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REPORT OF THE AUDITOR-GENERAL ON THE MANAGEMENT AND UTILISATION OF DISTRICT ASSEMBLIES' COMMON FUND AND OTHER STATUTORY FUNDS FOR THE YEAR ENDED 31 DECEMBER 2018



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

**Daniel Yaw Domelevo
Auditor-General
Ghana Audit Service
10 June 2019**

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TRANSMITTAL LETTER

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10 June 2019

Dear Hon. Speaker,

**REPORT OF THE AUDITOR-GENERAL ON THE MANAGEMENT
AND UTILISATION OF THE DISTRICT ASSEMBLIES' COMMON
FUND (DACF) AND OTHER STATUTORY FUNDS FOR THE YEAR
ENDED 31 DECEMBER 2018**

I have the privilege and honour to submit to be laid before Parliament, my report on the Management and Utilisation of the District Assemblies' Common Fund and Other Statutory Funds for the financial year ended 31 December 2018. This report supplements my main report on the operations of the Metropolitan, Municipal and District Assemblies (MMDAs) covering the same period.

2. The report covers the management and utilization of the District Assemblies' Common Fund (DACF) which were provided by the Common Fund Administrator for mostly physical development activities of MMDAs. The report highlights the significant unresolved and outstanding findings from the routine audits carried out in 2018 under my direction and supervision.

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

ministerial, legislative and administrative levels of the Assemblies were still prevalent as evidenced in the management letters.

4. The deficiencies noted in the operations of the Assemblies created avenues for some officials to mismanage funds and resources of the Assemblies to a financial value of approximately GH¢120.56 million. The lapses and deficiencies were identified in transactions under account areas such as cash management, contract, procurement and store, and tax irregularities, which have been summarized and consolidated in this report.

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

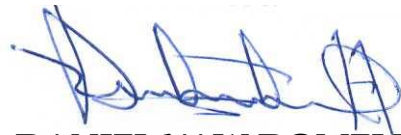
6. I therefore appeal again to the Honourable Minister and the Head of Local Government Service to use their good offices to ensure that the recommendations in my reports are implemented to the letter by responsible officers in order to improve and step up the standard of financial administration in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

7. I call upon the Honourable Minister, the Head of Local Government Service, and the Administrators of the Funds to take note of my mandate under Article 187(7)(b) of the 1992 Constitution of the Republic of Ghana to disallow any item of expenditure which is contrary to law and surcharge the amount of any loss or deficiency, upon any person by whose negligence or misconduct the loss or deficiency has been incurred. I will not hesitate holding them accountable.

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

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

Yours faithfully,



DANIEL YAW DOMELEVO
AUDITOR-GENERAL

THE RIGHT HONOURABLE SPEAKER
OFFICE OF PARLIAMENT
PARLIAMENT HOUSE
ACCRA

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**REPORT OF THE AUDITOR-GENERAL ON THE MANAGEMENT
AND UTILISATION OF DISTRICT ASSEMBLIES' COMMON FUND
(DACF) AND OTHER STATUTORY FUNDS FOR THE YEAR ENDED
31 DECEMBER 2018**

PART I

MANDATE, SCOPE AND OBJECTIVES

Introduction

As stipulated by Articles 187(2) and 253 of the 1992 Constitution of Ghana and Section 84 of the Public Financial Management Act, 2016 (Act 921), the Auditor-General has audited the management and utilisation of the District Assemblies' Common Fund and other Statutory Funds of the 254 Metropolitan, Municipal and District Assemblies (MMDAs) for the period 1 January to 31 December 2018.

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

Scope of audit and objectives

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

- i. The accounts have been properly kept;
- ii. 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;
- iii. Monies have been expended for the purposes for which they were appropriated and expenditures made as authorized;

- iv. Essential records were maintained and the rules and procedures applied were sufficient to safeguard and control the Assemblies' assets; and
- v. Programmes and activities of the Assemblies have been undertaken with due regard to economy, efficiency, and effectiveness in relation to the resources utilized and results achieved.

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

PART II

SUMMARY OF FINDINGS AND RECOMMENDATIONS

Introduction

5. The findings in this report are not any different from the previous years and bother on violations of rules, regulations, and directives, which had been put in place to ensure efficient management of resources. The irregularities for 2018, as shown below, showed a 194.6% increase of GH¢79,637,897.24 against the 2017 figure of GH¢40,929,999.54. The table below shows the comparative irregularities from 2014 to 2018 financial years.

Years	Cash irregularities	Contract irregularities	Procurement/ Sores irregularities	Tax irregularities	Total
2014	9,695,948.33	5,201,628.77	2,946,452.75	333,163.57	18,177,193.42
2015	25,702,114.89	22,483,500.59	4,721,382.42	311,365.24	53,218,363.14
2016	32,684,459.20	26,839,675.97	10,341,200.67	308,310.13	70,173,645.97
2017	7,105,071.10	31,224,856.72	2,437,094.30	162,977.42	40,929,999.54
2018	47,139,747.82	65,618,865.70	7,356,299.95	452,983.31	120,567,896.78
Total	122,327,341.34	151,368,527.75	27,802,430.09	1,568,799.67	303,067,098.85

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

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

8. I have summarized and provided in the succeeding paragraphs, the key audit findings identified and their related recommendations with the details in Part III of the report. I have also attached as Appendices, the 2018 DACF

allocations to the 254 Assemblies and the summary of irregularities on regional and Assembly basis.

Allocations of Common Fund to MMDAs

9. In compliance with Section 129(b) of the Local Governance Act, 2016 (Act 936), the Administrator of District Assemblies Common Fund distributed a total amount of GH¢460,000,004.14 to the 254 Assemblies as shown below. Of this amount, GH¢96,419,133.24 was deducted at source in favour of the Assemblies' Service Providers. This represented a 1.92 per cent decreased in funds inflow to the Assemblies as compared to 2017 where 80.96 per cent of the funds allocated was transferred by the Administrator to the MMDAs.

Year	Assemblies' Share	Payment at Source	Net Cash Transfer to MMDAs	% of Net Cash Transfer
2017	446,965,286.73	85,113,020.47	361,852,266.26	80.96
2018	460,000,004.14	96,419,133.24	363,580,870.89	79.04

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

Cash irregularities

11. Cash irregularities in the sum of GH¢47,139,747.82 occurred at 225 Assemblies. These included funds not accounted for, payments not properly supported with relevant documentation to authenticate the transactions, unretired funds etc. as indicated in the table below.

Irregularity	Amount (GH¢)	No. of MMDAs involved
Unsubstantiated payments	10,506,107.78	66
Wrongful/ unjustified deduction by ADACF	98,667.00	3
Shortfall in remittance of DACF allocation	82,800.00	1
Over deduction for services by ADACF	249,600.00	2
Unpresented payment vouchers	1,081,037.29	14
Misapplication of funds	7,683,030.61	30
Misappropriation of funds	102,750.00	1
Payment/ Deduction at source for goods and services not rendered	14,019,658.52	39
Uneconomic expenditure	13,470.00	2

Payments not fully accounted for	651,840.60	9
Lack of transparency in the award of scholarship	193,267.60	6
Excess source deductions	557,600.00	1
Commitment of expenditure without the use of the GIFMIS system	5,320,184.57	4
Non-allocation of funds to sub-structures	96,481.11	4
Payment outside approved budget/procurement plan	1,331,920.40	5
Payments without expenditure warrants	1,375,716.35	5
Duplicated/overpayment payments	100,639.00	4
Outstanding advances/Imprest	344,144.00	11
Payment for work done without works order	751,400.00	3
Failure to remit Common Fund deductions at Source	4,443.77	1
Failure to utilize MP's Common Funds	1,882,178.41	3
Unapproved overdraft	37,737.85	1
Disbursements of MP's Common Fund without authorization	50,271.00	3
Funds borrowed not refunded	152,500.00	1
Failure to recover debts owed by beneficiaries PFJ	294,275.00	1
Payments to Unregistered PWD beneficiaries	19,790.00	2
Electricity bill paid for staff	6,754.08	1
Payment of Judgment Debt	131,482.88	2
Total	47,139,747.82	225

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

Contract irregularities

13. My audits encountered contract irregularities such as completed projects not in use, projects which were either abandoned or their execution significantly delayed. Others were in respect of payments for construction works with no evidence of execution. A summary of the project irregularities are provided below.

Irregularity	Amount (GH¢)	No. of MMDAs involved
Completed project not put to use	15,695,275.49	39
Abandoned/ delayed projects	44,013,380.11	77
Irregularities in contract pricing	176,500.00	2
Payments for unexecuted portions of contracts	1,479,696.20	6
Payments without contractual agreement	144,180.00	2
Payment for mobilization for non-existent project	53,000.00	1
Installed revenue software not in use	74,810.81	1
Failure to sign a lease agreement with a private investor	243,101.40	1
Failure to obtain land title documents	149,801.00	3
Failure to prepare evaluation reports	125,651.00	1
Defects on completed project	169,467.00	1
Compensation to land owners without agreement	13,043.00	1
Award of contracts from bidders with same ownership	827,387.96	1
Contract not executed to specification	45,455.00	2
Contract awarded without valid agreement	170,279.40	1
Payment for contingency without justification	23,378.61	3
Payment without Engineer's certificate of performance	136,259.12	2
Contracts awarded to unqualified contractors	2,078,199.60	2
Total	65,618,865.70	146

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

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

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

Procurement/stores irregularities

17. Procurement and stores regularities recorded by the Assemblies amounted to GH¢7,356,299.95. Even though some of these irregularities did not result in outright losses, they represented violations of the Procurement Law and Financial Administration Regulation that did not ensure that the Assemblies obtained value for the resources expended. The irregularities and their corresponding monetary values are provided below.

Irregularity	Amount (GH¢)	No. of MMDAs involved
Uncompetitive procurement	5,893,635.23	46
Payment for work done without works order and performance certificates:	683,268.82	10
Usage of unapproved accounting software	38,254.00	3
Fuel purchases not accounted for	250,151.63	9
Stores not accounted for	481,724.27	11
Missing assets	2,720.00	1
Payment for Goods not delivered	6,546.00	1
Total	7,356,299.95	81

18. Procurement irregularities noted in the year increased significantly from GH¢2,437,094.30 in 2017 to GH¢7,356,299.95 in 2018 representing 202 per cent. I however recommended strict compliance with the procurement laws and store regulations and for offenders to be sanctioned under Section 51 of the Public Procurement (Amendment) Act. I also recommended for officials whose negligence resulted in avoidable losses to be held liable to refund such losses.

Tax irregularities

19. Tax irregularities with a total value of GH¢452,983.31 were noted in 70 Assemblies. The irregularities identified and their corresponding monetary values are shown below.

Irregularity	Amount (GH¢)	No. of MMDAs involved
WHT non deducted	101,271.33	24
Unremitted Taxes	179,196.93	27
Purchases from non-VAT registered entities	142,747.33	10
VAT Payment not covered by VAT invoice	29,767.72	9
Total	452,983.31	70

20. To avoid the payment of penalties, I urged management of the affected Assemblies to ensure strict compliance with the Public Financial Management Act, 2016 (Act 921), Income Tax Act, 2015 (Act 896), Value Added Tax Act 2013, Act 870 and Financial Administration Regulations, 2004 (LI 1802), deduct and remit taxes from payments made to suppliers of goods and services.

PART III

DETAILS OF FINDINGS AND RECOMMENDATIONS

MANAGEMENT ISSUES

ASHANTI REGION

Introduction

21. For the 2018 financial year, total allocations to the 43 Assemblies in the Region was GH¢84,725,343.26. Of this amount, a total of GH¢15,533,269.31 was deducted at source in favour of the Assemblies' Service Providers leaving net cash transfers of GH¢69,192,073.94 or 81.67 percent of the total allocations.

CASH IRREGULARITIES

Unsubstantiated payments - GH¢894,350.64

22. Regulation 1 of the FAR, 2004, enjoins Assemblies to keep proper records of all transactions and produce these records for inspection when called upon to do so by the Auditor-General or his representatives.

23. Our examination of payment vouchers however disclosed that nine Assemblies did not attach the requisite expenditure documents such as invoices, receipts and statement of claims to payment vouchers with a face value of GH¢894,350.64. Details are provided below:

No.	Assembly	No. of PVS	Amount (GH¢)
1	Mampong Municipal	1	7,000.00
2	Tafo Municipal	8	75,058.80
3	Adansi South District	17	223,989.80
4	Ahafo Ano South West District	36	174,765.13
5	Bosomtwe District	2	3,080.00
6	Offinso North District	8	53,972.20
7	Sekyere Afram Plains District	14	9,217.00
8	Sekyere Central District	11	8,726.20
9	Sekyere South District	52	338,541.51
	Total	149	894,350.64

24. Weak internal control and failure by Coordinating Directors and Finance Officers to demand the requisite expenditure supporting documents before authorizing the payment was the cause of the lapse.

25. Under the circumstance, we could not authenticate the transactions, which portrayed a potential risk of loss of funds to the Assemblies.

26. We therefore recommended that the respective Coordinating Directors and Finance Officers should refund the total amount of GH¢894,350.64 to the respective Assemblies.

Wrongful/unjustified deduction by ADACF - GH¢6,667.00

27. We noted during the review of the DACF that GH¢6,667.00 was deducted at source by the Administrator of District Assemblies' Common Fund (ADACF) from two Assemblies share of the DACF and labeled as "independent" for the Second quarter of 2018. The details are provided below:

No.	Assembly	Period	Narration	Amount
1	Kwadaso Municipal	2 nd Quarter 2018	Independent	1,667.00
2	Atwima Nwabiagya North District	2 nd Quarter 2018	Independent	5,000.00
	Total			6,667.00

28. Management of the Assemblies intimated that, they did not request the ADACF to make any payment through source deduction to any third parties and therefore disclaimed the said payment.

29. We are of the view that the GH¢6,667.00 deducted from the Assemblies share of the DACF was not justified.

30. Non recovery of the amount would deny the Assemblies of the needed funds to carry out their planned programmes.

31. We recommended that management of the respective Assemblies should recover the wrongful deductions totaling GH¢6,667.00 from the ADACF without further delay.

Shortfall in remittance of DACF allocation - GH¢82,800.00

32. We noted from our review of records of Atwima Nwabiagya North District Assembly that a total amount of GH¢376,076.37 was allocated by the ADACF for the 1st Quarter of 2018 while an amount of GH¢3,083.82 was deducted at source leaving the net allocation of GH¢372,992.25.

33. Our reconciliation of the DACF releases and bank statements for the first quarter of 2018, disclosed that an amount of GH¢290,192.54 was credited to the Assembly's bank account instead of the net allocation of GH¢372,992.25 leaving a difference of GH¢82,800.00 yet to be remitted.

34. This lapse has denied the Assembly an amount of GH¢82,800.00 to execute its developmental activities.

35. We recommended to management of the Assembly to pursue the ADACF for the refund of the outstanding balance of GH¢82,800.00 to implement its planned programmes.

Over deduction for services by ADACF - GH¢84,000.00

36. Regulation 39 of the FAR, 2004 requires that the head of the Accounts Section of a department shall control the disbursements of funds and ensure that transactions are properly authenticated to show that amounts are due and payable and any order for disbursement that does not meet their requirements is rejected.

37. Our review of the contract agreement signed between Zoomlion Ghana Ltd and the Mampong Municipal Assembly in December 2011 in respect of fumigation services provided for a quarterly fee of GH¢40,000.00 for the period 1 January, 2012 to 31 December, 2014.

38. We however noted from the ADACF release letters that an amount of GH¢46,000.00 was deducted at source from the Assembly's share of the

Common Fund in connection with the fumigation services for the period 1st quarter 2015 to 2nd quarter 2018 and paid to Zoomlion Ghana Ltd.

39. In effect, the Assembly paid a total amount of GH¢644,000.00 for 14 quarters over a period of four years (2015 – 2018) instead of GH¢560,000.00 as stated in the original contract resulting in overpayment of GH¢84,000.00 to Zoomlion Ghana Ltd.

40. Management intimated that the Ashanti Regional Officer of Zoomlion Ghana Ltd. claimed there was a revised agreement in 2014 resulting in an increase in the contract sum from GH¢40,000.00 to GH¢46,000.00. However, a copy of the alleged revised contract document could not be made available for our scrutiny.

41. In the absence of the alleged revised agreement and evidence of work done, we recommended to management of the Assembly to recover the over payment of GH¢84,000.00 from Zoomlion Ghana Ltd.

Un-presented payment vouchers - GH¢193,831.48

42. Contrary to Regulation 1 of the FAR, 2004 three Assemblies failed to present 41 payment vouchers with a face value of GH¢193,831.48 for our audit scrutiny. Details are provided below:

No.	Assembly	Source of Funding	No, of PVs	Amount GH¢
1	Ahafo Ano South West District	DACF	37	140,405.48
2	Ahafo Ano South West District	MP	2	48,400.00
3	Sekyere Afram Plains District	DACF	2	5,026.00
	Total		41	193,831.48

43. The Finance Officers' inability to maintain proper financial records was the cause of the lapse. We could therefore not ascertain the authenticity of the transactions.

44. We recommended recovery of GH¢193,831.48 from the Coordinating Directors and the Finance Officers of the respective Assemblies.

Misapplication of funds - GH¢214,584.36

45. Regulation 179 of FAR, 2004 (L.I. 1802), prohibits a head of department from authorizing payments from funds earmarked for specific activities for purposes other than those activities.

46. Contrary to the above provision, we noted that four Assemblies misapplied a total amount of GH¢214,584.36 from the Retention, PWD and MP's Common Fund accounts on recurrent expenses which should have been funded from the Assemblies' IGF. The breakdown is as follows.

No.	Assembly	Funding source	No. of PVs	Amount GH¢
1	Ahafo Ano North Municipal	PWD	3	30,000.00
2	Asante Akim Central Municipal	MP	4	109,422.55
3	Offinso North District	Retention Account	4	57,958.81
4	Sekyere South District	PWD	4	17,203.00
	Total		15	214,584.36

47. Management attributed the lapse to delays or non-release of funds by government to meet administrative expenses under goods and services.

48. We recommended to management of the respective Assemblies to refund the total amount of GH¢214,584.36 from the IGF to the appropriate sources of funding.

Deduction at source for fumigation and SIP services not rendered - GH¢2,248,250.00

49. The ADACF deducted a total amount of GH¢2,248,250.00 from the allocation of 13 Assemblies for the provision of Fumigation and Sanitation Improvement Package (SIP) for the period under review. Further details are provided below:

No	Assembly	Date of operation	Old/ New Assembly	Fumigation - GH¢	SIP - GH¢	Total - GH¢
1	Kumasi Metropolitan	-	Old	-	281,750.00	281,750.00
2	Asokore Mampong Municipal	-	Old	92,000.00	115,000.00	207,000.00
3	Asokwa Municipal	15/03/2018	New	92,000.00	115,000.00	207,000.00
4	Kwadaso Municipal	15/03/2018	New	46,000.00	57,500.00	103,500.00
5	Adansi Asokwa District	19/03/2018	New	80,500.00	85,100.00	165,600.00
6.	Afigya Kwabre North District	15/03/2018	New	80,500.00	85,100.00	165,600.00
7.	Akrofuom District	25/03/2018	New	80,500.00	85,100.00	165,600.00
8.	Atwima Nwabiagya North Dist.	15/03/2018	New	40,250.00	42,550.00	82,800.00
9.	Obuasi East District	13/03/2018	New	80,500.00	85,100.00	165,600.00
10.	Offinso North District	-	Old	40,250.00	42,550.00	82,800.00
11.	Tafo Municipal	15/03/2018	New	92,000.00	115,000.00	207,000.00
12.	Suame Municipal	23/04/2018	New	92,000.00	115,000.00	207,000.00
13.	Oforikrom Municipal	15/03/2018	New	92,000.00	115,000.00	207,000.00
	Total			908,500.00	1,339,750.00	2,248,250.00

50. Our verification of the three old Assemblies indicated that the services were not rendered by Zoomlion Ghana Ltd. yet the amounts were deducted at source by ADACF and paid to Zoomlion Ghana Ltd.

51. We further noted that in the case of the 10 newly created Assemblies in 2018, even though these Assemblies were not in operation, ADACF went ahead and effected deductions from their allocations for the first and second quarters of 2018 and paid to Zoomlion Ghana Ltd.

52. Poor communication and lack of proper consultation between the ADACF and the Assemblies resulted in the anomaly.

53. We recommended that the total amount of GH¢571,550.00 deducted at source for fumigation and SIP for the three old Assemblies should be recovered from Zoomlion Ghana Ltd, while the difference of GH¢1,676,700.00 should be recovered from ADACF and paid to the 10 newly created Assemblies.

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

Uneconomic expenditure - GH¢13,470.00

55. Regulation 39 of FAR, 2004 enjoins a head of department to ensure efficient utilization of public funds and value for money. Section 7 of the Public Financial Management Act, 2016 (Act 921) also requires the Principal Spending Officer to ensure the regularity and proper use of money appropriated in their entities.

56. We however noted from the review of the DACF of two Assemblies that a total amount of GH¢13,470.00 was disbursed without ensuring that value for money was obtained. Details are provided below:

No.	Assembly	Amount GH¢	Source of funding	Remarks
1	Asante Akim Central Municipal	5,470.00	MP	Cost of items of the same specifications procured at Accra at GH¢44,980.00 was higher than cost of the items in Konongo at GH¢39,510.
2	Offinso North District	8,000.00	DACF	The Assembly paid GH¢8,000.00 for a website on 9/8/2018 and 30/10/2018 which has not been used by the new management of the Assembly.
	Total	13,470.00		

57. We noted that the irregularity was as a result of the non-involvement of the Tender Entity Committee by the managers of the Assemblies in the procurement processes.

58. We could not authenticate the expenditures and therefore the Assemblies did not obtain value for money in the transactions amounting to GH¢13,470.00.

59. We recommended to the management of Offinso North District to ensure immediate usage of the website failure of which the DCD and the DFO should

be held liable to pay the amount of GH¢8,000.00. We further recommended to the management of Asante Akim Central to desist from uncompetitive procurement.

Payments not fully accounted for – GH¢59,819.68

60. Regulation 39 of the Financial Administration Regulations 2004 (L.I. 1802) stipulates that, the head of the accounts section of a department shall control the disbursements of funds and ensure that transactions are properly authenticated to show that amounts are due and payable.

61. Contrary to the above Regulation, we noted that two Assemblies paid for goods and services to the tune of GH¢368,480.37 on 19 payment vouchers but accounted for only GH¢308,660.69 leaving GH¢59,819.68 not accounted for. Details are provided below:

No	Assembly	No. of PVs	Amount paid GH¢	Amount accounted for GH¢	Outstanding GH¢	Remarks
1	Kwabre East Municipal	11	84,382.00	75,257.44	9,124.56	No receipts and details of expenditure
2	Obuasi Municipal	8	284,098.37	233,403.25	50,695.12	No receipts and details of expenditure
	Total	19	368,480.37	308,660.69	59,819.68	

62. We attributed the cause of this lapse to the failure of the Finance Officers who did not ensure that payments were properly accounted for at the end of the financial year. This could result in misapplication and misappropriation of funds meant for the development of the Assembly.

63. We recommended to the managements of the respective Assemblies to recover the total amount of GH¢59,819.68 from the Coordinating Directors and Finance Officers and same paid into the Assemblies' account.

CONTRACT IRREGULARITIES

Completed project not put to use - GH¢1,854,680.26

64. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921) which requires the Coordinating Directors, as principal spending officers to institute proper control system to prevent losses and wastage, we noted that 10 projects completed between May 2017 and November 2018 by six Assemblies at a total cost of GH¢1,845,680.26 had not been put to use. Details are provided below:

No.	Assembly	No. of Project	Nature of Project	Period completed	Amount GH¢	Reason
1	Asante Akim Central Municipal	2	Construction of a CHPs Compound	6/4/2017	191,033.54	Lack of water and electricity
2	Offinso Municipal	1	Construction of 1 No. 20 Seater Aqua-privy Toilet	16/6/2016	134,365.00	Absence of a care taker
3	Afigya Kwabre South District	4	Toilet facility, Police Station and Clinic	10/10/18 and 9/11/18	1,264,837.06	Absence of electricity and failure to hand over projects to beneficiaries
4	Atwima Nwabiagya Municipal	1	Classroom Block	Nov-18	80,280.17	Defective floor works
5	Sekyere Central District	1	Extension of Electricity	19/1/2017	67,490.90	Not hooked on to National grid
6	Sekyere South District	1	Classroom Block	Sep-17	107,673.59	Discontinuation of school project by proprietor
	Total	10			1,845,680.26	

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

66. We recommended to managements of the affected Assemblies to ensure that the necessary equipment and logistics are provided to put the facilities into use.

Abandoned/delayed projects - GH¢6,764,215.56

67. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), we noted that management of 10 Assemblies awarded 48 contracts amounting to GH¢11,689,911.43 and scheduled for completion between 2007 and 2018. Management in the cause of the construction paid a total amount of GH¢6,764,215.56 to the various contractors. Details are provided below:

No	Assembly	No. of Projects	Contract Sum GH¢	Level of Completion	Period of delayed	Payment to date GH¢
1	Kumasi Metropolitan	5	1,239,522.41	40%	6-11years	424,251.72
2	Asokore Mampong	8	4,666,015.9	70-90%	1 - 5years	4,449,838.59
3	Bekwai Municipal	1	519,113.44	26%	8 years	134,188.01
4	Ejura Sekyeredumasi Municipal	1	196,244.60	70%	7months	85,917.00
5	Kwabre East Municipal	2	188,203.22	55.69%	2 - 3years	124,119.49
6	Offinso Municipal	2	197,681.80	55 - 70%	9mnths - 5year	68,914.50
7	Sekyere Central District	6	685,566.33	40 - 70%	3 years	220,319.90
8	Sekyere South District	14	2,486,819.34	45 - 95%	1 - 8years	597,136.79
9	Asante Akim South Municipal	4	402,567.20	35 - 55%	2-8 years	248,726.39
10	Asante Akim North District	5	1,101,178.00	47 - 52%	7months - 1 year	410,803.17
	Total	48	11,682,911.43			6,764,215.56

68. Our visit to the project sites revealed that the projects which were at various stages of completion were abandoned by the contractors for non-payment of various interim payment certificates.

69. We noted that all the projects had been abandoned for period ranging between 7 months and 96 months while the Assemblies went ahead to award new projects.

70. The neglect of these projects due to non-payment of interim certificates to contractors by the Assemblies could lead to cost overruns to the detriment of other developmental projects.

71. We recommended to managements of the Assemblies concerned to ensure that priority is given to the completion of the 48 projects before new ones are awarded.

Inclusion of unfavorable clauses in the agreement with Zoomlion

72. Regulation 200 of Financial Administration Regulations, 2004 (L.I.1802) states that an officer signing any document or record pertaining to accounts shall ensure that it is proper to sign the document or record, and the signature shall be evidence of the officer accepting responsibility of the propriety of the document or record. The signing of a document or record without adequate evidence of the propriety of the document or record constitutes negligence, and disciplinary action shall be taken accordingly.

73. Our review disclosed that Atwima Nwabiagya North Assembly signed agreements with Zoomlion Ghana Ltd. on Sanitation Improvement Package (SIP) and Disinfestations/Fumigation service on 31 September 2018 and 22 November 2018 respectively. Both contracts, which were expected to last for a period of five years disclosed certain unfavorable clauses as indicated below:

- i. Zoomlion Ghana Ltd can unilaterally increase the service fee every April; and
- ii. The Agreement shall be deemed as renewed automatically where the Assembly does not serve notice for either renewal or termination of the Agreement 30 days prior to its expiration.

74. Failure to ensure due diligence, and not considering the interest of the Assembly by the DCE and the DCD of the Assembly resulted in this anomaly.

75. Under the circumstance, the Assembly stands to lose in the event of any legal tussle thereby causing financial loss to the Assembly. We recommended to management to consider reviewing the Agreement.

Expired contract on Sanitation Improvement Package (SIP)

76. A review of the contract agreement of the Sanitation Improvement Package (SIP) between the Offinso Municipal Assembly and Zoomlion Ghana Ltd disclosed that the agreement was last signed on 9 of January 2014 for duration of five years and therefore expired in December 2018.

77. We noted that management of the Assembly continued to engage the services of Zoomlion Ghana LTD in 2019 without ensuring that a new contract agreement was signed.

78. Negligence on the part of management at reviewing the terms and conditions of the contract occasioned this anomaly.

79. Management of the Assembly should be mindful of the fact that any payment made after December 2018 would be illegitimate in the absence of a valid contract agreement.

80. We recommended to the management to either discontinue the engagement of the services of Zoomlion Ghana Ltd or sign a new contract with the Company without further delay.

Absence of contract document on Sanitation Improvement Package

81. Contrary to Regulation 1 of the Financial Administration Regulations, 2004 (L.I. 1802), Afigya Kwabre North and Sekyere East District Assemblies could not provide contract agreements they signed with Zoomlion Ghana Ltd in respect of Sanitation Improvement Package (SIP) and Fumigation respectively for our audit scrutiny.

82. In the case of Afigya Kwabre North Assembly, the DCD indicated that, the Assembly had entered into a contract agreement with Zoomlion Ghana

Limited for the supply of two trucks and 11 refuse containers. Two trucks and two containers were however delivered in October 2018 but the trucks had not been put to use as at 31 December 2018 due to lack of drivers.

83. In the absence of the contract document, we could not determine the commencement date of the contracts, the number of equipment to be supplied, the service fee to be charged by Zoomlion Ghana Ltd, as well as other terms and conditions of the agreement.

84. This condition could lead to litigation in case of disagreement between the parties, thereby causing loss of funds to the Assemblies.

85. We recommended that, managements of the two Assemblies should produce the contract agreement for our review, failure of which the authorizing officers should be held liable to refund any payment made to Zoomlion Ghana Ltd in connection with SIP and Fumigation.

Failure to present records of staffs on Youth in Sanitation Module (YSM) for audit review

86. Section 11 of the Audit Service Act, 2000 (ACT, 584) requires public institutions to be audited and reported on by the Auditor-General or any person authorised or appointed for the purpose by the Auditor-General to have access to all books, records, returns and other documents including computerized and electronic form relating to or relevant to those accounts.

87. Contrary to the above, three Assemblies namely Asante Akim Central, Sekyere East District and Sekyere Kumawu District failed to furnish the audit team with records such as list of personnel at post, work attendance, staff turnover and other information on Youth in Sanitation Module.

88. In the absence of official records on personnel, we could not independently arrange a headcount and payroll audit to confirm personnel entitled to monthly allowances out of the programme payments to Zoomlion Ghana Ltd.

89. We recommended to the YEA Coordinators and Coordinating Directors of the Assemblies to submit all the relevant documents relating to the YEA

sanitation module for our verification, failing which the authorizing officers should be sanctioned in accordance with Section 33 of the Audit Service Act, 2000 (Act 584).

Payment for work done without works order and performance certificates: GH¢577,155.05

90. Contrary to Regulation 39 of the FAR, 2004 (L.I. 1802), four Assemblies carried out repair and maintenance works totaling GH¢577,155.05 without the preparation of works orders and performance certificates to confirm that the works have been satisfactorily undertaken. Details are provided below:

No.	Assembly	Amount GH¢
1	Kwabre East Municipal	80,668.33
2	Kwadaso Municipal	7,470.00
3	Obuasi Municipal	126,766.72
4	Ahafo Ano South West District	362,250.00
	Total	577,155.05

91. In the absence of works orders and performance certificates we could not confirm whether the Assemblies obtained value for money for the amount paid.

92. We recommended recovery of an amount of GH¢577,155.05 from the Coordinating Directors and the Finance Officers to the Assemblies accounts. We further recommended that payment for repair and maintenance works are duly supported with works order and performance certificates.

PROCUREMENT AND STORE IRREGULARITIES

Uncompetitive procurement - GH¢576,056.13

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

94. We however noted that five Assemblies procured goods and services to the tune of GH¢576,056.13 without alternative quotations from other

prospective suppliers or service providers to ensure competitive pricing and value for money. The Assemblies also did not seek approval from the Public Procurement Authority to use single sourcing method. The details are provided in the table below:

No.	Assembly	No. of PVs	Nature of Item	Amount GH¢
1	Bekwai Municipal	6	Electrical Items, Desk, Spare parts etc.	36,435.85
2	Oforikrom Municipal	5	Stationery & Chemicals etc.	41,683.50
3	Ahafo Ano South West District	16	Street Lights and repairs of vehicles etc.	214,349.93
4	Offinso North District	2	Cement, roofing sheets etc.	41,825.00
5	Offinso Municipal	12	refuse containers, electrical item, building material	241,761.85
	Total	41		576,056.13

95. We could therefore not confirm whether value for money was obtained.

96. We recommended that the Coordinating Directors, Finance Officers and the Procurement Officers should be sanctioned by the Minister for Local Government and Rural Development as contained in Section 92 of Act 663. We further recommended to the managements of the various Assemblies to ensure compliance with the public procurement processes.

TAX IRREGULARITIES

Non deduction/unremitted Taxes - GH¢18,816.64

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

98. We noted to the contrary that, Sekyere South Assembly failed to withhold the required percentages of tax of GH¢9,527.76, while three Assemblies failed to remit the withheld tax of GH¢9,288.88 to Ghana Revenue Authority (GRA). The details are provided below:

No.	Assembly	Tax not withheld (GH¢)	Unremitted Tax (GH¢)	Total (GH¢)
1	Ahafo Ano North Municipal		262.60	262,60
2	Amansie Central District		3,392.00	3,392.00
3	Sekyere South District	9,527.76	5,634.28	15,162.04
	Total	9,527.76	9,288.88	18,816.64

99. Due to non-compliance, the Coordinating Directors and Finance Officers did not deduct and also remit the taxes withheld promptly to GRA. This practice could deny the state of the needed tax revenue for its developmental programmes.

100. We recommended that the Coordinating Directors and the Finance Officers should remit the withheld tax of GH¢9,288.88 to the Commissioner-General of the GRA. We further recommended to the Coordinating Director and Finance Officer of Sekyere South District Assembly to pay the un-deducted tax of GH¢9,527.76 to the GRA and recover same from the suppliers and/or service providers as required by Section 117 of Income Tax Act 2015 as Amended.

Purchases from non-VAT registered entities - GH¢2,548.87

101. By Section 183 of the Financial Administration Regulations 2004, departments should procure government stores from only Value Added Tax (VAT) registered persons or entities and any department that requires an exemption for any specific case shall apply to the Minister with the necessary justification.

102. We however noted that two Assemblies procured goods and services valued at GH¢84,962.25 from non-VAT registered entities in contravention of the above provision. Details are provided below.

No.	Assembly	No. of PVs	Amount GH¢	VAT element (GH¢)
1	Bosomtwe District	4	53,102.25	1,593.07
2	Sekyere South	3	31,860.00	955.80
	Total	7	84,962.25	2,548.87

103. Managements of the Assemblies disregarded the above provision, resulting in loss of tax revenue of GH¢2,548.87 to the State.

104. We recommended to the Coordinating Directors to ensure that procurements are made from VAT registered person in compliance with Regulation 183 of FAR 2004, (LI 1802). We further recommended that the Coordinating Directors and Finance Officers should be sanctioned by the Minister for Local Government and Rural Development.

Usage of unapproved accounting software - GH¢5,150.00

105. Article 187 of the 1992 Constitution stipulates that the public accounts of Ghana and of all other persons or authorities that are public in nature shall be kept in such form as the Auditor-General shall approve.

106. However, Offinso Municipal Assembly paid an amount of GH¢5,150.00 on PV No. A19/2 of 7/2/18 to 7th Image Enterprise-Kumasi for an accounting software for the preparation of its trial balances without submitting the software for review and approval by the Auditor General. The accounting software had been in use since the year 2017.

107. Non-compliance of the provision of the 1992 Constitution of Ghana by the management of the Assembly caused this lapse. The essence of the approval of the software by the Auditor-General is to give credibility to the Accounting system being used by public entities.

108. We recommended to management to seek retrospective approval from the Auditor-General, failure of which the Coordinating Director and Finance Officer should be sanctioned.

Lack of transparency in the award of scholarship - GH¢20,200.00

109. Regulation 39 of the Financial Administration Regulations, 2004 (L.I. 1802) stipulates that in the disbursement of public funds, the head of accounts section of a department is mandated to reject any order for disbursements where the transactions involved are not properly authenticated to show that the amounts are due and payable.

110. The Social Services Sub-committee of an Assembly is required to address the welfare and concerns of the people in the various communities under the jurisdiction of Assembly.

111. The beneficiaries of bursaries or scholarships must be identified through the involvement of the Social Services Committee of the Assembly, and should meet certain criteria such as:

- i. application by student
- ii. proof of studentship
- iii. (prior) satisfactory academic performance

112. Contrary to the above procedures, The Member of Parliament through the Offinso Municipal Assembly made payments amounting to GH¢20,200.00 as educational scholarship and other financial support to 34 students without the involvement of the Social Services Sub-Committee. Furthermore the MP was not able to provide set criteria for the selection of the beneficiaries.

113. We are of the view that, when due process is not followed, unqualified persons could receive scholarship payments at the expense of deserving beneficiaries.

114. We recommended to the MP for the Offinso South and the Coordinating Director to ensure that due process is always followed and that, the Social Services Sub-committee oversees the selection, vetting and approval of needy but brilliant students as scholarship beneficiaries.

BRONG AHAFO REGION

Introduction

115. For the 2018 financial year, total allocations to the 29 Assemblies in the Region was GH¢47,209,746.72. Of this amount, a total of GH¢10,878,719.92 was deducted at source in favour of the Assemblies' Service Providers leaving net cash transfers of GH¢36,331,026.80 or 76.96 percent of the total allocations.

CASH IRREGULARITIES

Unsupported payments - GH¢847,051.17

116. Regulation 39 of the Financial Administration Regulations 2004, (L.I 1802) requires, among others that the head of account section of a department shall control the disbursement of funds and ensure that transactions are properly authenticated to show that amounts are due and payable.

117. Contrary to the above, management of 11 Assemblies did not support 108 payment vouchers with a total face value of GH¢847,051.17 with relevant supporting documents such as receipts, invoices, statement of claims and way bills as detailed below:

No.	Assembly	Account	Particulars	No. of PVs	Amount GH¢
1	Asunafo South District Assembly	DACF	Goods and Services	5	16,824.00
		MP's CF	Goods and Services	7	8,350.00
2	Asutifi North District Assembly	DACF	Funds to attend meetings	3	3,050.00
3	Asutifi South District	DACF	Payment of chairs, Polls, Internet connectivity chairs, etc.	16	91,855.50
		DACF	Allowances on meetings	10	47,697.00
4	Dormaa Central Municipal Assembly	DACF	Hotel Accommodation	4	23,000.00
5	Jaman North District Assembly	MP's CF	Rice, oil, Building materials, mobile phones, cement etc	8	106,690.00

6	Nkoranza North District	DACF	Goods and Services		37,920.00
7	Nkoranza South Municipal	DACF	Goods and Services	18	277,700.27
		DACF	Payment for contract works and support to students	7	183,024.00
8	Sunyani West District	MP's CF	Being payment of fees	4	5,874.00
		PWD	Being training support	1	2,620.00
9	Tain District	MP's CF	Goods and Services	1	10,000.00
		DACF	Educational Support and T&T	5	19,246.40
10	Wenchi Municipal Assembly	DACF	Being hiring of PA System, Fuel etc	1	4,000.00
11	Kintampo South District	PWD	Educational Support	18	9,200.00
	Total			108	847,051.17

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

119. We recommended that the amount of GH¢847, 051.17 should be recovered from the Finance Officers and Coordinating Directors involved.

Unpresented payment vouchers - GH¢96,085.00

120. The District Finance Officer of Sene East District Assembly failed to present 16 payment vouchers in the sum of GH¢96,085.00 in respect of support to students contrary to Regulation 1 of FAR, 2004 (L.I. 1802).

121. The lapse occurred as a result of poor record keeping of payment vouchers and lack of supervision over the work of the District Finance Officer. We were therefore, unable to authenticate the expenditure of GH¢96,085.00.

122. We recommended that the Coordinating Director and the Finance Officer should jointly refund the total amount of GH¢96,085.00 into the coffers of the Assembly.

Misappropriation of PWD funds - GH¢102,750.00

123. Regulation 12 of the Financial Administration Regulations 2004, (LI 1802) states among other things that a person entrusted with public funds shall protect it against unlawful diversion from its proper purposes.

124. We noted during our review of the People with Disability (PWD) Account of Sene West District Assembly that, a total amount of GH¢102,750.00 was withdrawn on four occasions by the former DFO, Haruna Alhassan. However, management could not produce any documentary evidence of how the funds were disbursed, nor the funds paid back into the Assembly’s account as at the time of the audit. Details are provided below:

Date	Cheque No.	Amount (GH¢)
27/2/18	230883	44,000.00
08/3/18	230885	15,000.00
17/5/18	230887	15,000.00
07/6/18	230890	28,750.00
Total		102,750.00

125. We attributed the cause to weak internal control in the Assembly. The situation has deprived the PWD of the needed funds for their operations.

126. We recommended recovery of the total amount of GH¢102,750.00 from the former Finance Officer, Mr. Haruna Alhassan and the former Coordinating Director, Mr. Joseph K. Baah-Darkor and the money paid into the PWD’s account.

Offer of scholarship without appropriate selection criteria-GH¢119,267.60

127. The guidelines for the utilization of the District Assemblies Common Fund (DACF) for 2017 and 2018 fiscal years indicate that, up to 2% of the DACF should be used to support and sustain the District Education Fund. The Fund shall be used to finance scholarships, bursaries or repayment of loans to finance

brilliant but needy students with a proven record of good academic performance. It is mandatory for the Assembly's Social Services Committee to provide the criteria for identifying and recommending prospective students for such assistance.

128. However, three Assemblies disbursed a total amount of GH¢119,267.60 on school fees without evidence of the criteria of selection such as proven academic performance to authenticate the payments contrary to the above guidelines. The details are provided below.

No	Assembly	No. of Students	Amount (GH¢)
1	Jaman North	27	85,575.00
2	Kintampo South	17	7,392.60
3	Pru East	14	26,300.00
	Total	58	119,267.60

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

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

131. We recommended to the Management of the Assemblies to involve the Social Service Sub-Committees in the setting up of the criteria and the selection of the beneficiaries to ensure transparency.

Misapplication of funds -GH¢392,376.06

132. Regulation 179 of FAR, 2004 (L.I. 1802) prohibits a head of department from authorizing payments from funds earmarked for specific activities for purposes other than those activities. The 2018 guidelines for DACF also require that, up to 20% of the total allocation should be spent on administration, 70.5% on Projects and the rest on Education and others.

133. Notwithstanding the requirements of the above guidelines, the Dormaa East District Assembly spent a total amount of GH¢600,321.20 representing 57.74% of their total release of GH¢1,039,682.20 on administrative expenditure.

This resulted in the misapplication of projects funds of 37.74% amounting to GH¢392,376.06 on administrative expenditure, thereby denied the Assembly the needed funds for its projects.

134. We attributed the anomaly to disregard of the guidelines for the DACF by management of the Assembly.

135. We recommended to the Coordinating Director and the Finance Officer to refund the amount of GH¢392,376.06 from the IGF account into the DACF account of the Assembly and also desist from the practice of using Assembly's funds meant for development projects for administrative expenses.

Excess source deductions-GH¢557,600.00

136. Our review of the 2011 Service Agreement on Sanitation Improvement Package (SIP) signed between Techiman Municipal Assembly and Zoomlion Ghana Limited disclosed that the Assembly was to pay a quarterly service fee of GH¢19,000.00. This agreement was reviewed in 2014 with 30% increase in the quarterly Service fee effective January 2014 thereby bringing the total quarterly Service fee to GH¢24,700.00.

137. Our review of DACF release letters however disclosed that, between 2nd quarter 2014 and 2nd quarter 2018, a quarterly source deduction of GH¢57,500.00 was made by ADACF from the Assembly's share of the Common Fund instead of the revised fee of GH¢24,700.00 resulting in excess deductions of GH¢32,800.00 per quarter.

138. In effect a total amount of GH¢977,500.00 was deducted at source by the ADACF and paid to Zoomlion Ghana Limited instead of GH¢419,900.00 resulting in overpayment of GH¢557,600.00 to the company.

139. Management's failure to appraise themselves with the content of the agreements and the DACF release letters resulted in the anomaly.

140. We recommended that, the excess deductions of GH¢557,600.00 (32,800.00 X 17 quarters) should be recovered from Zoomlion Ghana Limited and the Administrator of DACF notified to stop the excess deductions.

141. Management responded that they have notified the ADACF to stop the excess deductions to Zoomlion Ghana Limited. They also stated that, Zoomlion Ghana Limited has been notified to refund the amount.

Commitment of expenditure without the use of the GIFMIS system-GH¢4,705,363.27

142. Section 25 of the Public Financial Management Act. 921 of 2016 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.

143. However, we noted that, three Assemblies committed a total of GH¢4,705,363.28 without the use of the GIFMIS system contrary to the law. Details are provided below.

No	Assembly	Source of fund	Amount (GH¢)
1	Atebubu Amantin Municipal	DACF	4,062,787.00
2	Dormaa East District	DACF	202,751.60
3	Tano North Municipal	DACF	439,824.67
	Total		4,705,363.27

144. We attributed the cause to insufficient training of staff as well as transfer of trained staff. The lapse could result in distortion in the financial reporting of the Assemblies.

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

Non-allocation of funds to sub-structures-GH¢36,933.01

146. Part I Section 3 of the Guidelines for the Utilisation of the DACF for the 2018 fiscal year issued requires that up to 2% of the Assembly’s total net DACF receipts after provision of funds for the mandatory projects should be used in establishing and strengthening of Sub-District structures.

147. Contrary to this guideline, Pru West and Tain District Assemblies failed to support their substructures with the 2% of DACF receipts amounting to GH¢12,321.71 and GH¢24,611.30 respectively.

148. The unpaid amount has rendered the sub-structures ineffective in operating their programmes and activities at the grass root level of decentralization.

149. We recommended to the Coordinating Directors and Finance Officers to remit the total amount of GH¢36,933.01 to the substructures, without delay.

Usage of unapproved accounting software – GH¢9,704.00

150. Article 187 (4) of the 1992 Constitution stipulates that the public accounts of Ghana and of all other persons or authorities that are public in nature shall be kept in such form as the Auditor-General shall approve.

151. Management of Nkoranza North District Assembly in 2017 procured accounting software at a cost of GH¢9,704.00 from M/S. Hakam Technology with an additional annual fee of GH¢4,000.00 for maintenance, upgrading and training. We noted that, the Assembly operated the accounting software without approval by Auditor-General as provided by law.

152. We recommended to management to obtain retrospective authorization and approval from the Auditor-General to regularise the use of the software.

Payment outside approved budget-GH¢58,775.00

153. Section 25 of the Public Financial Management Act, 2016 (Act 921) enjoins Principal Spending Officers to commit the budget of their entities based on quarterly warrants issued to them.

154. Contrary to the above requirements, the MCD and the MP of Tano North Municipal Assembly disbursed GH¢58,775.00 which were neither captured in the annual action plan nor supplementary budgets.

155. This act of poor budgetary control could result in diversion of funds meant for planned projects.

156. We recommended to management to always spend within the approved budget and ensure that the Assembly prepares a supplementary budget for approval by the General Assembly.

Payments without expenditure warrants - GH¢ 864,597.73

157. Paragraph two of the Ministry of Finance Circular No. FDU/LGCSP/Vol. 4 of 5/3/2012 dated requires that all expenditures be supported by expenditure warrants and duly signed by the MCE, MCD, MFO and Budget Officer respectively.

158. On the contrary, we noted that Managements of two Assemblies namely, Nkoranza South Municipal and Tain District spent GH¢847,046.93 and GH¢17,550.80 respectively without warrants attached to the payment vouchers.

159. The state of affair has defeated the purpose of the Ghana Integrated Financial Management System (GIFMIS) which was deployed to enhance transparency in public financial management.

160. We recommended to Management of the Assemblies to ensure that all payments are supported by expenditure warrants which are duly signed by authorised officers to substantiate any payment made.

Outstanding advances-GH¢3,500.00

161. We noted that a total amount of GH¢3,500.00 was granted as advance to Salifu Nuhu of Kintampo Water Supply System since 2015 for which no refund had been made in contravention of Regulation 99 (1) of the FAR, 2004.

162. The state of affairs was due to non-enforcement of the conditions under which the advance was granted.

163. We recommended to the Finance Officer to recover the total amount while ensuring that all advances are promptly recovered in line with the relevant agreements failure of which the Coordinating Director and the Finance Officer should be held liable to pay.

Unretired imprest-GH¢22,150.00

164. Regulation 283 of the Financial Administration Regulations 2004, LI 1802 states “Special imprests issued for making particular payment or group of payments must be retired by the date specified in the approval to operate imprest”.

165. On the contrary, a total amount of GH¢22,150.00 granted to two officers in two Assemblies to carry out official assignments had not been retired as at the end of 31 December 2018. The details are provided in the table below.

No.	Assembly	Name of imprest holder	Amount granted (GH¢)	Amount retired (GH¢)	Amount unretired (GH¢)
1	Nkoranza South Municipal	Hon. Diana Ataa Kisiwaa	19,700.00	-	19,700.00
2	Kintampo South District	Mr Asuma Adams Braimah	8,000.00	5,550.00	2,450.00
	Total		27,700.00	5,550.00	22,150.00

166. We recommended recovery of the amount from the officers involved failure of which the amount should be treated as advance to be recovered from their salaries.

Over payment of repairs of vehicle - GH¢5,600.00

167. Regulation 39 of the Financial Administration Regulations 2004, LI1802 requires that, a head of department shall ensure that moneys are utilised in a manner that secures both optimum value for money and the intention of Parliament.

168. We noted that, the Finance Officer of Sene West District Assembly obtained an invoice of GH¢12,120.00 from M/S Hadikus Enterprise, Kumasi for the servicing and repairs of official Vehicle No. GN1797-11. However, he made three separate payments, GH¢5,000.00, GH¢12,120.00 and GH¢600.00 totaling GH¢17,720.00 resulting in an overpayment of an amount of GH¢5,600.00.

169. The anomaly could be attributed to failure to undertake due diligence on the part of the approving officers which has resulted in financial loss to the Assembly.

170. We recommended that the total amount of GH¢5,600.00 is recovered from the District Coordinating Director, Mr. Joseph K. Baah-Darkoh and the District Finance Officer, Haruna Alhassan.

CONTRACT IRREGULARITIES

Irregularities in contract pricing-GH¢176,500.00

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

172. However, we noted irregularities in the contracts and pricing of two Assemblies resulting in the payment of a total amount of GH¢176,500.00 to the contactors which was avoidable.

173. We noted from payment records of Asutifi North District Assembly that, Mr. Samuel Nketia, a Quantity Surveyor secured three quotations for the purchase and installation of two NASCO-2.5HP air conditioners at DCE's residence as detailed below.

Date	Supplier	Unit Price (GH¢)	Total Amount (GH¢)
14/2/18	Emmanuel Otoo Furniture Works-Sunyani	6,750.00	13,500.00
14/2/18	Isaac Refrigeration and air Condition Services-Sunyani	7,250.00	14,500.00
14/2/18	Golden Frost Refrigeration and Air Condition Service -Sunyani	7,500.00	15,000.00

174. M/s Emmanuel Otoo Furniture Works won, supplied and installed the items. However, the receipt bore the name Emmanuel Otoo Furniture and Construction Co. Ltd.

175. We conducted a market survey on the 8 February 2019 and found that, the same brand of air conditioners was sold at GH¢2,883.00 at NASCO shop in Sunyani. Our further checks from one of the quotations revealed that the same items including installation was GH¢3,100.00. The cost of the items therefore should have been GH¢6,200.00 excluding T&T.

176. We recommended to management to recover the inflated amount of GH¢7,300.00 from Mr. Samuel Nketia the Quantity Surveyor.

177. In another development at Techiman Municipal Assembly, Toro Co. Ltd; Flow Works Co. Ltd and Cimatron Co. Ltd bided for a contract for the Installation of Street Light System in the Municipality.

178. We noted that all the tenderers had the same Box number "P.O. Box 73, Techiman". Toro Co. Ltd, won the contract at the price of GH¢584,776.00. We further noted that, the bill of quantities of Toro Co. Ltd, had some figures altered. For instance, Insurance for the new installation was changed from GH¢2,000.00 to GH¢6,000.00.

179. Our market survey on the 150W Street light complete, a major item in the bill of quantities, revealed that a unit of the 150W costs between GH¢600 and GH¢700 and also similar item purchased from the MP's common fund cost GH¢700.00 per unit. However, a unit price of GH¢1,600 was quoted in the bill of quantities for 282 pieces. Using a contract unit price of GH¢1,000.00 (assumed with overheads, taxes and carriage cost added), we concluded that the contract was overpriced by GH¢169,200.00 (GH¢600x282).

180. We attributed the anomaly to lack of due diligence on the part of the Entity Tender and Evaluation Committees which has resulted in lack of value for money.

181. We recommended recovery of the total amount of GH¢169,200.00 from Toro Co. Ltd and paid same to the Assembly. We further recommended that members of the Entity Tender and Review Committees should be sanctioned in accordance with Section 92(1) of the Public Procurement (Amendment) Act, 2016 for negligence of duty.

182. Management agreed with our observation and indicated that due diligence would be done in subsequent evaluation of bids.

Payments for unexecuted portions of contracts-GH¢55,086.20

183. Regulation 39 of the Financial Administration Regulations, 2004, (L.I 1802) require among others that the head of account section of a department shall control the disbursement of funds and ensure that transactions are properly authenticated to show that amount are due and payable.

184. We noted that, two Assemblies paid a total amount of GH¢55,086.20 to contractors for unexecuted portions of contracts as detailed below.

Assembly	Contracts	Name of Contractor	Works not executed	Amount (GH¢)
Sene West District Assembly	Construction of police post, Mechanization of borehole at etc	Frankwaba Enterprise, Shaz Ventures, N. Abagna, Dextes Enterprise, Joard Star.	Bill boards, project site office, supply of 4000 and 5000 litres tank instead of 6000 and 10000. Etc.	45,280.00
Sunyani Municipal Assembly	Construction of 5 unit classroom block at Boahene Korkor JHS -Sunyani, Mkt stores at Abesim etc	Tanja Engineering Works and Biyira Constructing Works, Sunyani	Electrical installation and project bill boards.	9,806.20
Total				55,086.20

185. The irregularities was occasioned by wrongful certificate of works done by Works Departments and monitoring teams of the Assembly to properly inspect the projects before recommending for payment to the contractor.

186. We recommended to managements of the two Assemblies to recover the amount GH¢55,086.20 from the contractors or in default, the Coordinating Directors, Finance Officers and the Engineers of the respective Assemblies should be held liable for the recovery of the amount.

Payments without contractual agreement-GH¢46,000.00

187. Regulation 272 of the Financial Administration Regulations 2004, LI1802 requires the maintenance of agreements relating to contracts, loans, advances, subventions or any other financial matter.

188. Contrary to the above, the Techiman Municipal Assembly paid an amount of GH¢46,000.00 from its DACF Account to Zoomlion Ghana Ltd in February 2018 for refuse management (SIP) but could not produce the contract document as well as certificate of satisfactory work done to warrant the payments.

189. Payments without contractual and performance documents could lead to payments for services not rendered or under performed.

190. In the absence of contract agreement and performance certificate to confirm evidence of work done, we recommended that the Coordinating Director and Finance Officer should jointly be held liable for the recovery of the total amount of GH¢46,000.00.

Payment for mobilization for non-existent project-GH¢53,000.00

191. Section 14 of the Public Procurement (Amendment) Act, 2016 (Act 914) requires that, the contract administrator shall manage the obligations and duties of procurement entity specified in the contract and ensure that the supplier or contractor performs the contract in accordance with its terms and obligations.

192. Contrary to the above, Management of Asutifi South District Assembly in April 2018 awarded a contract for an irrigation project to be constructed at Hwidiem to M/S Yebduah Company Limited which was to be completed on 09 October 2018. Payment of GH¢53,000.00 was therefore made as mobilization fee on 31 May 2018. However the contractor failed to show up six months after the payment.

193. Management indicated that, all efforts to get the contractor move to site after receipt of the mobilization payment has proved futile.

194. We recommended recovery of the total mobilization amount of GH¢53,000.00 from the contractor Yebduah Company Limited, failure of which

the Coordinating Director and the Finance Officer should be held liable to refund the total amount involved.

Completed projects not in use-GH¢3,120,412.85

195. We noted that five Assemblies expended a total amount of GH¢3,120,412.85 on sixteen projects but failed to put them into use after completion. Details are provided below:

Assembly	Project	Amount paid	Date of completion	Reason for not using the facility
Dormaa Central Municipal Assembly	Supply and installation of 220 NO. Galvanized streetlight poles, 297 street bolbs and 3NO. Traffic light At Dormaa	1,282,758.08	October 2017	Two of the street lights has not work since the completion of the project
Dormaa West District Assembly	CHPS compound at Krakrom	94,933.00	August 2017	Lack of access road, water, electricity and furniture (MPs fund)
Nkoranza South Municipal Assembly	Const. of 1NO.10seater WC toilet at Bonsu	97,759.00	May 2017	Management has refused to hand the projects over without any tangible reason (DACF)
-do-	Const. of 1NO.10seater WC toilet at Bonsu	97,422.00	May 2017	Management has refused to hand the projects over without any tangible reason (DACF)
-do-	Const. of 1NO.20 seater WC toilet at Bonsu	195,611.00	May 2017	Management has refused to hand the projects over without any tangible reason (DACF)
-do-	Const. of 1NO. 3bedroom semi-detached Magistrate at Nkoranza	63,218.00	2014	Failure to hand over(MPs fund)
Sunyani West District Assembly	Const. of District Police HQ-Odomase	447,088.17	May 2015	Management could not give any reason for the non-use of the facility
-do-	Const. of 1no. 10 seater WC facility at Adantia	36,000.00	Nov 2018	Management could not give any reason for the non-use of the facility
-do-	Const. of 1 NO. 10 seater WC facility at Kwatre	41,955.30	Nov. 2018	Management could not give any reason for the non-use of the facility
-do-	Const. of 2 NO. 20 unit market stores at Kwabenakuma	55,228.46	Feb. 2017	Lack of pavement
-do-	Const. of 2 NO. 20 unit market stores at Tainso.	61,544.10	Feb. 2018	Lack of pavement

-do-	Const. of 1 NO. 10 seater WC facility at Chiraa Zongo	129,183.50	Jan. 2017	Lack of electricity and water
-do-	Construction of CHPS Compound with Nurses quarters at Akwasua	158,353.25	Dec. 2015	Management could not give any reason for the non-use
-do-	Cont. of Awua Domase rest house	119,668.65	June 2017	The facility is without toiled facility.
-do-	Const. of 20 seater latrine-Tanom	68,042.20	April 2017	No electricity and water
Tain District Assembly	Const. of 1NO. CHPS Compound at Yabraso	171,648.14	May 2017	The project is yet to be furnished
		3,120,412.85		

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

197. We recommended that, the Assemblies should properly plan the execution of projects to include the required facilities in the award of the contracts. Meanwhile, steps should be taken to prioritise the Assemblies resources to provide the needed facilities for the projects to be put to use by the intended beneficiaries.

Delayed/abandoned projects-GH¢3,974,973.69

198. 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.

199. We however, noted during our review of projects that, 11 Assemblies as listed below expended a total amount of GH¢3,974,973.69 on 32 projects which are at various stages of completion but were abandoned and new projects awarded.

Assembly	Project	Start Date	Completion Date	Status of Completion	Amount paid GH¢
Asunafo North Municipal Assembly	Mim Community centre	April 2018	September 2018	80%	193,053.56

-do-	Lecture hall for NMWS-Goaso	July 2018	December 2018	20%	232,085.49
-do-	Const. of VIP ward at Goaso hospital	March 2018	August 2018	15%	197,691.05
-do-	Mechanization of Borehole-at Fawohoyeden	April 2018	December 2018	45%	18,041.00
Atebubu Amantin Municipal Assembly	Const. of INO. 16 seater aqua latrine at Atebubu	Oct. 2016	April 2017	74%	110,129.24
Berekum East Municipal Assembly	3unit classroom block at RC - Berekum	April 2018	Oct. 2018	50%	83,242.24
Dormaa Central Municipal Assembly	Six projects , School blocks, Mkt stores etc.	Before 2012	Abandoned since 2012	At various stages of completion	1,017,084.43
Dormaa West District Assembly	Construction of 3unit classroom at Addokrom	Dec. 2013	June 2016	65%	124,857.33
Kintampo North Municipal Assembly	Construction of 1No. 3unit KG block at Aworata	Oct. 2015	Feb. 2016	70.6%	132,347.59
-do-	Construction of fence wall at MCE's residence	Oct. 2015	Feb. 2016	80.5%	157,824.40
-do-	Consttuction of KG block	Oct. 2015	Feb. 2016	71.7%	135,286.23
Nkoranza North District Assembly	Furnishing of DCE's Residence	Aug. 2017	Nov. 2017	58%	117,000.00
-do-	Construction of 1No. 3unit	May 2018	Sept. 2018	45%	220,091.03

	classroom block at Madina				
-do-	1NO. Observation ward with 6unit seater WC at Busunya	May 2018	Sept. 2018	55%	170,660.05
-do-	Construction of police post at Dromankese and Kraka	May 2018	Sept. 2018	55%	170,600.05
Pru East District Assembly	Construction of 1NO. Assembly complex -Yeji	April 2014	Sept 2014	70%	262,002.61
-do-	Construction of 1NO. CHIPS Compound-Kobre	March 2015	Sept. 2015	98%	71,310.13
-do-	Rehabilitation of DFO's bungalow-Yeji	Feb. 2018	May 2018	60%	53,000.00
-do-	Renovation of Transit quarters at Prang	March 2018	June 2018	98%	41,955
-do-	Construction of 1NO. CHIPS Compound-Brenkete	March 2015	Sept. 2015	90%	70,726.37
Sunyani Municipal Assembly	Construction of Durber grounds at Atronie	March 2016	Sept. 2016	45%	30,033.90
Tain District Assembly	Construction of 1NO. post office at Debibi	Feb. 2016	June 2016	48%	60,000.00
-do-	Construction of 1NO.CHPS Compound at Atomfoso	Feb. 2016	June 2016	80%	173,100.00

Tano South Municipal Assembly	Construction of INO.pre-School at Aikasu	June 2018	August 2018	Site possession	12,987.00
-do-	Completion of 1NO. classroom block at Techimantia	April 2017	Nov. 2017	86%	62,373.41
-do-	Drilling of 10 NO. Borehole in the municipality	June 2018	August 2018	Site Possession	20,000.00
-do-	Construction of Police station at Techimantia	June 2018	August 2018	On going	37,491.58
Total					3,974,973.69

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

201. 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.

PROCUREMENT AND STORE IRREGULARITIES

Uncompetitive procurements-GH¢506,143.62

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

203. We noted that three Assemblies as detailed below, made six payments for goods and services totalling GH¢506,143.62 without seeking for alternative quotations from other prospective suppliers or approval from the Public Procurement Authority for single sourcing. Details are provided below:

Assembly	NO. PVs	Nature of items purchased	Amount- (GH¢)
Asunafo South District Assembly	1	Outsource of waste disposal management services	50,000.00
Asutifi South District Assembly	4	Borehole repairs, Consultancy services, Metal works and internet connectivity	43,405.50
Dormaa East District Assembly	10	Farmers day items, reshaping of roads, Website development, supply of rice, supply of clothes etc	127,572.40
Nkoranza South Municipal Assembly	4	Building materials, rice, suger and catering services	118,290.22
Sene East District Assembly	3	Drilling of boreholes	37,095.00
Sunyani Municipal Assembly	3	Evacuation of refuse, procurement of Consultancy Services	129,780.50
Total			506,143.62

204. We could therefore, not confirm that the Assemblies obtained value for money in their transactions. The single source procurement could be opened to abuse or inflated prices of the items.

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

Fuel purchases not accounted for-GH¢15,739.02

206. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), management of Jaman North District Assembly could not account for fuel purchased amounting to GH¢15,739.02.

207. In the absence of records showing how the fuel purchased was used, we could not confirm the fuel usage and therefore recommended that, the Coodinating Director, Finance Officer and Transport Officer should refund the total amount of GH¢15,739.02.

208. Management responded that necessary action would be taken to rectify the anomaly.

Stores not accounted for GH¢69,613.00

209. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), four Assemblies purchased store items valued at GH¢69,613.00 but failed to provide records of usage as well as distribution list. Details are shown below

Assembly	Particulars	No. of PVs	Amount-GH¢
Asutifi South District	189 bags of cement and 13 Packets roofing sheets	2	10,985.00
Dormaa Central Municipal	Ceilling materials- plywood, wood etc	1	5,924.00
Kintampo South	Rice and sugar	1	28,058.00
Tain District	Stationery, tyres, food items, nursery materials etc.	5	24,646.00
Total		9	69,613.00

210. Non-maintenance of store records could result in diversion of stores for personal use.

211. We recommended to the Coordinating Directors and the Finance Officers to refund the total amount of GH¢69,613.00 to the Assemblies.

TAX IRREGULARITIES

Failure to withhold taxes-GH¢4,041.90

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

213. However three Assemblies failed to withhold taxes totaling GH¢4,041.00 for the period January to December 2018. Details are shown below:

Assembly	Amount-GH¢	Tax GH¢
Asutifi North District	19,747.60	623.06
Asutifi South District	35,554.00	2,667.29
Kintampo North Municipal	16,165.00	751.55
Total	71,466.60	4,041.00

214. Ineffective supervision by the Coordinating Directors over the work or the activities of the Finance Officers resulted in the loss.

215. We recommended to the Coordinating Directors and the Finance Officers to pay the amount to GRA and recover same from the suppliers and the service providers as required by Section 117 of the Income Tax Act 2015 as amended.

Withheld taxes not remitted-GH¢4,460.12

216. Section 117 of the Income Tax Act, Act 896 of 2015, states that a withholding agent shall pay to the commissioner-General within fifteen days after the end of each calendar month a tax that has being withheld in accordance with this division during the month.

217. However the Finance Officer of Asutifi South District Assembly failed to remit total withheld taxes of GH¢4,460.12 to the Ghana Revenue Authority.

218. Failure by the Coordinating Director to effectively supervise and monitor the activities of the Finance Officer resulted in the anomaly.

219. We recommended that the Coordinating Director and the Finance Officer should remit the withholding tax of GH¢4,460.12 to the GRA failure of which the amount should be recovered from them.

Loss of VAT revenue from purchases from non-VAT registered entities-GH¢8,883.64

220. Regulation 183 of the Financial Administration Regulations 2004, LI1802 requires amongst others that, 'a department shall procure government stores from only Value Added Tax (VAT) registered persons or entities and any department that requires an exemption for any specific case shall apply to the Minister with the necessary justification''

221. However, two Assemblies procured goods and services totaling GH¢70,642.15 from non-VAT registered entities thereby incurring tax loss of GH¢8,883.64 to the State. The breakdown is as follows:

Assembly	Amount GH¢	Tax GH¢
Asunafo South District	11,746.50	2,055.64
Kintampo North Municipal	58,895.65	6,828.00
Total	70,642.15	8,883.64

222. Disregard of the law could result in loss of revenue to the State.

223. We recommended that the Coordinating Directors and the Finance Officers should pay the tax element of GH¢8,883.64 to the Ghana Revenue Authority.

CENTRAL REGION

Introduction

224. Total allocations to the 22 Assemblies in the Region for 2018 financial year was GH¢38,294,994.36. Of this amount, a total of GH¢8,389,218.95 was deducted at source in favour of the Assemblies' Service Providers leaving net cash transfers of GH¢29,905,775.41 or 78.09 percent of the total allocations.

CASH IRREGULARITIES

Over utilization of the DACF on recurrent expenses - GH¢ 679,140.70

225. Part 1 of the 2017 guideline for the utilization of the District Assemblies Common Fund (DACF) requires that up to 10 percent of the DACF should be allocated for recurrent expenditure.

226. We noted that management of four Assemblies received a total of GH¢4,238,313.00 as their share of the Common Fund with the permissible 10% to be spent on recurrent expenditure as GH¢423,831.30 but spent a total of GH¢1,102,972.00 representing more than the 10% of the DACF inflows on recurrent expenditures as detailed below.

No.	Assembly	Total allocation GH¢	Allowable 10%	Amount spent GH¢	Excess amount (GH¢)
1	Cape Coast Metropolitan	1,273,590.40	127,359.04	152,628.80	25,269.76
2	Assin Foso Municipal	8,656,573.00	86,565.73	179,083.57	92,517.84
3	Assin South District	12,452,588.00	124,525.88	449,042.76	324,516.88
4	Abura Asebu Kwamankese District	8,538,065.00	85,380.65	322,216.87	236,836.22
	Total	4,238,313.00	423,831.30	1,102,972.00	679,140.70

227. We attributed this infraction to the inability of the management of various MMDAs to improve on their Internally Generated Fund (IGF) generation to facilitate funding of such recurrent expenditures.

228. The anomaly could contribute to delay in completion of DACF projects which could lead to cost overruns of the DACF projects.

229. We recommended to managements of the four Assemblies to refund the excess expenditure of GH¢679,140.70 from the IGF account to the DACF account and desist from violating guidelines on the utilization of DACF.

Unsupported payments - GH¢88,807.24

230. Regulation 39 of the Financial Administration Regulations, 2004 requires that a head of a department to ensure that transactions are properly authenticated to show that amounts are due and payable and order for disbursement that does not meet these requirements is rejected.

231. Contrary to the above regulation, we noted that management of five Assemblies made a total payment of GH¢88,807.24 from DACF, MP, UNICEF and PWD Funds but were not supported with relevant expenditure documents such as statements of claim, receipts, and invoices to authenticate the transactions. Details are provided below.

No.	Assembly	No. of PV's	Funding source	Total GH¢
1	Twifo Hemang Lower Denkyira District	2	PWD	7,194.64
2	Agona East District	15	PWD/DACF	51,770.70
3	Ajumako-Enyan-Essiam District	3	DACF	5,100.00
4	Assin North District	5	DACF	21,541.90
5	Awutu Senya East Municipal	1	PWD	3,200.00
	Total	26		88,807.24

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

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

234. We recommended recovery of the amount of GH¢88,807.24 from the Coordinating Directors and the Finance Officers of the respective Assemblies.

Unretired imprest - GH¢34,145.00

235. Regulation 288 of FAR, 2004 (LI 1802) stipulates that imprest shall be retired at the close of financial year and any imprest not so retired shall be adjusted to a personal advance account in the name of the imprest holder.

236. Contrary to the above Regulation, we noted that imprest granted on 23 payment vouchers from four Assemblies totalling GH¢ 34,145.00 were not retired with the necessary supporting documents such as receipts, invoices, and signature of claimants as detailed below.

No.	Assembly	No. of PV's	No of staff	Funding source	Total GH¢
1	Ekumfi District	19	2	DACF	28,592.00
2	Ajumako/Enyan/Essiam District	2	1	DACF	853.00
3	Awutu Senya East Municipal	1	1	PWD	3,200.00
4	Agona West Municipal	1	1	PWD	1,500.00
	Total	23	5		34,145.00

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

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

239. In view of the Finance Officers' failure to convert the unretired imprest into personal advance accounts for recovery from the payee's salaries, we recommended recovery of the amount from the Finance Officers.

Payment without certificate of work done GH¢751,400.00

240. Contrary to Regulation 39 of the FAR, 2004, we noted during our review that, DACF deductions at source totaling GH¢751,400.00 were made to Zoomlion Company Limited for Fumigation and Sanitation activities of three

Assemblies without the required certificate of work done to authenticate the transactions as detailed below:

No.	Assembly	No of PVs.	Contract Works Assigned	Period Quarter (Q)	Amount GH¢
1	Asikuma Odoben Brakwa	2	Clearing and leveling of final disposal site	-	27,800.00
2	Abura Asebe Kwamankese	DACF source deduction	Fumigation	4 th Q 2016 1 st & 2 nd Q 2017 1 st Q 2018	281,750.00
	Abura Asebe Kwamankese	DACF source deduction	Sanitation services	4 th Q 2016 1 st & 2 nd Q 2017 1 st Q 2018	297,850.00
3	KEEA	DACF source deduction	Disinfection and Fumigation activities	2 nd , 3 rd & 4 th Q 2018	144,000.00
	Total				751,400.00

241. The Municipal/District Environmental officers explained that Zoomlion Ghana limited did not provide the Assemblies with itinerary or work plan on the Sanitation activities to enable them carry out monitoring and inspection of the service so they were unable to issue certificates and monitoring report for the work done.

242. In the absence of certification by the Municipal/District Environmental Officers, we could not ascertain whether the services were carried out in accordance with the terms of contract to warrant the payment of GH¢751,400.00 deducted at source by ADACF.

243. We recommended refund of GH¢751,400.00 from Zoomlion Ghana Limited to the three Assemblies. We further recommended to the management

of the Assemblies to notify the Administrator of the DACF to stop deduction of the DACF in favour of Zoomlion Ghana Ltd for sanitation and fumigation services until the receipt of certificate of work done from the Assembly.

Double payment- GH¢ 34,350.00

244. Regulation 39 of the Financial Administration Regulation (FAR) 2004, L.I. 1802 requires that, “The head of the accounts section of a department shall control the disbursements of funds and ensure that transactions are properly authenticated to show that amounts are due and payable.”

245. The performance of disinfestation and fumigation services of Assemblies had been contracted to Zoomlion Ghana Limited of which quarterly payment were made by ADACF to the company. The Assembly paid GH¢161,000.00 through source deductions from the ADACF in connection with fumigation from the 3rd quarter 2017 up to 2nd quarter 2018.

246. Contrary to the above provision, our audit disclosed that management of the Abura, Asebu, Kwamankese Assembly spent GH¢34,350.00 on fumigation expenses which had already deducted at by the ADACF from the Assembly’s share of the DACF as part of a contract for fumigation with Zoomlion Ghana Limited. We further noted that management purchased fuel amounting to GH¢ 3,000.00 to enable Zoomlion Ghana Limited lift refuse, an expenditure already catered for under Sanitation Improvement Package (SIP) between the Assembly and Zoomlion Ghana Limited. Details are provided below:

PV No.	Date	Payee	Details	Amount (GH¢)
02/08	02/08/2018	Environmental Pest Control	Fumigation/disinfestation	31,350.00
05/06	12/06/2018	Zoomlion Ghana Ltd.	Fuel for lifting of refuse	3,000.00
Total				34,350.00

247. This was attributable to non-performance of services on the part of Zoomlion Ghana Limited and management’s failure to ensure compliance with the contract terms.

248. This has resulted in double payment on the same service which the Assembly could have spent on other activities.

249. Management explained that the expenditure became necessary to avert environmental and health hazards as Zoomlion Ghana Ltd. failed to carry out the exercise.

250. We recommended recovery of the amount of GH¢34,350.00 from Zoomlion Ghana limited, without delay or in default the Coordinating Director and the Finance Officer should be jointly held liable to pay.

Unbudgeted expenditure- GH¢187,361.00

251. Section 170 (1) of the Local Governance Act 2016, (Act 936) states 'A District Assembly may incur any expenditure necessary for or incidental to the carrying out of a function conferred on the District Assembly under this Act, or by the Instrument which established that District Assembly, but the expenditure shall be included in the approved budget for the District Assembly for the relevant year'.

252. On the Contrary, management of Abura, Asebu, Kwamankese Assembly made procurements totaling GH¢187,361.00 from the MP's Common Fund on items which were not captured in the Annual Action Plan, Procurement plan and the Budget for the year under review.

253. The lapse occurred because the Coordinating Director, Finance Officer and the MP failed to ensure that the expenditures were supported with budgetary allocations.

254. Unbudgeted expenditures directly affect planned programmes, which could lead to non-execution of budgeted projects in the District.

255. We recommended to the MP for Abura Asebu Kwamankese, the Coordinating Director and the Finance Officer to comply with the provision of the Procurement Act to ensure that expenditures are always covered with budget allocations.

Payment without approved/authorized warrants - GH¢110,184.00

256. Section 163 of the Financial Administration Regulation, 2004, (L.I.1802) requires that after parliament has approved budget estimates, authority to commit funds is conveyed to departments by the issue of warrants signed by the Minister on behalf of Government. At the Assembly level, specific warrants are issued by the District Budget Officer and signed by him (DBO), the District Coordinating Director and the District Chief Executive to ensure that the expenditure is provided for in the budget and funds are available.

257. Contrary to the above requirement, we noted that management of Upper Denkyira West made DACF disbursements totaling GH¢110,184.00 on five payment vouchers in 2018 for various activities without approved/authorized warrants. Details are provided below:

Date	PV of Cheque	Details	Payee	Amount GH¢
05/07/2018	02/7/18 of 000423	Hiring of Machines for new market site@ Diaso	Mat-Mafco Ventures	38,000.00
05/03/2018	4/3/18 of 000315/317	Relocation of Diaso market (Phase 1)	Koantwi Ventures	36,000.00
10/08/2018	7/08/18 of 000453/454	Evacuation of refuse dumps@ Diaso & Ayanfuri	Dadzie Sylvester	36,184.00
		Total		110,184.00

258. We attributed this lapse to management's total disregard of the laid down controls.

259. This could lead to the Assembly overspending its approved Budget.

260. We recommended to the Coordinating Director and Finance Officer to ensure that expenditure warrants are prepared and approved before payments are made.

**Payment of Sanitation Improved Package (SIP) without contract -
GH¢382,950.00**

261. Regulation 39 of FAR 2004 (L.I 1802) provides that the head of accounts section of a department shall control the disbursement of funds and ensure that transactions are properly authenticated to show that amounts are due and payable.

262. However, our review of the release letters from the Administrator of Common Fund for the period between 2016 and 2018 disclosed that a total amount of GH¢382,950.00 was deducted at source from Twifo Atti Morkwa Assembly's share of DACF allocation for SIP in favour of Zoomlion Ghana Limited.

263. We further noted that there was no signed Service Contract Agreement between the two parties neither certification of work done prepared by the District Environmental Health Officer. The table below provides the payments from 2016 to 2018.

Period	Deduction (GH¢)
2016	170,200.00
2017	170,200.00
2018	42,550.00
Total	382,950.00

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

265. We could therefore not authenticate the payment made to Zoomlion Ghana Ltd. thereby resulting in a loss of GH¢382,950.00 to the Assembly.

266. We recommended that, the Assembly should formalize the contract agreement between the Assembly and Zoomlion Ghana Limited and seek refund of the amount of GH¢ 382,950.00 from Zoomlion Ghana Limited being payments made for no work done.

Failure to remit Common Fund deductions at Source - GH¢4,443.77

267. Deductions at source from the Common Fund by the Administrator are expected to be remitted immediately to the beneficiaries to enable them carry out their core mandate.

268. Contrary to this our review disclosed that a total amount of GH¢4,443.77 deducted at source from KEEA Municipal Assembly DACF allocation for HIV/AIDS Fund in respect of 4th quarter of 2017 and 1st quarter of 2018 have not yet been credited to the Fund Account. Details are shown below:

Period of Allocation	Reference No. of release letter	Amount Deducted (GH¢)
4 th Quarter of 2017	DACF/02-05/vol.2/69 of 18/4/18	2,558.83
1 st Quarter of 2017	DACF/02-05/vol.2/73 of 14/8/18	1,884.94
	Grand Total	4,443.77

269. This could be attributed to oversight on the part of the Common Fund Administrator and failure of the Finance Officer to follow up to ensure that the deduction was transferred to the Assembly's account.

270. This could lead to lack of funds for HIV/AIDS activities in the Municipality, defeating the purpose for which the Fund was set up.

271. We therefore recommended to management to liaise with the Administrator of Common Fund to remit the amount deducted immediately.

Payment made to Zoomlion Ghana Ltd. for no fumigation work done GH¢20,440.00

272. Regulation 12 of the FAR, 2004 (LI 1802) states 'A person entrusted with custodial duties for public and trust moneys shall protect public and trust moneys against unlawful diversion from their proper purposes and against accidental loss, and locate such moneys so as to facilitate the efficient and economical discharge of public financial business'.

273. The scope of service under the Service Agreement signed between Zoomlion Ghana Ltd and the Awutu Senya East Municipal Assembly states

that 'work to be carried out monthly and there shall be disinfestations of Final Waste Disposal sites within the Assembly.

274. On the contrary, Zoomlion Ghana Limited failed to extend the fumigation activities to the final disposal site at Bosomabena as required in the Service Agreement. Scavengers at the site stated that no fumigation was ever done by Zoomlion Ghana limited. This was corroborated by the District manager of Zoomlion Ghana limited; Elias Botchwey. As a result, the Assembly had to fund fumigation of the final disposal site at a cost of GH¢20,440.00.

275. In effect, Zoomlion Ghana limited was paid for no work done at the final Waste disposal site at Bosomabena.

276. The irregularity occurred as a result of improper coordination between management of the Assembly and Administrator of DACF. It was also due to failure by the management of the Assembly to certify work done by Zoomlion Ghana limited before payments were made.

277. This neglect, caused the Assembly additional cost of GH¢20, 440.00 to fumigate the Waste disposal site.

278. We recommended that Zoomlion Ghana limited should refund the amount of GH¢20,440.00 to the Assembly for its failure to discharge its contractual obligation in full.

Purchase of accounting software without Auditor-General's approval - GH¢23,400.00

279. Section 11 of the Audit Service Act, 2000, (Act 584) requires the Auditor-General to review computerized financial and accounting systems and approve the form in which they are kept.

280. We noted that the management of Awutu Senya East purchased an Accounting Software from Trihorn Ventures at a cost of GH¢23,400.00 to be used in preparing financial statements without the prior approval of the Auditor-General and the Controller and Accountant General.

281. The Finance Officer, John Ohene Owusu, explained that he was unaware of that requirement of seeking approval of the Auditor -General and the Controller and Accountant-General before proceeding to acquire the software.

282. The use of unapproved computerized financial and accounting software compromises the confidentiality and integrity of the Assembly's financial data.

283. We recommended that management should seek retrospective approval from the Auditor-General for the use of the software.

Failure to utilize MP's Common Funds - GH¢405,320.31

284. The Member of Parliament's (MP's) Constituency Fund is annually allocated and released quarterly by the Administrator of Common Fund to support the MP's Constituency Development Projects in order to improve the living condition of the people in the Constituency.

285. We noted that the Administrator of the DACF transferred a total amount of GH¢405,320.31 as MP's Constituency Fund for 2017 and part of 2018 allocations to the MP for Agona West Constituency but the funds were not utilized on any developmental projects or social intervention activities in the Constituency. Details as per quarterly releases are provided below:

Date received	Description	Amount GH¢
01/01/2018	Opening balance (1 st & 2 nd quarter 2017)	113,188.09
28/02/2018	3rd quarter, 2017	84,660.42
01/06/2018	4th quarter, 2017	79,619.08
26/07/2018	1st quarter, 2018	61,121.55
24/10/2018	2nd quarter, 2018	66,731.17
Total		405,320.31

286. The situation has denies the people of Agona West Constituency the benefit of the needed infrastructure and other social interventions for improved living conditions. The non-utilization of the funds also affects the value of the money.

287. We recommended to the management of the Assembly to ensure that the MP, Hon. Cynthia Morrison, make use of her Common Fund allocation to

finance the Assembly's planned activities to avoid inflation eroding the value of the funds allocated.

CONTRACT IRREGULARITIES

Delayed projects - GH¢ 1,689,963.22

288. 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.

289. We noted that Management of five Assemblies awarded 22 projects to various contractors between the period of February 2011 and August 2017 with a total contract sum of GH¢ 3,894,466.12 of which a total amount of GH¢1,689,963.22 had been paid to the contractors.

290. We further noted that none of the projects had been completed as at 31 December 2018 with the percentage of work done ranging between 5% and 85%. Details are provided below:

Assembly	No. of Projects	Start date	Expected completed date	Contract Sum	% of work done	Period of delay	Payment to date
Assin Foso Municipal	5	8/9/16 - 20/12/16	7/1/17 - 18/12/17	693,905.60	55 - 70	1 - 2yrs	393,268.80
Assin Foso Municipal	1	22/2/11	22/8/2011	124,649.12	75	7yrs	57,391.46
Assin South District	3	16/3/11 - 30/11/17	30/11/11 - 29/5/18	909,661.12	50-75	1 - 7yrs	493,591.64
Agona East District	4	28/8/16 - 19/1/18	27/2/17- 19/7/2018	805,409.55	65 - 85	1-2 yrs	230,892.63
Abura Asebu Kwamankese District	3	24/5/16 - 21/7/16	24/11/16 - 21/1/17	447,306.69	50 - 70	1 - 2yrs	225,405.65
Assin North District	6	17/12/10 - 25/1/18	17/3/11 - 25/5/18	913,534.04	5 - 62	9mths - 8 yrs	289,413.04
	22			3,894,466.12			1,689,963.22

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

292. This could lead to cost overruns to the detriment of other developmental projects at the Assemblies.

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

Abandoned projects-GH¢493,244.03

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

Assembly	No. of Project	Award date	Expected completion date	Contract Sum	Percentage of work done	Period of delay	Payment to date
Twifo Hemang Lower Denkyira	5	12/2012 - 11/2016	7/2013 - 3/2017	853,357.09	25	2-6 years	215,029.93
Mfantseman Municipal	1	12/2/16	9/8/2016	307,651.05	15	2years	46,147.66
Awutu Senya East Municipal	5	21/2/16 26/8/16	2/2017 7/2017	487,494.81	60 to 98	2years	232,066.44
	11			1,648,502.95			493,244.03

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

296. We recommended to managements of the Assemblies to ensure that priority is given to the completion of the 11 projects before new ones are awarded.

Completed projects not put to use - GH¢11, 610,113.34

297. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), our inspection of projects revealed that management of four Assemblies had completed seven projects at the total cost of GH¢ 11,610,113.34 but have not been put to use. The details are provided below:

Assembly	No. of Projects	Name of Project	Date completed	Amount
Asikuma-Odoben-Brakwa	1	Mkt complex Asenten	6/ 2017	583,500.11
Cape Coast Metropolitan.	1	Community Trining Centre Kwaprow	3/5/18	202,586.86
Assin South District	2	CHPS Compound, Bankyease and 1No 8 Seater Toilet, Assin Manso	13/01/2016	239,113.11
Mfantseman Municipal	3	CHPS Compound, Eguase	23/2/2018	223,559.07
		CHPS Compound Duase	1/6/2016	220,761.14
		KVIP, Mankessim	25/01/2017	140,591.05
Total	7			11,610,113.34

298. The non-usage of the project was attributed to unavailability of utilities and wrong siting of the project.

299. This has deprived the intended beneficiaries of the benefits of the usage of the projects.

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

Failure to fully execute works in bill of quantities by contractors - GH¢13,400.00

301. Regulation 39 of the Financial Administration Regulations, 2004 (L.I 1802) requires that a head of department shall ensure that moneys are utilized in a manner that secures both optimum value for money and the intention of Parliament.

302. Contrary to the above regulation, the Assin North District Assembly awarded contracts to Messrs Jesus Is All Ent. and Albejo Co. Ltd. on 13 November 2018 for the construction of 3 bedroom bungalow for the District

Coordinating Director and renovation of Health office block at the contract sum of GH¢431,949.52.

303. We however noted that the work was not fully executed to the agreed specification, plans and drawings as contained in the bill of quantities as detailed below.

Contractor	Contract	Bill of Quantities not Done	Total Amount GH¢
Messrs Jesus Christ is all Ent.	3- Bedroom bungalow for the District Co-ordinating Director, Assin Breku	Provision of site office-	1,500.00
		Maintenance of site office-	1,200.00
		Removal of site office-	1,300.00
		Watching and protecting the works-	1,800.00
		Provision of temporal stores-	500.00
		Provision of project sign post-	1,000.00
Albejo Ghana Ltd.	Reconstruction of Health office block, Assin Breku	Provision of site office-	1,500.00
		Maintenance of site office-	600.00
		Removal of site office-	1,000.00
		Watching and protecting the works-	1,000.00
		Provision of temporal stores-	500.00
		Provision of project sign post-	1,200.00
Total			13,400.00

304. This was attributed to wrongful certification of work done by the District Works Engineer and lack of due diligence on the part of the monitoring team in reporting project execution to management, leading to payment of no work done of GH¢13,400.00.

305. We recommended recovery of the amount of GH¢13,400.00 from the contractors, failure of which the Works Engineer, the Coordinating Director and the Project Manager should be held liable to pay for the amount involved.

Failure to sign a lease agreement with a private investor - GH¢243,101.40

306. Section 52 of the Public Financial Management Act, 2016 (Act 921) directs 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 systems exist for the custody and management of the asset.

307. We noted that in June 2018, the Cape Coast Metropolitan Assembly (CCMA) completed a building at Gratis Foundation at a contract sum of GH¢243,101.40. We further noted that, the Assembly and Rev. Wonder, a private businessman, entered into a Public Private Partnership (PPP) for use of the building for production of LED bulbs without any written authorization or any signed agreement with the Assembly.

308. The lapse was attributed to negligence and laxity on the part of management of the Assembly.

309. This has led to the Assembly being denied rent revenue accruing from the use of the building by the private businessman for the period June to December 2018.

310. We recommended to management to sign an agreement with the private businessman, Rev. Wonder immediately to guarantee the investment returns and ensure payment of rent for the use of the building from June, 2018 to date.

Unsupplied equipment under Sanitation Improvement Package (SIP)

311. Article 5 of the Sanitation Improvement Package (SIP) Service Agreement signed between Zoomlion Ghana Limited (ZGL) and Komenda-Edina-Eguafo-Abirem Municipal Assembly (KEEAMA) on 16/07/2014 renewable in five years, requires that ZGL delivers three refuse trucks and 20 Refuse containers to KEEAMA.

312. We noted under this agreement that, three quarters of the quarterly service fee of GH¢57,500.00 was deducted at source by Administrator of Common Fund totaling GH¢172,500.00 and paid to ZGL during the period under review.

313. Our review of contract documents and physical inspection at the various identified areas disclosed that out of 23 Refuse Trucks and Containers to be supplied to the Assembly, only 17 of them were delivered by Zoomlion Ghana Ltd leaving six equipment undelivered. Details are provided below:

Equipment	Expected no. to be delivered	Actual delivered	Outstanding equipment
Refuse Trucks	3	2	1
Refuse Containers	20	15	5

314. The failure of management of the Assembly to ensure that the Zoomlion Ghana Ltd comply with the terms of the service agreement accounted for this irregularity.

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

316. For the purposes of ensuring effective waste management services, we recommended to management of the Assembly to ensure that the rest of the equipment are supplied by Zoomlion Ghana Ltd. or have the contract terminated and recover any outstanding amount paid to Zoomlion Ghana Ltd.

Contracts not fully executed - GH¢1,414,500.00

317. Regulation 2 of the Financial Administration Regulations, 2004 (L.I 1802) requires the head of government department to, as part of his financial duties, secure the efficient and effective use of appropriations under departmental control.

318. We noted that three Assemblies entered into service agreements on Sanitation Improvement Package (SIP), Disinfestation and Fumigation with Zoomlion Ghana Ltd (ZGL). Our review disclosed that a total amount of GH¢1,414,500.00 was deducted at source from the Assemblies' share of the Common Fund by the Administrator of Common Fund and paid to Zoomlion Ghana Ltd as detailed below:

Assembly	Period	SIP	Dinfestation and Fumigation	Total GH¢
Cape Coast Metropolitan	2018	224,250.00	155,250.00	379,500.00
Assin Foso Municipal	2018	115,000.00	92,000.00	207,000.00
Assin South District	2017/2018	425,500.00	402,500.00	828,000.00
Total		764,750.00	649,750.00	1,414,500.00

319. However, our further review of the contract document and physical inspection of the equipment disclosed that out of 121 trucks and communal containers to be supplied, only 98 was supplied leaving 28 items consisting of 3 trucks and 25 communal containers yet to be delivered to the Assembly by Zoomlion Ghana Ltd.

320. In connection with disinfestation and fumigation contracts, we noted that out of the total number of 108 disposal sites, health facilities and government departments within the three Assemblies, disinfestation and fumigation took place in only 52 facilities. These facilities were duly certified by the Environmental Health Officers, leaving 56 facilities not disinfested and fumigated as detailed in the table below:

Sanitation Improvement Package

Assembly	SIP Logistics		Contract Qty.	Qty Supplied	Unsupplied	Remarks
	Trucks	Communal Containers				
Cape Coast Metropolitan	5	68	73	57	16	
Assin Foso Municipal	4	31	35	23	12	
Assin South District	2	11	13	13	-	5 worn out
Total	11	110	121	98	28	

Disinfestation and Sanitation

Assembly	Disinfestation and fumigation Sites			Contract Qty.	Qty Work Done	Qty of work not done
	Final disposal site	Health facilities	Govt. apartments			
Cape Coast Metropolitan	12	12	12	36	14	22
Assin Foso Municipal	12	12	12	36	17	19
Assin South District	12	12	12	36	21	15
Total				108	52	56

321. We attributed the anomaly to managements' failure to ensure that Zoomlion Ghana Limited performed the services as required under the service agreements for SIP and Fumigation respectively.

322. The anomaly, if not rectified, will negatively affect the sanitation and fumigation management in the three Assemblies and payments for no work done leading to loss of funds to the respective Assemblies.

323. We recommended to management of the Assemblies to ensure that Zoomlion Ghana Ltd supply the remaining 28 Trucks and Communal Containers under SIP or in default, terminate the contract in accordance with clause ii and article v of the service agreement.

324. In the absence of certification of work done from the environmental officers on the 56 facilities, we recommended recovery of total amount of GH¢ 336,907.41, representing 51% of work not done from Zoomlion Ghana Limited and paid same to the Assemblies.

Failure to obtain land title documents - GH¢109,000.00

325. Regulation 39 of Financial Administration Regulations, 2004 (L.I.1802) directs a head of department to ensure that moneys are utilized in a manner that secures both optimum value for money and the intention of parliament''.

326. The Cape Coast Metropolitan Assembly purchased three plots of land for GH¢45,000.00 at Abura for the Construction of Abura Market and 6 acres of land at Mpeasem for GH¢64,000.00 without obtaining site plans, indentures and title deeds of the lands.

327. Laxity on the part of management to obtain documents to secure the parcels of land occasioned the lapse.

328. This exposes the land to encroachment and litigation from the potential litigants.

329. We recommended to management of the Assembly to ensure that the relevant land documents are obtain from the land owners in order to avoid litigation in future.

Failure to prepare evaluation reports - GH¢125,651.00

330. Contrary to Section 19 of the Public Procurement Act, 2003 (Act 663), we noted that the Assin Fosu Municipal Assembly, used Request for Quotations (RFQ) method to procure various goods and services totaling GH¢125,651.00 without preparation of procurement evaluation report.

331. Failure of the Municipal Coordinating Director to effectively supervise the activities of the Procurement Officer to ensure that the RFQ method is always supported with evaluation report occasioned the lapse.

332. As a result of anomaly, the Assembly risk procuring inferior or substandard goods and services.

333. We recommended that evaluation report should be prepared whenever RFQ method is used to procure goods and services. We further recommended that members of the Procurement Unit should be sanctioned in accordance with Section 92 of PPA, 2003 (Act 663).

Underutilized of 35 market stalls - GH¢74,013.00

334. Regulation 2 of the Financial Administration Regulations, 2004 (L.I 1802) requires the head of government department, as part of his financial duties, to secure the efficient and effective use of government appropriations under departmental control within the ambit of government policy.

335. We however, noted that 2 No.20-Unit market stalls at Assin Fosu Station Market completed in 2017 by the Assin Fosu Municipal Assembly at a total contract sum of GH¢74,013.00 had been underutilized by traders with only five out of the 40 stalls being occupied by traders.

336. Our audit revealed that there were defects in the design of the market stalls as the walk ways between the stalls are flooded and become inaccessible anytime it rains.

337. We are of the view that continuous underutilization of the market stalls would lead to the beneficiaries not obtaining full benefit of the project.

338. We recommended to management of the Assembly to ensure that the defects in the design of the markets are corrected as soon as possible to ensure full utilization of the stalls by the traders.

Early defects of a completed project - GH¢169,647.00

339. Regulation 39 of Financial Administration Regulations, 2004 (L.I.1802) directs a head of department to ensure that moneys are utilized in a manner that secures both optimum value for money and the intention of parliament’.

340. We noted that management of Assin South District Assembly awarded a contract for the construction of 1 No.3-unit classroom block and Ancillary facilities at Kotobabi to New Ideas Construction Trading Enterprise at a contract sum of GH¢169,467.00 to be completed on 02/02/17.

341. Our audit however revealed that the wood used for the roofing and ceiling at Headmaster’s office had started to rot because they were not treated with chemicals to prevent pests from destroying them. Again, the Contractor failed to complete the aprons and drainage in front of the classrooms. We also observed leakages in some of the classrooms.

342. We attributed this to lack of proper supervision by the Project Manager, Mr. Adu Kwakye, to ensure that quality materials were used for the project.

343. As a result, the Assembly had not obtained value for money in the execution of the project and would incur additional cost to correct the defects.

344. We recommended to management to compel the contractor to correct the defects, failing which the Project Manager, the Coordinating Director and the Finance Officer should be jointly held liable for any additional cost that would be incurred in correcting the defects.

Compensation to land owners without agreement - GH¢13,043.40

345. Regulation 39 of the Financial Administration Regulation (FAR) 2004, (L.I.1802) requires, “The head of the accounts section of a department shall control the disbursements of funds and ensure that transactions are properly authenticated to show that amounts are due and payable.”

346. We noted that, the management of Agona East District Assembly paid GH¢13,043.00 to Messrs Duncan Williams and John Yaw Donkor as compensation for land taken over by the Assembly but management was unable to produce valuation report, land documents and agreement justifying the compensation paid.

347. This was as a result of negligence on the part of the Coordinating Director and the Finance Officer in ensuring that compensation payment was based on documented agreement between the Assembly and the land owners.

348. In the absence of land documentation and agreement on transfer of ownership of the land, we could not ascertain whether any obligation for compensation existed between the Assembly and the payees.

349. In order to prevent future litigation, we recommended to management to expedite action on the necessary legal documentations covering the land.

Fumigation works not executed - GH¢ 563,500.00

350. Section 7 of the Public Financial Management Act 2016 (Act 921) states “A Principal Spending Officer of a covered entity shall ensure the regularity and proper use of moneys appropriated in that covered entity”.

351. Our audit revealed that an amount of GH¢ 563,500.00 was deducted at source from 2015 to 2018 by the Administrator of District Assemblies’ Common Fund in respect of fumigation exercises to be undertaken in Twifo Atti Morkwa District by Zoomlion Ghana Ltd. Details are provided below:

Period	Deduction - GH¢
2015	161,000.00
2016	161,000.00
2017	120,750.00
2018	120,750.00
Total	563,500.00

352. Management of the Assembly however, failed to provide the fumigation contract document for our review as well as certificate of work done on fumigation during the period.

353. The Environmental Health Officer of the District provided a report which showed pictures of work done without locations, number of personnel who undertook the fumigation and the number of times the exercise was conducted during the period.

354. The lapse was due to failure of the Coordinating Director to ensure that Zoomlion Ghana Ltd. performed the fumigation works.

355. This could lead to payments for work not done and loss of funds to the Assembly.

356. In the absence of contract agreement and certification of work done, we recommended that the total amount of GH¢ 563,500.00 should be recovered from Zoomlion Ghana Ltd.

Completed project not put to use - GH¢29,156.00

357. Regulation 39 of the Financial Administration Regulations (FAR), 2004 states “A head of department shall ensure that moneys are utilized in a manner that secures both optimum value for money and the intention of Parliament.”

358. We noted that management of Agona West Municipal Assembly awarded a contract to Forbiri Links And Sons Co. Ltd. for the construction of a Block Factory at Swedru at a contract sum of GH¢32,614.00 of which GH¢29,156.50 had been paid. The project was awarded in June 2016 and expected to be completed in September 2016.

359. Our inspection of the project revealed that it was wrongly sited at a location blocking the entrance to a house. We further noted that there was no space for packing the blocks and no packing space for trucks that would be conveying blocks from the factory which has resulted in the structure to be abandoned since 2016 to deteriorate.

360. This has resulted in waste of funds since the intended purpose of the Block Factory could not be achieved.

361. We recommended that management of the Assembly should put the necessary facilities in place to make the project beneficial to the Assembly, failure of which the under-listed authorizing officers should be jointly held liable to refund the total amount of GH¢29,156.50.

- i. Hon. Samuel Opong, the former MCE
- ii. Ishmael Nana Ogyefo, the current MCD
- iii. John Ebo Mensah, the former MFO,
- iv. Richard Anokye, the current MFO
- v. Charles Obeng, the former head of Physical Planning Unit,
- vi. Emmanuel Allotey, the Works Engineer.

PROCUREMENT AND STORE IRREGULARITIES

Award of contracts from bidders with same ownership - GH¢827,387.96

362. Section 43 (1) of the Public Procurement Act, 2003 (Act 663) as amended by Section 20 of the 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.”

363. Our review of contract management of Effutu Municipal Assembly disclosed that Management awarded four contracts totaling GH¢827,387.96 to two of Mr. Emmanuel Appiah-Kubi’s four companies which were the only companies that submitted quotations, namely **Solid Accord Enterprise** and **EAK Company Limited**.

364. Our audit further revealed that the addresses on the Tax Clearance, Labour Clearance and SSNIT Clearance for the two companies were in some instances interchanged and the financial statements presented had Mr. Emmanuel Appiah-Kubi’s name stated as the proprietor of both companies. Details of the projects were as follow:

No	Name of contract	Names of companies that bid	Tender Pprice GH¢	Winner & contract sum - GH¢
1	Construction of 1no.2 Unit KG Block with Rest Room, Office, Sanitary Area and Kitchen at Atateitu/Osubonpanyin	EAK Company Limited	258,464.85	
		Solid Accord Enterprise	242,017.65	242,017.65
		Sir Charles Doughan Company	263,503.80	
2	Construction of 1No. 3 Unit Classroom Block with Ancillary Facility at UNIPRA South School.	EAK Company Limited	237,008.70	240,774.83
		Elpizo Enterprise Limited	259,720.65	
		Sir Charles Doughan Company	257,871.55	
3	Construction of 1No. 10 Seater W/C Biodigester Toilet at Ponkorekyire	EAK Company Limited	152,173.55	
		Solid Accord Enterprise	149,452.18	149,452.18
		Sir Charles Doughan Company	154,471.60	
4	Construction of 1No. 10 Seater W/C Biodigester Toilet at Ponkorekyire	EAK Company Limited	178,696.10	178,696.10
	Total			827,387.96

365. The situation was attributed to management's failure to ensure that quotations were submitted by companies with different ownership, shareholdings or directorship.

366. In view of these anomalies, the procurement processes were not competitive, transparent, and credible and therefore the Assembly did not obtain value for money.

367. We recommended that the Entity Tender Committee and Tender Evaluation Committee members should be sanctioned in accordance with Section 92 of the PPA, 2003 (Act 663).

Uncompetitive procurements - GH¢157,441.28

368. Contrary to Section 20 of the Public Procurement (Amendment) Act, 2016 (Act 914), management of three Assemblies procured goods and services worth GH¢157,441.28 without obtaining quotations from at least three different sources. The Assemblies also had no approval from the Public Procurement Authority for the sole sourcing. Details are provided below:

No.	Assembly	Funding source	No. of PV's	Amount GH¢
1	Assin Fosu Municipal	DACF	9	54,424.00
2	Agona East District	DACF	5	16,582.34
3	Abura-Asebu-Kwamankese District	DACF	4	55,234.94
		MP	2	31,200.00
	Total		20	157,441.28

369. Management failure to adhere to the requirement of the Procurement Act resulted in the irregularity. Non-compliance with the provisions in the Procurement Act undermined its objective of ensuring transparency, competitiveness and reasonableness of prices in public procurement practices.

370. We recommended that the Entity Tender Committee and Tender Evaluation Committee members should be sanctioned in accordance with Section 92 of the PPA, 2003 (Act 663).

Installed revenue software not in use GH¢74,810.81

371. Regulation 39 of FAR, 2004 (LI 1802) states that a head of department shall ensure that moneys are utilized in a manner that secures both optimum value for money and the intention of Parliament.

372. Contrary to the above provision, we noted that management of Abura Asebu, Kwamankese District Assembly in January 2017 procured revenue management software from Ziba Consult International limited at a revised contract sum of GH¢ 126,816.00. We further noted that even though the

Assembly had made a total payment of GH¢ 74,810.81 to the consultant, the software was not put to use as at the time of the audit in December 2018.

373. The anomaly was due to lack of commitment on the part of management to ensure that the system was operationalized.

374. Failure to use the software for the purposes intended could lead to loss of funds to the detriment of the Assembly.

375. We recommended to Management to show commitment and ensure the system is operationalized, failing which the amount of GH¢ 74,810.81 be recovered from the Coordinating Director and the Finance Officer.

Items paid for but not delivered - GH¢6,546.00

376. Contrary to Regulation 39 of the Financial Administration Regulations, 2004 (L.I.1802), we noted that, the management of Gomoa Central District Assembly paid for vehicle parts such as tyres, tyre rod ends etc. meant for repairing vehicles at the cost of GH¢6,546.00 from Ibrahim Quansah, a spare parts dealer but these items were not supplied to the Assembly.

377. The irregularity occurred due to the Finance Officer's failure to ensure that items were delivered before payment was made.

378. This could lead to diversion of these items for personal use.

379. We recommended recovery of the amount of GH¢ 6,546.00 from Mr. Ibrahim Quansah, failure of which the amount involved should be recovered from Finance Officer and the Coordinating Director.

Unaccounted store items GH¢80,105.00

380. Regulation 39 of FAR, 2004 requires that monies should be utilized in a manner that secures value for money and that transactions should be properly authenticated.

381. Contrary to the above regulation, we noted that managements of two Assemblies paid a total amount of GH¢80,105.00 for the supply of building materials for distribution to their Constituencies. The details are provided below:

No.	Assembly	Source of funding	Item	Amount GH¢
1	Assin North Municipal	MP's Common Fund	500 bags of cement and 21 packets of roofing sheets	35,000.00
2	Agona East	MP's Common Fund	Unspecified roofing sheets and cements	45,105.00
	Total			80,105.00

382. We however noted that the items were not recorded in the store records to show evidence of receipts, usage and distribution list to confirm the beneficiaries of the items.

383. In the absence of relevant documents of accountability, we were unable to certify that the items were actually bought and distributed to the intended beneficiaries.

384. We recommended recovery of an amount of GH¢80,105.00 from the MPs, (Hon. Abena Durowaa Mensah and Hon. Queenstar Pokua Sawyer) or in default, the Coordinating Directors and Finance Officers of the respective Assemblies should be jointly held liable for the refund of the amount involved.

TAX IRREGULARITIES

Withheld tax not remitted to GRA-GH¢15,882.75

385. Section 117 of the Income Tax Act, 2015 (Act 896) states “a withholding agent shall pay to the Commissioner-General within fifteen days after the end of each calendar month a tax that has been withheld in accordance with this Division during the month”.

386. Contrary to the above provision, we noted that a total withholding tax of GH¢ 15,882.75 withheld by two Assemblies from payments to service providers between 01/02/18 and 17/09/18 was not remitted to the Domestic Tax Division of Ghana Revenue Authority (G.R.A) by the Finance Officers .

Assembly	Source of funding	Amount GH¢	WHT deducted GH¢
Twifo Hemang Lower Denkyira District	DACF	42,995.96	2,753.41
Upper Denkyira West District	DACF	385,265.00	13,129.34
Total		428,260.96	15,882.75

387. We attributed this to failure of the Finance officers to comply with the Law and haS resulted in the government being deprived of tax revenue for national developmental activities.

388. We recommended to the District Coordinating Directors (DCDs) and the District Finance Officers to remit the amount of GH¢15,882.75 to the DTRD of the GRA without delay.

Non-deduction of withholding taxes - GH¢ 6,154.36

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

390. Our examination of the payment vouchers disclosed that a total of GH¢128,463.37 paid to suppliers and officers was not subjected to withholding taxes of GH¢6,154.36. Details are provided below:

Assembly	Funding source	Amount GH¢	Tax GH¢
Assin Foso Municipal	DACF	24,055.37	1,423.12
Abura Asebu Kwamankese District	DACF	72,408.00	2,172.24
Awutu Senya East Municipal	MP	34,000.00	2,559.00
Total		128,463.37	6,154.36

391. The anomaly was as a result of lack of supervision on the work of the Account Officers by the Municipal Finance Officers to ensure that taxes were duly withheld before payments were made to suppliers thereby denying the State of tax revenue of GH¢6,154.36.

392. We recommended that the Coordinating Directors and Finance Officers to pay the amount of GH¢6,154.36 to GRA and recover same from the suppliers and service providers as required by Section 117 of Income Tax Act 2015 as Amended.

Purchases from non -VAT registered entities-GH¢ 2,512.28

393. Regulation 183(4) of the Financial Administration Regulations, 2004, (L.I. 1802) states that, “A department shall procure government stores from only Value Added Tax (VAT) registered persons or entities and any department that require an exemption for any specific case shall apply to the Minister with necessary justification.”

394. We noted that management of Agona East District Assembly procured goods, services and works worth GH¢69,724.19 from non VAT-registered entities during the period under review contrary to the regulation stipulated above.

395. The District Finance Officer, Maurice Bortsie attributed the irregularity to the absence of VAT-registered entities in the District.

396. Failure to comply with the above regulation has resulted in loss of VAT revenue of GH¢2,512.28 to the State which is needed for national development.

397. We recommended to management of the Assembly to comply strictly with the regulation stated above to avoid sanctions.

VAT payment not covered by VAT invoice - GH¢3,227.00

398. 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”.

399. Our review of payment vouchers of Effutu Municipal Assembly disclosed that, 17.5% VAT inclusive amount of GH¢11,672.90 was paid to Oboateng Business Service vide PV. No. CF17/02/18 of 29/05/17 for the maintenance of the Assembly's vehicle number GV 617 S. We further, noted that, VAT invoices was not obtained from the supplier to compel the company to remit the VAT of GH¢3,227.00 charged to the Commissioner.

400. The Municipal Finance Officer's failure to demand the VAT invoice before the payment was effected, caused the anomaly thereby resulting in loss of tax revenue of GH¢3,227.00 to the State.

401. We recommended that the Finance Officer should obtain the VAT invoices covering the payments, failing which the amount be recovered from him.

ASSET MANAGEMENT IRREGULARITIES

Abandoned vehicles

402. Section 52 of the Public Financial Management Act, 2016 (Act 921) mandates Principal Spending Officers of a covered entity, state owned enterprise or public corporation to be responsible for the assets of the institution under the care of the Principal Spending Officer and to ensure that proper control systems exist for the custody and management of the assets.

403. During the period under review, we noted that 10 vehicles belonging to Assin South District Assembly have been abandoned for periods ranging between one year and 14 years due to varying reasons. The vehicles were made up of four pickups, two tractors, one nissan patrol, one ford everest, one farm track and a grader.

404. We attributed the lapse to laxity and negligence on the part of management to safeguard government properties under their care.

405. The continuous neglect of the vehicles could lead to further deterioration and loss of their net realizable values.

406. We recommended that immediate steps should be taken to salvage the vehicles and put them to use.

Missing assets from DCE's residence- GH¢2,720.00

407. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), we noted that a Gas Cooker (GH¢1,880.00) and Centre Table (GH¢840.00) totaling GH¢2,720.00 allocated to the District Chief Executive (DCE) of Abura Asebu Kwamankese District Assembly's Residence during the tenure of the former DCE could not be traced. We also noted that the assets were not embossed before they were released to the DCE's residence for use.

408. This was as a result of failure of management in ensuring that the former DCE properly handed over all Assembly assets in possession before leaving office.

409. This could lead to loss of Assembly's property.

410. Management explained that the former DCE did not account for the assets in his possession at the time he was leaving the Bungalow.

411. We recommended to management to ensure the assets are retrieved from the former DCE, Hon. Frank Pratt without delay, failing of which the amount of GH¢2,720.00 should be recovered from him. We further recommended to the management of the Assembly to ensure that all assets of the Assembly are embossed to safeguard them.

Use of unapproved accounting software

412. Section 11 sub-section 3 of the Audit Service Act, 2000, (Act 584) mandates the Auditor-General to approve the form in which all computerized financial and accounting systems and electronic transactions should be used by all public institutions.

413. We noted that the Ajumako Enyan Essiam Assembly uses Macfinsoft accounting software purchased from D-R-V Consult Ghana Limited to prepare the Assembly's accounts. However the software had not been approved as required by the above regulation.

414. Though there is no existing Service Level Agreement between the Assembly and the software developer, D-R-V Consult carries out annual maintenance update and system rollover at a cost of GH¢5,700.00.

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

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

417. We recommended to management of the Assembly to seek retrospective approval from the Auditor-General for the usage of the accounting software. We further recommended to the management of the Assembly to enter into a Service Level Agreement with D-R-V Consult Ghana Limited to regularize the routine maintenance and updates of the software.

Poor land management at the final waste disposal site GH¢75,500.00

418. Our visit to the final waste disposal site of Awutu Senya East Municipal Assembly located at Bosomabena, and interview with Municipal Environmental Health Officer and the Public Health Engineer disclosed that the site was not appropriately developed to contain much waste and to prevent any outbreak of diseases.

419. We observed that solid wastes were being dumped haphazardly at the dump site. The land itself was waterlogged rendering pushing, leveling and compacting of refuse at the dump site ineffective. The waterlog nature of the site made the leachate drains from the land so concentrated with undesirable odour which could be harmful to human life.

420. We further noted that between January and October, 2018, total expenditure on pushing, leveling and compacting of refuse at the dumping site was GH¢75,500.00. This expenditure was being incurred to the detriment of other projects.

421. The head of Environmental Health Unit explained that the lapse was due to the fact that the site was not appropriately developed as it was supposed to be.

422. We attributed this anomaly to lack of plan for waste management infrastructure and this could lead to epidemics in the community which may ultimately lead to loss of human lives.

423. We recommended that the waste disposal site should be appropriately developed in order to protect the lives of the people in the communities around.

EASTERN REGION

Introduction

424. For the 2018 financial year, total allocations to the 32 Assemblies in the Region was GH¢54,900,277.38. Of this amount, a total of GH¢11,662,046.50 was deducted at source in favour of the Assemblies' Service Providers leaving net cash transfers of GH¢43,238,230.88 or 78.76 percent of the total allocations.

CASH IRREGULARITIES

Missing cheque leaflets

425. Regulation 215 of the Financial Administration Regulations, 2004 (LI 1802) states "A person to whom Value Books are issued shall be personally responsible for the custody of the Value Books".

426. We observed at Atiwa West District Assembly's Common Fund Account that eight cheque leaflets were missing from the Assembly's GCB - Anyinam cheque booklet number 403470 - 403483 which was in the custody of Mr. Owusu Yeboah. We also noted that management failed to investigate the loss, contrary to Regulation 230 of the FAR, (L.I. 1802). Details are provided below.

No.	Cheque Leaflet No.	Remarks
1.	403470	Missing
2.	403471	Missing
3.	403473	Missing
4.	403476	Missing
5.	403478	Missing
6.	403481	Missing
7.	403482	Missing
8.	403483	Missing

427. The lapse which could be attributed to ineffective supervision and dereliction of duty on the part of the Finance Officer might result in loss of revenue.

428. These cheques could be used to withdraw huge sums of money from the Assembly's bank account.

429. We recommended that management should immediately notify the Bank not to honour any of these cheques and also report the case to the Ghana Police Service for investigation to be conducted into the matter. We further recommended to management to strengthen its internal control systems at the accounts section in order to forestall future re- occurrence.

Misapplication of funds - GH¢51,764.00

430. Managements of four Assemblies misapplied a total amount of GH¢51,764.00 out of M-Sharp Account, HIV/AIDS and District Assembly Common Funds for recurrent expenditure in violation of Regulation 179 of the Financial Administration Regulation, 2014 (L.I. 1802). Details are provided below:

No.	Misapplication of Funds		
	Assembly	Amount GH¢	Funding source
1	Fanteakwa North District	18,837.00	MP's Common Fund for Needy Student
2	YiloKrobo Municipal	4,700.00	M-Sharp Account
3	Fanteakwa South District	20,277.00	Funds borrowed for D.C.E inauguration(D.A.C.F)
4	Akuapem South District	7,950.00	HIV/AIDS Funds
	Total	51,764.00	

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

432. We recommended that management of the Assemblies should refund the amount misapplied into the appropriate accounts.

Unsupported payments - GH¢186,486.19

433. Regulation 39 (2c) of the Financial Accounting Regulation stipulates “the head of accounts section of a department shall control the disbursement of

funds and ensure that transactions are properly authenticated and to show that amount are due and payable”.

434. We observed during the examination of DACF and MPs Common Fund records of seven Assemblies that payment vouchers totaling GH¢186,486.19 disbursed were without sufficient supporting documents such as invoices, receipts, distribution list, statement of claims and acknowledgements. Details are provided below:

No.	Name Of Assembly	Amount GH¢	Funding Source
1	Fanteakwa South District	10,000.00	DACF
2	Kwahu South District	47,648.50	DACF
3	Asuogyaman District	15,192.00	MPs CF
4	Fanteakwa North District	500.00	MPs CF
5	Yilo Krobo Municipal	6,600.00	MPs CF
6	Kwahu South District	96,545.69	MPs CF
7	Upper West Akim	10,000.00	DACF
	Grand total	186,486.19	

435. The omissions were due to inadequate supervision and failure by the Finance Officers to scrutinize the vouchers to ensure completeness and accuracy of the transactions.

436. This could result in misappropriation of funds.

437. We recommended that the amount of GH¢186,486.19 should be recovered from the Coordinating Directors and Finance Officers of the respective Assemblies

Unapproved overdraft - GH¢37,737.85

438. Contrary to Section 74 of the Public Financial Management Act 2016, (Act 921) we observed that Kwahu South District Assembly obtained an overdraft facility of GH¢37,737.85 from GCB bank, Mpraeso, without prior approval of the General Assembly and Minister for Local Government and Rural Development in consultation with the Minister for Finance.

439. Management could not provide the audit team with the relevant documentation relating to the overdraft facility.

440. We attributed the anomaly to management's failure to follow approved procedure in acquiring loans.

441. In the absence of relevant documentation on the overdraft facility, we could not authenticate whether the facility was used for the intended purpose.

442. We recommended that authorising officers should be sanctioned by the Minister for Local Government and Rural Development in accordance with Section 98 of the PFM Act 2016. We further recommended to management to seek retrospective approval from the Ministers for Local Government and Rural Development and Finance.

Source deduction from DACF but Service not rendered- GH¢5,869,483.00

443. Regulation 1(a) of the Financial Administration Regulations, 2004 (L.I. 1802) states 'any public officer who is responsible for the conduct of financial business on behalf of the Government of Ghana shall keep proper records of all transactions and produce records of the transactions for inspection when called upon to do so by the Minister, the Auditor- General, the Controller and Accountant-General or any officer authorized by them.

444. We noted from the review of the DACF release letters for the period 2016 to 2018 that, the Administrator of the District Assemblies' Common Fund (ADACF) deducted GH¢5,869,483.00 at source from 11 Assemblies share of the Common fund in favour of Zoomlion Ghana Ltd. for fumigation services.

445. Though the Assemblies claimed work was done, there were no certificates of work done to substantiate and warrant such deductions due to weak internal controls regarding contract management. Details are provided below:

No	Assembly	Amount GH¢
1	Atiwa west District	241,500.00
2	Birim North Municipal	483,000.00
3	Akyemansa District	322,000.00
4	Abuakwa North Municipal	165,600.00
5	Fanteakwa North District	402,500.00
6	Atiwa East District	84,533.00
7	Denkyenbour District	579,350.00
8	Kwaebibirem District	993,600.00
9	Upper West Akim Municipal	869,400.00
10	West Akim Municipal	414,000.00
11	Birim South District	1,314,000.00
	Total	5,869,483.00

446. As a result of the lapse, the Audit Team could not ascertain whether or not the Assemblies obtained value for money in the payment of GH¢6,904,483.00 for the periods in question.

447. We recommended that management should recover the amount from the M/S Zoomlion Ghana Ltd. who failed to provide the service for which monies were paid.

448. To achieve value for money, we further recommended to the managements of the Assemblies to formally inform the ADACF to make deductions and pay to Zoomlion Ghana Ltd. only upon receipt of certification of satisfactory work done from the Assemblies.

Double deduction of fumigation & SIP fees at source - GH¢165,600.00

449. Contrary to Regulation 39 of Financial Administration Regulations, 2004 (L.I. 1802), management of Fanteakwa District Assembly had a contract with Zoomlion Ghana Limited in respect of Fumigation and Sanitation Improvement Package (SIP) for a total contract sum of GH¢82,800.00 per quarter.

450. However, when the District was split into two, as Fanteakwa North and Fanteakwa South Districts, the Administrator of the Common Fund deducted the same amount of GH¢82,800.00 each at source from both Assemblies for two

consecutive quarters when the new Assembly Fanteakwa South had no contract with Zoomlion Ghana Ltd. Details are provided below:

Year	Quarter	Fumigation	SIP	Total GH¢
2018	1 st	40,250.00	42,550.00	82,800.00
2018	2 nd	40,250.00	42,550.00	82,800.00
	Total			165,600.00

451. The management of Fanteakwa South indicated that they were not aware that both Districts are paying twice based on the previous contract price. The lapse is a drain in the coffers of the Assemblies.

452. We recommended to the management of Fanteakwa South Assembly to recover the amount of GH¢165,600.00 from Zoomlion Ghana Ltd.

453. Management indicated that a further clarification will be sought from the Common Fund Administrator on the matter and take necessary action.

CONTRACT IRREGULARITIES

Delayed projects -GH¢2,549,277.36

454. We observed that management of six Assemblies awarded contracts for 33 projects valued at GH¢6,938,565.29 of which GH¢2,549,277.36 had been paid but had delayed for periods ranging between 1-48 months due to lack of funds. Details are provided below:

Name Of Assembly	Number Of Contract	Contract Sum GH¢	Amount Paid GH¢	Expected Completion Date	Delayed Period
Kwahu South Dist.	4 Contracts/ Contractors	1,131,703.02	612,632.59	August 2018	6 to 8 Months
Birim South Municipal.	4 Contracts/ Contractors	912,901.60	297,324.18	30/09/2016- 12/04/2018	8-27 Months
Birim North District	6 Contract	1,566,756.65	576,673.94	March 2016 - May 2018	7-27 Months
Akyemansa District	4 Contracts/ Contractors	815,085.21	171,830.34	14/04/2016- 01/12/2018	1-32 months

Kwabibirem District	3 Unit Class Room Block	197,320.00	121,514.70	April 2017	20 months
Upper West Akim Dist.	12 Projects	2,314,798.81	769,301.61	23/07/2014-01/10/2017	15-48 Months
Total	33 Projects	6,938,565.29	2,549,277.36		

455. The delayed projects could result in upward review of the contract sum due to inflation and price increases.

456. We recommended that management of the Assemblies involved should mobilize resources to complete the projects for the benefit of the Communities before new projects are initiated.

Abandoned projects-GH¢960,663.70

457. Regulation 39 of the Financial Administration Regulations 2004, (L.I.1802) requires that, a head of department shall ensure that moneys are utilised in a manner that secures both optimum value for money and the intention of Parliament.

458. Contrarily, we noted during our review of Common Fund projects that two Assemblies listed in the table below abandoned three projects which started between 2012 and 2016.

Name Of Assembly	Name Of Contractor	Project	Contract Sum GH¢	Amount Paid GH¢	Date Of Completion	Period Abandoned
Lower Manya Krobo Municipal	Onua Francis co. Ltd	Construction fence wall at Odumase Krobo	439,648.98	256,946.44	5/10/2012	74 months
Lower Manya Krobo Mun. Assembly	Amikomi Co. Ltd	Construction floor Lockable stores at Agormanya market	215,312.20	193,497.12	10/9/2013	63 months
Asuogyaman District Assembly	Various (12)	Construction of 12 projects at Atimpoku	2,377,590.90	510,220.14	2012-2016	48 months
Total			3,032,552.18	960,663.70		

459. The delay in the completion of the projects was as a result of non-release of sufficient funds to the contractor to complete the projects on time.

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

461. For the projects to be beneficial to the communities, we recommended that management of the Assemblies should endeavor to complete the projects on time to make the amount of GH¢960,663.70 invested be useful before any new projects are initiated.

Completed projects not in use -GH¢1,950,640.31

462. Section 12 of the Local Governance Act 2016 (Act 936) stipulates “a District Assembly shall exercise deliberative, legislative and executive functions to promote and support productive activity and social development in the district and remove any obstacles to initiative and development.

463. Our audit disclosed that four Assemblies completed the construction of six projects, some as far back as September 2016 as shown in the table below but for some specific reasons, the projects have not been put to use for the benefit of the respective communities.

No	Assembly	Project	Date Completed	Amount GH¢	Reason
1	Birim Central Municipal	2 CHIP at Compounds	August, 2018	350,601.65	Non furnishing
2	Kwahu South District	CHIPS Compound	23/9/16	95,469.33	Wrong siting
3	New Juaben South Municipal	Market stores at Klu Town	31/12/18	601,346.69	Not handed over
	New Juaben South Municipal	Chip Compound at Adweso	30/10/18	252,500.59	Not handed over
4	Fanteakwa North District	1 No 2 Storey Classroom Block for SHS	2/12/2017	650,722.05	Lack of Teachers accommodations
	Total			1,950,640.31	

464. We recommended to management of the Assemblies to resolve all obstacles to enhance utilization of the projects.

Failure to use specified and approved iron rods for the window frames - GH¢32,055.00

465. 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.”

466. We observed during our inspection of the Social Investment Fund projects at Fantekwa North District Assembly that the iron rods fitted to the window frames of seven projects were not strong enough to prevent burglary. The prescribed 16 mm diameter steel mild bar in pvc pipe threaded through window, specified in the bill of quantities amounting to GH¢32,055.00 was not provided, instead 12mm diameter iron rod was used.

467. The technical deficiency was due to failure of the consultant to regularly visit the project site to monitor the activities of the contractor.

468. Considering the location of the projects, the security of the occupants and the assets therein could not be guaranteed.

469. We therefore recommended to management to compel the Contractor, Star Dust Construction Ltd. to replace the 12mm diameter iron rod with the 16 mm diameter steel mild bar as specified in the Bill of Quantities to ensure the safety of officers who will occupy the facilities and safeguard the assets when completed.

Acquisition of land without documentation - GH¢40,801.00

470. 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.

471. We, noted that the Kwahu South District Assembly acquired 2.29 acres of land at Kwahu-Asakraka to be developed into a refuse dump site at a cost of GH¢12,000.00 but there was no relevant land documents to confirm the Assembly’s title to the land. The Assembly instead of obtaining an indenture

for the land to enable it register and obtain a title deed, rather acquired a site plan from Physical Planning Department.

472. In similar circumstance, Denkyembour Assembly acquired a piece of Land at a cost of GH¢28,801.00 for the DCE's Bungalow but failed to obtain title deeds to the land. The absence of the relevant land title deeds could result in unnecessary litigation in the event of encroachment by residents.

473. We recommended that managements of the Assemblies should obtain all the requisite documents of the acquired land and submit to appropriate institution for registration in the names of the Assemblies.

PROCUREMENT/STORE IRREGULARITIES

Non-competitive tendering of final disposal site contract- GH¢2,400,000.00

474. Section 20 of the Public Procurement (Amendment) Act 2016, (Act 914) requires that procurement entities should request for at least three quotations from different sources that should not be related in terms of ownership, shareholding, or directorship and the principles of conflict of interest when making procurement.

475. Contrarily, we noted that Management of eight Assemblies signed agreements with M/S Waste Landfill to provide sanitation service at Disposal Site periodically at various fees totalling GH¢2,400,000.00 as shown in the table below:

No.	Assembly	Contract Sum (GH¢)
1	Abuakwa South Municipal	720,000.00
2	Birim Central Municipal.	320,000.00
3	Birim North Municipal.	480,000.00
4	Fanteakwa North District	320,000.00
5	Atiwa West District.	200,000.00
6	Denkyembour District	80,000.00
7	Kwaebibirem District	200,000.00
8	West Akim Municipal	80,000.00
	Total	2,400,000.00

476. Even though we sighted the agreements, the contracts were not approved by the General Assemblies and they were also not subjected to competitive bidding. The Assemblies also had no approval from the Public Procurement Authority for the sole sourcing.

477. Failure to comply with the provisions of the Act impairs transparency and accountability as it stifles the competitiveness and fairness of the procurement procedures. It also exposes the Assembly to risk of paying uneconomic prices and or obtaining sub-standard purchases and for that matter not obtaining commensurate value for money.

478. We recommended sanction to the respective management heads who awarded the contracts without approval and also violating the procurement Act in accordance with Section 92 of Act 663 as amended to deter others from committing such infractions in future.

TAX IRREGULARITIES

Withholding taxes not deducted/not remitted - GH¢10,085.12

479. Section 117(3) of the Income Tax Act 2015, Act 896 states “A withholding agent who fails to withhold tax in accordance with this Division shall pay the tax that should have been withheld, in the same manner and at the same time as tax that is withheld”.

480. Managements of Akuapem South District Assembly deducted tax amounting to GH¢3,109.97 but failed to remit it to the GRA. Also Akyemansa District Assembly failed to withhold GH¢6,975.15 taxes from payments made to supplies and service providers.

481. These anomalies were due to lack of supervision over the work of the Accounting officers by the Finance Officers resulting in total loss of GH¢10,085.12 to the State.

482. We recommended to the Coordinating Director and Finance Officer of Akyemansa District to pay the amount of GH¢6,975.15 to GRA and recover same from the suppliers and service providers as required by Section 117 of

Income Tax Act 2015 as Amended. We further recommended to management of Akuapem South District remit the withheld tax of GH¢3,109.97 to GRA to avoid payment of penalty.

Procurement from non- VAT registered entities - GH¢97,099.59

The management of three Assemblies procured goods and service worth GH¢57,7194.00 from non-VAT registered entities in violation of Section 41 of the Value Added Tax Act 2013, (Act 870) resulting in a potential loss of VAT revenue of GH¢97,099.59 to the State.

Assembly	Gross Amount GH¢	VAT Revenue GH¢
Birim South District	112,158.00	3,364.74
Kwahu Afram Plains South District	450,062.00	78,760.85
Kwahu Afram Plains North District	14,974.00	14,974.00
Total	577,194.00	97,099.59

483. We recommended to management of the Assemblies to ensure that they comply with the VAT Law at all times in order to enhance tax revenue needed by the State for development activities.

GREATER ACCRA REGION

Introduction

484. For the 2018 financial year, total allocations to the 26 Assemblies in the Region was GH¢64,840,647.33. Of this amount, a total of GH¢12,190,693.31 was deducted at source in favour of the Assemblies' Service Providers leaving net cash transfers of GH¢52,649,954.02 or 81.20 percent of the total allocations.

CASH IRREGULARITIES

Unsupported payments - GH¢259,475.75

485. Regulation 39 of the Financial Administration Regulations (FAR), 2004 (LI 1802) states among others that, the head of the accounts section of a department shall control the disbursements of funds and ensure that transactions are properly authenticated to show that amounts are due and payable.

486. Contrary to the Regulation, we noted that two Assemblies made payments totaling GH¢259,475.75 but failed to support them with the relevant expenditure documents to authenticate the payments. Details are provided below:

No.	Assembly	Common Fund		MP		PWD		Grand Total
		No. of PVs	Amount (GH¢)	No. of PVs	Amount (GH¢)	No. of PVs	Amount (GH¢)	
1	Ga Central Municipal	4	69,093.01					69,093.01
2	La Nkwantanang Madina Municipal	10	121,860.74	4	62,400.00	1	6,122.00	190,302.74
Total		14	190,953.75		62,400.00	1	6,122.00	259,475.75

487. Poor supervision by the respective Finance Officers to ensure that relevant documents were obtained before payments were made resulted in the anomaly.

488. In the absence of relevant supporting documents, we could not ascertain the genuineness of the expenditures of GH¢259,475.75.

489. We recommended recovery of the amount of GH¢259,475.75 from the two Coordinating Directors and the Finance Officers.

Payment without the requisite documentation- GH¢183,750.00

490. Contrary to Regulation 39 of FAR, 2004 (LI 1802), we noted that Management of Ga Central Municipal Assembly transferred an amount of GH¢183,750.00 being 30% payment for Water Production Equipment costing 125,000.00 USD to Zhangjiagang City Help-U Machinery Co. Ltd. China, without adequate records to support the transaction.

491. We further noted from a business proposal document sighted that the project is a “One District One Factory” programme for the Assembly. Paragraph 8 of the terms and conditions in the proforma invoice provides that 30% of the cost of the equipment should be paid as deposit and 70% paid before shipment of the equipment.

492. However, we did not sight any document in respect of procurement proceedings for the award of the contract or payment vouchers, apart from a swift transfer advice, invoice and a memo. Other relevant records on the contract were also not made available for our audit scrutiny.

493. The lapse was as a result of disregard for effective control systems and lack of strong commitment towards sound financial management practices by management.

494. Committing public funds into such a venture without proper documentation and due care could lead to loss of Assembly’s funds.

495. We recommended that management should provide all the necessary documents to secure the investment, failing which the Municipal Chief Executive, Honourable William Lamptey, the Municipal Coordinating Director, Alhaji Hardi and Municipal Finance Officer, Stanley Kumah should be jointly held liable to pay for the amount of GH¢183,750.00 to the Assembly.

Unjustified expenditure - GH¢19,500.00

496. Regulation 2 of the FAR, 2004 stipulates that the head of government department shall secure the efficient and effective use of appropriation under departmental central within the ambit of government policy and in compliance with any enactment of regulations.

497. Our review of Member of Parliament (MP) Common fund payment vouchers of the Ada East District Assembly revealed that an amount of GH 19,500.00 was paid for 30 pieces of Samsung Mobile Phones supplied to the MP. However, the mobile phones were not duly accounted for in the store records by way of store receipt advice, store issued vouchers, store ledgers and distribution list of beneficiaries.

498. Management's failure to ensure that goods procured are duly accounted for in the stores records before usage accounted for the anomaly.

499. Absence of store records could lead to diversion of the items thereby causing a loss to the Assembly.

500. We recommended immediate recovery of the total sum of GH¢19,500.00 from the Member of Parliament, Hon. Sara D. Pobee and same paid into the Assembly's Accounts.

Un-presented payment vouchers - GH¢351,661.12

501. Contrary to Regulation 1 of the Financial Administration Regulation, 2004 (LI 1802), the Ga West Municipal Assembly failed to present six payment vouchers amounting to GH¢351,661.12 for audit scrutiny.

502. We could therefore not authenticate the expenditure incurred whether or not they were made in the interest of the Assembly.

503. We recommended recovery of the amount of GH¢351,661.12 from the Coordinating Director and the Finance Officer.

Disbursements of MP's Common Fund without authorization - GH¢25,909.00

504. Contrary to Regulation 2 of the Financial Administration Regulation, 2004 (L.I 1802), we noted that Management of Ga West Municipal Assembly disbursed an amount of GH¢25,909.00 on two payment vouchers from the Member of Parliament's (MP's) Common Fund account without approval or authorization from the MP Hon. Emmanuel Nii Okai Laryea.

505. The use of MP's Common Fund without his/her approval constitutes financial indiscipline which could deny the MP funds to discharge obligations under approved expenditure.

506. We recommended to management of the Assembly to obtain retrospective approval from the MP or pay the outstanding amount of GH¢25,909.00.00 into the MP's Fund Account. We further recommended management to desist from the practice of using MP's fund meant for specific programmes without his approval.

Funds borrowed not refunded -GH¢152,500.00

507. Contrary to Regulation 2 of the Financial Administration Regulation, 2004 (L.I. 1802), our audit of Ga West Municipal Assembly revealed that an amount of GH¢152,500.00 was used to purchase air tickets for a trip to China. Management claimed the amount was borrowed from DACF for foreign travel to be refunded latter. However, the amount had since not been refunded into the DACF account as at 31/12/2018.

508. Borrowing funds from District Assembly Common Fund (DACF) constitute misapplication of funds and therefore a breach of financial discipline.

509. The practice could deny the Assembly from undertaking programmes earmarked for DACF projects.

510. We recommended to management to refund the amount of GH¢152,500.00 from its IGF account into the DACF without further delay. We again recommended management to comply strictly with the guidelines for the utilization of the DACF.

Defects in projects - GH¢37,525.70

511. Section 52 of the Public Financial Management Act 2016 (Act 921), requires among others 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 systems exist for the custody and management of the assets.

512. Contrary to the above, we noted that, Management of Ga Central Municipal Assembly contracted Messrs ZM Company Limited to construct a platform on which 2 No. 20,000 litre Poly tanks were to be placed at a total cost of GH¢39,401.99 at Kokompe. The commencement date for the contract was 19 May 2016 to be completed on 22 August 2016.

513. As at 31 December 2018, an amount of GH¢37,525.70 had been paid leaving GH¢1,876.29 as retention to be paid to the Contractor. The project was commissioned on October 19, 2016. We observed that as a result of the contractor erecting a smaller platform for a bigger poly tank, the platform eventually collapsed rendering the poly tank to break.

514. We further noted that the Contractor was asked per letter referenced number CP15/27/01 dated 13 October 2017 to rectify the defect or the defect corrected by the Project Supervisor, failure of which the firm would be surcharged with the amount involved.

515. Though, we noticed the contractor’s undated letter and a promise to correct the defect, there had not been any evidence of work done as at 31 December 2018.

516. The lapse was due to poor supervision over the work of the Contractor by the works engineer resulted in the shoddy work executed.

517. We recommended to the management to ensure that the Contractor repair the platform and replace the poly tanks , failure of which the two Engineers, (Gloria A.A Asamany and Lawson Daniel) who signed the progress report and certified that the work was done satisfactorily should be jointly

held liable to pay for the amount of GH¢37,525.70.

Completed projects not in use - GH¢973,762.53

518. Section 39 of the Financial Administration Regulation, (LI 1802) states that a head of department shall ensure that moneys are utilized in a manner that secures both optimum value for money and the intention of Parliament.

519. On the contrary, during our project inspection of the Ga Central Municipal Assembly, six projects amounting to GH¢973,762.53 were completed but not put to use. Details are provided below:

Project Name	Contractor	Completion Date	Contract sum	Amount Paid	Reason for not used
Const. of 2-Storey court and library project at Sowutuom	M/S Kuolug	7/06/18	418,569.64	418,548.80	No furniture at the Library
Const. of chips compound at Olebu	Messrs E.D. John Construction	31/10/18	226,599.56	192,675.33	No furniture Water logged
Construction of 3-Number sheds at Ablekuma-Abase	Messrs P.A. Asante Ghana Ltd./ Dundel Investment limited	14/05/2018	277,697.90	272,426.78	Not properly roofed.
Drilling and Mechanization of 1 No. Borehole (With Double Platform) at Kokompe	ZM Company Ltd	22/08/2016	38,941.61	35,649.42	Community is not able to use the water due to its saltiness.
Drilling and Mechanization of 2 No. Borehole at Nsunfa and Ablekuma	ZM Company	10/08/2016	20,835.94	19,824.70	Community is not able to use the water due to its saltiness.
Drilling and Mechanization of 2 No. Borehole at Olebu	Kenny Bello Co. Ltd	27/06/2016	38,852.31	34,637.50	Community is not able to use the water due to its

					saltness.
TOTAL			1,021,496.96	973,762.53	

520. The purpose of constructing the buildings and the boreholes has not been achieved and also denies the communities the use and the benefits of the facilities.

521. We recommended to management to provide the needed facilities for the buildings and also ensure that the boreholes are desalinated for use by the communities.

Abandoned projects - GH¢5,420,517.96

522. Twelve projects totaling GH¢5,420,517.96 awarded by two Assemblies and GETFund Secretariat which are at various stages of completion had been abandoned. The projects were scheduled for completion between April 2011 and October 2018. Details are provided below.

Assembly	Project name	Contractor	Start date	Expected Completion Date	Contract Sum	Payment to date	% of work done
La Nkwantanang Madina Municipal	(i) Construction of 1 No. CHIP Compound at Otinibi	Asano Construction.	16/8/2015	15/2/2016	198,376.15	127,682.00	70%
	(ii) 3-Storey Classroom Block at Madina No. 1 Cluster of School at Madina	Peddy Investment	12/9/2016	11/3/2018	794,185.19	57,257.07	10%
Ga East Municipal	(i) Construction of 2-storey storage block for Ga East	Teriwhite Limited	10/2/2016	9/7/2016	560,239.60	324,132.98	39%
	(ii) Renovation of 2-storey official bungalow construction of 2 no. summer huts and external works for MCE at Abokobi	Messrs Lypat Company Limited	25/09/2017	27/2/2018	378,158.54	315,005.90	94%
	(iii) 2-unit Kindergarten School Block with Ancillary Facility at Kwabenya cluster of schools at Kwabenya	Messrs Benabi Building and Construction	30/04/2018	30/7/2018	428,961.29	81,606.05	36%
	(vi) Frontage design fence wall for GEMA at Abokobi	Messrs Kaltin Construction Limited	10/9/2018	22/10/2018	120,309.51	25,021.55	53%
	(i) Const. of Assembly hall library and offices for Ashaiman SHS (PH 2) at Astadi	Delovely ltd	20/02/14	1/09/14	971,429.09	GETFUND	62%
	(ii) Const. of 12-unit, 2-	Casbak	20/7/11	20/03/12	449,957.50	GETFUND	45%

	storey classroom block(Ph.1) at Community 22 annex	International					
	(iii) Const. of 2-storey 6-unit classroom block with ancillary at Blessed Clementina at Middle East	Kpabya/Mojaaba enterprise	30/10/15	28/11/16	442,272.50	GETFUND	30%
	(iv) Const. of 2-storey 6-unit classroom block with ancillary at Ashaiman SHS at Astadi	Mojaaba Enterprise	30/10/15	28/04/17	442,272.50	GETFUND	10%
	(vi) Const. of single storey 3-bedroom residence for the Director of Education at Community 22	Mintaba Ventures	5/09/16	8/12/17	476,963.64	GETFUND	30%
	(vii) Const. of fence wall around roman down park at Roman Down	Brorans company ltd	26/09/11	9/01/12	157,392.45	GETFUND	50%
Total					5,420,517.96		

523. Managements of the Assemblies attributed the abandoning of the projects to late and irregular releases from the District Assemblies Common Fund, MPs Common Fund and the GETFund.

524. Abandoning of projects could lead to cost overruns to the detriment of other developmental projects of the Assemblies.

525. We recommended that management of the Assemblies should adhere to the Guidelines of the DACF Administrator and ensure that priority is given to abandoned projects before new ones are awarded. We further recommended to managements to pursue the GETFund Administrator to provide funding for the completion of GETFund projects.

Failure to replace worn out refuse containers

526. Clause 5 of the Service agreement signed between Zoomlion Ghana Ltd and the Ga East Municipal Assembly on 2014 requires that Zoomlion Ghana Ltd. shall provide 20 refuse Containers and three refuse trucks to the Assembly and to replace or repair without delay, the machinery upon being notified by the Assembly of any defect on the refuse containers. Quarterly service fees of GH¢57,500.00 was deducted at source by the ADACF from the Assembly's share of the DACF and paid to the Company in respect of the trucks and the refuse containers.

527. Our project inspection of the containers indicated that, Zoomlion Ghana Ltd failed to replace seven broken containers at various locations where they were withdrawn, thus causing environmental pollution.

528. We attributed this condition to non-enforcement of the agreement by the Assembly resulting in the Assembly paying for services which were not fully performed.

529. We recommended to management to contact Zoomlion Ghana Ltd and demand replacement of the broken containers or in default, suspend further payment to Zoomlion Ghana Ltd.

Deductions for fumigation without agreement -GH¢92,000.00

530. Our audit at Ayawaso West Municipal Assembly revealed that the Administrator of Common Fund deducted at source a total amount of GH¢92,000.00 from two quarters of the allocations to the Assembly for fumigation.

531. However, we did not sight any contract agreement between the Assembly and Zoomlion or any certificate of work done to warrant any payment for the service rendered. Details are provided below.

Quarter	Date	Allocation letter	Amount GH¢
1	14/8/18	DACF/03-23/1/	46,000.00
2	12/11/18	DACF/03-23/1/2	46,000.00
Total			92,000.00

532. This situation contravenes Regulation 12 of the Financial Administration Regulations which states “A person entrusted with custodial duties for public and trust moneys shall protect public and trust moneys against unlawful diversion from their proper purposes and against accidental loss, and locate such moneys so as to facilitate the efficient and economical discharge of public financial business”.

533. The lapse was attributed to the failure of the Administrator of District Assemblies’ Common Fund to demand a copy of the contract agreement and certification of work done from the Assemblies before effecting deduction at source from Assemblies’ share of DACF and payment to Zoomlion Company Ltd.

534. In the absence of the contract agreement and certification of work done, we recommended to the management of the Assembly to notify the Administrator for the stoppage of the quarterly deduction of GH¢46,000 for fumigation services. We further recommended recovery of an amount of GH¢92,000.00 from Zoomlion Ghana Ltd. or in default, the Coordinating Director and the Finance Officer should be jointly held liable to pay.

Contract awarded without valid agreement - GH¢98,180.00

535. Section 65 of the Public Procurement Act, 2003 (Act 663) states “Where the tender documents require the supplier or contractor whose tender has been accepted to sign a written procurement contract conforming to the tender, the procurement entity and the supplier or contractor shall sign the procurement contract within 30 days after the notice referred to in subsection (1) is dispatched to the supplier or contractor”.

536. Contrary to the above, our review of procurement records of Ga West Municipal Assembly revealed that, two procurement contracts totaling GH¢98,180.00 were awarded without a signed procurement contract agreement between the Assembly and the Contractor. Details are provided below:

No.	Name of contractor	Description	Amount (GH¢)
1	Ashton co. ltd.	Supply of rice, oil etc. to the Assembly	48,800.00
2	Ashton co. ltd.	Supply of rice, oil etc. in the Assembly	49,300.00
	Total		98,180.00

537. In the absence of a valid procurement contract agreement, the Contractor is not bound to comply with the terms and conditions of the contract and could result in a protracted legal tussle between the Assembly and the Contractor.

538. We recommended that, the procurement officer should as a matter of urgency take steps to rectify the anomaly or be held responsible for any act of omission or commission from the Contractor.

PROCUREMENT AND STORES IRREGULARITIES

Procurement without alternative price quotations - GH¢596,448.05

539. Contrary to Section 20 of Public Procurement (Amendment) Act, 2016 (Act 914) we noted that four Assemblies procuring goods and services to the tune of GH¢596,448.05 without seeking alternative price quotations to ensure

competitive pricing and value for money. We also noted that the single source procurement was without the required approval from the Public Procurement Authority (PPA). Details are provided below:

Assembly	MP's Common Fund		DACF	
	No. of PVs	Amount GH¢	No. Of PVs	Amount GH¢
Ga East Municipal			2	30,722.50
La Nkwantanang Madina Municipal	6	108,771.36		
Ningo-Prampram District	1	78,260.00	2	63,369.40
Ada East District	1	236,969.04	5	78,355.75
Total	8	424,000.40	9	172,447.65

540. To promote transparency and accountability in management of public resources, we recommended that management should comply with the provisions of the Public Procurement Act. We further recommended that appropriate sanction under Section 51 of Public Procurement (Amendment) Act, 2016 (Act 914) should be applied to management personnel who supervised the procurement process.

Unremitted withholding taxes-GH¢33,498.42

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

542. Our review of payment vouchers disclosed that management of three Assemblies failed to remit to the Ghana Revenue Authority (GRA) a total amount of GH¢33,498.42 being taxes withheld from payments to suppliers and service providers during the period under review. Details are provided below:

No.	Assembly	Amount GH¢
1	La Nkwantanang Madina Municipal	17,245.42
2	Ga West Municipal	5,253.00
3	Ga Central Municipal	11,000.00
	Total	33,498.42

543. The non-payment of taxes deducted was as a result of management's failure to ensure that all withheld taxes were promptly remitted to the GRA.

544. Failure to promptly pay withheld taxes to the Commissioner-General denied the inflow of revenue to the GRA.

545. We recommended that the Coordinating Directors and Finance Officers should remit the withheld taxes to GRA or be held liable to pay any penalty for the delay.

Taxes not deducted - GH¢3,230.00

546. Section 116 of Income Tax Act 2015, (Act 896) requires a withholding agent to withhold taxes from payments to suppliers and service providers and pay same to the Commissioner of the Ghana Revenue Authority.

547. We noted that the La Nkwantanang Madina Municipal Assembly failed to deduct tax of GH¢3,230.00 from payments made to suppliers for goods and services.

548. Failure to withhold tax denies the inflow of revenue into the Consolidated Fund.

549. We recommended that Coordinating Director and Finance Officer should personally pay the tax not withheld to GRA with the right to recover from suppliers.

NORTHERN REGION

Introduction

550. For the 2018 financial year, total allocations to the 28 Assemblies in the Region was GH¢47,056,420.30. Of this amount, a total of GH¢10,376,711.28 was deducted at source in favour of the Assemblies' Service Providers leaving net cash transfers of GH¢36,679,709.02 or 77.95 percent of the total allocations.

CASH IRREGULARITIES

Unsupported payments-GH¢483,690.68

551. Section 39 (2c) of the Financial Administration Regulation 2004, (L.I. 1802) states "the head of the accounts section of a department shall control the disbursement of funds and ensure that transactions are properly authenticated to show that amounts are due and payable".

552. Our review showed that five Assemblies made payments for various transactions amounting to GH¢483,690.68 without supporting the payment vouchers with the necessary expenditure supporting documents such as signed list of recipients, purchase orders, stores received advise, statement of claims, official receipts etc. Details are provided in the table below;

No	Assembly	Source of funding	Amount GH¢
1	West Gonja District	DACF	14,627.00
2	Mamprugu Moagduri District	DACF	54,615.00
		DACF	5,200.00
		M-Sharp	27,032.00
3	Bole District	DACF	119,880.88
4	East Mamprusi District	DACF	49,500.00
5	Zabzugu District	DACF	130,482.80
		MP	68,000.00
		PWD	14,353.00
	Total		483,690.68

553. Poor supervision on the part of the respective Finance Officers to ensure that these relevant documents were obtained before payments were made

accounted for the lapse. We could therefore not confirm the authenticity of the payments.

554. We recommended that the respective Finance Officers should refund the amount of GH¢483,690.68 to the respective Assemblies.

Unretired imprest-GH¢240,708.00

555. Regulation 283 of the FAR, 2004 (LI 1802) requires that special imprest granted for making a particular payment or group of payments must be fully retired by the date specified in the approval to operate the imprest and any imprest not so retired shall be adjusted to a personal advance account in the name of the imprest holder.

556. Our audit of two District Assemblies disclosed that an amount of GH¢240,708.00 granted as imprest to nine officers for various activities were not retired as at the end of the year as detailed below.

No	Assembly	No. of Beneficiaries	Date granted	Amount (GH¢)
1	North Gonja District	5	4/01/18 - 12/11/18	192,988.00
		1	March 2018	38,720.00
2	Sawla Tuna Kalba District	3	26/6/18- 13/12/18	9,000.00
	Total	9		240,708.00

557. Inadequate internal controls over expenditure and the usual reluctance on the part of officials to ensure that imprest granted are retired resulted in the anomaly.

558. We recommended that the Coordinating Directors and the Finance Officers should convert the amounts to advances and recover them from the salaries of the imprest holders, failure of which the respective Finance Officers should refund the amount of GH¢240,708.00.

Un-presented payment vouchers - GH¢64,849.71

559. Contrary to Regulation 1 of Financial Administration Regulations, 2004 (L.I.1802), our review of three Assemblies records disclosed that a total amount of GH¢64,849.71 20 paid on 20 separate vouchers and recorded in the books of the accounts could not be produced for examination as shown below:

No	Assembly	No. of vouchers	Amount (GH¢)
1	North Gonja District	4	31,300.00
2	Savelugu Municipal	12	12,435.71
3	Mamprugu Moagduri District	4	21,114.00
	Total	20	64,849.71

560. The lapse occurred as a result of poor record keeping and supervision by the Finance Officers. We were therefore, unable to authenticate the expenditure of GH¢64,849.71.

561. The Coordinating Directors and the Finance Officers should jointly refund the total amount of GH¢64,849.71 to the Assemblies.

Misapplication of (PWD) funds - GH¢17,809.41

562. Regulation 179 of the Financial Administration Regulation, 2004 (L.I 1802) state that the head of department shall not authorize payment to be made out of funds earmarked for specific activities for purposes other than those activities.

563. Management of Tatala Sanguli Assembly misapplied a total amount of GH¢17,809.41 from People with Disability (PWD) fund on recurrent expenditures not related to PWD activities.

564. The misapplication of PWD funds denied the intended beneficiaries, the opportunity to use their allocation for their income generating activities and other planned programmes.

565. We recommended that the amount should be refunded from the IGF into the PWD account and the Finance Officer and Coordinating Director

sanctioned by the Minister for Local Government and Rural Development for the infraction committed.

Failure to recover debts owed by beneficiaries of planting for food and jobs (PFJ) program after harvest - GH¢294,275.00

566. Section 7 of the Public Financial Management Act, 2016 states “A Principal Spending Officer of a covered entity shall manage the resources received, held or disposed of by or on account of the covered entity.”

567. We observed on the contrary that out of GH¢304,275.00 granted to 931 beneficiaries of the PFJ by the East Gonja Municipal Assembly only GH¢10,000.00 was recovered leaving an amount of GH¢294,275.00 to be recovered from beneficiaries of the PFJ program.

568. We recommended to the management of East Gonja Municipal Assembly to ensure that the defaulters settled their indebtedness.

Diversion of Ghana Urban Management Pilot Project (GUMPP) funds for other projects - GH¢917,756.26

569. Section 3.6.1 of the Operational Manual of GUMPP specifies that allowable expenditures are only expenditures contained in the approved GUMPP Annual Procurement Plans. This includes construction works under Steering Committee approved projects.

570. We however noted that management of Tamale Metropolitan Assembly (TAMA) on 8/2/2017 misapplied GUMPP funds of GH¢917,756.26 to undertake four IGF projects without approval from the Steering Committee of GUMPP. Details are provided below:

Date	PV No.	Cheque No	Description of project	Contractor	Amount GH¢
08/03/17	17/03/007	000454	Rehab. Of 12-Unit One Storey blk. at Aboabo Market	M/s Sukma Ent	199,790.12
08/03/17	17'03/001	000446	Rehab. Of 12-Unit One Storey blk. at Aboabo Market	M/s Alhassan Kambala Ent	199,874.23

08/03/17	17/03/005	000450	Rehab. Of 12-Unit One Storey blk. at Aboabo Market	M/s Hazbuk Co. Ltd	199,564.57
08/03/17	17/03/009	000456	Rehab. Of 12-Unit One Storey blk. at Aboabo market	M/s U-Comm Ltd	199,986.34
09/02/17	17/02/003	000443	Amount borrowed to IGF		30,000.00
09/02/17	17/02/001	000441	Amount borrowed to IGF		41,120.00
09/02/17	17/02/005	00445	Amount borrowed to IGF		11,500.00
09/03/17	17/02/002	000442	Amount borrowed to IGF		35,921.50
	Total				917,756.26

571. This anomaly could lead to GUMPP funded projects not being completed within budgeted period and thereby increasing the cost of the projects.

572. In order to ensure early completion of the GUMPP projects, we recommended that management should refund the amount of GH¢917,756.26 from the IGF into the GUMPP account.

Deductions at source without benefits to Assembly-GH¢4,748,550.00

573. Our review of the records of ten Assemblies disclosed a total amount of GH¢4,748,550.00 was deducted at source by the Administrator of Common Fund from the Assemblies share of DACF in relation to Fumigation and Sanitation Improvement Package (SIP) for first quarter 2016 to second quarter 2018 and paid same to Zoomlion Ghana Ltd. Details are shown in table below:

No	Assembly	Amount GH¢	Peroid
1	Mion District	80,500.00	1 st and 2 nd quarter 2018
2	Tolon District	638,250.00	1 st 2016 to 2 nd quarter 2018
3	Savelugu Municipal	414,000.00	1 st 2016 to 2 nd quarter 2018
4	Tamale Metropolitan	16,300.00	2 nd and 3 rd quarter 2018
5	Sawla Tuna Kalba District	1,242,000.00	1 st 2016 to 2 nd quarter 2018
6	Gushiegu District	402,500.00	1 st 2016 to 2 nd quarter 2018
7	Chereponi District	402,500.00	1 st 2016 to 2 nd quarter 2018

8	Karaga District	362,250.00	1 st 2016 to 2 nd quarter 2018
9	Saboba District	362,250.00	1 st 2016 to 2 nd quarter 2018
10	Sagnarigu Municipal	828,000.00	1 st 2016 to 2 nd quarter 2018
	Total	4,748,550.00	

574. However we could not obtain any certification of work done issued by management of the respective Assemblies to warrant the payment of GH¢4,748,550.00 to Zoomlion Ghana Ltd.

575. In the absence of certification of work done, we recommended recovery of GH¢ 4,748,550.00 from Zoomlion Ghana Ltd.

576. Management of the respective Assemblies failed to respond to this observation.

CONTRACT IRREGULARITIES

Delay in completion of projects - GH¢1,859,800.66

577. Contract agreements require that the contractors commence work on projects on scheduled dates and complete on stipulated dates provided in the contracts.

578. We noted however that 21 projects awarded by managements of seven Assemblies remained uncompleted as at 31 December, 2018. Details are provided below:

No	Assembly	Number of projects	Date Started	Expected date of completion	Period of Delay	Reasons for delay	Contract sum GH¢	Payment to date
1	Nanumba North Municipal	6	07/06/18-10/8/18	24/08/18-27/11/18	1 to 4 months	Lack of funds and slow rate of construction	1,136,627.50	132,218.45
2	Sagnarigu Municipal	1	18/04/17	02/05/18	6 months	Lack of Funds/ Dispute over funding facility.	219,000.00	174,600.00
3	Mion District	4	14/10/14-28/03/16	14/02/15-28/09/16	26 to 45 months	Lack of funds	516,797.45	144,357.38
4	Tamale Metropolitan	1	9/6/15	9/6/16	27 months	No reason assigned	189,729.75	141,179.82
	Tamale Metropolitan (GUMPP)	1	11/4/16	11/10/16	25 months	Lack of funds.	710,552.40	479,338.29
5	Kpandai District	3	16/8/16-20/11/17	16/8/17-20/11/18	1 to 16 months	Lack of funds.	1,721,229.72	373,501.63
6	Karaga District	2	24/06/16	30/12/16	23 months	Slow pace of work by the contractors.	380,764.98	176,386.44
7	Gushiegu Municipal	3	4/10/14-21/6/18	12/10/15-21/1/19	12 - 36 months	Lack of funds for DACF project/no reason assigned for DDF project	378,502.90	238,218.65
	Total	21					5,192,773.52	1,859,800.66

579. Poor contract management coupled with insufficient release of funds accounted for the delay. We recommended to managements of the Assemblies to resolve all outstanding issues relating to the contracts to ensure early completion of the projects.

Abandoned projects GH¢1,494,666.07

580. Section 12 of the Local Governance Act 2016 (Act 936) stipulates that “A District Assembly shall exercise deliberative, legislative and executive functions to promote and support productive activity and social development in the district and remove any obstacles to initiative and development.

581. Our review of contract documents and inspections to project sites revealed that 22 projects at various levels of completion from eight Assemblies had been abandoned by the contractors. The projects had been abandoned for periods ranging between two to ten years whilst the Assemblies went ahead to award new projects. The stages of completion of the projects are as shown below.

No	Assembly	Type of project	Period abandoned	Contract Sum GH¢	Payment to date GH¢
1	Nanumba North Municipal	1.CHIPS compound with nurses quarters at Taali 2. Renovation of Assembly block.	2014 to date	428,984.67	280,247.77
2	Sagnarigu Municipal	3 Units classroom block & toilet at Kpuntariga CHIPS compound at Sorogu 3 Units classroom block & toilet at Mulunga 4. Extension of pipe borne water from Kpalsi to Sagnarigu Assembly complex.	2016 to date	609,036.81	385,691.74
3	Mion District	1 CHIPS Compound	2016 to date	159,297.30	23,894.60
4	Bole District	1 3units classroom block & 1 CHIPS Compound	2016 to date	289,149.99	134,665.69
5	Gushiegu District	Community Center	2016 to date	797,722.22	217,447.51

6	Tamale Metropolitan	CHIPS Compound	2015 to date	109,866.59	36,253.17
7	Sawla Tuna Kalba	Police Headquarters & Transit quarters Construction of Decentralized Dept. Hospital Lab. At Sawla Polyclinic Slaughter house Drilling & installation of boreholes CHIPS compound at Soma CHIPS compound at Nahari Classroom block & auxiliary facility at Yipala 2 boreholes at Tuna SHS 10. CHIPS compound at Boru	2010/2016 to date	558,870.31	416,465.59
8	Kpandai District	Construction of 2 story education office block. 1 6unit classroom block, office, store and other facility for DA primary School at Wufagudza 3. 1No 6unit classroom block, office, store and other facility for DA primary School at Nanajuro	2008 to date	627,243.46	GET FUND Payment unknown
	Total			3,580,171.35	1,494,666.07

582. Poor contract management, coupled with insufficient release of funds accounted for the delay. This would lead to cost overruns to the Assemblies due to increase in prices of materials and deterioration of the works done. .

583. We recommended to management of the Assemblies to ensure that priority is given to the completion of the projects before new ones are awarded.

Payment for contingency without justification - GH¢23,378.61

584. Section 39 of the Financial Administration Regulations (FAR), 2004 requires a head of the accounts section of a department to control disbursement of funds and also to ensure that transactions are properly authenticated to show that amounts are due and payable.

585. Contrary to the above regulation, our review of contract documents of three Assemblies revealed that an amount of GH¢23,378.61 was paid to three contractors as contingency.

586. However, there was no evidence to the effect that unforeseen events occurred occasioning the payment of the contingencies. Details are provided below:

No	Assembly	Name of Contractor	Amount GH¢
1	Sagnarigu Municipal	Hajji Kalaari	4,488.94
2	West Gonja District	M/S Laud construction M/S DM lovers Ent.	7,200.52
3	Bole District	Messr Muhagra Company Ltd.	11,689.15
	Total		23,378.61

587. We recommended that the contingency payment of GH¢23,378.61 should be recovered from the contractors, failure of which the Coordinating Directors, Finance Officers and the District Engineers should be held liable to pay the amount involved.

PROCUREMENT AND STORES IRREGULARITIES

Payment for works without Works Order - GH¢24,760.07

588. Contrary to Regulation 39 of the FAR, 2004 (L.I. 1802), three Assemblies carried out official repairs and maintenance works totaling GH¢24,760.07 without the preparation of works orders and inspection reports. The details are provided below:

No	Assembly	Amount GH¢
1	Tolon District	4,199.40
2	Nanton District	5,475.67
3	Yunyoo-Nasuan District	15,085.00
	Total	24,760.07

589. The failure by the MCDs to issue works orders for the repairs and maintenance works of the Assemblies could result in the institutions not getting value for money or payment for services not rendered.

590. The situation could be attributed to lack of effective internal control system instituted by the managements of the Assemblies.

591. We recommended to managements of the various Assemblies to ensure that payment for maintenance works are supported with works orders and inspection reports.

Fuel not unaccounted for -GH¢102,723.22

592. Regulations 183 of the FAR, 2004 enjoins management of MMDAs to be accountable for the proper care, custody and use of government stores from the time of acquisition until they have been used or otherwise disposed off.

593. We noted that five Assemblies did not record fuel purchased amounting to GH¢102,723.22 in vehicle logbooks of the Assemblies to confirm utilization. The details are provided below:

No	Assembly	Amount GH¢
1	Nanumba South District	27,530.00
2	Mamprugu Moagduri District	23,179.00
3	Bole District	19,592.82
4	Yendi Municipal	5,088.48
5	East Mamprusi District	27,332.92
	Total	102,723.22

594. Poor supervision of purchase and recordings by the Finance and Transport Officers to ensure proper accountability resulted in the lapse.

595. We recommended refund of GH¢102,723.22 from the Transport and Finance Officers of the respective Assemblies who did not ensure proper accountability of the fuel purchase.

TAX IRREGULARITIES

Failure to obtain VAT invoices - GH¢26,540.72

596. By Section 183 of FAR, 2004 (LI 1802), Assemblies are to procure government stores from only Value Added Tax (VAT) registered persons or entities and any Assembly that requires an exemption for any specific case shall apply to the Minister with the necessary justification.

597. Contrary to the above regulation, seven Assemblies made purchases and contracted services totaling GH¢532,644.37 from various suppliers without obtaining VAT invoices even though VAT components totaling GH¢26,540.72 were charged on the various amounts. Details are provided below.

No	Assembly	Gross Amount GH¢	VAT Element GH¢
1	North Gonja District	48,252.42	7,876.00
2	Tolon District	116,107.00	3,483.22
3	Mion District	56,467.00	1,694.01
4	Mamprugu Moagduri District	148,719.00	4,461.57
5	East Mamprusi District	28,960.00	5,068.00
6	Tatale Sanguli District	105,300.95	3,092.78
7	Kpandai District	28,838.00	865.14
	Total	532,644.37	26,540.72

598. Failure of the Finance Officers to demand VAT invoice before payments were effected accounted for this anomaly thereby leading to the loss of GH¢26,540.72 to the State.

599. We recommended recovery of amount of GH¢26,540.72 from the suppliers and service providers and paid to the VAT Secretariat without further delay, in default, the Coordinating Directors and the Finance Officers should be jointly held liable to pay. We further recommended to the management of respective Assemblies to ensure strict adherence to the provisions in the VAT law to avoid sanctions.

Failure to remit withholding tax to GRA - GH¢15,469.38

600. Section 117 (1) of the Income Tax Act 2015, (Act 896) states among others that a withholding agent shall pay to the Commissioner-General within fifteen (15) days after the end of each calendar month a tax that has been withheld during the month.

601. We however noted that, three Assemblies deducted withholding taxes amounting to GH¢15,469.38 but failed to remit same to the Ghana Revenue Authority (GRA). Details are provided below.

No	Assembly	Tax (GH¢)
1	North Gonja District	6,932.04
2	East Mamprusi District	5,283.30
3	Zabzugu District (DACF)	1,424.04
	Zabzugu District (MP)	1,830.00
	Total	15,469.38

602. Ineffective supervision on the work of the Finance Officer by the Coordinating Director resulted in the irregularity which denied the State of the needed revenue.

603. We recommended to managements of the Assemblies to remit the amounts involved to the GRA to avoid payment of penalties.

UPPER EAST REGION

Introduction

604. For the 2018 financial year, total allocations to the 15 Assemblies in the Region was GH¢23,751,421.42. Of this amount, a total of GH¢5,397,826.66 was deducted at source in favour of the Assemblies' Service Providers leaving net cash transfers of GH¢18,353,594.76 or 77.27 percent of the total allocations.

CASH IRREGULARITIES:

Payments not accounted for: - GH¢592,020.92

605. Regulations 39 of the Financial Administration Regulation, 2004 (L.I.1802) requires that payment vouchers should be supported by adequate transaction documents to authenticate the payments.

606. Our audit however disclosed that seven Assemblies failed to support 118 payment vouchers used in disbursing a total amount of GH¢592,020.92 with the requisite transaction documents such as receipts, invoices and statements of claim to appropriately account for the payments. The table below gives the breakdown:

	Assembly	Funding source.	No. of PVs	Amount GH¢
1	Bolgatanga Municipal	PWD	6	11,600.00
2	Kassena-Nankana Municipal	DACF	67	137,291.70
3	Builsa North District	DACF	13	44,101.06
		MPCF	14	223,456.53
4	Builsa South District	DACF	1	26,420.63
5	Kassena Nankana West District	PWD	4	9,054.00
6	Garu District	PWD	4	33,347.00
7	Bawku West District	MPCF	9	106,750.00
	Total		118	592,020.92

607. Lack of commitment and due diligence on the part of the Finance Officers and the Coordinating Directors to ensure that the required transaction documents were provided before payments were effected caused the lapses.

608. Under the circumstance, we could not authenticate the transactions, which portrayed a potential risk of loss of funds to the Assemblies.

609. We recommended recovery of the amount of GH¢592,020.92 from the respective Coordinating Directors and Finance Officers.

Unretired imprest - GH¢18,681.00

610. Regulation 283 of the FAR, 2004 (LI 1802) requires that special imprest granted for making a particular payment or group of payments must be fully retired by the date specified in the approval to operate the imprest.

611. Management of Bolgatanga East and Garu Tempene Assemblies, advanced an amount of GH¢51,871.00 on 12 payment vouchers to officers to undertake various activities, but only GH¢33,190.00 was retired leaving an amount of GH¢18,681.00 unretired by the officers. Details are provided below.

Date	PV No.	Payee	Transactions	Amount Granted	Amount retired	Balance
4/1/2018	009044	DCD (Garu)	Funds to carry out DISEC	1,500.00	1,050.00	450.00
5/1/2018	009046	DCD (Garu)	KFunds released to enable Hon. DCE and Driver travel to Bolgatanga	7,425.00	225.00	7,200.00
13/2/2018	009936	Musah (Garu)	Funds to organize graduate intensive interview	1,000.00	760.00	240.00
12/3/2018	009086	DCD (Garu)	Payment for funds to travel to Tamale	1,020.00	270.00	750.00
17/04/2018	009177	DCD (Garu)	Expenditure to be incurred by the Assembly on DCE, PM and other officers to	3,415.00	2,515.00	900.00

			attend workshop			
2/5/2018	005898	DCD (Garu)	Fund to organize the election of PM for Garu Tempene	4,821.00	4,380.00	441.00
11/5/2018	009850	DCD (Garu)	DCE to travel to Accra on official visit.	5,750.00	3,250.00	2,500.00
15/10/2018	2410	DCE (Bolga East)	Funds to attend workshop on review of core indicators	2,300.00	2,000.00	300.00
23/10/2018	29/10	HR Director (Bolga East)	Funds for official trip to Accra	1,440.00	1,240.00	200.00
23/10/2018	31/10	DCD/Budget (Bolga East)	Funds for sod cutting	15,100.00	10,600.00	4,500.00
24/10/2018	33/10	Hon. PM (Roland Abire) (Bolga East)	Funds for official trip to Accra	2,700.00	1,700.00	1,000.00
26/10/2018	36/10	Hon. DCE (Emmanuel Abole) (Bolga East)	Funds for official trip to Accra	5,400.00	5,200.00	200.00
Total				51,871.00	33,190.00	18,681.00

612. Failures by the Finance and the Spending Officers to ensure that, imprest granted were fully retired caused the lapse. These could result in loss of funds to the Assemblies.

613. We recommended recovery of the amount of GH¢18,681.00 from the imprest holders failure of which the Coordinating Directors and the Finance Officers should be held liable to pay.

Misapplication of DACF on recurrent expenditure- GH¢1,450,949.10

614. Section 5a of the Guidelines for the Utilization of the District Assembly Common Fund for 2017 fiscal year states , “up to ten percent (10%) should be

used in areas such as Human Resource Management, Logistics Support, Metropolitan, Municipal and District Planning Coordinating Unit (MMD/PCU) activities, Office Equipment, Furniture and fitting, Servicing and Maintenance and Project Management.”

615. However our audit revealed that three Assemblies spent GH¢1,821,348.10 of their 2018 DACF allocation of GH¢3,703,989.90 on recurrent expenditure. This was GH¢1,450,949.10 more than the allowable 10% limit of GH¢370,398.99. Details are provided below:

MMDA	Allocation received	10% of Allocation	Amount spent on recurrent expenditure.	Misapplication
Bawku Municipal	851,433.40	85,143.34	534,847.79	449,704.45
Builsa North District	1,525,164.98	152,516.50	1,006,050.77	853,534.27
Kassena-Nankana West District	1,327,391.52	132,739.15	280,449.54	147,710.38
Total	3,703,989.9	370,398.99	1,821,348.10	1,450,949.10

616. The lapse was as a result of the laxity on the part of management of the respective Assemblies and the Finance and Administration sub-Committees to ensure that the Assemblies embarked on vigorous revenue generation drive to maximize Internally Generated Funds (IGF).

617. The communities in the respective Assemblies have been denied developmental projects that the GH¢1,450,949.10 could have been spent on.

618. We recommended refund of the GH¢1,450,940.10 from the IGF accounts to the DACF accounts of the respective Assemblies. We further recommended to the management of the Assemblies involved to ensure that recurrent expenditure is limited to 10% of DACF allocations and implement measures to improve upon internally revenue generation to take care of their recurrent expenditure.

Failure to disburse funds in the MP’s Common Fund Account- GH¢353,825.99

619. Contrary to section 39 (1) of the Financial Administration Regulations, 2004 (L. I. 1802), we noted at the Builsa South District Assembly that even

though the MP's Common Fund had a balance of GH¢353,825.99 as at 31/10/18, the MP and the management of the Assembly have failed to execute projects and programs captured in the 2017 and 2018 composite budgets for the benefit of the constituents of the Builsa South.

620. Our further checks in the composite budgets for 2017 and 2018 revealed the following projected activities as outlined in the table below.

Year	Student Support GH¢	MP Initiated Projects GH¢	Total Budget GH¢
2017	100,000.00	128,790.00	228,790.00
2018	50,000.00	169,196.64	219,196.64
Total	150,000.00	297,986.64	447,986.64

621. The failure of the MP, Hon. Dr. Clement Apaak, to initiate and implement the budgeted projects caused the anomaly. This could adversely affect the benefits to be derived from the use of these outstanding projects by the beneficial communities. Additionally, the locked funds could lose value with the passage of time.

622. We recommended to the Member of Parliament to ensure the successful implementation of the programs and projects planned for in the composite budget to improve the wellbeing of the constituents of Builsa South.

CONTRACT IRREGULARITIES

Abandoned project - GH¢1,574,369.13

623. In contravention with Regulation 39 (1) of the FAR 2004 (LI 1802), we noted during our audit that five District Assemblies awarded 17 projects at a total contract sum of GH¢3,323,501.49 in 2016 and paid GH¢1,574,369.13 to the contractors but the projects have been abandoned for periods ranging between 22 months and 90 months. Details are provided below:

No	Assembly	No. of projects abandoned	Percentage of completion	Expected completion date	Amount paid GH¢
1	Bongo District	2	27% and 82%	11/2016	239,849.19
2	Binduri District	4	62%-90%	09-12/2016	549,978.51
3	Kassena Nankana West District	2	90%	02/2017	98,113.10
4	Bawku West District	4	21% - 51%	06/2011 - 11/2016	184,209.01
5	Builsa South District	5	42% - 85%	11/2013 - 12/2016	502,219.32
	Total	17			1,574,369.13

624. The cause was the inability of the Assemblies to pay interim payment certificates presented by the Contractors owing to the irregular and untimely release of Common Fund allocations to the Assemblies.

625. Apart from denying the beneficiary communities the use of these facilities, there could be cost overruns and waste of funds.

626. We recommended to the District Chief Executives, Coordinating Directors and Finance Officers of the respective Assemblies to plan effectively and seek funding to complete the projects before beginning new ones.

Delayed projects: GH¢4,703,897.66

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

628. We noted during our audit that, 17 projects awarded by five Assemblies and GETFund Secretariat at the total contract sum of GH¢4,703,897.66 have delayed for a period ranging between 2012 and 2018. Details are provided below:

Assembly	Name of project	Name of contractor	Contract Sum GH¢	Payment to date GH¢	Commerce date	Expected date of complet'n	Stage of complet'n
Bawku West District	Construction of 2 storey Dormitory block at Zebilla SHS	Alhaji Sofo Sana	805,452.38	GETFund project	23-2-11	23-1-12	62%
Bawku West District	Construction of 2 storey Dormitory block at Kusanaba SHS	Shabannt Ent.	805,452.38	GETFund project	20-2-11	23-1-12	63%
Bawku West District	Construction 1No. 6 unit classroom block with ancillary facilities at Lamboya	Salifu Bisa Ent.	274,138.81	Getfund project	15/11/11	14/06/12	55%
Bawku West District	Construction 1No. 6 unit classroom block at Teshie	Dua-salam Ent.	281,858.91	Getfund project	15-9-16	3-9-17	57%
Kassena-Nankana West Dist.	Construction 1No. 3 unit classroom block with ancillary facilities at Kagoro Wuru JHS	Raman Sidi Ent.	188,612.92	85,082.24	27-4-16	8-10-16	45%
Kassena-Nankana West Dist.	Construction 1No. 3 unit classroom block with ancillary facilities at Dasongo	Ken-Akambe Ent.	195,028.00	38,000.00	28-11-16	30-5-17	20%
Kassena-Nankana West Dist.	Construction 4 No. open market shed/stalls at Chiana Market	Ayigatam Royal Ltd	284,000.00	82,600.00	28-11-16	30-5-17	29%
Talensi District	Const. of science lab at Tongo SHS	Son of Jah will Ent.	170,092.00	62,000.00	12-11-16	14-3-17	42%
Talensi District	Renovation of Police Sheaga	M/S Gamson Light Ltd	99,999.76	57,999.86	15-9-16	30-12-16	58%
Bongo District	Const. of 10 seater pour flush toilet at Bongo Soe	M/S Joefole Royal Ent.	146,211.02	66,710.00	2-2-18	16-6-18	55%

Bongo District	Const. of 10 seater pour flush toilet at Zorkor	Goproa Ent	147,051.02	66,746.20	2-2-18	16-6-18	90%
Bongo District	Construction 1No. 3 unit classroom block at Akulyor	M/S Jovima Ent	196,679.02	106,819.93	2-2-18	16-6-18	55%
Bongo District	Const. of 2 bedroom semi-detached bungalow at Bongo	Mustapha dabsone Ent	280,978.20	79,024.75	2-2-18	16-6-18	55%
Nabdam District	Construction 1No. 3 unit classroom block with ancillary facilities at Yakoti	M/S I. B. Terago Ent.	179,151.30	137,108.44	31/3/16	31/7/16	95%
Nabdam District	Construction 1No. 6 unit classroom block, Office, store with ancillary facilities at Gane-Asonge	M/S Chabaa Ltd	179,702.04	143,761	17/10/11	18/04/12	80%
Nabdam District	Construction of 1No. CHPS compound at Asonge	M/S Makoso Ent	234,775.60	191,659.40	31/3/16	31/7/16	90%
Nabdam District	Construction of 1No. CHPS compound at Zua	M/S Ganass Ent	234,714.30	186,997.18	31/3/16	31/7/16	90%
			4,703,897.66	1,304,509.63			

629. We attributed the delay to the inability of the Assemblies to meet interim payment certificates presented by the Contractors coupled with the irregular and untimely release of Common Fund allocations to the Assemblies.

630. The continuous delay in the completion of these projects, could lead to variation of contract prices due to changes in prices of building materials.

631. We recommended to the respective managements to prioritize the completion of these projects before they initiate new ones in the light of the irregular flow of funds from the government.

Completed projects not in use - GH¢1,739,331.62

632. 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.

633. Contrary to the above provision, our project inspection at four Assemblies revealed that an amount of GH¢1,739,331.62 was used to construct seven projects within the Districts which have been completed and handed over to the Assemblies but not in use due to varied reasons. Details are provided below.

No.	Assembly	Name of project & location	Amount paid GH¢	Date of completion	Reason for project not in use
1	Bolgatanga Municipal	Mechanised 2 No. boreholes at Sokabisi Health Centre and Bolga Municipal	73,617.90	20/4/2018	Boreholes not in use due to faulty parts
	Bolgatanga Municipal	Abattoir at Yorogo	1,218,093.98	5/12/2018	Butchers are yet to be trained to operate the facility
2	Binduri District	16 seater acqua privy toilet at Akusibuari	130,619.74	Jan 2017	The community is yet to nominate caretaker for the facility
	Binduri District	Police Post at Atuba	74,000.00	May 2015	No reason was given

3	Garu District	CHPS compound at Komkommadaa	150,000.00	18/4/2018	Lack of potable water at the facility
4	Talensi District	Two women training centres at Santeng and Pwalugu	93,000.00	Nov 2018	Santeng project was handed over on the 8/11/18 but beneficiary community has failed to put the project to use whilst the Pwalugu project has been completed but not in use.
Total			1,739,331.62		

634. The beneficiary communities were denied use of these facilities. These delays could result in deterioration of the facilities and therefore additional cost will be needed to put the facilities to use.

635. We recommended to management of the Assemblies to ensure the completion of the facilities for the use of the beneficiary communities and also to prevent the investment of GH¢1, 739,331.62 from going down the drain.

Contracts awarded to unqualified contractors GH¢962, 743.60

636. Section 22 of the Public Procurement Act, 2003 (Act 663) enjoins tenderers to possess all the documents and resources that qualify them to compete with other tenderers.

637. We however noted that management of the Kassena-Nankana West District Assembly awarded four contracts valued at GH¢962,743.60 to four contractors without the necessary requirements such as:

- i. Business Registration with the Registrar-General
- ii. Social Security Contribution clearance certificate
- iii. Tax clearance certificate
- iv. VAT Registration Number.

638. Details are provided below:

Contracts/Activity	Contractor/ Supplier	Award date	Contract Sum GH¢	Remarks
Supply of 800 No dual desks	M/S Teiwe Pinoree Co. Ltd.	19/07/18	319,856.00	Tax clearance certificate expired on 30/6/18, SSNIT certificate expired on 16/6/18 & No clearance from labour department
Construction of 1no 14 capacity bed maternity ward & theatre	M/S Mohadams Karimus Ent.	19/7/18	439,889.50	Tax clearance expired on 1/1/15, SSNIT clearance expired on 4/8/13 & No Register-General certificate.
1 no 3-unit classroom block at Woligum JHS	ISSMU Ltd.	4/11/2016	175,998.10	MWRWH expired on 1/6/16, no certificate to commence business.
Capacity building	Excel Links Consult	14/6/18	27,000.00	Tax clearance expired on 15/3/18
Total			962,743.60	

639. The irregularities occurred due to the failure of the tender evaluation committee to ensure diligent assessment before the contracts were awarded.

640. Non-compliance with the provisions in the Procurement Act undermined its objective of ensuring transparency, competitiveness and reasonableness of prices in public procurement practices.

641. We recommended that management of the Kassena-Nankana West District Assembly should be sanctioned in accordance with Section 92 of Act 663.

PROCUREMENT AND STORES IRREGULARITIES

Non-competitive procurement – GH¢169,708.12

642. Section 20 of the Public Procurement (Amendment) Act 2016 (Act 914) requires that procurement entities should request quotations from as many suppliers or contractors as practicable but from at least three different sources that should not be related in terms of ownership, shareholders, or directorship during procurements of goods, services and civil works.

643. We however noted that four District Assemblies made procurements for goods and services totaling GH¢169,708.12 on 19 payment vouchers without obtaining alternative quotations for price and quality comparison. Details are provided below.

Assembly	Number of PVs	Amount GH¢
Binduri District	7	53,800.00
Builsa North District	6	67,764.37
Builsa South District	2	37,960.00
Bolgatanga East District	4	10,183.75
Total	19	169,708.12

644. This lapse was due to management's disregard of the above provision.

645. Failure to comply with provisions of Act 663 impairs transparency, accountability and value for money as it stifles the competitiveness and fairness of the procurement proceedings.

646. We recommended to management of the Assemblies to ensure compliance to the provisions of the Public Procurement Act and the authorizing officers be sanctioned in accordance with Section 92 of Act 663 to serve as a deterrent to others.

Maintenance and repairs without works order - GH¢51,995.17

647. Regulation 39 of the Financial Administration Regulations 2004, (L.I.1802) requires that, a head of department shall ensure that moneys are utilised in a manner that secures both optimum value for money and the intention of Parliament.

648. Management of two Assemblies paid a total amount of GH¢51,995.17 from the Common Fund Accounts for maintenance and servicing of official vehicles without supporting the payment with maintenance request forms, Works Orders and Certificates of satisfactory execution of service/works. Details are provided below.

Assembly	Details	Payee	Amount GH¢
Bawku West District	Repairs on Vehicle no.GN- 3453-11	Iddrisu Issah Auto Mechanics	1,625.82
	Repairs on vehicle no. GN-3453-11	Iddrisu Issah Auto Mechanics	1,947.03
	Repairs on GN-2396-11	Frank Abani	4,689.75
	Repairs on GN-3453-11	Oga Karim	2,694.17
	Installation and maintenance of air conditioners	Kyeka AC Ent.	3,078.40
	Repairs on GN-2396-11	Iddrisu Issah Auto Mechanics	601.25
	Repairs on GN-8089-12		13,458.75
Builsa South District	Repairs of DCEs vehicle	Fraban Motors	3,900.00
	Repairs of DCEs Vehicle	Fraban Motors	20,000.00
			51,995.17

649. This occurred due to lack of effective monitoring by management and could lead to misappropriation of funds and unsatisfactory service delivery.

650. To ensure transparency, accountability and value for money, we recommended to managements of the Assemblies to ensure that payment vouchers are supported with Maintenance Request Forms, Works Orders and Certificates of Satisfactory Execution of Works/Services forms before payments are effected.

Construction of two bridges without going through the public procurement process-GH¢109, 081.16

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

652. The Member of Parliament for Navrongo Central Constituency of the Kassena-Nankana Municipal, Hon Joseph Kofi Adda undertook the

Construction of Punyoro/Yitonia bridge and Saboro/Wusungu bridge without going through the procurement process.

653. We noted that the MP only wrote letters dated 25 March 2018 and 9 July 2018 requesting for a refund of GH¢50,662.00 and GH¢58,459.16 to be paid to Kangre Enterprise and Wepajem Ventures for the construction of Punyoro/Yitonia bridge and Saboro/Wusungu bridge respectively. The Coordinating Director and Finance Officer alluded to the MPs requests and paid without ensuring that they conformed to the above quoted provision of the PPA.

654. The failure of the MP, Coordinating Director and the Finance Officer to ensure that the award of the contract conformed to the procurement law caused the anomaly.

655. In effect, the value for money could not be ascertained and the genuineness of cost of the projects could not be authenticated.

656. We recommended that the Member of Parliament the Coordinating Director and the Finance Officer should be sanctioned in accordance with Section 92 of Act 663 to serve as a deterrent to others. We further recommended that management of the Assembly should ensure that the procurement processes are followed to procure goods, services and works at all times.

TAX IRREGULARITIES

Withholding taxes not remitted - GH¢1,889.76

657. Section 117 of the Income Tax Act, Act 896 2015 states “ a withholding agent shall pay to the Commissioner General within fifteen days after the end of each calendar month a tax that has been withheld in accordance with the division during the month.”

658. We noted at Bongo District and Kassena-Nankana Municipal Assemblies that taxes amounting to GH¢1,889,76 were withheld but not remitted to the Ghana Revenue Authority (GRA) contrary to the provision in the above Tax law.

659. We attributed the irregularity to lack of supervision on the work of the accounts officers by the Finance officer thereby denying the State tax revenue of GH¢1,889.76 for development projects.

660. We recommended that, the Coordinating Directors and Finance Officers should remit the taxes immediately, failure of which they should be jointly held liable to pay any penalty as a result of the delay in payment.

Failure to withhold taxes- GH¢ 9,781.82

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

662. We noted at Garu District and Kassena-Nankana Municipal Assemblies that, the Finance Officers failed to withhold taxes amounting to GH¢9,781.82 contrary to the above provision.

663. Ineffective supervision by the Coordinating Directors on the work of the Finance Officers resulted in the anomalies which denied the State of the needed tax revenue.

664. We recommended to the Coordinating Directors and the Finance Officers to pay the amount of GH¢9,781.82 to the GRA and recover same from the suppliers and service providers as required by Section 117 of Income Tax Act 2015 as amended.

UPPER WEST REGION

Introduction

665. For the 2018 financial year, total allocations to the 11 Assemblies in the Region was GH¢19,717,051.33. Of this amount, a total of GH¢3,997,679.82 was deducted at source in favour of the Assemblies' Service Providers leaving net cash transfers of GH¢15,719,371.51 or 79.72 percent of the total allocations.

CASH IRREGULARITIES

Misapplication of fund - GH¢2,494,415.55

666. Regulation 179 of FAR, 2004 (L. I. 1802) prohibits a head of department from authorizing payments from funds earmarked for specific activities for purpose other than those activities.

667. We however observed that the Coordinating Directors and Finance Officers of five Assemblies approved and expended a total sum of GH¢2,494,415.55 from the People with Disability (PWD) and DACF accounts for recurrent expenditures. The amount included excess expenditure over the 10% expenditure limited for DACF. Details are provided below.

Assembly	Annual Allocation (GH¢)	10% Limit for Recurrent Expenditure (GH¢)	Amount Spent (GH¢)	Excess Expenditure over the 10% limit (GH¢)	Total Misapplied (GH¢)
Jirapa Municipal	1,520,346.09	152,034.61	403,024.96	250,990.35	250,990.35
Nandom District	1,843,074.83	184,307.48	1,146,398.58	962,091.10	962,091.10
Lawra Municipal	1,285,195.22	128,517.52	436,479.33	307,959.81	307,959.81
Lambussie District	-	-	70,000.00	-	70,000.00
Sissala West District	-	-	16,887.00	-	16,887.00
Sissala West District	1,173,817.22	117,381.72	1,003,869.01	886,487.29	886,487.29
Total					2,494,415.55

668. Management attributed the misapplication to low Internally Generated Fund (IGF) generated by their Assemblies for the year under review which made it difficult for them to meet their daily administrative expenditures.

669. We recommended to the Chief Executives and Coordinating Directors of the respective Assemblies to refund the misapplied amounts into the PWD and DACF accounts.

Unsupported payments - GH¢67,843.84

670. Regulation 39 (2c) of FAR, 2004 (L. I. 1802) requires, among others, that a head of account section of a department shall control the disbursement of funds and ensure that transactions are properly authenticated to show amounts are due and payable.

671. Notwithstanding the above provision, two Assemblies disbursed a total amount of GH¢67,843.84 on goods and services but failed to substantiate the payments with the requisite expenditure documents such as receipts, invoices, warrants etc.

Assembly	Account	No. of PVs	Amount (GH¢)
Lambussie District	DACF	17	52,449.84
	MP's CF	2	7,500.00
Lawra Municipal	DACF	1	4,200.00
	MP's CF	1	3,694.00
Total		21	67,843.84

672. The failure of the authorizing and approving officers to ensure that payments were properly authenticated and that amounts were due and payable caused the lapse. We could therefore not confirm the propriety of these payments.

673. We recommended the recovery of the total amount of GH¢67,843.84 from the Coordinating Directors and Finance Officers.

Payments for no work done - GH¢80,000.00

674. Regulation 39 of FAR, 2004 (L. I. 1802) stipulates “A head of department shall ensure that moneys are utilized in a manner that secures both optimum value for money and the intention of Parliament”.

675. Contrary to the above Regulation, we noted during the period under review that Wa Municipal Assembly paid a total amount of GH¢80,000.00 to Waste Landfill Ltd. in respect of managing the Assembly’s Landfill site at Sigiyiri.

676. However our visit to the site revealed that the Company did not perform the agreed services such as pushing, and spreading materials as contained in the service agreement. Besides, the management of the Assembly could not produce any inspection reports and certificate of work done from the Municipal Environmental Health Unit to justify the payment of GH¢80,000.00 made to the company.

677. We attributed the irregularities to lack of supervision and monitoring by the District Coordinating Director and the Finance Officer in ensuring that work was actually performed before payments were made.

678. The lapse has resulted in loss of funds to the Assemblies for no services rendered.

679. In the absence of inspection reports and certification of work done we recommended recovery of the amount of GH¢ 80,000.00 from Landfill Ghana Ltd, failing which the amount should be recovered from the Coordinating Director and the Finance Officer.

Un-presented payment vouchers - GH¢47,125.37

680. Regulation 1 of FAR, 2004 (L. I. 1802) requires the Assemblies to keep proper records of all transactions and to produce the records of the transactions for inspection when called upon to do so by the Auditor-General or his representative.

681. We noted that the Finance Officers of two Assemblies failed to present six payment vouchers covering a total sum of GH¢47,125.37 for our audit examination. Details are provided below:

Assembly	No. of PVs	Amount (GH¢)
Jirapa Municipal	2	14,950.00
Lambussie District	4	32,175.37
Total	6	47,125.37

682. The omissions occurred because of poor records keeping and supervision at the Finance Unit of the Assemblies.

683. We were therefore unable to vouch and authenticate the expenditures to confirm the genuineness of the transactions involved.

684. We recommended recovery of the amount of GH¢47,125.37 from the Coordinating Directors and Finance Officers.

Withdrawals for the MPs Common Fund without his approval - GH¢27,900.00

685. Part III, Section 4 and 5 of the Guidelines for the utilization of the District Assemblies Common Fund for 2017 fiscal year states “Under no circumstances shall money be withdrawn from MP’ account without a memorandum from the sitting Member of Parliament”.

686. Contrary to the above directive, we noted that management of two Assemblies withdrew a total amount of GH¢27,900.00 from the MP’s Common Fund accounts and spent them on recurrent expenditures and financial assistance to 24 students without a written approval from their MPs. Details are provided below.

No.	Assembly	No. of PVs	Amount (GH¢)
1	Wa Municipal	4	24,900.00
2	Lambussie District	1	3,000.00
	Total	5	27,900.00

687. Management's disregard to the requirement of the above guidelines led to this lapse.

688. This could result in misappropriation and other unauthorized spending from the MP's accounts that could eventually derail the effective execution of the MP's budgeted projects for their respective District and Municipality.

689. We recommended to the Coordinating Directors to regularize the transactions by seeking retrospective approval from the MP, failing which the full amount of GH¢27,900.00 should be refunded by the Coordinating Directors into the MP's accounts.

Un-receipted payments to needy students - GH¢53,800.00

690. Regulation 39(2c) of FAR, 2004 (L. I. 1802) states "the head of the accounts section of a department shall control the disbursements of funds and ensure that transaction are properly authenticated to show that amount are due and payable".

691. We observed that Sissala West and Lambussie District Assemblies expended GH¢8,500.00 and GH¢45,300.00 respectively on the school fees of 21 and 53 brilliant but needy Students respectively, in their various schools. However the Assemblies instead of making direct payments to the schools involved, paid to the students who failed to obtain official receipt from their respective schools.

692. As a result, we could not confirm whether or not the funds were used for the intended purpose.

693. We recommended recovery of the amount of GH¢53,800.00 from the Coordinating Directors and the Finance Officers.

Payments to unregistered PWD beneficiaries - GH¢19,790.00

694. Regulation 39 (1) of the Financial Administrations Regulation, 2004, (L.I. 1802) states "A head of department shall ensure that moneys are utilized in a manner that secures both optimum value for money and the intention of Parliament".

695. Our review disclosed that two Assemblies disbursed a total amount of GH¢19,790.00 from the People with Disability (PWD) Fund to 29 beneficiaries who were alleged to be PWDs. However their names could not be traced to the PWD register at the Social Welfare Department of the Assemblies. Details are as follows.

No.	Assembly	No. of Beneficiary	Amount (GH¢)
1	Lambussie District	18	11,500.00
2	Jirapa Municipal	11	8,290.00
	Total	29	19,790.00

696. Disbursement of PWD fund to unregistered persons could derail the effective implementation of the objective of the fund since the actual PWDs will be denied access to the fund.

697. We recommended that the amount of GH¢19,790.00 should be recovered from the Chairpersons and Secretaries of the Disability Committees of the Assemblies.

Failure to allocate funds to sub-district structures - GH¢59,548.10

698. Part I, paragraph 3 of the 2017 Guidelines for the Utilization of DACF directs that two percent (2%) of DACF quarterly release should be used for the establishment and strengthening of sub-district structures (Zonal, Urban, Town and Area Councils).

699. We noted that Jirapa Municipal and Wa Municipal Assemblies failed to allocate the required 2% of 2018 DACF allocations in a sum of GH¢30,406.92 and GH¢29,141.18 respectively for the activities of sub-district structure.

700. The non-compliance of the above guidelines by the two Assemblies has resulted in the non-functioning of their Town and Urban Councils.

701. We recommended to managements of the Assemblies to ensure full compliance with the DACF guidelines and refund the amount to their respective sub-structures from their Internally Generated Funds (IGF).

Electricity bill paid for staff - GH¢6,754.08

702. Section 17 of the Audit Service Act 2000 (Act 584) states that in the performance of his functions under this Act or any other law the Auditor-General may disallow any item of expenditures which is contrary to the law and surcharge the amount of any expenditure disallowed upon the person responsible for incurring or authorizing the expenditure.

703. However, we noted that management of Sissala West District Assembly paid a total amount of GH¢4,681.70 to defray electricity bills of eight staff who were living in the official bungalow provided by the Assembly. Besides, a total amount of GH¢2,072.05 was also paid to the NEDCO/VRA as penalty for illegal electricity connection to the official bungalows by the officers.

No.	Name of Staff	Amount
1	Dubie A. Yahuza	894.21
2	Fuseini Fahim	894.21
3	Tindam Douglas	574.74
4	Julius Aamagr	574.74
5	Tamim Issah	574.74
6	David Era Nuoniba	1,080.48
7	Sherif Mohammed	1,080.48
8	Salia Mohammed	1,080.48
	Total	6,754.08

704. The payment denied the Assembly the needed funds to meet pressing administrative expenditures.

705. Since the payments were in respect of illegal activities of the officers and their failure to pay for electricity power consumed, we recommended the full recovery of the amount of GH¢ 6,7543.08 from the affected staff, failure of which the amount involved should be recovered from the Coordinating Director and the Finance Officer.

Failure to support expenditures with warrants -GH¢400,934.62

706. Section 39 (2c) of 2004 (L.I. 1802) requires head of department to control the disbursement of funds and ensure that transaction are properly authenticated to show amounts are due and payable.

707. We noted that two Assemblies raised a total of 40 payment vouchers in respect of goods and services at a total amount of GH¢400,934.62 without supporting the vouchers with warrants from their budget units. Below are the details.

No.	Assembly	No. of PVs	Amount
1	Jirapa Municipal	22	125,693.31
2	Lambussie District	18	275,241.31
	Total	40	400,934.62

708. Lack of co-ordination between the budget unit and the Finance Unit of the Assemblies accounted for this lapse and this could result in budget overruns and unbudgeted expenditures.

709. We recommended to the Co-ordinating Directors and Finance Officers to ensure that all future disbursements are duly supported with budget warrants to be obtained from the budget unit of the Assembly.

CONTRACT IRREGULARITIES

Payment without Engineer's certificate of performance - GH¢136,259.12

710. Part IX Section 70 of the Financial Memoranda, 2004 requires certificate of work done from the works Engineer or such other person as the Assembly may appoint before contract payments are made.

711. On the contrary, we noted that two Assemblies made a total payment of GH¢136,259.12 in respect of contracts or projects executed by various contractors without supporting the payments with performance certificates from their works Engineers as required by the above quoted memorandum. Details are proved below.

No.	Assembly	No. of PVs	Amount (GH¢)	Fund
1	Jirapa Municipal	3	42,271.29	DACF
2	Lambussie District	4	68,400.00	MP's CF
		2	25,587.83	DACF
Total		9	136,259.12	

712. We attributed the anomaly to the failure of the Coordinating Directors and Finance officers to ensure that Works Engineer prepares the Engineer's report/performance certification before payments were effected.

713. The Assemblies stand the risk of paying for unexecuted contracts or shoddy works.

714. We, therefore, recommended that in the absence of the relevant certificates of performance, the total amount of GH¢136,259.12 should be recovered from the Coordinating Directors and the Finance Officers.

Delayed/abandoned projects - GH¢2,214,884.74

715. Contrary to section 52 of the Public Financial Management Act, 2016 (Act 921), we however noted during project inspection that, nine Assemblies as listed below, spent a total of GH¢2,214,884.74 on 37 projects which were at various stages of completion but were abandoned while new projects were being awarded.

No.	Assembly	No. of Projects	Commencement Date	Expected Completion Date	Status of Completion	Amount Paid (GH¢)
1	Jirapa Municipal	8	2014 - 2017	2015 & 2018	20 % - 60%	263,591.03
2	Lambussie District	1	2017	3/2/2018	95%	65,397.92
3	Nadowli/Kaleo District	4	2014 - 2016	2015 - 2016	70 - 80 %	305,234.26
4	Wa West District	3	2011 - 2016	2012 & 2017	65 - 85 %	126,771.28
5	Lawra Municipal	1	April 2018	August 2018	65 %	30,000.00

6	Nandom District	10	2014- 2018	2015 & 2018	60 - 95 %	430,168.23
7	Wa Municipal	4	2012 & Dec 2017	2013 & May, 2018	37 - 75 %	345,858.64
8	Wa East District	2	2012	2013	35 % - 40%	165,592.70
9	Dafiama/Bussie/Issah	4	2013 & 2018	2013 & 2018	30 - 90 %	482,270.68
	Total	37				2,214,884.74

716. Delay in completing projects could lead to cost overruns and deny the beneficiaries the intended benefits from the projects.

717. We recommended to managements of the Assemblies to ensure that adequate resources are invested in the abandoned or delayed projects to ensure their early completion before new ones are awarded.

Completed projects not in use - GH¢1,002,602.39

718. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), we noted that 15 projects awarded and completed by six Assemblies for which a total amount of GH¢1,002,602.39 has been paid are still not in use. Details are provided below:

No.	Assembly	No. of Projects	Total Payments (GH¢)	Remark	Period not in use
1	Jirapa Municipal	1	70,789.75	CHPS Compound	Since Nov, 2018
2	Lambussie District	1	60,656.08	1No. 4 unit Bathroom	Oct, 2018
3	Wa West District	8	621,140.00	CHPS, Clinic, Bungalow, Rural Bank	Since 2016
4	Wa Municipal	1	30,000.00	CHPS compound	Since May, 2018
5	Lawra Municipal	2	71,000.00	Bungalow, CHPS Compound	Since April, 2018
6	Wa East District	2	149,016.56	2unit Quarters, furnishing of Police station	Oct, 2016 & May, 2016
	Total	15	1,002,602.39		

719. Management attributed the non-utilization of the projects to lack of furnishing, electricity and non-commissioning.

720. The non-completion of the projects could lead to deterioration of the facilities thereby resulting in additional cost to putting them into usable conditions and also denying the communities the benefit of the huge investment made on the projects.

721. We recommended to the Assemblies to address all issues hindering the use of the projects to enable the communities to benefit from them.

Items paid for but not supplied - GH¢10,110.00

722. Contrary to Regulation 39 of FAR, 2004 (L.I. 1802), we noted that management of Wa West District Assembly on 10/2/2016 awarded a contract to Salford Enterprise for rehabilitation and furnishing of the Assembly's Conference Hall at a contract sum of GH¢50,000.00 to be completed on 10/5/2016.

723. We further noted that various items worth GH¢10,110.00 included in the bill of quantities meant to be supplied to the Assembly Hall as part of the contract were not supplied by the contractor as at 31/12/18. A total amount of GH¢47,500.00 representing 95% of the contract sum had been paid to the contractor, Salford Enterprise. Details of the undelivered items are provided below:

No.	Description	Amount GH¢
1	Supply and fix 1500mmx2100 China door	800.00
2	Ditto, 900mmx2100mm China door	400.00
3	Ditto, (Double door)	70.00
4	Supply and fix woollen carpet on the floor of the Assembly Hall	8,840.00
	Total	10,110.00

724. No reason was given for the non-delivery of the items.

725. We attributed the lapse to failure of the Works Engineer and the District Co-ordinating Director to play their supervisory roles over the performance of the contractor and to ensure that payments were made for works actually done to achieve value for money. The situation has resulted in loss of funds to the Assembly.

726. We recommended recovery of the amount of GH¢10,110 from the contractor failure of which the amount involved should be refunded by the Coordinating Director and the Works Engineer.

PROCUREMENT/STORE IRREGULARITIES

Uncompetitive procurement - GH¢331,393.91

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

728. We noted however that four Assemblies violated this regulation and procured goods and services worth GH¢331,393.91 without obtaining quotations from at least three different suppliers, or approval from the Public Procurement Authority for sole sourcing. The details are provided below.

Assembly	No. of PVs	Nature of items Procured	Amount GH¢
Jirapa Municipal	7	Laptop, Rice, oil, repairs, Smock	143,535.29
Lambussie District	7	Motorbikes, repairs, radiator, battery	24,126.17
Wa West District	4	Printer, battery, stationery	23,297.95
Wa Municipal	13	Oil paint, cement, repairs, Rice, Sugar, Hand gloves	140,434.50
Total	31		331,393.91

729. We were unable to confirm that the Assemblies obtained value for money in these procurements. Uncompetitive procurements could result in procuring goods and services at a relatively higher price.

730. We recommended that managements of the four Assemblies should ensure that contracts are awarded according to the provisions specified in PPA (Act 663) in order to make them competitive. We further recommended that the Coordinating Directors and Finance Officers should be sanctioned in accordance with Section 51 of Public Procurement Act 2016 (Act 914) as amended.

Stores not accounted for - GH¢33,682.03

731. Section 7 of the Public Financial Management Act 2016, Act 921 states 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.

732. In contravention of above regulation, two Assemblies could not account for store items worth GH¢33,682.03 as provided below.

No.	Assembly	Item	No. of PVs	Amount (GH¢)
1	Sissala West District	100 bags of rice	1	22,000.00
2	Lambussie District	Fuel	14	11,682.03
	Total		15	33,682.03

733. We noted that the store items were not captured in the store records of the Assemblies and therefore we were unable to confirm whether the items bought were used in the interest of the Assemblies.

734. We recommended for the recovery of the amount of GH¢33,682.03 from respective Coordinating Directors and Finance Officers of the Assemblies.

Repairs without works order - GH¢29,358.53

735. We noted that Lambussie District Assembly carried out repair works totaling GH¢29,358.53 on its official vehicles without recourse to the

preparation of works order and performance certificate contrary to Regulation 39 (2c) of Financial Administration Regulation, 2004 (L.I 1802).

736. The lapse occurred as a result of the failure of the approving and authorizing officers of the Assembly to ensure that the transactions are properly authenticated and amounts are due and payable.

737. The lapse could lead to payment for unsatisfactory services or no service rendered.

738. We recommended recovery of the amount of GH¢29,358.33 from the Coordinating Director and the Finance Officer. We further recommended to the management to ensure that all payments for repairs of equipment and vehicles are supported with work orders and performance certificates.

TAX IRREGULARITIES

Transactions with non-VAT registered entity - GH¢1,452.95

739. Regulation 183 of FAR 2004 (L. I. 1802) states that a department shall procure government stores from only Value Added Tax registered persons or entities and any department that requires an exemption for any specific case shall apply to the Minister with the necessary justification,

740. Contrarily, management of Lambussie District Assembly procured VAT chargeable goods and services from 11 Non-VAT registered entities amounting to GH¢48,431.57 which would have attracted a VAT revenue of GH¢1,452.95.

741. The practice denied government the much needed VAT revenue to execute its national projects.

742. We recommended to the District Coordinating Director to ensure that procurements are made from only VAT Registered Entities.

Un-deducted /unremitted taxes-GH¢10,658.39

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

744. Notwithstanding the above tax regulations, two Assemblies failed to deduct the required taxes of GH¢8,052.94 whilst one Assembly deducted the tax of GH¢2,606.35 from the payment made to a supplier but failed to remit the tax to the DTRD of GRA as summarized in the table below.

No.	Assembly	Taxes not withheld (GH¢)	Taxes not remitted (GH¢)
1	Jirapa Municipal	6,677.00	-
2	Lambussie District	1,375.04	2,606.35
	Total	8,052.94	2,606.35

745. Lack of regular review of the work of the Finance Officers by their Coordinating Directors to ensure that the taxes were duly withheld before payments were made to the suppliers and paid to the DTRD of GRA was the cause of this lapse.

746. In effect, the State was denied the needed revenue to execute its developmental projects.

747. We recommended that the Coordinating Directors and the Finance Officers should personally pay the tax not withheld amounting to GH¢8,052.94 to the DTRD of GRA and recover same from the suppliers as required by the Section 117 (3 and 5) of the Income Tax Act 2015 (Act 896). We further recommended that the withheld tax of GH¢2,606.35 should be paid to GRA without further delay.

OTHERS - ASSETS MANAGEMENT

Failure to provide permanent disposal site for solid waste

748. Clause B (1-3) page 2 on the obligations of the Wa Municipal Assembly under the Solid Waste Disposal Site Management Services Agreement signed between the Assembly and Waste Land filled Co. Ltd on 15th day of September, 2015 provided that;

- i. The Wa Municipal Assembly shall be responsible for the provision of solid waste final disposal sites or the provision of land for disposal site development.
- ii. To ensure that the operator has unrestricted access to the landfill and shall resolve the cause underlying any action taken by any person or persons that may deny the operator access to the site.
- iii. To ensure and or provide a conducive and enabling environment for the efficient management of the site by the operator.

749. In contravention of the above, we noted that management of the Wa Municipal Assembly has not acquired any permanent disposal site for solid waste disposal. The solid wastes were being dumped on a land owned by the newly created Wa West District Assembly.

750. The anomaly could be attributed to the failure on the part of management to acquire a permanent disposal site as required by the contract.

751. The continuous use of private lands by the Wa Municipal Assembly could result in court action by the land owners and also potential resistance and possible claims for damages in future thereby preventing the operators from accessing the land fill site.

752. We recommended that management should acquire a permanent landfill for use by the operator to prevent future litigation.

Failure to enter contracts into the GIFMIS - GH¢614,821.30

753. Section 25 of the Public Financial Management Act, 2016 (Act 921) stipulates "Where a covered entity entered into a contract or any other arrangement that commits or purports to commit Government to make a payment, the contract or arrangement shall be approved by the Principal

Spending Officer of that covered entity and the Principal Spending Officer shall enter the contract or arrangement into the Ghana Integrated Financial Management Information System” (GIFMIS).

754. Contrary to the above, we noted that Wa Municipal Assembly entered into 11 contracts that committed or purported to commit the Assembly to make total payment of GH¢614,821.30 but failed to enter such contracts into the GIFMIS platform.

755. The anomaly was attributed to the frequent breakdowns of the GIFMIS platform and the failure of GIFMIS Secretariat to ensure prompt repairs or fixing the problem after notification by the Assembly.

756. This could lead to the risk of budget overrun and financial indiscipline.

757. We recommended that management of the Wa Municipal Assembly should work in consultation with the GIFMIS Secretariat to ensure that the platform is functioning effectively and efficiently to forestall any contravention of the law.

Non-maintenance of Guest House Facility

758. Section 52 of the Public Management Act 2016 (Act 921) states “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 shall ensure that proper control system exist for the custody and management of the assets”.

759. Inspection of the Wa East District Assembly’s Guest House revealed that it has been deserted and in a very poor state. The super structure has developed major cracks and the lower sections of the surface of the inner walls were been ripped off. The doors are broken and cracks have developed on the door frames and the plastics ceiling were also not in place.

760. We again noted that furniture and electricity fittings and other equipment which were bought and installed as at 31/12/2015 had been moved out by management.

761. We attributed these omissions to management's refusal to adopt a maintenance policy for the existing facilities in the District.

762. The defects if not checked early would cause further deterioration to the facilities which would eventually lead to high maintenance cost.

763. We recommended and management agreed to renovate the Guest House facility as early as possible and ensure that it is allocated to officers posted to the district.

VOLTA REGION

Introduction

764. For the 2018 financial year, total allocations to the 25 Assemblies in the Region was GH¢42,462,305.43. Of this amount, a total of GH¢9,449,124.75 was deducted at source in favour of the Assemblies' Service Providers leaving net cash transfers of GH¢33,013,180.68 or 77.7 percent of the total allocations.

CASH IRREGULARITIES

Payments not accounted for- GH¢5,604,389.36

765. Regulation 39 of the Financial Administration Regulation, 2004 (LI 1802) requires a head of a department to ensure that transactions are properly authenticated to show that amounts are due and payable.

766. On the contrary, nine Assemblies failed to substantiate total payments of GH¢5,604,389.36 with relevant expenditure documents such as receipts, invoices, statements of claim, certification. The details are provided below.

No	Assembly	Unsubstantiated GH¢	Payments not accounted for GH¢	Source of funding
1.	Akatsi South Dist.	12,600.00		MP
2.	Ketu South Municipal	61,812.72 7,100.00		DACF MP
3.	Hohoe Municipal	1,479,983.62		DACF
4.	Afadzato South District	1,159,200.00 6,000.00		DACF MP
5.	Keta Municipal	733,480.00 52,800.00	747,500.00	DACF DACF MP
6.	Kpando Municipal		35,197.80 33,550.00	DACF PWD
7.	North Dayi District	340,950.72 529,938.00		DACF MP
8.	Jasikan District	42,026.50		MP
9.	Kadjebi District	362,250.00		DACF
	Total	4,788,141.36	816,247.80	

767. The irregularity was due to the failure on the part of the Finance Officers to demand the supporting documents from the payees before payments were made.

768. In the absence of these relevant supporting documents, we could not authenticate the genuineness of these expenditures.

769. We recommended recovery of the amount of GH¢5,604,389.36 from the respective Coordinating Directors and Finance Officers of the Assemblies involved.

Un-presented payment voucher-GH¢293,234.61

770. Contrary to Regulation 1 of the FAR, 2004 (LI 1802), we noted that three Assemblies paid an amount of GH¢293,234.61, but the payment vouchers were not made available for our audit scrutiny as shown below.

No.	Assembly	No. of PVs	Amount (GH¢)	Source of funding
1.	North Tongu	1	58,252.40	DACF
2.	Keta Municipal	6	21,700.00	DACF
3.	North Dayi	2	25,000.00	PWD
		6	83,334.78	MP
		13	104,947.43	DACF
	Total		293,234.61	

771. We attributed ineffective supervision over the work of Finance Officers as the cause of the anomaly and therefore we were unable to authenticate the genuineness of the payments of GH¢293,234.61.

772. We recommended recovery of the amount of GH¢293,234.61 from the Coordinating Directors and Finance Officers.

Over spending of recurrent expenditure component of DACF - GH¢999,787.34

773. Part 1 of the 2018 Guidelines for the Utilization of the District Assembly Common Funds directs that up to 10% of the allocation should be used in areas such a human resource management, logistic support, Metropolitan, Municipal

and District Planning Coordinating Unit (MMD/PCU) activities, office equipment, furniture and fitting servicing, maintenance and project management as part of its recurrent expenditure.

774. The Managements of three Assemblies misapplied 10% of their DACF allocation on recurrent expenditure contrary to the above guidelines. Details are provided below:

Assembly	Total Receipts (GH¢)	10% of Total receipts (GH¢)	Amount spent (GH¢)	Over Spending (GH¢)
Ketu South Municipal	1,274,476.98	127,447.70	174,174.29	46,726.59
Nkwanta South Municipal	1,460,125.52	146,012.55	937,748.90	791,736.35
Kadjebi District	1,249,818.29	124,981.83	286,306.23	161,324.40
Total	3,984,420.79	398,442.08	1,398,229.42	999,787.34

775. This deprived some communities of their share of the Common Fund for developmental projects.

776. We recommended that the Coordinating Director should refund the amount of GH¢838,462.94 from the IGF account into the Common Fund account and ensure that they comply with the guidelines on the utilization of the Common Fund.

Judgment Debt - GH¢120,301.28

777. Regulation 39 of FAR 2004 States that a head of department shall ensure that monies are utilized in a manner that secures both optimum value for money and the intention of parliament.

778. We noted that the Kpando Municipal Assembly entered into an agreement with a Total Filling Station in Kpando to draw fuel on credit basis. The manager of the filling station claimed that for the period March 2016 to July 2018, the Assembly drew fuel worth GH¢18,409.41 which management of the Assembly contested the claim.

779. As a result, management of the Total filling station, Hohoe proceeded to the High Court, Hohoe to recover the outstanding amount. On 11 July 2018, the High Court passed a default judgment in favour of the complainant in which the Assembly was to pay a total amount of GH¢36,712.45 which included interest and cost awarded. Details are shown below:

Details	Amount GH¢
Debt	18,409.41
Interest at 32% on current lending rate from March 2016 to July 2018	14,302.24
Cost award	4,000.00
Total Judgement Debt	36,712.44

780. Our further review of records and interview with Finance Officer indicated that the Assembly had no records of the fuel drawn for the period in question but had paid GH¢6,000.00 on account vide PV number 25/8/18 awaiting court appeal on the judgment.

781. We attributed the irregularities to negligence on the part of the Finance Officer for not keeping proper records on the Assembly's liabilities thereby resulting in the loss GH¢36,712.45 to the Assembly which could have been used for developmental projects within their areas of operation.

782. We recommended that the Finance Officer, Coordinating Director should be held liable for the payment of GH¢36,712.45 to the Assembly for their negligence of duty.

783. In another development, the Biakoye District Assembly entered into an agreement with two caterers to provide catering services to the school feeding programme in Biakoye District in 2011. However, the former District Chief Executive Mr. Akatta Lewis abrogated the contract which led to one of the affected caterers Ms. Gladys Donkor to proceed to the High Court - Hohoe, to seek for compensation for wrongfully termination of contract.

784. The High Court passed a default judgment in 19 February 2016 in favour of the complainant in which the Assembly was to pay an amount of

GH¢83,585.83 included interest, recovery of lost earnings, general damages and cost awarded. Details are provided below:

No	Details	Amount GH¢
1	Debt	22,132.20
2	Interest at 35% over 53 months	34,203.33
3	Recovery of loss of earnings	16,251.30
4	General damages	8,000.00
5	Cost awarded	3,000.00
	Total	83,585.83

791. We noted that there was no contract agreement signed between the Assembly and the caterers specifying the conditions and terms under which the contract could be terminated or abrogated.

792. The irregularities was due to negligence on the part of the District Chief Executive to terminate the contract of the caterers unlawfully which led to a loss of GH¢83,585.83 to the Assembly. Management also failed to keep records on the caterers to serve as an audit trail.

793. We recommended that the former District Chief Executive Hon. Lewis Akatta should refund the amount of GH¢83,588.83 to the Assembly.

CONTRACT IRREGULARITIES

Over payment/over-priced contracts - GH¢60,689.00

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

795. Contrarily, we noted from the payment records and physical inspection of projects that management of North Dayi District Assembly in 27 November 2018 contracted Messrs Imation Ltd. for the supply and installation of Intercom facility at the Assembly at a contract sum GH¢57,430.00. We however noted that the under listed items which were included in the bills of quantities in the original contract were not supplied by the contractor even though the total contract sum had been paid by the Assembly.

No.	Description	Qty Required	Qty Supplied	DIFF	Rate	Amount
1	POE Switch (24 Port)	2	1	1	3,800.00	3,800.00
2	Faceplate & Keystone Jack	21	0	21	55.00	1,155.00
3	Box box	21	0	21	4.00	84.00
4	50 x 100 Truncking	40	0	40	200.00	8,000.00
5	Screw and accessories	1	0	1	100.00	100.00
6	9U cabinet	2	0	2	900.00	1,800.00
	TOTAL					14,939.00

796. This lapse occurred as a result of the District Works Engineer's failure to certify for actual work done before recommending for payment.

797. We therefore recommended that management should retrieve the amount of GH¢14,939.00 from the contractor and pay into the Common Fund account, failure of which the Coordinating Director, Finance Officer and Works Engineer should refund the amount involved.

798. Similarly, we noted that the Ketu South Municipal Assembly signed a contract with Zoomlion Ghana Ltd in January 2014 for a period of four years (2014 to 2017) to provide sanitation improvement packages (SIP) and to disinfest and fumigate certain important areas within the Municipality. The Service fee for SIP and disinfestation and fumigation were GH¢46,250.00 and GH¢42,000.00 per quarter respectively to be deducted at source by the Administrator of the District Assembly Common Fund (ADACF).

799. We noted however, that the ADACF deducted quarterly sum of GH¢57,500.00 and GH¢46,000.00 for third and fourth quarters of 2017 and first quarter of 2018 respectively resulting in an over deductions to the tune of GH¢45,750.00 in favour of Zoomlion Ghana Ltd. Details are provided below:

Sanitation Improvement Packages (SIP)

Quarter	Contract sum	Deduction at source	Over Deduction
	GH¢	GH¢	GH¢
3 rd Quarter 2017	46,250.00	57,500.00	11,250.00
4 th Quarter 2017	46,250.00	57,500.00	11,250.00
1 ST Quarter 2018	46,250.00	57,500.00	11,250.00
Sub- Total			33,750.00

Fumigation

Year	Contract sum	Deduction at source	Over Deduction
2017	GH¢	GH¢	GH¢
3 rd Quarter	42,000.00	46,000.00	4,000.00
4 th Quarter	42,000.00	46,000.00	4,000.00
1 ST Quarter 2018	42,000.00	46,000.00	4,000.00
Sub-Total			12,000.00
Grand Total			45,750.00

800. These over deductions had deprived the Assembly of substantial revenue which could have been used for other development projects.

801. We recommended recovery of the amount of GH¢45,750.00 from Zoomlion Ghana Limited, failure of which Coordinating Director and Finance Officer should be held liable to pay for the amount involved.

Completed projects not in use - GH¢3,117,909.04

802. 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.

803. We noted that fourteen projects completed, some as far back as May 2016, by five Assemblies at a total cost of GH¢3,117,909.04 had still not been put to use. The details are provided below.

No.	Assembly	Name of Projects	Contract Sum GH¢	Amount Paid GH¢	Date completed
1.	Central Tongu District	Chieftaincy Court – by K-Danny Ventures at Mafi Adidome	171,963.80	171,963.80	2016
2.	Akatsi South District	Construction of 1 Restaurant at the District Assembly premises – by Popdzo Construction	118,955.00	92,000.00	02/11/16
		Renovation of Area Council at Wute	49,913.73	23,929.30	17/10/18

3.	Ketu North District	Construction of 1 No. 6-Seater WC toilet at Afife	189,992.70	30,000.00	Feb 2017
		Construction of 1 No. 4-Seater WC toilet at Weta	Combined with above	Combined with above	Feb 2017
		Water Expansion project at Dalikope	88,071.00	40,000.00	Sept 2016
4.	Keta Municipal	Construction of 20-Seater WC toilet, 3 No. Urinal and 7-unit shower in at Anloga Market	298,795.88	298,065.00	Feb -2017
		Construction of 10-Seater WC toilet at Whuti	122,993.65	122,993.65	May 2015
		Construction of 10-Seater WC toilet at Srogbe	122,993.65	122,993.65	May 2015
		Construction of 10-Seater Vault Chamber at Atiteti	76,518.30	68,866.47	Aug 2016
		Construction of Shopping Mall at Angola	1,500,000	1,500,000	Dec 2017
		Construction of 8-Seater WC toilet at Emmacipation Beach	45,000.00	45,000.00	Jun 2013
		Construction of 10-Seater Vault Chamber at GOBAH Beach	36,230.32	36,230.32	Jun 2013
		Construction of 10-Seater Vault Chamber at Kakagbor	36,230.32	36,230.32	Jun 2013
5.	Jasikan District	Construction of lockable stores-Phase 1 At Jasikan Market	339,131.95	339,131.95	3/1/17
		Construction of CHPS Compound at Ketsi Nkwanta	190,504.58	190,504.58	20/7/16
Total				3,117,909.04	

804. We noted that even though the projects were completed, they could not be utilised due to absence of water supply, electricity, furnishing and access roads.

805. We recommended to the management of the Assemblies to provide the requisite logistics and amenities to the facilities to ensure that the projects were put to use for the benefit of the communities.

Abandoned/delayed projects - GH¢4,646,516.56

806. Contrary to Section 52 of the Public Financial Management Act, 2016, six Assemblies awarded various contracts amounting to GH¢6,784,646.61 scheduled for completion between 2007 and May 2017 but have abandoned or delayed. Management in the course of the construction paid a total of GH¢4,646,516.56 to the various contractors.

807. Our visits to the project sites disclosed that, the 30 projects which were at various stages of completion were abandoned for non-payment of various interim payment certificates ranging between four and ten years whilst the Assemblies went ahead to award new projects. The stages of completion of the projects are provided below.

No.	Assembly	No. of Project	Contract Sum GH¢	Payment to date GH¢	Level of Completion	Period Delayed/Abandoned
1.	Kpando Municipal	4	797,849.94	438,145.57	80 – 95%	22-24 months
2.	Jasikan District	13	2,420,478.66	1,786,865.33	80-95%	23-29 months
3.	Kadjebi District	5	1,206,404.36	1,038,703.38	70-95%	?
4.	Afadzato South District	2	84,705.55	43,599.60	60%	25 months
5.	Keta Municipal	4	1,574,122.09	1,017,354.30	60-65%	21 – 51 months
6.	Ketu South District	4	701,086.01	320,848.38	40-60%	31- 41 months
	Total	30	6,784,646.61	4,646,516.56		

808. The neglect of the 30 projects due to non-payment by the Assemblies could lead to cost overruns to the detriment of other development projects.

809. We recommended to the management of the Assemblies to ensure that priority is given to the completion of the 30 projects before new ones are awarded.

Award of contracts to unqualified bidders - GH¢1,115,456.00

810. Section 22 of the Public Procurement Act, 2003 (Act 663) as amended provides that a tenderer in public procurement shall possess the necessary professional and technical qualifications and competencies, financial resources, equipment and the managerial capability to efficiently and effectively deliver the job.

811. We noted during our review of procurement process of the Nkwanta South Municipal Assembly that three contractors submitted prequalification documents that did not satisfy the requirements contained in the Assembly's request for tender documents. In spite of this, all the three contractors were awarded four contracts valued at GH¢1,115,456.00 as detailed in the table below.

No .	Name of Contractor	Project Name	Funding Source	Nature of Irregularity	Contract Sum GH¢
1	AJAF Engineering Ltd	Drilling and mechanization of 4no. Boreholes	DACF	Pre-qualification	250,000.00
				-Absence of Certificate of Incorporation. -The tax clearance certificate was issued in the name of a natural person, i.e. Jonas Agyemang, yet same was tendered in favour of AJAF Engineering Ltd.	
2	AJAF Eng Ltd	Drilling of 10no. Boreholes	DACF	Financial Ability of Bidders	200,210.00
				-Without Audited Accounts -Letters of Credit purportedly issued by Edikanfo Ventures of P.O. Box FN 657 Kumasi was not signed.	
				Pre-qualification	
				-Absence of Certificate of Incorporation.	

No .	Name of Contractor	Project Name	Funding Source	Nature of Irregularity	Contract Sum GH¢
		in (10) communities		<p>-Pages 45 to 47 of the Contract document contained a photocopied agreement signed on 2nd February 2016 between the NSDA and Hydronomics Limited for a similar job.</p> <p>-The declaration of company structure and information not signed.</p> <p>Financial Ability of Bidders</p> <p>-Without Audited Accounts</p> <p>-Letters of Credit purportedly issued by Edikanfo Ventures of P.O. Box FN 657 Kumasi was not signed (This was the same letter submitted to support a different contract i.e. the drilling of No4 Boreholes at the cost of GH¢250,000.00)</p>	
3	Clap Larrey Co. Ltd	Construction of 3-unit Classroom Block,Store,Offices and Staff common room at Ashiabere	DACF	<p>Pre-qualification</p> <p>-Certificate of incorporation was issued on the 12th day of July 2017, yet the company executed works for public sector clients since June 2006 (Ho D/A), 2007 (North Danyi D/A), etc.</p> <p>-No work programme was presented, yet was judged by the evaluation panel as satisfactory.</p> <p>Financial Ability of Bidders</p> <p>-Without audited accounts</p> <p>-No evidence of sufficient working capital</p>	200,050.00
4	Angiekel Enterprise	Construction of 1no. 6-		<p>Pre-qualification</p> <p>-Date of incorporation on the certificate of</p>	465,196.00

No .	Name of Contractor	Project Name	Funding Source	Nature of Irregularity	Contract Sum GH¢
		bedroom Teachers Quarters		incorporation is 12 th day of July 2017, yet undertook works between 2012 and 2018 for Ministry of Education/USAID (Akatsi Sremanu), Ketu South Municipal Assembly respectively.	
				Financial Ability of Bidders	
				-Without audited accounts -No evidence of sufficient working capital	
Total					1,115,456.00

812. The contract award processes lacked transparency and competitiveness and therefore, value for money was compromised.

813. We recommended sanctions to the Entity Tender and Evaluation Committees of the Assembly in accordance with section 51 of the Public Procurement (Amendment) Act, 2016 (Act 914). We further recommended to the Coordinating Director and the Finance Officer to operate within the confines of the Public Procurements Laws.

PROCUREMENT STORES IRREGULARITIES

Contracts awarded without competitive tendering - GH¢566,547.83

814. Section 20 of the Public Procurement (Amendment) Act,(PPAA) 2016, (Act 914) enjoins a procurement entity to request for quotation from at least three sources which shall not be related in forms of ownership, share-holding or directorship.

815. We noted a complete departure from the tender procedures in the award of 11 contracts for the supply of goods and services to three Assemblies for the period under review. Details are provided below:

Assembly	No. of Contract	Infraction	Amount GH¢
Akatsi South District	7	Failure to submit quotations	209,895.98
North Dayi	4	Absence of Tender Evaluation Report	274,686.00
Jasikan District	1	Sole sourcing without approval from Public Procurement Authority (PPA)	81,965.85
Total	12		566,547.83

816. These infractions were due to the negligence of the procurement officers whose duty was to ensure adherence to the procurement procedures thereby resulted in the Assemblies not obtaining value for money.

817. We recommended that the authorizing and the procurement officers should be sanctioned in accordance with Section 51 of the Public Procurement (Amendment) Act for the gross disregard of the law to serve as a deterrent to others.

Purchase of fuel and lubricants not accounted for -GH¢131,689.39

818. Regulations 183 of the FAR, 2004 enjoins management of MMDAs to be accountable for the proper care, custody and use of Government stores from the time of acquisition until they have been used or otherwise disposed off.

819. On the contrary, managements of three District Assemblies purchased fuel and lubricants totaling GH¢131,689.39 but failed to record the transactions in the vehicle logbooks for control and accountability purposes. Details are provided below:

Assembly	Amount (GH¢)
Akatsi South District	24,973.12
Afadzato South District	41,839.00
North Dayi District	64,877.27
Total	131,689.39

820. Payment of fuel by the Finance Officers without proper supervision to ensure recording and usage for official assignments accounted for the irregularity and could be an avenue for perpetration of fraud.

821. We recommended recovery for the amount of GH¢131,689.39 from the Coordinating Directors and the Finance Officers in the three Assemblies.

TAX IRREGULARITIES

Failure to deduct, remit and under payment of withholding tax - GH¢7,122.32

822. We noted that three Assemblies failed to withhold, remit and also under pay withholding taxes as required by Section 116 and 117 of the Income Tax Act, 2015 (Act 896). The Table below provides details.

No.	Assembly	Amount (GH¢)	Irregularity
1.	Kadjebi District	1,032.13	Withholding Tax not deducted
2.	South Tongu District	3,505.84	Withholding Tax not remitted
3.	North Dayi District	2,584.35	With Holding Tax underpaid
	Total	7,122.32	

823. Ineffective supervision by the Coordinating Directors over the Finance Officers resulted in the loss of tax revenue to the State.

824. We recommended to the Coordinating Directors and Finance Officers to pay the amount of GH¢7,122.32 to GRA and recover GH¢3,616.48 from the suppliers and service providers in respect of Withholding Tax not deducted and underpaid as required by Section 117 of Income Tax Act 2015 as Amended.

OTHER IRREGULARITIES

Youth in Sanitation Module (YSM)

825. Regulation 1 of FAR, 2004 (LI 1802) requires the Assemblies to keep proper records of all transactions and to produce records of the transactions for inspection when called upon to do so by the Auditor-General.

826. The Kpando Municipal Assembly is a beneficiary of a two year programme named the Youth in Sanitation Module (YSM) headed by District Youth Employment Agency (YEA) Coordinator in the person of Mr. Ebenezer Kwaku Dzabey.

827. The YEA Coordinator however failed to provide the needed information we requested such as how personnel were engaged, record of personnel nominal roll, staff turnover and work attendance. We were unable to conduct head count of personnel under the program.

828. Additionally, he failed to provide us with inputs and resources delivered (such as tricycles serviceable and unserviceable, uniforms etc.) during the period under review.

829. We therefore recommended that the YEA Coordinator should be sanctioned in accordance with Section 11 (6) of the Audit Service Act, 2000.

Crash of Assembly vehicle by an unauthorized driver- GN2252-11

830. Section 52 of the Public Financial Management 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 the care of the Principal Spending Officer and shall ensure that proper control systems exist for the custody and management of the assets.

831. Contrary to section 52 of the Public Financial Management Act, 2016 (Act 921), we noted during our review of vehicle records that Biakoye District Assembly's Nissan patrol vehicle with registration number GN2252-11 which was assigned to the DCE was involved in an accident in Jasikan on 1 January 2019. The vehicle has been damaged beyond repair as per the police report on the accident.

832. Further enquiry revealed that the vehicle was being driven by the brother of the DCE, Mr. Prince Atta. Also, the vehicle had been towed from Hohoe to a mechanical workshop in Accra by the DCE.

833. The accident had deprived the Assembly the use of the vehicle for its operations.

834. This was caused by the dereliction of duty by the DCE Madam Comfort Atta by allowing an unauthorized person to drive official vehicle of the Assembly.

835. We therefore recommended that the vehicle should be valued for the DCE to pay as stated in Section 9 of the Public Financial Management Act, 2016 (Act 921).

836. We further recommended to management to ensure that official vehicles are not driven by unauthorized persons.

WESTERN REGION

Introduction

837. For the 2018 financial year, total allocations to the 23 Assemblies in the Region was GH¢37,041,796.61. Of this amount, a total of GH¢8,543,842.73 was deducted at source in favour of the Assemblies' Service Providers leaving net cash transfers of GH¢28,497,953.88 or 76.93 percent of the total allocations.

CASH IRREGULARITIES

Unsupported payments - GH¢1,870,842.91

838. Regulation 39 of FAR, 2004, (L.I 1802) requires that the head of accounts section of a department shall control the disbursement of funds and ensure that transactions are properly authenticated to show that amounts are due and payable.

839. We noted that, 15 Assemblies disbursed a total amount of GH¢1,870,842.91 on goods and services but failed to substantiate the payments with supporting documents such as, receipts, invoices, programme reports etc. as shown in the table below.

No.	Assembly	Funding Source	Nature of Transaction	No. of PVs	Amount (GH¢)
1	Aowin District	DACF	Repair of Vehicles and security operations	3	17,832.52
2	Bia West District	DACF MP Fund	Financial Assistant	20	60,887.00
3	Bibiani / Anhwiaso / Bekwai District	DACF MP Fund	Financial Assistant and sensitization	22	52,113.00
4	Jomoro District	DACF	Electrical Items and others	1	31,760.00
5	Nzema East Municipal	DACF	Financial and Educational support	2	43,800.00
6	Prestea Huni Valley Municipal	DACF, MPCF, DDF	Various transactions	17	70,080.00

7	Sefwi Akontombra District	DACF	Clearing of duping sites		51,634.00
8	Shama District	DACF	Financial support and workshop attended	12	22,728.40
9	Suaman District	DACF	Fumigation services	1	39,358.75
10	Tarkwa / Nsuaem District	DACF, MPCF	Rent, Renovation works and others	38	233,361.98
11	Wassa Amenfi Central District	DACF, PWD,MP Fund	Official receipts, Invoices, Reports	34	228,194.16
12	Wassa Amenfi East District	DACF	Various	16	148,509.15
13	Wassa Amenfi West District	DACF	Various	75	531,403.12
14	Sefwi Wiawso Municipal	DACF, DDF	Capacity building and Financial assistance	49	172,839.40
15	Juaboso District	DACF, DDF	Capacity building, Works, Building materials	21	166,341.43
	Total			311	1,870,842.91

840. Poor supervision on the part of the respective Coordinating Directors and Finance Officers to ensure that these relevant documents were obtained before payments were made accounted for the lapse. These cast doubts over the judicious use of funds as they could lead to misappropriation and misapplication of public funds.

841. We recommended that the respective Coordinating Directors and Finance Officers should refund the amount of GH¢1,870,842.91 involved.

Un-presented payment vouchers - GH¢34,250.00

842. The Finance Officers of two Assemblies failed to submit five payment vouchers amounting to GH¢34,250.00 for audit review in violation of Section 11 of the Audit Service Act 2000 (Act 584). Details are provided below:

Assembly	PV. No	Nature Of Transaction	Amount
Wassa Amenfi West District	3	Various	28,820.00
Juaboso District	2	Financial Assistance	5,430.00
Total	5		34,250.00

843. Poor record keeping coupled with lack of supervision by the Finance Officers on the Account Officers resulted in the anomaly. We could therefore not authenticate the expenditure of GH¢34,250.00.

844. We recommended recovery of the amount of GH¢34,250.00 from the Coordinating Directors, and the Finance Officers.

Misapplication of funds - GH¢464,447.83

845. Regulation 179 of FAR, 2004 (L.I. 1802) stipulates that, a head of department may not authorize payments to be made out of funds earmarked for specific activities for purposes other than those activities.

846. Contrary to the above Regulation, management of four Assemblies misapplied a total of GH¢464,447.83 from programme funds to meet recurrent expenditure as detailed below:

No.	Assembly	Funding Source	Amount GH¢
1	Bibiani/ Anhwiaso/ Bekwai District	MPCF	20,000.00
2	Nzema East Municipal	PWD	58,660.00
3	Suaman District	DDF	18,000.00
4	Wassa Amenfi West District	DDF	180,000.00
		HIV/ AIDS	20,893.00
		PWD	76,251.00
		DACF	90,643.83
	Total		464,447.83

847. According to the Finance Officers, the funds were drawn from the affected accounts due to insufficient funds in the IGF account to meet its

operational expenses but promised to refund once the Assembly mobilize sufficient funds.

848. We recommended that the Coordinating Directors of the Assemblies should refund the total amount of GH¢464,447.83 from the IGF account to the respective accounts.

Unauthorised payments from MP's Common Fund - GH¢22,371.00

849. Regulation 39 of the FAR 2004 (L.I 1802) requires that the head of the accounts section of a department shall control the disbursement of funds and ensure that the officer ordering disbursement is authorised to do so.

850. We noted that management of Bibiani/Anhwiaso/Bekwai District Assembly disbursed an amount of GH¢22,371.00 from the MP's share of the Common Fund without the MP's authorisation in violation of the regulation stated above. Details are provided below.

Date	P.V No.	Description	Payee	Amount GH¢
1/10/18	181374	Support for organisation of Health Screening in the Municipality	Alfred Amoah	15,000.00
2/10/18	181517	Stoppage of breaking edge of the road at Ahuoikrom community	No Payee	1,500.00
1/11/18	193787	Donation of Pen Drives to the Western North Region Publicity Team	Nerd Konnect	5,871.00
		Total		22,371.00

851. This omission could lead to misappropriation of funds thereby stifling developmental programmes drawn up by the MP for the communities.

852. We recommended for the Chief Executive, Coordinating Director and the Finance Officer to seek approval from the MP, Honourable Kingsley Aboagye Gyedu or refund the amount of GH¢22,371.00 into the MP's Common Fund account.

Unretired imprest - GH¢24,960.00

853. Regulation 288 of the Financial Administration Regulation, 2004 (L.I. 1802) states that imprest shall be retired at the close of a financial year and any imprest not so retired shall be adjusted to a personal advance account in the name of the imprest holder.

854. We noted that seven officers of Wassa Amenfi West District Assembly who were granted imprest totaling GH¢24,960.00 to carry out official assignments on behalf of the Assembly failed to account for same as at the end of the financial year. Details are provided below:

Assembly	Nature of Transaction	No. of PVs	Amount GH¢
Wassa Amenfi West District	Budget preparation	1	8,990.00
	Budget preparation	1	2,000.00
	Maintenance of bridge	1	2,000.00
	Allowances	1	5,100.00
	Refreshment	1	1,880.00
	Financial assistance	1	2,400.00
	Farmers Day activities	1	2,590.00
		7	24,960.00

855. Inadequate internal control measures coupled with the reluctance of the payees to account for their stewardship resulted in the lapses.

856. We recommended to management of the Wassa Amenfi West District to covert the unretired amounts of GH¢24,960.00 into personal advances in the names of the officers, and same recovered from the salaries of the affected officials.

Payment of judgment debt - GH¢11,181.60

857. Regulation 2 of the FAR L.I 1802 requires a head of department to secure the efficient and effective use of appropriations under departmental control within the ambit of government policy and in compliance with any enactment, regulations or instructions issued under any authority or enactment.

858. The Sefwi Wiawso Municipal Assembly in December 2016 purchased on credit 855 bags of cement valued at GH¢26,505.00 from Vista Construction Company Ltd for self-help projects.

859. The Assembly refused to pay the debt of GH¢26,505.00 to the supplier compelling the former to sue the Assembly.

860. The Assembly was ordered to pay a judgement debt of GH¢11,181.60 on the amount owed the supplier bringing the total debt to GH¢37,686.60, out of which GH¢20,000.00 had been paid.

861. This occurred because Honourable Louis Owusu- Agyapong, the Municipal Chief Executive of the Assembly refused to pay the debts incurred by his predecessors, resulting in the judgement debt.

862. We recommended recovery of GH¢11,181.90 from the Honourable Louis Owusu - Agyapong for his refusal to pay the debt resulting in the judgement debt. We further recommended to the Assembly to pay the outstanding debt of GH¢17,686.00 to avoid further costs in future.

CONTRACT IRREGULARITIES

Payment for no work done - GH¢106,485.52

863. Regulation 39 of the FAR, 2004, (L.I 1802) states that a head of department shall ensure that monies are utilised in a manner that secures both optimum value for money and intentions of parliament, and that transactions are properly authenticated to show that amount are due and payable.

864. Our review of the Sefwi Wiawso Municipal Assembly's DACF records disclosed that in April 2011 the Assembly awarded a contract to Buadac Company for the construction of 1 No. 2 storey building hostel at Asafo at a contract sum of GH¢457,232.71. We however noted that the contractor was over paid by GH¢106,485.52 for no work done.

865. This occurred because Mr. Baahlano Peter, the former Municipal Works Engineer submitted an interim payment certificate of GH¢457,233.31 certifying completion of the project instead of GH¢350,747.79 for actual work done.

866. We recommended the recovery of GH¢106,485.52 from the contractor, Messrs Budac Company, failure of which Mr. Baahlano Peter should be held liable to refund the amount involved .

Failure to update contract register - GH¢4,097,701.60

867. Regulation 1 (1) of the Financial Administration Regulation, 2004 L.I 1802 states that any public officer who is responsible for the conduct of financial business on behalf of the Government of Ghana, shall keep proper records of all transactions and shall produce records of the transactions for inspection when called upon to do so by the Minister, the Auditor-General, the Controller and Accountant-General or any officers authorized by them.

868. The Sekondi Takoradi Metropolitan Assembly under Ghana Urban Management Pilot Project (GUMPP) awarded four contracts worth GH¢13,477,617.87 but failed to update the contract register with the new contracts. Details of the new contracts are provided below:

PAYMENTS NOT ENTERED INTO CONTRACT REGISTER - GH¢4,097,701.60								
S/N	PROJECT DESCRIPTION	LOCATION	NAME OF CONTRACTOR	CONTRACT SUM	PAYMENT TO DATE	PAYMENT TO DATE	DIFFERENCE	STATUS OF IMPLEMENTATION
					AS CAPTURED BY MPCU	IN CONTRACT REGISTER		%
1	Construction of 2-Storey Administration Block 1-Storey Dormitory Block and associated external works	Effiakuma-Takoradi	M/S Amonu Bonsu Ltd	3,165,847.85	3,165,847.85	1,990,679.36	1,175,168.49	100%
2	Construction of two-Storey Commercial Block, Auditorium Block and a Single Storey Utility Facility	Effiakuma-Takoradi	M/S Mak Projects Ltd	3,399,989.45	3,399,989.45	1,961,517.69	1,438,471.76	100%
3	Construction of 25 No. Block of Garages and a Two-Storey Skills & Training Centre Block	Kokompe-Takoradi	M/S Hydronomics Ltd	3,454,989.45	3,454,989.45	2,785,207.23	669,782.22	100%
4	Construction of Internal Roads and drains, Public Toilet/Shower	Kokompe-Takoradi	M/S Justmoh Construction Ltd	3,456,791.12	3,456,791.12	2,642,511.99	814,279.13	100%
TOTAL				13,477,617.87	13,477,617.87	9,379,916.27	4,097,701.60	

869. The MFO explained that payments were made directly to the contractors from Agence Francaise de Development (AFD) through the Ministry of Finance in Accra after the certification by the Assembly, resulting in the lapse. In view of this we could not determine whether there have been over-payments or not.

870. We recommended to the Municipal Coordinating Director (MCD) to request for the information on the payments to the four contractors for our verification and also update the contract register accordingly.

Contract payments without contractual agreements - GH¢170,279.40

871. Regulation 39 of the Financial Administration Regulation 2004, L. I. 1802, requires head of accounts section to ensure that transactions are properly authenticated to show that amounts are due and payable.

872. Management of Wassa Amenfi East District Assembly made a total payment of GH¢170,279.40 to two companies for the management of final disposal site and the installation of Biometric staff attendance management

system but failed to sign a contract agreement with the service providers. Details are provided below:

Date	PV. No.	Contract	Payee	Amount GH¢
5/2/18	1/2/18	Installation of Biometric staff attendance management systems and software	Marishtech Co. Ltd	10,279.40
8/2/18	14/2/18	Management of final disposal site	Waste Landfills Co. Ltd	80,000.00
19/3/18	5/3/18	Management of final disposal site	Waste Landfills Co. Ltd	80,000.00
Total				170,279.40

873. Payments to service providers without an officially signed agreement could lead to loss of public funds if the companies fail to honour their part of the contract.

874. We recommended that the Assembly immediately rectifies the anomaly with the service providers failure of which the payments of GH¢170,279.40 should be recovered from the payees, or the Coordinating Director and Finance Officer should be held liable for the payments.

Completed projects not in use - GH¢231,656.15

875. Contrary to Section 52 of the Public Financial Management Act, 2016, (Act 921), we noted that managements of two Assemblies spent a total amount of GH¢231,656.15 to complete two projects, which have not been put to use. Details are provided below:

No.	Assembly	Nature of Project	Date Completed	Reason for not use	Contract Sum (GH¢)	Amt Paid (GH¢)
1	Tarkwa / Nsuaem Municipal	Construction of 2 no. market sheds	16/03/10	Inadequate drainage system	135,873.86	131,560.97
2	Wassa Amenfi-East District	Construction. of police post	2017	Lack of logistics for furnishing	116,790.03	100,095.18
	Total				252,663.89	231,656.15

876. We attributed improper planning for the construction of the projects, coupled with inadequate stakeholder engagements to the non-usage of the facilities.

877. The projects, if not put to use on time, will be deteriorated and the amount of GH¢231,656.15 will go down the drain.

878. We recommended that the Assemblies should properly plan the execution of projects with stakeholders to ensure inclusion of required facilities in the award of contracts. Meanwhile steps should be taken to provide the needed facilities for the market sheds and the police post to be put to use by the intended beneficiary communities.

Delayed/abandoned projects - GH¢10,333,761.73

879. Regulation 39 of FAR, 2004 (L.I. 1802) stipulates that a head of department shall ensure that moneys are utilized in a manner that secures both optimum value for money and the intention of Parliament.

880. Management of 12 Assemblies awarded 83 contracts worth GH¢23,540,836.79, which were scheduled to be completed between 2013 and 2016 remained uncompleted as at 31 December, 2018 after committing a total amount of GH¢10,333,761.73 into the projects. Below is the summary.

Assembly	No. of Projects	Expected Completion Date	Funding Source	Level of Completion	Period of Delay	Contract Sum (GH¢)	Payment to date (GH¢)
Bia West District	14	30/12/07 - 14/12/14	DACF, DDF, IDA, & GOG	30% - 80%	25 - 132 months	5,619,364.79	3,089,132.75
Bibiani/ Anhwiaso/ Bekwai Municipal	7	4/12/15 - 16/11/18	DDF & DACF	15% - 80%	1 to 36 months	888,204.49	284,885.32
Wassa Amenfi Central Municipal	10	23/12/16 - 8/6/16	DACF, HIP C & GET Fund	35% - 61%	24 to 120 months	803,375.07	192,991.78
Ellembelle District	10	10/2/16 - 2/8/17	DACF, DDF & MP Fund	40% - 80%	19 to 34 months	2,078,817.76	944,009.54
Nzema East District	2	29/7/15 - 3/3/18	DACF	45% - 70%	9 to 41 months	615,590.45	284,313.75
Prestea Huni Valley District	1	30/8/16	DDF	55%	18 months	192,862.40	92,360.09
Shama District	7	2/9/15 - 9/5/17	DDF, DACF & MP	43% - 85%	19 to 36 months	1,469,089.60	706,483.20
Sekondi Takoradi Metropolitan	2	28/2/17 - 30/9/17	DACF	26% - 30%	15 to 22 months	1,380,665.13	481,992.92
Wassa Amenfi East District	4	1/1/16 - 29/12/16	DACF & DDF	50% - 82%	25 to 36 months	1,036,042.26	605,342.52
Wassa Amenfi West District	8	9/1/2016	DDF	58%	36 months	5,401,211.43	1,259,839.64
Sefwi Wiawso	6	1/6/15 - 1/10/17	DDF, DACF & MP	44% - 81%	26 - 47 months	1,999,414.00	1,410,587.70
Juaboso	12	12/1/14 - 11/1/17	DACF	44% - 97%	11 - 61 months	2,056,199.41	981,822.52
Total	83					23,540,836.79	10,333,761.73

881. The delay in the execution of the projects resulted from lack of funds and poor contract management practice which could lead to increase in cost of projects and contract variations.

882. We recommended to management of the respective Assemblies to seek for sufficient funds, prioritize the projects and complete the existing projects before embarking on new ones.

PROCUREMENT AND STORES IRREGULARITIES

Uncompetitive procurements - GH¢480,815.13

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

884. We noted that eight Assemblies as detailed below, made 35 payments for goods and services totaling GH¢480,815.13 without seeking for alternative quotations from other prospective suppliers or sought approval from the Public Procurement Authority for sole sourcing.

No.	Assembly	No. of PVs	Nature of transaction	Amount
				GH¢
1	Aowin District	1	M'tce of feeder roads	44,950.00
2	Nzema East Municipal	4	Office equipment	71,180.00
3	Prestea Huni Valley Municipal	2	School Desk and Veh. Engine	34,650.00
4	Suaman District	3	Repair works	22,005.00
5	Tarkwa / Nsuaem District	3	cements and others	58,850.50
6	Wassa Amenfi Central District	12	Stationaries	51,698.00
7	Wassa Amenfi East District	5	Building materials	117,702.15
8	Wassa Amenfi West District	5	Hiring of low beds	79,779.48
	Total	35		480,815.13

885. These occurred because the Chief Executives, Coordinating Directors and the Finance Officers of the Assemblies circumvented the procurement processes in the award of the contracts.

886. We could therefore, not confirm whether the Assemblies obtained value for money in the transactions, as uncompetitive procurements could be opened to abuse.

887. We recommended sanctions to the management staff in accordance with section 51 of the Public Procurement (Amendment) Act, 2016 (Act 914). We further recommended to the Chief Executives, Coordinating Directors and the Finance Officers to operate within the ambits of the Public Procurements Laws.

Procurement outside the procurement plan-GH¢1,085,784.40

888. Section 21 (1) of the Public Procurement Act, 2003, (Act 663), provides that a procurement entity shall prepare a procurement plan to support its approved program.

889. Our review of the procurement procedures and processes disclosed that three Assemblies paid a total of GH¢1,085,784.40 for various procurements which were not captured in the 2018 approved procurement plan in contravention with the Public Procurement Act. Details are provided below:

No.	Assembly	No. of PVs	Nature of transaction	Amount
1	Jomoro District	6	Building materials	528,353.36
2	Wassa Amenfi Central District	2	Drilling of boreholes	304,352.04
3	Wassa Amenfi East District	4	Fumigation	253,079.00
	Total	12		1,085,784.40

890. The Assemblies attributed the cause to emergency situations and directives from the MLGRD and other State Institutions even though no evidence to that effect was provided to audit teams to substantiate the claim.

891. The above infraction renders the payments inappropriate because they were not approved by the Tender Committee of the Assemblies. Again, such

situations could lead to unbudgeted expenditures to the detriment of the budgeted ones.

892. We recommended to the managements of the affected Assemblies to ensure that all procurements are not only captured in the Assembly's procurement plan but also should be approved by the Entity Tender Committee of the Assemblies. We further recommended sanctions to the District Chief Executives, Coordinating Directors and the Finance Officers who authorized and approved the transactions by the Minister for Local Government and Rural Development.

Unaccounted store items - GH¢352,198.22

893. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires a principal spending officer of a covered entity to maintain adequate records of all government stores and that, the principal spending officer is discharged of accountability of government stores where they have been consumed in the course of public business and records are available to show they have been consumed.

894. On the contrary, two Assemblies purchased store items worth GH¢198,367.60 but failed to provide store records of receipts, usage as well as distribution list to confirm the beneficiaries of the items.

895. Furthermore, Juaboso District Assembly procured ambulance, dryers and sewing machines worth GH¢153,830.62 from Messrs Kayapa Ventures and Jubilee Shipping Agency Ltd which were not delivered at the time of the audit. Details are provided below:

No.	Assembly	No. of PVs	Items Procured	Amount
				GH¢
1	Sekondi-Takoradi Metropolitan	5	Sheep to muslims assorted items to PWD , rice and building materials	147,948.60
2	Wassa Amenfi West Municipal	8	Plastic chairs, cement ,street lights, building materials etc	50,419.00
3	Juaboso District	3	Ambulance and Driers, Sewing machines	153,830.62
	Total	16		352,198.22

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

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

898. We recommended to the Coordinating Directors and Finance Officers of Sekondi-Takoradi Metropolitan and Wassa Amenfi West Municipal Assemblies to refund the amount of GH¢198,367.60 to the Assemblies. We further recommended to the management of Juaboso District Assembly to ensure the delivery of the ambulance, driers and sewing machine not supplied, failure of which the total amount of GH¢153,830.62 should be recovered from Messrs Kayapa Ventures and Jubilee Shipping Agency Ltd.

TAX IRREGULARITIES

Withholding taxes not deducted/ remitted - GH¢139,377.28

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

900. Management of 13 Assemblies either did not deduct or remit withholding taxes deducted of GH¢139,377.28 to the Ghana Revenue Authority in violation of the Income Tax Act (Act 896). Details are provided below.

No.	Assembly	Tax not deducted GH¢	Tax not remitted GH¢	Total GH¢
1	Bia West District	2,411.32	2,063.90	4,475.22
2	Wassa Amenfi West Municipal	17,827.25	23,229.55	41,056.80
3	Jomoro Municipal	5,448.28	-	5,448.28
4	Ellembele District	5,091.32	34,770.97	39,862.29
5	Nzema East Municipal	1,027.00	-	1,027.00
6	Prestea Hunu valley Municipal	6,740.51	2,320.70	9,061.21
7	Wassa Amenfi Central	3,791.50	-	3,791.50

8	Sefwi Akontombra District	2,213.61	-	2,213.61
9	Sekondi Takoradi Metropolitan	982.94	8,080.54	9,063.48
10	Aowin Municipal	-	1,011.00	1,011.00
11	Shama District	-	3,548.75	3,548.75
12	Suaman District	-	5,150.04	5,150.04
13	Sefwi Wiawso Municipal	6,942.44	6,725.66	13,668.10
	Total	52,476.17	86,901.11	139,377.28

901. Failure to withhold tax and remit withheld tax to the Ghana Revenue Authority denies inflows of revenue into the Consolidated Fund.

902. We recommended for the Assemblies to remit the withheld taxes of GH¢86,901.11 to the Ghana Revenue Authority. We further recommended that the Coordinating Directors and Finance Officers should personally pay the un-deducted tax of GH¢52,476.17 to GRA and recover same from the suppliers and service providers as required by Section 117 of Income Tax Act 2015, Act 896.

DISTRICT DEVELOPMENT FACILITY (DDF)

903. The District Development Facility Secretariat of the Ministry of Local Government and Rural Development disbursed a total of GH¢128,324,288.00 to 216 Assemblies during the 2018 financial years towards their DDF Infrastructural Development activities. The table below depicts the summary and details attached as Appendix D.

No.	Region	No of Assemblies	Amount Granted
1	Ashanti	30	19,533,168.00
2	Brong Ahafo	27	14,756,421.00
3	Central	20	9,763,213.00
4	Eastern	26	14,118,927.00
5	Greater Accra	16	10,736,092.00
6	Northern	26	18,503,415.00
7	Upper East	13	9,786,142.00
8	Upper West	11	7,566,254.00
9	Volta	25	12,050,870.00
10	Western	22	11,509,786.00
	Total	216	128,324,288.00

MANAGEMENT ISSUES

ASHANTI REGION

CASH IRREGULARITIES

Misapplication of funds - GH¢113,237.20

904. Regulation 179 of the Financial Administration Regulations, 2004 (L.I. 1802) states, “a head of department may not authorize payment to be made out of funds earmarked for specific activities for purposes other than those activities”.

905. Contrary to the regulation above, we noted that, the Ahafo Ano South District Assembly transferred a total amount of GH¢113,237.20 from the DDF account to District Assembly’s Common Fund and IGF Accounts. These transfers have not been refunded to the DDF account as at the end of the financial year (2018). Details are furnished below.

Date	PV No	Cheque No	Description	Vendor /Payee	Amount GH¢
01/03/2018	0190729	361690	Transfer of funds from DDF to Common Fund Account	DFO	33,837.20
19/12/2018	0190756	361829	Transfer of funds from DDF to Common Fund for reshaping of Detibi and Adjei Mensakrom feeder roads	DFO	34,400.00
15/08/2108	0190791	361860	Transfer of funds from DDF to IGF Account	DFO	45,000.00
Total					113,237.20

906. Due to the above transfers, the DDF was not used for its intended purpose and projects earmarked for the year might not be completed due to lack of funds totaling GH¢113,237.20 misapplied for unrelated purposes.

907. We recommended to management of the Assembly to refund the amount of GH¢113,237.20 into the DDF account.

Unsupported payment - GH¢3,181.00

908. Regulation 43 of the FAR 2004, (LI 1802) requires payments to be made only to the person or persons named on the payment voucher or their representatives duly authorized in writing to receive the Payment.

909. Our review of the DDF transactions of the Sekyere Aframs Plains District Assembly disclosed that two payment vouchers amounting to GH¢3,181.00 were not supported with official receipts to authenticate the payments.

910. The lapse was attributed to the Finance Officer's failure to demand for official receipts before payment was made.

911. This anomaly could lead to payments to non-existent persons resulting in loss of funds to the Assembly.

912. We recommended recovery of GH¢3,181.00 from the Finance Officer for not ensuring accountability.

Un-presented payment voucher - GH¢5,000.00

913. Regulation 1 of the Financial Administration Regulations, 2004 (LI. 1802) states that any public officer who is responsible for the conduct of financial business on behalf of the Government of Ghana, the receipt, custody and disbursement of public and trust moneys, shall keep proper records of all transactions and shall produce records of the transaction for inspection when called upon to do so by the Auditor-General.

914. Our audit revealed that payment voucher number 28/9/18 of 28/09/2018 with a face value of GH¢5,000.00 released to the District Chief Executive of Sekyere South District Assembly as a payment to Agona Police office, was not presented for audit.

915. In the absence of the payment voucher, we could not validate the transaction.

916. We therefore recommended that the amount of GH¢5,000.00 should be refunded by the District Chief Executive.

CONTRACT IRREGULARITIES

Award of DDF project above available funds budgeted for - GH¢219,788.65

917. Regulation 38 (1) of Financial Administration Regulations, 2004 (L.I.1802) requires the head of department to prioritize the department's activities and ensure that related expenditures are within the budget ceilings or such other ceilings as determined by the Minister.

918. Contrary to this Regulation, we noted during audit examination of DDF accounts that the Atwima Nwabiagya North District Assembly budgeted to construct a modern Court at a total cost of GH¢200,000.00 but ended up awarding the project at a contract sum of GH¢419,788.65 to FC KAP Company

Ltd. resulting in a deficit of GH¢219,788.65. Again our review of the Sub – Consolidated funds bank statement revealed that only GH¢200,000.00 was available for the Court project.

919. We attributed this lapse to improper planning and budgeting for DDF Projects.

920. This practice could lead to the project being abandoned thereby causing financial loss to the Assembly.

921. We recommended to Management to find other sources of funds to finance the deficit of GH¢219,788.65 to ensure a successful completion of the project.

Payment for no work done - GH¢24,764.40

922. In violation of Regulations 183 (1) of the Financial Administration Regulations (FAR), 2004, we noted that management of Ahafo Ano North Municipal awarded a contract to N-Techno Co. Ltd in June 2018 for the construction of six boreholes in selected communities at a contract sum of GH¢ 118,998.00 scheduled for completion on 30 August 2018.

923. Our review of the contract records disclosed that management of the Assembly certified and approved for payment an amount of GH¢108,063.00 to N-Techno Co. Ltd representing 91% of work done when the actual certified work performed by the company was 70% complete to the tune of GH¢83,299.00. In effect the company was overpaid by an amount of GH¢24,764.40 for no work done. Details are provided below:

Details	Contract sum GH¢	Percentage completed (%)	Amount paid – GH¢	Expected payment (70%)	Excess payment GH¢
Construction of 6 boreholes	118,998.00	70%	108,063 (91%)	83,299.00	24,764.40

924. We recommended to the management of the Assembly to ensure that the contractor, N-Techno Co. Ltd completes the works paid for but not executed or the Coordinating Director, Municipal Engineer and the Quantity Surveyor should refund the amount of GH¢ 24,784.40 to the Assembly.

Improper siting of DDF court project at Akropong - GH¢190,150.26

925. Best contract practices require that proper site planning should be conducted to ensure that projects are properly situated in a manner that will not pose danger to its occupants and the general public as a whole.

926. Contrarily, we noted during project inspection that the ultra - modern court project at Akropong awarded by the Atwima Nwabiagya North District Assembly was not properly sited. The project was sited right in front of a telecom mast and also just behind a high tension electrical cable. The Assembly has already spent a total amount of GH¢190,150.00 on the project out of a contract sum of GH¢419,788.00.

927. In our view, failure by the District works engineer Mr. Daniel A. Mensah to carry out proper feasibility studies before siting the court building resulted to this lapse.

928. This will expose the occupants and the general public to danger as their safety cannot be guaranteed. Again, the possibility of Judicial Service rejecting the facility cannot be ruled out as they have already written to the Assembly to consider relocating the site to a suitable location, thereby causing financial loss to the Assembly.

929. We recommended to management to suspend further works on the project until the telecom mast is relocated or a suitable site identified for the project.

Completed project not in use - GH¢291,500.00

930. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), we noted that two projects completed in 2016 from the DDF account by the Asante Akim Central Municipal Assembly at a total cost of GH¢291,500.00 had still not been put to use. Details are provided below.

No.	Assembly	No. of Project	Nature of Project	Period completed	Amount GH¢
1	Asante Akim Central Municipal	2	Slaughter House / Chips Compound	28/10/2016	291,500.00
	Total				291,500.00

931. Due to the absence of water, electricity and change of planned programme, the projects have not been put to use.

932. This would deprive residents in the Assembly the benefit from the use of the projects leading to the objectives of the projects not achieved.

933. We recommended to management of the Assembly to provide the requisite logistics and amenities to the facilities to ensure that the projects are put to use.

Abandoned/delayed projects - GH¢1,202,279.78

934. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), four Assemblies awarded 16 contracts amounting to GH¢2,951,175.42 scheduled for completion between 2011 and 2015 but were abandoned at various stages of completion. Managements of the Assemblies, in the course of the construction, paid a total amount of GH¢1,202,297.78 to the various contractors. Details are provided below:

No.	Assembly	No. of Projects	Contract Sum GH¢	Level of Completion	Period of delayed	Payment to date GH¢
1	Kumasi Metropolitan	1	216,902.62	72%	5 years	156,056.79
2	Asokore Mampong	1	420,324.90	80%	3 years	227,499.75
3	Offinso Municipal	1	9,715.90	99%	6 years	9,686.65
4	Sekyere South	13	2,304,232.00	25- 100%	4 - 7yrs	809,036.59
	Total	16	2,951,175.42			1,202,279.78

935. Our visit to the project sites revealed that the 16 projects were abandoned by the contractors for non-payment of various interim payment certificates. We noted that all the 16 projects had been abandoned for periods ranging between 3 and 7 years while the Assemblies went ahead to award new projects.

936. The neglect of these projects could lead to cost overruns to the detriment of other developmental projects.

937. We recommended to managements of the Assemblies concerned to ensure that priority is given to the completion of the 16 projects before new ones are awarded.

GREATER ACCRA REGION

CASH IRREGULARITY

Unsupported payments (DDF) - GH¢100,000.00

938. Contrary to Regulation 39 of the Financial Administration Regulations, 2004 we noted from the District Development Facility (DDF) accounts that two payment vouchers totaling GH¢100,000.00 released by the La Nkwantanang Madina Municipal Assembly for construction works was not supported with appropriate works certificates and sufficient supporting document. Details are provided below:

No.	Name of contractor	Detail of work	Amount (GH¢)
1	D-Pascal Construction Limited	Part payment for the construction and completion of 2-storey OPD at Madina Polyclinic, Kekele Ph 1 and 2	50,000.00
2	Xcelpro Engineering Limited	Part payment for the construction and completion of 2-storey OPD at Madina Polyclinic, Kekele Ph 1 and 2	50,000.00
	Total		100,000.00

939. In the absence of appropriate and sufficient supporting documents we could not authenticate the transactions.

940. In the absence of works certificates and all the relevant supporting documents, we recommended to management of the Assembly to refund an amount of GH¢100,000.00 to the DDF account.

NORTHERN REGION

CASH IRREGULARITY

Unsupported payments-GH¢165,361.53

941. Section 39 (2c) of the Financial Administration Regulation 2004, (L.I. 1802) states “the head of the accounts section of a department shall control the disbursement of funds and ensure that transactions are properly authenticated to show that amounts are due and payable”.

942. Our review showed that the Tatala Sanguli District Assemblies made payments for various transactions amounting to GH¢165,361.53 without supporting the payment vouchers with the necessary expenditure supporting documents such as signed list of recipients, purchase orders, stores received advise, statement of claims and official receipts.

943. Poor supervision on the part of the Finance Officer to ensure that these relevant documents were obtained before payments were made accounted for the lapse. We could therefore not confirm the authenticity of the payments.

944. We recommended that the Coordinating Director and the Finance Officer should refund the amount of GH¢165,361.53 to the DDF Account.

CONTRACT IRREGULARITY

Completed projects not put to use - GH¢264,778.00

945. Regulations 39(1) of the Financial Administration Regulation, 2004 (LI 1802) states: “A head of department shall ensure that moneys are utilised in a manner that secures both optimum value for money and the intention of Parliament.”

946. We however noted during our project inspections that, management of Mion District Assembly awarded contract to Messrs Krspirin Enterprise Ltd in August 2016 at a contract sum GH¢264,778.00 for construction of Yam Market at Sang of which the full contract amount had been paid to the contractor.

947. However the facility had not been put to use due to lack of consultations with stakeholders (particularly the market women).

948. The communities have been denied the use of the facilities in spite of the resources invested in the projects.

949. To prevent deterioration of the projects, we recommended to the management of the Assemblies to resolve the challenges facing the usage of the facility for the benefit of the communities.

UPPER EAST REGION

CASH IRREGULARITY

Payment for goods not delivered: GH¢164,800.00

950. Contrary to Regulation 39 of the FAR, 2004, we noted that the Garu District Assembly paid a total amount of GH¢164,800.00 to Messrs Grande Enterprise for the supply of 1000 No. Dual desks for DDF school projects. The details are provided below:

Date	PV No	Cheque No	Amount GH¢
18/07/2018	0219749	179424	82,400.00
11/10/2018	0228680	179480	82,400.00
Total			164,800.00

951. There is no evidence at the stores in the form of Store Receipt Vouchers (SRVs), Store Issue Vouchers (SIVs), and distribution list for the intended beneficiaries to indicate that the dual desks were received and issued out of stores ledger.

952. Failure by the Coordinating Directors and the Finance Officers to ensure that the goods were supplied before payments were made, accounted for the irregularity.

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

954. We recommended recovery of the GH¢164,800.00 from the Coordinating Director and Finance Officer.

UPPER WEST REGION

CASH IRREGULARITY

Unacquited payments - GH¢2,828.00

955. Regulation 39 (2c) of FAR, 2004 (L. I. 1802) requires a head of account section of a department to control the disbursement of funds and ensure that transactions are properly authenticated to show amounts are due and payable.

956. Notwithstanding the requirement of the above provision, Lambussie District Assembly paid a total amount of GH¢2,828.00 on PV No. 0380947 of 9/2/18 on monitoring activities but failed to support the payment with the requisite expenditure documents such as fuel receipts and monitoring report.

957. The failure of the authorizing and approving officers to ensure that the payment was properly authenticated and that amounts were due and payable, caused the lapse. We could therefore not confirm the genuineness of this transaction.

958. We recommended to the Coordinating Director and the Finance Officer, who were the approving and authorizing officers to refund the amount of GH¢2,828.00 to the DDF Account.

CONTRACT IRREGULARITIES

Delayed/abandoned project - GH¢68,607.69

959. 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.

960. We noted that two Assemblies expended a total amount of GH¢68,607.69 on three projects awarded between 2012 and 2018. However, these projects which were at various levels of completion had been abandoned while new projects were being awarded. Details are provided below.

Assembly	Project Name	Contractor	Completion Date	Reason for Delay	Contract Sum	Payments Date
Wa Municipal	Construction of 2unit Kindergarten Block at Kpongu Primary	1M/S Mambo Enterprise	9/12/2018	Defect in works	93,580.00	0.00
Wa East District	Construction of 1 No. 2 bedroom semi-detached quarters at Tuasa	Al Danwanaa Co. Ltd	13/9/12	Contractor lacked the financial strength	70,402.92	42,717.60
	Construction of 1 No. 2 Bedroom Semi Detached quarters at Kundugu	Fatchu-lah Ent	13/9/12	Contractor lacked the financial strength	68,018.42	25,890.09
	Total				232,001.34	68,607.69

961. The continuous neglect of these projects by the two Assemblies could lead to cost variation to the detriment of other developmental projects.

962. We recommended to the managements of the Assemblies to allocate resources to ensure that these projects are completed before new ones are awarded.

Completed projects not in use - GH¢244,470.94

963. We noted that two projects awarded and completed by Lambussie District Assembly for which a total amount of GH¢244,470.94 has been spent but still not in use, even though the projects were handed over to the Assembly since 2016 and 2017. Details are provided below:

No.	Project Name	Contractor	Completion Date	Reason for not use	Payments to Date
1	Construction of 6 seater WC Toilet	Yuheen Contract Works	11/11/2016	No electricity and water	64,270.94

	Facility at Hamile				
2	Construction and furnishing of Police Station at Suke	Kanazia Enterprise	2/6/2017	Lack of police accommodatio n for the police officers	180,200.0 0
	Total				244,470.9 4

964. When completed projects are not put to use, they begin to deteriorate and additional cost would have to be incurred in putting them into usable conditions. In addition, neither the Assemblies nor the communities are benefitting from the huge investment made on the projects.

965. We recommended to the Assemblies to provide the water and electricity and also resolve the accommodation problem for the police to use the Police Station for the benefit to the communities.

TAX IRREGULARITY

Failure to withhold tax - GH¢1,672.00

966. Section 117 of the Income Tax Act, 2015, Act 896, states that withholding agent who fails to withhold tax shall pay the tax that should have been withheld in the same manner and at the same time as tax that is withheld.

967. We observed however that Municipal Finance Officer of Jirapa Municipal Assembly failed to withhold a total of GH¢1,672.00 being taxes on total payment of GH¢10,960.00 to contractors.

968. The Municipal Finance Officer reneged on his responsibility to withhold the applicable taxes on the payments.

969. This resulted in government being deprived of a tax revenue of GH¢1,672.00 that would have contributed to national development.

970. We recommended to the Municipal Finance Officer to be personally responsible for the taxes he failed to withhold amounting to GH¢1,672.00 to the Commissioner-General of GRA (Domestic Division) in compliance to section 117(3) of the Income Tax Act 2015.

DACF ALLOCATIONS, DEDUCTIONS AND NET RELEASES- 2018

APPENDIX A

No.	METRO/MUNI/DISTRICT ASSEMBLIES	ALLOCATION	1ST QUARTER RELEASES	2ND QUARTERS RELEASES	2ND QUARTERS RELEASES	2ND QUARTERS RELEASES	DEDUCTION	TOTAL RELEASES	% RELEASE
ASHANTI REGION									
1	KUMASI METRO.	3,005,994.48	653,477.06	784,172.47	784,172.47	784,172.47	532,316.15	2,473,678.32	82.29
2	OFORIKROM MUNICIPAL	3,005,986.67	653,475.36	784,170.43	784,170.43	784,170.43	336,816.09	2,669,170.58	88.80
3	KWADASO MUNICIPAL	3,005,997.89	653,477.80	784,173.36	784,173.36	784,173.36	336,816.18	2,669,181.71	88.80
4	OLD TAFO MUNICIPAL	3,006,200.27	653,521.80	784,226.16	784,226.16	784,226.16	336,817.84	2,669,382.43	88.80
5	ASOKWA MUNICIPAL	3,006,532.32	653,593.98	784,312.78	784,312.78	784,312.78	336,819.57	2,669,712.76	88.80
6	SUAME MUNICIPAL	3,006,537.92	653,595.20	784,314.24	784,314.24	784,314.24	336,819.61	2,669,718.31	88.80
7	ASOKORE MAMPONG MUN.	6,654,529.22	1,446,636.79	1,735,964.14	1,735,964.14	1,735,964.14	478,567.14	6,175,962.08	92.81
8	BEKWAI MUNICIPAL	1,821,345.55	395,944.68	475,133.62	475,133.62	475,133.62	438,935.03	1,382,410.51	75.90
9	BOSOME FREHO	1,550,473.86	337,059.53	404,471.44	404,471.44	404,471.44	353,913.89	1,196,559.97	77.17
10	AMANSIE CENTRAL	1,586,132.36	344,811.38	413,773.66	413,773.66	413,773.66	354,206.29	1,231,926.08	77.67
11	OBUASI MUNICIPAL	1,973,492.52	429,020.11	514,824.14	514,824.14	514,824.14	435,182.64	1,538,309.89	77.95
12	OBUASI EAST	1,975,721.85	429,504.75	515,405.70	515,405.70	515,405.70	269,600.92	1,706,120.94	86.35
13	EJISU MUNICIPAL	1,548,808.95	336,697.60	404,037.12	404,037.12	404,037.12	595,221.73	953,587.22	61.57
14	JUABEN MUNICIPAL	1,548,678.02	336,669.14	404,002.96	404,002.96	404,002.96	328,199.16	1,220,478.86	78.81
15	MAMPONG MUNICIPAL	1,713,102.78	372,413.65	446,896.38	446,896.38	446,896.38	438,047.44	1,275,055.34	74.43
16	SEKYERE CENTRAL	1,634,134.16	355,246.56	426,295.87	426,295.87	426,295.87	354,599.90	1,279,534.26	78.30
17	OFFINSO MUNICIPAL	1,626,285.14	353,540.25	424,248.30	424,248.30	424,248.30	437,335.54	1,188,949.60	73.11
18	OFFINSO NORTH	1,570,365.06	341,383.71	409,660.45	409,660.45	409,660.45	354,076.99	1,216,288.07	77.45
19	ASANTE AKIM CENTRAL MUN.	1,782,536.04	387,507.84	465,009.40	465,009.40	465,009.40	438,616.80	1,343,919.25	75.39
20	ASANTE AKIM NORTH MUN.	1,792,149.69	389,597.76	467,517.31	467,517.31	467,517.31	355,895.63	1,436,254.06	80.14
21	ASANTE AKIM SOUTH MUNICIPAL	1,630,175.89	354,386.06	425,263.27	425,263.27	425,263.27	354,567.44	1,275,608.44	78.25
22	AMANSIE WEST	1,656,641.06	360,139.36	432,167.23	432,167.23	432,167.23	349,784.46	1,306,856.61	78.89
23	AMANSIE SOUTH	1,701,625.64	369,918.62	443,902.34	443,902.34	443,902.34	267,353.33	1,434,272.31	84.29
24	ADANSI SOUTH	1,644,396.67	357,477.54	428,973.04	428,973.04	428,973.04	349,684.05	1,294,712.62	78.73
25	AKROFUOM	1,645,339.87	357,682.58	429,219.10	429,219.10	429,219.10	266,891.79	1,378,448.08	83.78
26	ADANSI NORTH	1,623,973.66	353,037.75	423,645.30	423,645.30	423,645.30	349,516.58	1,274,457.07	78.48
27	ADANSI ASOKWA	1,624,162.51	353,078.81	423,694.57	423,694.57	423,694.57	266,718.13	1,357,444.38	83.58
28	SEKYERE EAST	1,635,084.88	355,453.23	426,543.88	426,543.88	426,543.88	354,607.70	1,280,477.18	78.31
29	SEKYERE KUMAWU	1,586,885.25	344,975.06	413,970.07	413,970.07	413,970.07	354,212.46	1,232,672.79	77.68
30	SEKYERE AF./PLAINS	1,636,476.28	355,755.71	426,906.86	426,906.86	426,906.86	354,619.11	1,281,857.18	78.33
31	ATWIMA NWABIAGYA MUNICIPAL	1,680,072.42	365,233.13	438,279.76	438,279.76	438,279.76	349,976.59	1,330,095.82	79.17
32	ATWIMA NWABIAGYA NORTH	1,729,951.30	376,076.37	451,291.64	451,291.64	451,291.64	267,585.60	1,462,365.70	84.53

33	ATWIMA MPONUA	1,625,268.02	353,319.13	423,982.96	423,982.96	423,982.96	354,527.20	1,270,740.82	78.19
34	AHAFO ANO NORTH MUNICIPAL	1,675,963.45	364,339.88	437,207.86	437,207.86	437,207.86	354,942.90	1,321,020.55	78.82
35	AHAFO ANO SOUTH	1,632,640.97	354,921.95	425,906.34	425,906.34	425,906.34	349,587.66	1,283,053.31	78.59
36	AHAFO ANO SOUTH WEST	1,633,285.55	355,062.08	426,074.49	426,074.49	426,074.49	266,792.94	1,366,492.61	83.67
37	BOSOMTWI	1,746,739.82	379,726.05	455,671.26	455,671.26	455,671.26	355,523.27	1,391,216.55	79.65
38	ATWIMA KWANWOMA	1,677,338.72	364,638.85	437,566.62	437,566.62	437,566.62	354,954.18	1,322,384.54	78.84
39	EJU/SEKYEDUMASE MUN.	1,486,781.33	323,213.33	387,856.00	387,856.00	387,856.00	436,191.61	1,050,589.72	70.66
40	KWABRE EAST MUNICIPAL	1,617,409.82	351,610.83	421,933.00	421,933.00	421,933.00	354,462.76	1,262,947.06	78.08
41	SEKYERE SOUTH	1,528,325.94	332,244.77	398,693.72	398,693.72	398,693.72	353,732.27	1,174,593.67	76.85
42	AFIGYA KWABRE	1,745,555.24	379,468.53	455,362.24	455,362.24	455,362.24	350,513.55	1,395,041.69	79.92
43	AFIGYA KWABRE NORTH	1,746,244.22	379,618.31	455,541.97	455,541.97	455,541.97	267,719.20	1,478,525.01	84.67
	TOTAL	84,725,343.26	18,418,552.88	22,102,263.46	22,102,263.46	22,102,263.46	15,533,269.31	69,192,073.94	81.67

No.	METRO/MUNI/DISTRICT ASSEMBLIES	ALLOCATION	1ST QUARTER	2ND QUARTERS	2ND QUARTERS	2ND QUARTERS	DEDUCTION	TOTAL RELEASES	% RELEAS
BRONG AHAFO REGION									
1	SUNYANI MUNICIPAL	1,635,733.58	355,594.26	426,713.11	426,713.11	426,713.11	437,413.02	1,198,320.57	73.26
2	SUNYANI WEST	1,680,833.49	365,398.58	438,478.30	438,478.30	438,478.30	354,982.83	1,325,850.65	78.88
3	DORMAA CENTRAL MUN.	2,011,796.20	437,347.00	524,816.40	524,816.40	524,816.40	440,496.73	1,571,299.47	78.10
4	DORMAA WEST	1,803,170.90	391,993.67	470,392.41	470,392.41	470,392.41	355,986.00	1,447,184.90	80.26
5	DORMAA EAST	1,503,916.73	326,938.42	392,326.10	392,326.10	392,326.10	353,532.12	1,150,384.62	76.49
6	BEREKUM MUNICIPAL	1,594,020.42	346,526.18	415,831.41	415,831.41	415,831.41	552,070.97	1,041,949.45	65.37
7	BEREKUM WEST	1,594,940.25	346,726.14	416,071.37	416,071.37	416,071.37	266,478.51	1,328,461.74	83.29
8	ASUNAFO NORTH MUN.	1,535,567.02	333,818.92	400,582.70	400,582.70	400,582.70	436,591.65	1,098,975.37	71.57
9	ASUNAFO SOUTH	1,591,078.09	345,886.54	415,063.85	415,063.85	415,063.85	354,246.84	1,236,831.25	77.74
10	TECHIMAN MUNICIPAL	1,509,851.30	328,228.54	393,874.25	393,874.25	393,874.25	436,380.78	1,073,470.52	71.10
11	TECHIMAN NORTH	1,747,520.20	379,895.70	455,874.83	455,874.83	455,874.83	355,529.67	1,391,990.53	79.66
12	KINTAMPO MUNICIPAL	1,531,299.47	332,891.19	399,469.43	399,469.43	399,469.43	436,556.66	1,094,742.82	71.49
13	KINTAMPO SOUTH	1,504,671.92	327,102.59	392,523.11	392,523.11	392,523.11	353,538.31	1,151,133.61	76.50
14	WENCHI MUNICIPAL	1,544,900.67	335,847.97	403,017.57	403,017.57	403,017.57	436,668.19	1,108,232.48	71.73
15	TAIN	1,385,710.51	301,241.42	361,489.70	361,489.70	361,489.70	352,562.83	1,033,147.68	74.56
16	BANDA	1,656,194.35	360,042.25	432,050.70	432,050.70	432,050.70	354,780.79	1,301,413.55	78.58
17	ATEBUBU AMANTIN MUNICIPAL	1,590,419.20	345,743.30	414,891.96	414,891.96	414,891.96	354,241.44	1,236,177.76	77.73
18	PRU	1,551,223.96	337,222.60	404,667.12	404,667.12	404,667.12	348,920.04	1,202,303.92	77.51
19	PRU WEST	1,563,618.23	339,917.01	407,900.41	407,900.41	407,900.41	266,221.67	1,297,396.56	82.97
20	NKORANZA SOUTH MUN.	1,596,670.80	347,102.35	416,522.82	416,522.82	416,522.82	437,092.70	1,159,578.10	72.62
21	NKORANZA NORTH	1,497,772.43	325,602.70	390,723.24	390,723.24	390,723.24	353,481.73	1,144,290.70	76.40
22	SENE WEST	1,522,973.86	331,081.27	397,297.53	397,297.53	397,297.53	353,688.39	1,169,285.48	76.78

23	SENE EAST	2,811,181.53	611,126.42	733,351.70	733,351.70	733,351.70	364,251.69	2,446,929.84	87.04
24	JAMAN SOUTH MUNICIPAL	1,523,418.11	331,177.85	397,413.42	397,413.42	397,413.42	353,692.03	1,169,726.08	76.78
25	JAMAN NORTH	1,539,270.48	334,624.02	401,548.82	401,548.82	401,548.82	353,822.02	1,185,448.46	77.01
26	TANO SOUTH M,UNICIPAL	1,537,951.37	334,337.26	401,204.71	401,204.71	401,204.71	353,811.20	1,184,140.17	76.99
27	TANO NORTH MUNICIPAL	1,617,943.16	351,726.77	422,072.13	422,072.13	422,072.13	354,467.13	1,263,476.03	78.09
28	ASUTIFI NORTH	1,508,220.67	327,874.06	393,448.87	393,448.87	393,448.87	353,567.41	1,154,653.26	76.56
29	ASUTIFI SOUTH	1,517,877.83	329,973.44	395,968.13	395,968.13	395,968.13	353,646.60	1,164,231.23	76.70
	TOTAL	47,209,746.72	10,262,988.42	12,315,586.10	12,315,586.10	12,315,586.10	10,878,719.92	36,331,026.80	76.96

No.	METRO,/MUNI/DISTRICT ASSEMBLIES	ALLOCATION	1ST QUARTER	2ND QUARTERS	2ND QUARTERS	2ND QUARTERS	DEDUCTION	TOTAL RELEASES	% RELEASE
CENTRAL REGION									
1	CAPE COAST METRO.	1,858,102.09	403,935.24	484,722.28	484,722.28	484,722.28	531,236.44	1,326,865.65	71.41
2	MFANTSEMAN WEST MUN.	1,583,429.29	344,223.76	413,068.51	413,068.51	413,068.51	436,984.12	1,146,445.17	72.40
3	EKUMFI	2,726,576.22	592,733.96	711,280.75	711,280.75	711,280.75	363,557.93	2,363,018.29	86.67
4	KOM/EDI/EGU/ABI MUN.	1,734,144.01	376,987.83	452,385.39	452,385.39	452,385.39	438,219.98	1,295,924.03	74.73
5	UPP. DENKY. EAST MUN.	1,503,287.94	326,801.73	392,162.07	392,162.07	392,162.07	436,326.96	1,066,960.98	70.98
6	UPPER DENKYIRA WEST	1,569,209.55	341,132.51	409,359.01	409,359.01	409,359.01	354,067.52	1,215,142.04	77.44
7	EFFUTU MUNICIPAL	1,667,036.11	362,399.15	434,878.98	434,878.98	434,878.98	437,669.70	1,229,366.41	73.75
8	AWUTU SENYA	1,652,157.28	359,164.63	430,997.55	430,997.55	430,997.55	354,747.69	1,297,409.59	78.53
9	AWUTU SENYA EAST MUNICIPAL	1,975,537.45	429,464.66	515,357.60	515,357.60	515,357.60	440,199.41	1,535,338.05	77.72
10	AGONA WEST MUN.	1,684,633.77	366,224.73	439,469.68	439,469.68	439,469.68	437,814.00	1,246,819.77	74.01
11	AGONA EAST	1,591,845.28	346,053.32	415,263.99	415,263.99	415,263.99	354,253.13	1,237,592.15	77.75
12	ASSIN FOSU MUNICIPAL	1,628,042.73	353,922.33	424,706.80	424,706.80	424,706.80	432,349.95	1,195,692.78	73.44
13	ASSIN NORTH	1,628,011.23	353,915.48	424,698.58	424,698.58	424,698.58	266,749.69	1,361,261.54	83.61
14	ASSIN SOUTH	1,667,156.74	362,425.38	434,910.45	434,910.45	434,910.45	354,870.69	1,312,286.05	78.71
15	TWIFO ATI-MORKWA	1,497,722.85	325,591.92	390,710.31	390,710.31	390,710.31	353,481.33	1,144,241.53	76.40
16	TWIFO HEMANG/LOWER/DEN.	1,539,147.24	334,597.23	401,516.67	401,516.67	401,516.67	353,821.01	1,185,326.23	77.01
17	AJU/ENY/ESSIAM	1,635,375.52	355,516.42	426,619.70	426,619.70	426,619.70	354,610.08	1,280,765.44	78.32
18	GOMOA	1,696,041.67	368,704.71	442,445.65	442,445.65	442,445.65	355,107.54	1,340,934.12	79.06
19	GOMOA CENTRAL	2,033,063.14	441,970.25	530,364.30	530,364.30	530,364.30	352,871.12	1,680,192.02	82.64
20	GOMOA EAST	2,034,603.09	442,305.02	530,766.02	530,766.02	530,766.02	270,083.75	1,764,519.34	86.73
21	ASI/ODO/BRAKWA	1,623,489.37	352,932.47	423,518.97	423,518.97	423,518.97	354,512.61	1,268,976.76	78.16
22	ABURA/ ASEBU/KWAN.	1,766,381.79	383,996.04	460,795.25	460,795.25	460,795.25	355,684.33	1,410,697.46	79.86
	TOTAL	38,294,994.36	8,324,998.77	9,989,998.53	9,989,998.53	9,989,998.53	8,389,218.95	29,905,775.41	78.09

No.	METRO/MUNI/DISTRICT ASSEMBLIES	ALLOCATION	1ST QUARTER	2ND QUARTERS	2ND QUARTERS	2ND QUARTERS	DEDUCTION	TOTAL RELEASES	% RELEASE
EASTERN REGION									
1	NEW JUABEN MUNICIPAL	1,794,300.70	390,065.37	468,078.44	468,078.44	468,078.44	433,713.27	1,360,587.44	75.83
2	NEW JUABEN NORTH	1,794,103.02	390,022.40	468,026.87	468,026.87	468,026.87	268,111.64	1,525,991.37	85.06
3	NSAWAM/ADOAGYIRI	1,584,362.85	344,426.71	413,312.05	413,312.05	413,312.05	436,991.78	1,147,371.08	72.42
4	AKUAPEM SOUTH	1,626,469.73	353,580.38	424,296.45	424,296.45	424,296.45	354,537.05	1,271,932.67	78.20
5	WEST AKIM MUNICIPAL	1,625,060.37	353,273.99	423,928.79	423,928.79	423,928.79	437,325.50	1,187,734.87	73.09
6	UPPER WEST AKIM	1,826,842.05	397,139.58	476,567.49	476,567.49	476,567.49	378,444.33	1,448,397.71	79.28
7	EAST AKIM MUNICIPAL	1,679,058.79	365,012.78	438,015.34	438,015.34	438,015.34	432,768.28	1,246,290.51	74.23
8	ABUAKWA NORTH	1,679,848.05	365,184.36	438,221.23	438,221.23	438,221.23	267,174.75	1,412,673.30	84.10
9	ATIWA	1,594,150.50	346,554.46	415,865.35	415,865.35	415,865.35	349,272.03	1,244,878.47	78.09
10	ATIWA EAST	1,594,580.21	346,647.87	415,977.45	415,977.45	415,977.45	266,475.56	1,328,104.65	83.29
11	BIRIM CENTRAL MUNICIPAL	1,671,528.99	363,375.87	436,051.04	436,051.04	436,051.04	432,706.54	1,238,822.46	74.11
12	ASENE/MANSO/AKROSO	1,676,260.19	364,404.39	437,285.27	437,285.27	437,285.27	267,145.33	1,409,114.86	84.06
13	BIRIM SOUTH	1,751,438.43	380,747.49	456,896.98	456,896.98	456,896.98	355,561.80	1,395,876.64	79.70
14	BIRIM NORTH	1,712,440.11	372,269.59	446,723.51	446,723.51	446,723.51	355,242.01	1,357,198.10	79.26
15	AKYEMANSA	1,600,367.48	347,905.97	417,487.17	417,487.17	417,487.17	354,323.01	1,246,044.46	77.86
16	KWAHU WEST MUNICIPAL	1,573,803.50	342,131.20	410,557.43	410,557.43	410,557.43	436,905.19	1,136,898.31	72.24
17	KWAHU EAST	1,653,034.55	359,355.34	431,226.40	431,226.40	431,226.40	354,754.88	1,298,279.66	78.54
18	KWAHU SOUTH	1,563,276.67	339,842.75	407,811.30	407,811.30	407,811.30	354,018.87	1,209,257.80	77.35
19	KWAHU AFRAM PLAINS NORTH	1,551,008.39	337,175.74	404,610.88	404,610.88	404,610.88	353,918.27	1,197,090.12	77.18
20	KWAHU AFRAM PLAINS SOUTH	2,586,442.65	562,270.14	674,724.17	674,724.17	674,724.17	362,408.83	2,224,033.82	85.99
21	AKUAPIM NORTH MUNICIPAL	1,759,005.58	382,392.52	458,871.02	458,871.02	458,871.02	433,423.85	1,325,581.74	75.36
22	OKERE	1,761,889.99	383,019.56	459,623.47	459,623.47	459,623.47	267,847.50	1,494,042.49	84.80
23	YILO KROBO MUNICIPAL	1,638,555.06	356,207.62	427,449.15	427,449.15	427,449.15	437,436.15	1,201,118.91	73.30
24	MANYA KROBO MUNICIPAL	1,608,759.55	349,730.34	419,676.41	419,676.41	419,676.41	437,191.83	1,171,567.73	72.82
25	UPPER MANYA KROBO	1,627,578.67	353,821.45	424,585.74	424,585.74	424,585.74	354,546.15	1,273,032.53	78.22
26	SUHUM MUNICIPAL	1,644,587.88	357,519.10	429,022.93	429,022.93	429,022.93	437,485.62	1,207,102.26	73.40
27	AYENSUANO	1,743,211.59	378,959.04	454,750.85	454,750.85	454,750.85	355,494.34	1,387,717.25	79.61
28	KWAEBIBIRIM MUNICIPAL	2,320,398.69	504,434.50	605,321.40	605,321.40	605,321.40	360,227.27	1,960,171.42	84.48
29	DENKYEMBOUR	1,756,302.04	381,804.79	458,165.75	458,165.75	458,165.75	355,601.68	1,400,700.36	79.75
30	ASUOGYAMAN	1,637,665.07	356,014.15	427,216.97	427,216.97	427,216.97	354,628.85	1,283,036.21	78.35
31	FANTEAKWA	1,628,219.15	353,960.69	424,752.82	424,752.82	424,752.82	349,551.40	1,278,667.76	78.53
32	FANTEAKWA SOUTH	1,635,726.86	355,592.80	426,711.36	426,711.36	426,711.36	266,812.96	1,368,913.90	83.69
	TOTAL	54,900,277.38	11,934,842.91	14,321,811.49	14,321,811.49	14,321,811.49	11,662,046.50	43,238,230.88	78.76

No.	METRO/MUNI/DISTRICT ASSEMBLIES	ALLOCATION	1ST QUARTER	2ND QUARTERS	2ND QUARTERS	2ND QUARTERS	DEDUCTION	TOTAL RELEASES	% RELEASE
GREATER ACCRA REGION									
1	ACCRA METRO.	3,047,854.59	662,577.09	795,092.50	795,092.50	795,092.50	2,532,421.41	515,433.18	16.91
2	OKAIKWEI NORTH MUNICIPAL	3,047,846.50	662,575.33	795,090.39	795,090.39	795,090.39	336,921.34	2,710,925.16	88.95
3	ABLEKUMA NORTH MUNICIPAL	3,048,502.42	662,717.92	795,261.50	795,261.50	795,261.50	336,926.72	2,711,575.70	88.95
4	ABLEKUMA WEST MUNICIPAL	3,048,527.18	662,723.30	795,267.96	795,267.96	795,267.96	336,926.92	2,711,600.26	88.95
5	AYAWASO EAST MUNICIPAL	3,052,532.73	663,594.07	796,312.89	796,312.89	796,312.89	336,958.77	2,715,573.97	88.96
6	AYAWASO NORTH MUNICIPAL	3,052,340.93	663,552.38	796,262.85	796,262.85	796,262.85	336,957.20	2,715,383.74	88.96
7	AYAWASO WEST MUNICIPAL	3,108,337.69	675,725.58	810,870.70	810,870.70	810,870.70	337,416.37	2,770,921.32	89.14
8	LA DADE-KOTOPON MUNICIPAL	4,224,439.14	918,356.34	1,102,027.60	1,102,027.60	1,102,027.60	458,640.40	3,765,798.74	89.14
9	LEDZEKUKU MUNICIPAL	2,446,391.93	531,824.33	638,189.20	638,189.20	638,189.20	439,060.41	2,007,331.52	82.05
10	KROWOR MUNICIPAL	2,700,968.21	587,167.00	704,600.40	704,600.40	704,600.40	337,647.94	2,363,320.27	87.50
11	TEMA METRO.	2,291,386.49	498,127.50	597,753.00	597,753.00	597,753.00	529,789.37	1,761,597.12	76.88
12	TEMA WEST MUNICIPAL	2,071,710.64	450,371.88	540,446.25	540,446.25	540,446.25	332,488.03	1,739,222.61	83.95
13	KPONE AKATAMANSO MUNICIPAL	2,404,066.21	522,623.09	627,147.71	627,147.71	627,147.71	360,913.34	2,043,152.87	84.99
14	ASHAIMAN MUNICIPAL	3,036,298.30	660,064.85	792,077.82	792,077.82	792,077.82	448,897.65	2,587,400.65	85.22
15	ADENTA MUNICIPAL	1,953,606.84	424,697.14	509,636.57	509,636.57	509,636.57	440,019.58	1,513,587.26	77.48
16	GA WEST MUNICIPAL	1,987,763.81	432,122.57	518,547.08	518,547.08	518,547.08	435,299.66	1,552,464.15	78.10
17	GA NORTH MUNICIPAL	1,988,607.36	432,305.95	518,767.14	518,767.14	518,767.14	331,806.58	1,656,800.78	83.31
18	GA SOUTH	2,000,143.02	434,813.70	521,776.44	521,776.44	521,776.44	435,401.17	1,564,741.85	78.23
19	GA SOUTH MUN	2,012,979.85	437,604.31	525,125.18	525,125.18	525,125.18	332,006.43	1,680,973.41	83.51
20	GA CENTRAL MUNICIPAL	4,316,920.49	938,460.98	1,126,153.17	1,126,153.17	1,126,153.17	459,398.75	3,857,521.74	89.36
21	GA EAST MUNICIPAL	1,844,301.69	400,935.15	481,122.18	481,122.18	481,122.18	439,123.27	1,405,178.41	76.19
22	LA NKANTANANG MADINA MUNICIPAL	1,936,755.49	421,033.80	505,240.56	505,240.56	505,240.56	439,881.40	1,496,874.10	77.29
23	ADA EAST	1,562,539.53	339,682.51	407,619.01	407,619.01	407,619.01	354,012.82	1,208,526.70	77.34
24	ADA WEST	1,642,212.47	357,002.71	428,403.25	428,403.25	428,403.25	354,666.14	1,287,546.33	78.40
25	SHAI/OSUDOKU	1,496,889.81	325,410.83	390,492.99	390,492.99	390,492.99	353,474.50	1,143,415.32	76.39
26	NINGO/PRAMPAM	1,516,724.02	329,722.61	395,667.13	395,667.13	395,667.13	353,637.14	1,163,086.88	76.68
	TOTAL	64,840,647.33	14,095,792.90	16,914,951.48	16,914,951.48	16,914,951.48	12,190,693.31	52,649,954.02	81.20

No.	METRO,/MUNI/DISTRICT ASSEMBLIES	ALLOCATION	1ST QUARTER	2ND QUARTERS	2ND QUARTERS	2ND QUARTERS	DEDUCTION	TOTAL RELEASES	% RELEASE
NORTHERN REGION									
1	TAMALE METRO.	1,740,557.17	378,381.99	454,058.39	454,058.39	454,058.39	530,272.57	1,210,284.60	69.53
2	SAGNERIGU MUNICIPAL	1,601,162.69	348,078.85	417,694.61	417,694.61	417,694.61	354,329.53	1,246,833.15	77.87
3	YENDI MUNICIPAL	2,035,855.62	442,577.31	531,092.77	531,092.77	531,092.77	440,694.02	1,595,161.61	78.35
4	MION	1,871,486.21	406,844.83	488,213.79	488,213.79	488,213.79	356,546.19	1,514,940.02	80.95
5	WEST GONJA	1,544,065.99	335,666.52	402,799.82	402,799.82	402,799.82	353,861.34	1,190,204.64	77.08
6	NORTH GONJA	1,498,012.30	325,654.85	390,785.82	390,785.82	390,785.82	353,483.70	1,144,528.59	76.40
7	CENTRAL GONJA	1,567,865.66	340,840.36	409,008.43	409,008.43	409,008.43	354,056.50	1,213,809.16	77.42
8	EAST GONJA MUNICIPAL	1,647,724.75	358,201.03	429,841.24	429,841.24	429,841.24	354,711.34	1,293,013.41	78.47
9	KPANDAI	1,607,100.04	349,369.57	419,243.49	419,243.49	419,243.49	354,378.22	1,252,721.82	77.95
10	BOLE	1,477,896.52	321,281.85	385,538.22	385,538.22	385,538.22	353,318.75	1,124,577.77	76.09
11	SAWLA-TUNA-KALBA	1,579,518.06	343,373.49	412,048.19	412,048.19	412,048.19	470,568.91	1,108,949.15	70.21
12	NANUMBA NORTH MUNICIPAL	1,950,425.20	424,005.48	508,806.57	508,806.57	508,806.57	357,193.49	1,593,231.71	81.69
13	NANUMBA SOUTH	1,745,927.48	379,549.45	455,459.34	455,459.34	455,459.34	355,516.61	1,390,410.87	79.64
14	WEST MAMPRUSI MUNICIPAL	1,536,384.04	333,996.53	400,795.84	400,795.84	400,795.84	353,798.35	1,182,585.69	76.97
15	MAMPRUGU-MOAGDURI	1,774,965.52	385,862.07	463,034.48	463,034.48	463,034.48	355,754.72	1,419,210.80	79.96
16	EAST MAMPRUSI MUNICIPAL	1,616,882.42	351,496.18	421,795.41	421,795.41	421,795.41	354,458.44	1,262,423.98	78.08
17	BUNKPURUGU	1,789,692.88	389,063.67	466,876.40	466,876.40	466,876.40	350,875.48	1,438,817.40	80.39
18	YUNYOO NASUAN	1,804,493.08	392,281.10	470,737.32	470,737.32	470,737.32	268,196.84	1,536,296.23	85.14
19	SAVELUGU	1,596,138.21	346,986.57	416,383.88	416,383.88	416,383.88	432,088.33	1,164,049.88	72.93
20	NANTON	1,596,135.01	346,985.87	416,383.05	416,383.05	416,383.05	266,488.31	1,329,646.71	83.30
21	GUSHEGU MUNICIPAL	1,569,727.13	341,245.03	409,494.03	409,494.03	409,494.03	354,071.76	1,215,655.36	77.44
22	KARAGA	1,711,650.31	372,097.89	446,517.47	446,517.47	446,517.47	355,235.53	1,356,414.77	79.25
23	ZABZUGU	1,523,528.28	331,201.80	397,442.16	397,442.16	397,442.16	353,692.93	1,169,835.34	76.78
24	TATALE SANGULI	1,730,503.30	376,196.37	451,435.64	451,435.64	451,435.64	521,421.90	1,209,081.41	69.87
25	SABOBA	1,468,147.20	319,162.43	382,994.92	382,994.92	382,994.92	353,238.81	1,114,908.39	75.94
26	CHERIPONI	1,460,109.18	317,415.04	380,898.05	380,898.05	380,898.05	353,172.90	1,106,936.29	75.81
27	TOLON	1,985,511.05	431,632.84	517,959.40	517,959.40	517,959.40	357,481.19	1,628,029.86	82.00
28	KUMBUNGU	2,024,955.02	440,207.61	528,249.14	528,249.14	528,249.14	357,804.63	1,667,150.39	82.33
	TOTAL	47,056,420.30	10,229,656.59	12,275,587.90	12,275,587.90	12,275,587.90	10,376,711.28	36,679,709.02	77.95

No.	METRO/MUNI/DISTRICT ASSEMBLIES	ALLOCATION	1ST QUARTER	2ND QUARTERS	2ND QUARTERS	2ND QUARTERS	DEDUCTION	TOTAL RELEASES	% RELEASE
UPPER EAST REGION									
1	BOLGA MUNICIPAL	1,570,335.68	341,377.32	409,652.79	409,652.79	409,652.79	431,876.75	1,138,458.93	72.50
2	BOLGA EAST	1,572,767.44	341,905.96	410,287.16	410,287.16	410,287.16	266,296.69	1,306,470.74	83.07
3	TALENSI	1,505,752.11	327,337.41	392,804.90	392,804.90	392,804.90	353,547.17	1,152,204.94	76.52
4	NABDAM	1,802,216.31	391,786.15	470,143.38	470,143.38	470,143.38	355,978.17	1,446,238.13	80.25
5	BAWKU MUNICIPAL	1,629,027.08	354,136.32	424,963.59	424,963.59	424,963.59	437,358.02	1,191,669.06	73.15
6	BINDURI	1,762,409.77	383,132.56	459,759.07	459,759.07	459,759.07	355,651.76	1,406,758.01	79.82
7	PUSIGA	1,671,413.10	363,350.67	436,020.81	436,020.81	436,020.81	377,170.59	1,294,242.51	77.43
8	GARU	1,551,541.53	337,291.64	404,749.96	404,749.96	404,749.96	348,922.64	1,202,618.89	77.51
9	TEMPANE	1,552,274.67	337,451.02	404,941.22	404,941.22	404,941.22	266,128.65	1,286,146.02	82.86
10	BAWKU WEST	1,608,951.45	349,772.05	419,726.47	419,726.47	419,726.47	354,393.40	1,254,558.05	77.97
11	KASSENA NANKANA MUN.	1,721,259.49	374,186.85	449,024.22	449,024.22	449,024.22	438,114.33	1,283,145.17	74.55
12	KASSENA NANKANA WEST	1,466,598.08	318,825.67	382,590.80	382,590.80	382,590.80	353,226.10	1,113,371.97	75.92
13	BUILSA NORTH	1,405,229.73	305,484.72	366,581.67	366,581.67	366,581.67	352,722.88	1,052,506.84	74.90
14	BUILSA SOUTH	1,486,676.33	323,190.51	387,828.61	387,828.61	387,828.61	353,390.75	1,133,285.59	76.23
15	BONGO	1,444,968.67	314,122.72	376,948.65	376,948.65	376,948.65	353,048.74	1,091,919.92	75.57
	TOTAL	23,751,421.42	5,163,351.58	6,196,023.28	6,196,023.28	6,196,023.28	5,397,826.66	18,353,594.76	77.27

No.	METRO/MUNI/DISTRICT ASSEMBLIES	ALLOCATION	1ST QUARTER	2ND QUARTERS	2ND QUARTERS	2ND QUARTERS	DEDUCTION	TOTAL RELEASES	% RELEASE
UPPER WEST REGION									
1	WA MUNICIPAL	1,497,556.85	325,555.84	390,667.00	390,667.00	390,667.00	436,279.97	1,061,276.88	70.87
2	WA WEST	1,457,903.22	316,935.48	380,322.58	380,322.58	380,322.58	353,154.81	1,104,748.41	75.78
3	WA EAST	3,479,278.64	756,364.92	907,637.91	907,637.91	907,637.91	369,730.08	3,109,548.56	89.37
4	LAWRA MUNICIPAL	1,408,077.39	306,103.78	367,324.54	367,324.54	367,324.54	352,746.23	1,055,331.15	74.95
5	NANDOM	2,332,788.08	507,127.84	608,553.41	608,553.41	608,553.41	360,328.86	1,972,459.22	84.55
6	SISSALA EAST MUNICIPAL	1,463,825.62	318,222.96	381,867.55	381,867.55	381,867.55	353,203.37	1,110,622.25	75.87
7	SISSALA WEST	1,577,471.94	342,928.68	411,514.42	411,514.42	411,514.42	354,135.27	1,223,336.67	77.55
8	JIRAPA MUNICIPAL	1,489,627.87	323,832.15	388,598.58	388,598.58	388,598.58	353,414.95	1,136,212.93	76.27
9	LAMBUSSIE KANI	2,121,164.04	461,122.62	553,347.14	553,347.14	553,347.14	358,593.55	1,762,570.50	83.09
10	NADOWLI KALEO	1,382,132.34	300,463.55	360,556.26	360,556.26	360,556.26	352,533.49	1,029,598.85	74.49
11	DAFFIAMA-BUSSIE-ISSA	1,507,225.35	327,657.68	393,189.22	393,189.22	393,189.22	353,559.25	1,153,666.10	76.54
	TOTAL	19,717,051.33	4,286,315.51	5,143,578.61	5,143,578.61	5,143,578.61	3,997,679.82	15,719,371.51	79.72

No.	METRO/MUNI/DISTRICT ASSEMBLIES	ALLOCATION	1ST QUARTER	2ND QUARTERS	2ND QUARTERS	2ND QUARTERS	DEDUCTION	TOTAL RELEASES	% RELEASE
VOLTA REGION									
1	HO MUNICIPAL	1,978,708.51	430,154.02	516,184.83	516,184.83	516,184.83	440,225.41	1,538,483.11	77.75
2	HO WEST	1,653,691.63	359,498.18	431,397.82	431,397.82	431,397.82	511,694.12	1,141,997.50	69.06
3	AGORTIME-ZIOPE	2,295,494.75	499,020.60	598,824.72	598,824.72	598,824.72	360,023.06	1,935,471.69	84.32
4	ADAKLU-	1,609,664.36	349,927.03	419,912.44	419,912.44	419,912.44	354,399.25	1,255,265.11	77.98
5	KETA MUNICIPAL	1,626,124.32	353,505.29	424,206.34	424,206.34	424,206.34	437,334.22	1,188,790.10	73.11
6	HOHOE MUNICIPAL	1,671,712.18	363,415.69	436,098.83	436,098.83	436,098.83	437,708.04	1,234,004.14	73.82
7	AFADZETO	1,849,929.14	402,158.51	482,590.21	482,590.21	482,590.21	356,369.42	1,493,559.72	80.74
8	KRACHI WEST	1,663,942.46	361,726.62	434,071.94	434,071.94	434,071.94	354,844.33	1,309,098.13	78.67
9	KRACHI NTSUMURU	1,631,550.99	354,685.00	425,622.00	425,622.00	425,622.00	354,578.72	1,276,972.27	78.27
10	KRACHI EAST MUNICIPAL	1,734,790.00	377,128.26	452,553.91	452,553.91	452,553.91	355,425.28	1,379,364.72	79.51
11	KETU SOUTH MUNICIPAL	1,738,086.01	377,844.79	453,413.74	453,413.74	453,413.74	438,252.31	1,299,833.71	74.79
12	KETU NORTH MUNICIPAL	1,712,108.13	372,197.42	446,636.90	446,636.90	446,636.90	355,239.29	1,356,868.84	79.25
13	JASIKAN	1,525,406.36	331,610.08	397,932.09	397,932.09	397,932.09	353,708.33	1,171,698.03	76.81
14	BIAKOYE	1,702,034.67	370,007.54	444,009.04	444,009.04	444,009.04	355,156.68	1,346,877.98	79.13
15	SOUTH TONGU	1,545,187.52	335,910.33	403,092.40	403,092.40	403,092.40	353,870.54	1,191,316.99	77.10
16	CENTRAL TONGU	1,858,714.15	404,068.29	484,881.95	484,881.95	484,881.95	356,441.46	1,502,272.70	80.82
17	NORTH TONGU	1,490,046.06	323,923.06	388,707.67	388,707.67	388,707.67	353,418.38	1,136,627.68	76.28
18	KPANDO MUNICIPAL	1,722,561.65	374,469.92	449,363.91	449,363.91	449,363.91	438,125.01	1,284,436.64	74.57
19	NORTH DAYI	1,577,244.32	342,879.20	411,455.04	411,455.04	411,455.04	354,133.40	1,223,110.92	77.55
20	SOUTH DAYI	1,599,747.50	347,771.20	417,325.44	417,325.44	417,325.44	354,317.93	1,245,429.57	77.85
21	AKATSI SOUTH	1,479,218.40	321,569.22	385,883.06	385,883.06	385,883.06	353,329.59	1,125,888.81	76.11
22	AKATSI NORTH	1,875,972.87	407,820.19	489,384.23	489,384.23	489,384.23	356,582.98	1,519,389.90	80.99
23	NKWANTA SOUTH MUNICIPAL	1,574,575.84	342,299.09	410,758.91	410,758.91	410,758.91	354,111.52	1,220,464.31	77.51
24	NKWANTA NORTH	1,516,703.93	329,718.25	395,661.89	395,661.89	395,661.89	353,636.97	1,163,066.96	76.68
25	KADJEBI	1,829,089.68	397,628.19	477,153.83	477,153.83	477,153.83	356,198.54	1,472,891.14	80.53
	TOTAL	42,462,305.43	9,230,935.96	11,077,123.16	11,077,123.16	11,077,123.16	9,449,124.75	33,013,180.68	77.75

No.	METRO/MUNI/DISTRICT ASSEMBLIES	ALLOCATION	1ST QUARTER	2ND QUARTERS	2ND QUARTERS	2ND QUARTERS	DEDUCTION	TOTAL RELEASES	% RELEASE
WESTERN REGION									
1	SEKONDI TAKORADI METRO.	2,323,802.45	505,174.45	606,209.34	606,209.34	606,209.34	530,055.18	1,793,747.27	77.19
2	EFFIA KWESIMINTSIM MUNICIPAL	2,331,934.34	506,942.25	608,330.70	608,330.70	608,330.70	334,621.86	1,997,312.48	85.65
3	SHAMA	1,754,336.65	381,377.53	457,653.04	457,653.04	457,653.04	355,585.56	1,398,751.09	79.73

4	NZEMA EAST MUNICIPAL	1,433,669.82	311,667.35	374,000.82	374,000.82	374,000.82	435,756.09	997,913.73	69.61
5	ELLEMBELLE	1,462,446.94	317,923.25	381,507.90	381,507.90	381,507.90	353,192.06	1,109,254.88	75.85
6	TARKWA NSUEM MUNICIPAL	1,482,844.05	322,357.40	386,828.88	386,828.88	386,828.88	436,159.32	1,046,684.73	70.59
7	PRESTEA-HUNI VALLEY MUNICIPAL	1,763,383.15	383,344.16	460,013.00	460,013.00	460,013.00	355,659.74	1,407,723.41	79.83
8	AHANTA WEST MUNICIPAL	1,530,213.21	332,655.05	399,186.06	399,186.06	399,186.06	353,747.75	1,176,465.47	76.88
9	AMENFI WEST MUNICIPAL	1,469,335.30	319,420.72	383,304.86	383,304.86	383,304.86	353,248.55	1,116,086.75	75.96
10	AMENFI CENTRAL	1,497,198.29	325,477.89	390,573.47	390,573.47	390,573.47	353,477.03	1,143,721.26	76.39
11	AMENFI EAST MUNICIPAL	1,600,535.32	347,942.46	417,530.95	417,530.95	417,530.95	354,324.39	1,246,210.93	77.86
12	SEFWI WIAWSO MUNICIPAL	1,541,567.57	335,123.38	402,148.06	402,148.06	402,148.06	436,640.85	1,104,926.71	71.68
13	SEFWI AKONTOMBRA	1,508,677.72	327,973.42	393,568.10	393,568.10	393,568.10	353,571.16	1,155,106.57	76.56
14	WASSA EAST	1,437,019.16	312,395.47	374,874.56	374,874.56	374,874.56	352,983.56	1,084,035.60	75.44
15	MPOHOR	1,581,859.27	343,882.45	412,658.94	412,658.94	412,658.94	354,171.25	1,227,688.02	77.61
16	BIB/ANW/BEK MUNICIPAL	1,523,910.31	331,284.85	397,541.82	397,541.82	397,541.82	353,696.06	1,170,214.24	76.79
17	JUABOSO	1,362,194.28	296,129.19	355,355.03	355,355.03	355,355.03	352,369.99	1,009,824.28	74.13
18	BODI	1,478,645.94	321,444.77	385,733.72	385,733.72	385,733.72	353,324.90	1,125,321.04	76.10
19	BIA WEST	1,408,537.22	306,203.74	367,444.49	367,444.49	367,444.49	352,750.01	1,055,787.21	74.96
20	BIA EAST	1,531,400.31	332,913.11	399,495.73	399,495.73	399,495.73	353,757.48	1,177,642.82	76.90
21	AOWIN MUNICIPAL	1,399,156.35	304,164.42	364,997.31	364,997.31	364,997.31	352,673.08	1,046,483.27	74.79
22	SUAMAN	1,938,546.71	421,423.20	505,707.84	505,707.84	505,707.84	357,096.08	1,581,450.62	81.58
23	JOMORO MUNICIPAL	1,680,582.27	365,343.97	438,412.77	438,412.77	438,412.77	354,980.77	1,325,601.50	78.88
	TOTAL	37,041,796.61	8,052,564.48	9,663,077.38	9,663,077.38	9,663,077.38	8,543,842.73	28,497,953.88	76.93

	GRAND TOTAL	460,000,004.14	100,000,000.00	120,000,001.38	120,000,001.38	120,000,001.38	96,419,133.24	363,580,870.89	79.04
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SUMMARY

No	METRO/MUNI/DISTRICT ASSEMBLIES	ALLOCATION	1ST QUARTER	2ND QUARTERS	2ND QUARTERS	2ND QUARTERS	DEDUCTION	TOTAL RELEASES	% RELEASE
1	ASHANTI	84,725,343.26	18,418,552.88	22,102,263.46	22,102,263.46	22,102,263.46	15,533,269.31	69,192,073.94	81.67
2	BRONG AHAFO	47,209,746.72	10,262,988.42	12,315,586.10	12,315,586.10	12,315,586.10	10,878,719.92	36,331,026.80	76.96
3	CENTRAL	38,294,994.36	8,324,998.77	9,989,998.53	9,989,998.53	9,989,998.53	8,389,218.95	29,905,775.41	78.09
4	EASTERN	54,900,277.38	11,934,842.91	14,321,811.49	14,321,811.49	14,321,811.49	11,662,046.50	43,238,230.88	78.76
5	GREATER ACCRA	64,840,647.33	14,095,792.90	16,914,951.48	16,914,951.48	16,914,951.48	12,190,693.31	52,649,954.02	81.20
6	NORTHERN	47,056,420.30	10,229,656.59	12,275,587.90	12,275,587.90	12,275,587.90	10,376,711.28	36,679,709.02	77.95
7	UPPER EAST	23,751,421.42	5,163,351.58	6,196,023.28	6,196,023.28	6,196,023.28	5,397,826.66	18,353,594.76	77.27
8	UPPER WEST	19,717,051.33	4,286,315.51	5,143,578.61	5,143,578.61	5,143,578.61	3,997,679.82	15,719,371.51	79.72
9	VOLTA	42,462,305.43	9,230,935.96	11,077,123.16	11,077,123.16	11,077,123.16	9,449,124.75	33,013,180.68	77.75
10	WESTERN	37,041,796.61	8,052,564.48	9,663,077.38	9,663,077.38	9,663,077.38	8,543,842.73	28,497,953.88	76.93
	TOTAL	460,000,004.14	100,000,000.00	120,000,001.38	120,000,001.38	120,000,001.38	96,419,133.24	363,580,870.89	79.04

DISTRICT ASSEMBLIES' COMMON FUND - TABLE OF IRREGULARITIES - 2018
NATIONAL SUMMARY OF IRREGULARITIES

IRREGULARITY	ASHANTI	BRONG AHAFO	CENTRAL	EASTERN REGION	GREATER ACCRA	NORTHERN	UPPER EAST	UPPER WEST REGION	VOLTA	WESTERN	TOTAL	MMDAs Involved
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	
CASH MANAGEMENT												
Unsubstantiated payments	894,350.64	847,051.17	88,807.24	186,486.19	462,645.75	483,690.68		67,843.84	5,604,389.36	1,870,842.91	10,506,107.78	66
Wrongful/ unjustified deduction by ADACF	6,667.00				92,000.00						98,667.00	3
Shortfall in remittance of DACF allocation	82,800.00										82,800.00	1
Over deduction for services by ADACF	84,000.00			165,600.00							249,600.00	2
Unpresented payment vouchers	193,831.48	96,085.00			351,661.12	64,849.71		47,125.37	293,234.61	34,250.00	1,081,037.29	14
Misapplication of funds	214,584.36	392,376.06	679,140.70	51,764.00		935,565.67	1,450,949.10	2,494,415.55	999,787.34	464,447.83	7,683,030.61	30
Misappropriation of funds		102,750.00									102,750.00	1
Payment/ Deduction at source for goods and services not rendered	2,248,250.00		966,890.00	5,869,483.00		4,748,550.00		80,000.00		106,485.52	14,019,658.52	39
Uneconomic expenditure	13,470.00										13,470.00	2
Payments not fully accounted for	59,819.68						592,020.92				651,840.60	9
Lack of transparency in the award of scholarship	20,200.00	119,267.60						53,800.00			193,267.60	6
Excess source deductions		557,600.00									557,600.00	1
Commitment of expenditure without the use of the GIFMIS system		4,705,363.27						614,821.30			5,320,184.57	4
Non-allocation of funds to sub-structures		36,933.01						59,548.10			96,481.11	4
Payment outside approved budget/procurement plan		58,775.00	187,361.00							1,085,784.40	1,331,920.40	5
Payments without expenditure warrants		864,597.73	110,184.00					400,934.62			1,375,716.35	5
Duplicated/overpayment payments		5,600.00	34,350.00						60,689.00		100,639.00	4
Outstanding advances/Imprest		25,650.00	34,145.00			240,708.00	18,681.00			24,960.00	344,144.00	11
Payment for work done without works order			751,400.00								751,400.00	3
Failure to remit Common Fund deductions at Source			4,443.77								4,443.77	1
Failure to utilize MP's Common Funds			405,320.31		25,909.00		1,450,949.10				1,882,178.41	3
Unapproved overdraft				37,737.85							37,737.85	1
Disbursements of MP's Common Fund without authorization								27,900.00		22,371.00	50,271.00	3
Funds borrowed not refunded					152,500.00						152,500.00	1
Failure to recover debts owed by beneficiaries PFJ						294,275.00					294,275.00	1
Payments to Unregistered PWD beneficiaries								19,790.00			19,790.00	2
Electricity bill paid for staff								6,754.08			6,754.08	1
Payment of Judgment Debt									120,301.28	11,181.60	131,482.88	2
TOTAL	3,817,973.16	7,812,048.84	3,262,042.02	6,311,071.04	1,084,715.87	6,767,639.06	3,512,600.12	3,872,932.86	7,078,401.59	3,620,323.26	47,139,747.82	225

IRREGULARITY	ASHANTI	BRONG AHAFO	CENTRAL	EATERN REGION	GREATER ACCRA	NORTHERN	UPPER EAST	UPPER WEST REGION	VOLTA	WESTERN	TOTAL	MMDAsInvolved
CONTRACT IRREGULARITIES	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	
Completed project not put to use	1,845,680.26	3,120,412.85	1,713,280.34	1,950,640.31	973,762.53		1,739,331.62	1,002,602.39	3,117,909.04	231,656.15	15,695,275.49	39
Abandoned/ delayed projects	6,764,215.56	3,974,973.69	2,183,207.25	3,509,941.06	5,458,043.66	3,354,466.73	1,574,369.13	2,214,884.74	4,645,516.56	10,333,761.73	44,013,380.11	77
Irregularities in contract pricing		176,500.00									176,500.00	2
Payments for unexecuted portions of contracts		55,086.20	1,414,500.00					10,110.00			1,479,696.20	6
Payments without contractual agreement		46,000.00			98,180.00						144,180.00	2
Payment for mobilization for non-existent project		53,000.00									53,000.00	1
Installed revenue software not in use			74,810.81								74,810.81	1
Failure to sign a lease agreement with a private investor			243,101.40								243,101.40	1
Failure to obtain land title documents			109,000.00	40,801.00							149,801.00	3
Failure to prepare evaluation reports			125,651.00								125,651.00	1
Defects on completed project			169,467.00								169,467.00	1
Compensation to land owners without agreement			13,043.00								13,043.00	1
Award of contracts from bidders with same ownership			827,387.96								827,387.96	1
Contract not executed to specification			13,400.00	32,055.00							45,455.00	2
Contract awarded without valid agreement										170,279.40	170,279.40	1
Payment for contingency without justification						23,378.61					23,378.61	3
Payment without Engineer's certificate of performance								136,259.12			136,259.12	2
Contracts awarded to unqualified contractors							962,743.60		1,115,456.00		2,078,199.60	2
TOTAL	8,609,895.82	7,425,972.74	6,886,848.76	5,533,437.37	6,529,986.19	3,377,845.34	4,276,444.35	3,363,856.25	8,878,881.60	10,735,697.28	65,618,865.70	146
PROCUREMENT/STORE												
Uncompetitive procurement	576,056.13	506,143.62	157,441.28	2,400,000.00	596,448.05		278,789.28	331,393.91	566,547.83	480,815.13	5,893,635.23	46
Payment for work done without works order and performance certificates:	577,155.05					24,760.07	51,995.17	29,358.53			683,268.82	10
Usage of unapproved accounting software	5,150.00	9,704.00	23,400.00								38,254.00	3
Fuel purchases not accounted for		15,739.02				102,723.22			131,689.39		250,151.63	9
Stores not accounted for		15,739.02	80,105.00					33,682.03		352,198.22	481,724.27	11
Missing assets			2,720.00								2,720.00	1
Payment for Goods not delivered			6,546.00								6,546.00	1
TOTAL	1,158,361.18	547,325.66	270,212.28	2,400,000.00	596,448.05	127,483.29	330,784.45	394,434.47	698,237.22	833,013.35	7,356,299.95	81
TAX IRREGULARITIES												
WHT non deducted	9,527.76	4,041.90	6,154.36	6,975.15	3,230.00		9,781.82	8,052.04	1,032.13	52,476.17	101,271.33	24
Unremitted Taxes	9,288.88	4,460.12	15,882.75	3,109.97	33,498.42	15,469.38	1,889.76	2,606.35	6,090.19	86,901.11	179,196.93	27
Purchases from non-VAT registered entities	2,548.87	8,883.64	2,512.28	97,099.59	30,250.00			1,452.95			142,747.33	10
VAT Payment not covered by VAT invoice			3,227.00			26,540.72					29,767.72	8
TOTAL	21,365.51	17,385.66	27,776.39	107,184.71	66,978.42	42,010.10	11,671.58	12,111.34	7,122.32	139,377.28	452,983.31	69
GRAND TOTAL	13,607,595.67	15,802,732.90	10,446,879.45	14,351,693.12	8,278,128.53	10,314,977.79	8,131,500.50	7,643,334.92	16,662,642.73	15,328,411.17	120,567,896.78	

ASHANTI REGION
TABLE OF IRREGULARITIES ACCORDING TO REGION - 2018

No.	MMDAs	CASH IRREGULARITIES										CONTRACT IRREGULARITIES		PROCUREMENT IRREG			TAX IRREGULARITIES		
		Unsubstantiated payments	Wrongful/unjustified deduction by ADACF	Shortfall in remittance of DACF allocation	Over deduction for services by ADACF	Unpresented payment vouchers	Misapplication of funds	Deduction at source for fumigation and SIP services not rendered	Uneconomic expenditure	Payments not fully accounted for	Lack of transparency in the award of scholarship	Completed project not put to use	Abandoned/delayed projects	Payment for work done without works order and performance certificates:	Uncompetitive procurement	Usage of unapproved accounting software	WHT non deduction	Unremitted Taxes	Purchases from non-VAT registered entities
		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
1	Adansi Asokwa District						165,600.00												
2	Adansi South District	223,989.80																	
3	Afigya Kwabre North District						165,600.00												
4	Afigya Kwabre South District										1,264,837.06								
5	Ahafo Ano North West District						30,000.00											262.6	
6	Ahafo Ano South West District	174,765.13				188,805.48							362,250.00	214,349.93					
7	Amansie Central District																	3,392.00	
8	Akrofuom District						165,600.00												
9	Asante Akim Central Municipal						109,422.55	5,470.00				191,033.54							
10	Asante Akim North District												410,803.17						
11	Asante Akim South Municipal												248,726.39						
12	Asokore Mampong						207,000.00												
13	Asokwa Municipal						207,000.00						4,449,838.59						
14	Atwima Nwabiagya Municipal											80,280.17							
15	Atwima Nwabiagya North Dist.		5,000.00	82,800.00			82,800.00												
16	Bekwai Municipal												134,188.01	36,435.85					
17	Bosomtwe District	3,080.00																	1,593.07
18	Ejura Sekyeredumasi Municipal												85,917.00						
19	Juaben Municipal																		
20	Kumasi Metropolitan						281,750.00						424,251.72						
21	Kwabre East Municipal								9,124.56				124,119.49	80,668.33					
22	Kwadaso Municipal		1,667.00				103,500.00							7,470.00					
23	Mampong Municipal	7,000.00			84,000.00														
24	Obuasi East District						165,600.00		50,695.12					126,766.72					
25	Offinso Municipal									20,200.00	134,365.00	68,914.50		241,761.85	5,150.00				
26	Offinso North District	53,972.20					57,958.81	82,800.00	8,000.00					41,825.00					
27	Oforikrom Municipal						207,000.00							41,683.50					
28	Sekyere Afram Plains District	9,217.00				5,026.00													
29	Sekyere Central District	8,726.20										67,490.90	220,319.90						
30	Sekyere South District	338,541.51					17,203.00					107,673.59	597,136.79				9,527.76	5,634.28	955.8
31	Suame Municipal						207,000.00												
32	Tafo Municipal	75,058.80					207,000.00												
Total		894,350.64	6,667.00	82,800.00	84,000.00	193,831.48	214,584.36	2,248,250.00	13,470.00	59,819.68	20,200.00	1,845,680.26	6,764,215.56	577,155.05	576,056.13	5,150.00	9,527.76	9,288.88	2,548.87
MMDAs		9	2	1	1	2	4	13	2	2	1	6	10	4	5	1	1	3	2

BRONG AHAFO REGION

TABLE OF IRREGULARITIES ACCORDING TO REGION - 2018

No.	MMDAs	CASH IRREGULARITIES												
		Unsupported payments	Unpresented payment vouchers	Misappropriation of PWD funds	Offer of scholarship without appropriate selection criteria	Misapplication of funds	Excess source deductions	Commitment of expenditure without the use of the GIFEMIS system	Non-allocation of funds to sub-structures	Payment outside approved budget	Payments without expenditure warrants	Outstanding advances	Unretired imprest	Over payment of repairs of vehicle
		GHe	GHe	GHe	GHe	GHe	GHe	GHe	GHe	GHe	GHe	GHe	GHe	GHe
1	Asunafo North Municipal													
2	Asunafo South District	25,174.00												
3	Asutifi North District	3,050.00												
4	Asutifi South District	139,552.50												
5	Atebubu Amantin Municipal							4,062,787.00						
6	Berekum East Municipal													
7	Dormaa Central Municipal	23,000.00												
8	Dormaa East						392,376.06	202,751.60						
9	Dormaa West													
10	Jaman North District	106,690.00				85,575.00								
11	Kintampo North District													
12	Kintampo South District	9,200.00				7,392.60						3,500.00	2,450.00	
13	Nkoranza North District	37,920.00											19,700.00	
14	Nkoranza South Municipal	460,724.27									847,046.93			
15	Pru East					26,300.00								
16	Pru West									12,321.71				
17	Sene East		96,085.00											
18	Sene West			102,750.00										5,600.00
19	Sunyani Municipal													
20	Sunyani West District	8,494.00												
21	Tain District	29,246.40								24,611.30	17,550.80			
22	Tano North Municipal							439,824.67		58,775.00				
23	Tano South Municipal													
24	Techiman Municipal							557,600.00						
25	Techiman North District													
26	Wenchi Municipal	4,000.00												
Total		847,051.17	96,085.00	102,750.00	119,267.60	392,376.06	557,600.00	4,705,363.27	36,933.01	58,775.00	864,597.73	3,500.00	22,150.00	5,600.00
MMDAs		11	1	1	3	1	1	3	2	1	2	1	2	1

BRONG AHAFO REGION

TABLE OF IRREGULARITIES ACCORDING TO REGION - 2018

No.	MMDAs	CONTRACT IRREGULARITIES					PROCUREMENT/STORE IRREGULARITIES					TAX IRREG		
		Irregularities in contract pricing	Payments for unexecuted portions of contracts	Payments without contractual agreement	Payment for mobilization for non-existent project	Completed projects not in use	Delayed/ abandoned projects	Usage of unapproved accounting software	Uncompetitive procurements	Fuel purchases not accounted for	Stores not accounted for	Failure to withhold taxes	Withheld taxes not remitted	Loss of VAT revenue
		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
1	Asunafo North Municipal						640,871.10							
2	Asunafo South District								50,000.00					2,055.64
3	Asutifi North District	7,300.00										623.06		
4	Asutifi South District				53,000.00				43,405.50		10,985.00	2,667.29	4,460.12	
5	Atebubu Amantin Municipal						110,129.24							
6	Berekum East Municipal						83,242.24							
7	Dormaa Central Municipal					1,282,758.08	1,017,084.43				5,924.00			
8	Dormaa East								127,572.40					
9	Dormaa West					94,933.00	124,857.33							
10	Jaman North District									15,739.02				
11	Kintampo North District						425,458.22					751.55		6,828.00
12	Kintampo South District										28,058.00			
13	Nkoranza North District						678,351.13	9,704.00						
14	Nkoranza South Municipal					454,010.00			118,290.22					
15	Pru East						498,994.11							
16	Pru West													
17	Sene East		45,280.00						37,095.00					
18	Sene West													
19	Sunyani Municipal		9,806.20				30,033.90		129,780.50					
20	Sunyani West District					1,117,063.63								
21	Tain District					171,648.14	233,100.00				24,646.00			
22	Tano North Municipal													
23	Tano South Municipal						132,851.99							
24	Techiman Municipal	169,200.00		46,000.00										
25	Techiman North District													
26	Wenchi Municipal													
	Total	176,500.00	55,086.20	46,000.00	53,000.00	3,120,412.85	3,974,973.69	9,704.00	506,143.62	15,739.02	69,613.00	4,041.90	4,460.12	8,883.64
	MMDAs	2	2	1	1	5	11	1	6	1	4	3	1	2

CENTRAL REGION
TABLE OF IRREGULARITIES ACCORDING TO REGION - 2018

No.	MMDAs	CONTRACT IRREGULARITIES												TAX IRREGULARITIES				
		Delayed projects	Abandoned projects	Completed projects not put to use	Installed revenue software not in use	Failure to fully execute works in bill of quantities by contractors	Failure to sign a lease agreement with a private investor	Contracts not fully executed Zoomlion	Failure to obtain land title documents	Failure to prepare evaluation reports	Underutilized 35 market stalls	Early defects of a completed project	Compensation to land owners without agreement	Award of contracts from bidders with same ownership	Withheld tax not remitted to GRA	Non-deduction of withholding taxes	Purchases from non-VAT registered entities	VAT Payment not covered by VAT invoice
		GHe	GHe	GHe	GHe	GHe	GHe	GHe	GHe	GHe	GHe	GHe	GHe	GHe	GHe	GHe	GHe	GHe
1	Abura Asebu Kwamankese D/A	225,405.65			74,810.81										2,172.24			
2	Agona East District	230,892.63										13,043.00				2,512.28		
3	Agona West Municipal			29,156.00														
4	Ajumako-Enyan-Essiam																	
5	Assin Foso Municipal Assembly	450,660.26						207,000.00		125,651.00	74,013.00				1,423.12			
6	Assin North	289,413.04				13,400.00												
7	Assin South District Assembly.	493,591.64		239,113.11				828,000.00				169,467.00						
8	Asikuma Odoben Brakwa			583,500.11														
9	Awutu Senya East Municipal Ass		232,066.44												2,559.00			
10	Cape Coast Metro Assembly			202,586.86		243,101.40	379,500.00	109,000.00										
11	KEEA																	
12	Twifo Hemang LD D/A		215,029.93															
13	Ekumfi District																	
14	Upper Denkyira West													13,129.34				
15	Twifo Atti Morkwa Assembly's													2,753.41				
16	Mfantseman Municipal		46,147.66	584,911.26														
17	Asikuma-Odoben-Brakwa																	
18	Effutu Municipal												827,387.96				3,227.00	
19	Gomoa Central District																	
	Total	1,689,963.22	493,244.03	1,639,267.34	74,810.81	13,400.00	243,101.40	1,414,500.00	109,000.00	125,651.00	74,013.00	169,467.00	13,043.00	827,387.96	15,882.75	6,154.36	2,512.28	3,227.00
	MMDAs	5	3	5	1	1	1	3	1	1	1	1	1	1	2	3	1	1

CENTRAL REGION
TABLE OF IRREGULARITIES ACCORDING TO REGION - 2018

No.	MMDAs	CASH IRREGULARITIES												PROCUREMENT & STORE IRREG				
		Over utilization of the DACF on recurrent expenses	Unsupported payments	Unretired imprest	Payment without certificate of work done	Double payment	Unbudgeted expenditure	Payment without approved/ authorized warrants	Payment of Sanitation Improved Package (SIP) without contract	Failure to remit Common Fund deductions at Source	Payment made to Zoomlion for no fumigation work done	Failure to utilize MP's Common Funds	Fumigation works not executed	Uncompetitive procurements	Purchase of accounting software without approval	Items paid for but not delivered	Unaccounted store items	Missing assets from DCE's residence
		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
1	Abura Asebu Kwamankese D/A	236,836.22			579,600.00	34,350.00	187,361.00						86,434.94				2,720.00	
2	Agona East District		51,770.70										16,582.34			45,105.00		
3	Agona West Municipal			1,500.00							405,320.31							
4	Ajumako-Enyan-Essiam		5,100.00	853.00														
5	Assin Foso Municipal Assembly	92,517.84											54,424.00					
6	Assin North		21,541.90													35,000.00		
7	Assin South District Assembly.	324,516.88																
8	Asikuma Odoben Brakwa				27,800.00													
9	Awutu Senya East Municipal		3,200.00	3,200.00						20,440.00				23,400.00				
10	Cape Coast Metro	25,269.76																
11	KEEA				144,000.00					4,443.77								
12	Twifo Hemang Lower Denkyira		7,194.64									563,500.00						
13	Ekumfi District			28,592.00														
14	Upper Denkyira West							110,184.00										
15	Twifo Atti Morkwa								382,950.00									
16	Mfantseman Municipal																	
17	Asikuma-Odoben-Brakwa																	
18	Effutu Municipal																	
19	Gomoa Central District															6,546.00		
	Total	679,140.70	88,807.24	34,145.00	751,400.00	34,350.00	187,361.00	110,184.00	382,950.00	4,443.77	20,440.00	405,320.31	563,500.00	157,441.28	23,400.00	6,546.00	80,105.00	2,720.00
	MMDAs	4	5	4	3	1	1	1	1	1	1	1	1	3	1	1	2	1

EASTERN REGION

TABLE OF IRREGULARITIES ACCORDING TO REGION - 2018

No.	MMDAs	CASH IRREGULARITIES					CONTRACT IRREGULARITIES					PROCUREMENT IRREG	TAX IRREGULARITIES		
		Misapplication of funds	Unsupported payments	Unapproved overdraft	Source deduction from DACF but Service not rendered	Double deduction of fumigation & SIP fees at source	Delayed projects	Abandoned projects	Completed projects not in use	Failure to use specified and approved iron rods for the window frames	Acquisition of land without documentation	Non-competitive tendering of final disposal site contract	WHT not remitted	Withholding taxes not deducted	Procurement from non-VAT registered entities
		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
1	Akuapem South Dist.	7,950.00											3,109.97		
2	Akyemansa District				322,000.00		171,830.34							6,975.15	
3	Asuogyaman District		15,192.00					510,220.14							
4	Abuakwa South Municipal											720,000.00			
5	Abuakwa North Municipal				165,600.00										
6	Atiwa West Dist.				241,500.00							200,000.00			
7	Atiwa East District				84,533.00										
8	Birim Central Municipal								350,601.65			320,000.00			
9	Birim North				483,000.00		576,673.94					480,000.00			
10	Birim South Mun.				1,314,000.00		297,324.18								3,364.74
11	Denkyemba District				579,350.00						28,801.00	80,000.00			
12	Fanteakwa North District	18,837.00	10,000.00		402,500.00							320,000.00			
13	Fanteakwa South Dist.	20,277.00	500.00			165,600.00			650,722.05	32,055.00					
14	Kwabibirem				993,600.00		121,514.70					200,000.00			
15	Kwahu South District		47,648.50	37,737.85			612,632.59		95,469.33						
16	Kwahu South District		96,545.69								12,000.00				
17	Kwahu Afram Plains South														78,760.85
18	Kwahu Afram Plains North														14,974.00
19	Upper West Akim		10,000.00		869,400.00		769,301.61								
20	Yilo Krobo Municipal	4,700.00	6,600.00												
21	Lower Manya Krobo Mun.							450,443.56							
22	New Juaben South Mun.								853,847.28						
23	West Akim Municipal				414,000.00							80,000.00			
Total		51,764.00	186,486.19	37,737.85	5,869,483.00	165,600.00	2,549,277.36	960,663.70	1,950,640.31	32,055.00	40,801.00	2,400,000.00	3,109.97	6,975.15	97,099.59
MMDAs		4	7	1	11	1	6	2	4	1	2	8	1	1	3

GREATER ACCRA REGION

TABLE OF IRREGULARITIES ACCORDING TO REGION - 2018

No.	MMDAs	CASH IRREGULARITIES							CONTRACT IRREGULARITIES				PROCUREMENT IRR	TAX IRREGULARITIES		
		Unsupported payments	Payment without the requisite documentations	Unjustified expenditure	Unpresented payment vouchers	Disbursements of MP's Common Fund without authorization	Funds borrowed not refunded	Deductions for fumigation without agreement	Defects in project	Completed projects not in use	Abandoned or delayed projects	Contract awarded without valid agreement	Procurement without alternative price quotations	Failure to deal with VAT registered persons	Unremitted withholding taxes	Taxes not deducted
		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
1	Ada East District			19,500.00												
2	Ada East District												315,324.79			
3	Adentan Municipal													30,250.00		
4	Ashaiman Municipal Assembly										2,940,287.68					
5	Ayawaso West Municipal							92,000.00								
6	Ga Central Municipal Assembly	69,093.01	183,750.00						37,525.70	973,762.53					11,000.00	
7	Ga East Municipal										1,487,668.94		30,722.50			
8	Ga West Municipal				351,661.12	25,909.00	152,500.00					98,180.00			5,253.00	
9	La Nkwantanang Madina Municipal	190,302.74									992,561.34		108,771.36		17,245.42	3,230.00
10	Ningo-Prampram District												141,629.40			
Total		259,395.75	183,750.00	19,500.00	351,661.12	25,909.00	152,500.00	92,000.00	37,525.70	973,762.53	5,420,517.96	98,180.00	596,448.05	30,250.00	33,498.42	3,230.00
MMDAs		2	1	1	1	1	1	1	1	1	3	1	4	1	3	1

NORTHERN REGION
TABLE OF IRREGULARITIES ACCORDING TO REGION - 2018

No.	MMDAs	CASH IRREGULARITIES							CONTRACT IRREGULARITIES			PROCUREMENT IRRE		TAX IRREGULARITIES	
		Unsupported Payments	Unretired Imprest	Failure to produce payment vouchers for audit	Misapplication of (PWD) funds	Failure to recover debts owed by beneficiaries of PFJ	Diversion of GUMPP funds for other projects	Deductions at source without benefits to Assembly	Delay in completion of projects	Abandoned projects	Payment for contingency without justification	Payment for works without Works Order	Fuel not unaccounted for	Failure to obtain VAT receipts	Failure to remit withholding tax to GRA
		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
1	Bole District	119,880.88							134,665.69	11,689.15		19,592.82			
2	Chereponi District						402,500.00								
3	East Gonja Municipal					294,275.00									
4	East Mamprusi District	49,500.00										27,332.92	5,068.00	5,283.30	
5	Gushiegu Municipal						402,500.00	238,218.65	217,447.51						
6	Karaga District						362,250.00	176,386.44							
7	Kpandai District							373,501.63					865.14		
8	Mamprugu Moagduri	86,847.00		21,114.00								23,179.00	4,461.57		
9	Mion District						80,500.00	144,357.38	23,894.60				1,694.01		
10	Nanumba North Mun.							132,218.45	280,247.77						
11	Nanumba South District											27,530.00			
12	Nanton District										5,475.67				
13	North Gonja District		231,708.00	31,300.00									7,876.00	6,932.04	
14	Saboba District						362,250.00								
15	Sagnarigu Municipal						828,000.00	174,600.00	385,691.74	4,488.94					
16	Savelugu Municipal			12,435.71			414,000.00								
17	Sawla Tuna Kalba		9,000.00				1,242,000.00		416,465.59						
18	Tamale Metropolitan					917,756.26	16,300.00	620,518.11	36,253.17						
19	Tatale Sanguli District				17,809.41								3,092.78		
20	Tolon District						638,250.00				4,199.40		3,483.22		
21	West Mamprusi Municipal														
22	Yendi Municipal											5,088.48			
23	Yunyoo-Nasuan District										15,085.00				
24	West Gonja District	14,627.00								7,200.52					
25	Zabzugu District	212,835.80												3,254.04	
Total		483,690.68	240,708.00	64,849.71	17,809.41	294,275.00	917,756.26	4,748,550.00	1,859,800.66	1,494,666.07	23,378.61	24,760.07	102,723.22	26,540.72	15,469.38
MMDAs		5	2	3	1	1	1	10	7	7	3	3	5	7	3

APPENDIX C

UPPER EAST REGION

TABLE OF IRREGULARITIES ACCORDING TO REGION - 2018

No.	MMDAs	CASH IRREGULARITIES				CONTRACT IRREGULARITIES				PROCUREMENT IRREGULARITIES			IRREGULARITIES	
		Payments not accounted for	Unretired imprest	Misapplication of DACF on recurrent expenditure	Failure to disburse funds in the MP's Common Fund Account	Abandoned project	Delayed projects	Completed projects not in use	Contracts awarded to unqualified contractors	Non-competitive procurement	Maintenance and repairs without works order	Construction of bridges by the MP without going through the public procurement process	Withholding taxes not remitted	Failure to withhold taxes-
		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
1	Bolgatanga Municipal	11,600.00						1,291,711.88		10,183.75				
2	Bolgatanga East		6,200.00											
3	Kassena-Nankana Municipal	137,291.70										349.51	5,973.63	
4	Builsa North District	267,557.59		853,534.27						67,764.37				
5	Builsa South District	26,420.63			353,825.99	502,219.32				37,960.00	23,900.00			
6	Kassena Nankana West District	9,054.00		147,710.38		98,113.10	667,640.92		962,743.60			109,081.16		
7	Garu District	33,347.00	12,481.00					150,000.00					3,808.19	
8	Bawku West District	106,750.00				184,209.01	2,166,902.48				28,095.17			
9	Bawku Municipal			449,704.45										
10	Bongo District					239,849.19	770,919.26					1,540.25		
11	Binduri District					549,978.51		204,619.74		53,800.00				
12	Talensi District						270,091.76	93,000.00						
13	Nabdram District						828,343.24							
Total		592,020.92	18,681.00	1,450,949.10	353,825.99	1,574,369.13	4,703,897.66	1,739,331.62	962,743.60	169,708.12	51,995.17	109,081.16	1,889.76	9,781.82
MMDAs		7	2	3	1	5	5	4	1	4	2	1	2	2

UPPER WEST REGION
TABLE OF IRREGULARITIES ACCORDING TO REGION - 2018

No.	MMDAs	CASH IRREGULARITIES											CONTRACT IRREGULARITIES				PROCUREMENT IRREGULARITIES			TAX IRREGULARITIES		
		Misapplication of fund	Unsupported payments	Payments for no work done	Un-presented payment vouchers	Withdrawals for the MPs Common Fund without his approval	Unreceipted Payments to needy students	Payments to Unregistered PWD beneficiaries	Failure to allocate funds to sub-district structures	Electricity bill paid for staff	Failure to support expenditures with warrants	Failure to enter contracts into the GIFMIS	Payment without Engineer's certificate of performance	Delayed /abandoned projects	Completed projects not in use	Items paid for but not supplied	Uncompetitive procurement	Stores not accounted for	Repairs without works order	Transactions with Non-VAT registered entity	Undeducted WHT	Unremitted taxes
		GHe	GHe	GHe	GHe	GHe	GHe	GHe	GHe	GHe	GHe	GHe	GHe	GHe	GHe	GHe	GHe	GHe	GHe	GHe	GHe	GHe
1	Jirapa Municipal	250,990.35			14,950.00		8,290.00	30,406.92		125,693.31		42,271.29	263,591.03	70,789.75		143,535.29					6,677.00	
2	Nandom District	962,091.10											430,168.23									
3	Lawra Municipal	307,959.81	7,894.00										30,000.00	71,000.00								
4	Lambussie District	70,000.00	59,949.84		32,175.37	3,000.00	45,300.00	11,500.00		275,241.31		93,987.83	65,397.92	60,656.08		24,126.17	11,682.03	29,358.53	1,452.95	1,375.04	2,606.35	
5	Sissala West District	903,374.29					8,500.00			6,754.08							22,000.00					
6	Wa West District												126,771.28	621,140.00	10,110.00	23,297.95						
7	Wa Municipal			80,000.00		24,900.00			29,141.18		614,821.30		345,858.64	30,000.00		140,434.50						
8	Nadowli/Kaleo District												305,234.26									
9	Wa East District												165,592.70	149,016.56								
10	Dafiama/Bussie/Issah												482,270.68									
Total		2,494,415.55	67,843.84	80,000.00	47,125.37	27,900.00	53,800.00	19,790.00	59,548.10	6,754.08	400,934.62	614,821.30	136,259.12	2,214,884.74	1,002,602.39	10,110.00	331,393.91	33,682.03	29,358.53	1,452.95	8,052.04	2,606.35
MMDAs		5	2	1	2	2	2	2	2	1	2	1	2	9	6	1	4	2	1	1	2	1

VOLTA REGION

TABLE OF IRREGULARITIES ACCORDING TO REGION - 2018

No.	MMDAs	CASH IRREGULARITIES				CONTRACT IRREGULARITIES				PROCUREMENT IRREG		TAX IRREG	
		Payments not accounted for	Unpresented payment voucher	Over spending of recurrent expenditure component of DACF	Payment of Judgment Debt	Over payment/ over-priced contracts	Completed projects not in use	Abandoned/ delayed projects	Award of contracts to unqualified bidders	Contracts awarded without competitive tendering	Purchase of fuel and lubricants not accounted for	WHT not deducted	WHT not remitted
		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
1	Afadzato South	1,165,200.00					43,599.60				41,839.00		
2	Akatsi South	12,600.00					115,929.30			209,895.98	24,973.12		
3	Central Tongu						171,963.80						
4	Hohoe	1,479,983.62											
5	Jasikan	42,026.50					529,636.53	1,786,865.33		81,965.85			
6	Kadjebi	362,250.00		161,324.40				1,038,703.38				1,032.13	
7	Keta Municipal	1,533,780.00	21,700.00				2,230,379.41	1,017,354.30					
8	Ketu North						70,000.00						
9	Ketu South	68,912.72		46,726.59		45,750.00		320,848.38					
10	Kpando Municipal Assembly	68,747.80			120,301.28			438,145.57					
11	Nkwanta South Municipal			791,736.35					1,115,456.00				
12	North Dayi	870,888.72	213,282.21			14,939.00				274,686.00	64,877.27		2,584.35
13	North Tongu		58,252.40										
14	South Tongu												3,505.84
Total		5,604,389.36	293,234.61	999,787.34	120,301.28	60,689.00	3,117,909.04	4,645,516.56	1,115,456.00	566,547.83	131,689.39	1,032.13	6,090.19
MMDAs		9	3	3	1	2	5	6	1	3	3	1	2

WESTERN REGION
TABLE OF IRREGULARITIES ACCORDING TO REGION - 2018

No.	MMDAs	CASH IRREGULARITIES						CONTRACT IRREGULARITIES				PROCUREMENT/STORE IRREG			TAX IRREGULARITIES		
		Unsupported payments	Unpresented payment vouchers	Misapplication of funds	Unauthorised payments from MP's Common Fund	Unretired imprest	Payment of judgment debt	Payment for no work done	Failure to update contract register	Contract payments without contractual agreements	Completed projects not in use	Delayed/ abandoned projects	Uncompetitive procurements	Procurement outside the procurement plan	Unaccounted store items	Tax not deducted	Tax not remitted
		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
1	Aowin District	17,832.52										44,950.00				1,011.00	
2	Bia West District	60,887.00									3,089,132.75				2,411.32	2,063.90	
3	Bibiani / Anhwiaso / Bekwai	52,113.00		20,000.00	22,371.00							284,885.32					
4	Ellembelle District										944,009.54				5,091.32	34,770.97	
5	Jomoro District	31,760.00											528,353.36		5,448.28		
6	Juaboso	166,341.43	5,430.00								981,822.52			153,830.62			
7	Nzema East Municipal	43,800.00		58,660.00							284,313.75	71,180.00			1,027.00		
8	Prestea Huni Valley Municipal	70,080.00									92,360.09	34,650.00			6,740.51	2,320.70	
9	Sefwi Akontombra District	51,634.00													2,213.61		
10	Sefwi Wiawso	172,839.40				11,181.60	106,485.52				1,410,587.70				6,942.44	6,725.66	
11	Sekondi-Takoradi Metropolitan							4,097,701.60				481,992.92		147,948.60	982.94	8,080.54	
12	Shama District	22,728.40									706,483.20					3,548.75	
13	Suaman District	39,358.75		18,000.00								22,005.00				5,150.04	
14	Tarkwa / Nsuaem District	233,361.98								131,560.97		58,850.50					
15	Wassa Amenfi Central District	228,194.16									192,991.78	51,698.00	304,352.04		3,791.50		
16	Wassa Amenfi East District	148,509.15								100,095.18	605,342.52	117,702.15	253,079.00				
17	Wassa Amenfi West District	531,403.12	28,820.00	367,787.83		24,960.00				170,279.40	1,259,839.64	79,779.48		50,419.00	17,827.25	23,229.55	
Total		1,870,842.91	34,250.00	464,447.83	22,371.00	24,960.00	11,181.60	106,485.52	4,097,701.60	170,279.40	231,656.15	10,333,761.73	480,815.13	1,085,784.40	352,198.22	52,476.17	86,901.11
MMDAs		15	2	4	1	1	1	1	1	1	2	12	8	3	3	10	9

SUMMARY

DISTRICT DEVELOPMENT FUNDS TRANSFER - 2018

NO.	Region	50% capacity Grant	85% Investment Grant	First Tranche Total
1	Ashanti	818,400	18,714,768	19,533,168
2	Brong Ahafo	736,560	14,019,861	14,756,421
3	Central	545,600	9,217,613	9,763,213
4	Eastern	709,280	13,409,647	14,118,927
5	Greater Accra	436,480	10,299,612	10,736,092
6	Volta	682,000	11,368,870	12,050,870
7	Western	600,160	10,909,626	11,509,786
8	Northern	709,280	17,794,135	18,503,415
9	Upper West	354,640	9,431,502	9,786,142
10	Upper East	300,080	7,266,174	7,566,254
	Total	5,892,480	122,431,808	128,324,288

DISTRICT DEVELOPMENT FUNDS TRANSFER - 2018

APPENDIX D

No.	Region	District	District Capital	85% Investment Grant	First Tranche Total
1	Northern	Bole	Bole	533,642	560,922
2	Northern	Bunkpurugu/Yunyoo	Bunkpurugu	685,520	712,800
3	Northern	Central Gonja	Buipe	470,784	498,064
4	Northern	Chereponi	Chereponi	535,543	562,823
5	Northern	East Gonja Municipal	Salaga	913,028	940,308
6	Northern	East Mamprusi Municipal	Gambaga	909,789	937,069
7	Northern	Gushiegu Municipal	Gushiegu	902,135	929,415
8	Northern	Karaga	Karaga	709,136	736,416
9	Northern	Kpandai	Kpandai	795,355	822,635
10	Northern	Nanumba North Municipal	Bimbilla	1,008,427	1,035,707
11	Northern	Nanumba South	Wulensi	735,325	762,605
12	Northern	Saboba	Saboba	618,131	645,411
13	Northern	Savelugu Municipal	Savelugu	962,056	989,336
14	Northern	Sawla/Tuna/Kalba	Sawla	762,296	789,576
15	Northern	Tamale Metropolitan	Tamale	835,792	863,072
16	Northern	Sagnerigu Municipal	Sagnerigu	737,977	765,257
17	Northern	Tolon	Tolon	572,899	600,179
18	Northern	Kumbungu	Kumbungu	409,534	436,814
19	Northern	West Gonja	Damongo	421,383	448,663
20	Northern	North Gonja	Daboya	427,251	454,531
21	Northern	West Mamprusi Municipal	Walewale	881,796	909,076
22	Northern	Mamprugu-Moagduri	Yagaba	457,332	484,612
23	Northern	Yendi Municipal	Yendi	734,130	761,410
24	Northern	Mion	Mion	622,606	649,886
25	Northern	Zabzugu	Zabzugu	591,715	618,995
26	Northern	Tatale Sanguli	Tatale	560,553	587,833
	Total			17,794,135	18,503,415

1	U. East	Bawku Municipal	Bawku	788,084	815,364
2	U. East	Pusiga	Pusiga	607,791	635,071
3	U. East	Binduri	Binduri	631,466	658,746
4	U. East	Bawku West	Zebilla	865,850	893,130
5	U. East	Bolgatanga Municipal	Bolgatanga	891,798	919,078
6	U. East	Bongo	Bongo	780,985	808,265
7	U. East	Builsa North	Sandema	603,250	630,530
8	U. East	Builsa South	Fumbisi	480,258	507,538
9	U. East	Garu Tempene	Garu	1,079,525	1,106,805
10	U. East	Kassena Nankana East	Navrongo	887,936	915,216
11	U. East	Kassena Nankana West	Paga	659,222	686,502
12	U. East	Talensi	Tongo	717,117	744,397
13	U. East	Nabdam	Nangodi	438,220	465,500
	Total			9,431,502	9,786,142
1	U. West	Jirapa	Jirapa	863,111	890,391
2	U. West	Lambussie	Lambussie	593,607	620,887
3	U. West	Lawra Municipality	Lawra	609,360	636,640
4	U. West	Nandom	Nandom	542,552	569,832
5	U. West	Nadowli Kaleo	Nadowli	674,653	701,933

6	U.West	Daffiama-Bussie-Issa	Issa	449,481	476,761
7	U.West	Sissala East	Tumu	626,336	653,616
8	U.West	Sissala West	Gowllu	581,586	608,866
9	U.West	Wa East	Fumsi	724,369	751,649
10	U.West	Wa Municipal	Wa	850,854	878,134
11	U.West	Wa West	Wechiau	750,265	777,545
	Total			7,266,174	7,566,254

	Region	District	District Capital	85% Investment Grant	First Tranche Total
1	Ashanti	Adansi North	Fomena	500,489	527,769
2	Ashanti	Adansi South	New Edubiase	617,576	644,856
3	Ashanti	Afigya Kwabre	Kodie	631,955	659,235
4	Ashanti	Ahafo Ano North	Tepa	551,377	578,657
5	Ashanti	Ahafo Ano South	Mankraso	650,867	678,147
6	Ashanti	Amansie Central	Jacobu	543,206	570,486
7	Ashanti	Bekwai Municipal	Bekwai	533,158	560,438
8	Ashanti	Amansie West	Manso Nkwanta	697,179	724,459
9	Ashanti	Asante Akim Central Municipal	Konongo	395,353	422,633
10	Ashanti	Asante Akim North	Agogo	440,844	468,124
11	Ashanti	Asante Akim South Municipal	Juaso	695,781	723,061
12	Ashanti	Atwima Kwanwoma	Foase	550,812	578,092
13	Ashanti	Atwima Mponua	Nyinahin	667,144	694,424
14	Ashanti	Atwima Nwabiagya	Nkawie	759,892	787,172
15	Ashanti	Bosome Freho	Asiwa	405,331	432,611
16	Ashanti	Bosomtwe	Kuntananse	544,418	571,698
17	Ashanti	Ejisu Juaben Municipal	Ejisu	596,527	623,807
18	Ashanti	Ejura Sekyedumase Municipal	Ejura	547,056	574,336
19	Ashanti	Kumasi Metropolitan	Kumasi	2,856,346	2,883,626
20	Ashanti	Asokore Mampong Municipal	Asokore	1,005,723	1,033,003
21	Ashanti	Kwabre East Municipal	Mamponteng	569,806	597,086
22	Ashanti	Mampong Municipal	Mampong	419,092	446,372
23	Ashanti	Obuasi Municipal	Obuasi	496,147	523,427
24	Ashanti	Offinso Municipal	Offinso	424,087	451,367
25	Ashanti	Offinso North	Akomadan	420,671	447,951
26	Ashanti	Sekyere Kumawu	Kumawu	437,854	465,134
27	Ashanti	Sekyere Afram Plains	Drobonso	311,407	338,687
28	Ashanti	Sekyere Central	Nsuta	464,512	491,792
29	Ashanti	Sekyere East	Effiduase	430,725	458,005
30	Ashanti	Sekyere South	Agona Ashanti	549,433	576,713
	Total			18,714,768	19,533,168

	Region	District	District Capital	85% Investment Grant	First Tranche Total
1	B. Ahafo	Asunafo North Municipal	Goaso	587,702	614,982
2	B. Ahafo	Asunafo South	Kukuom	602,432	629,712
3	B. Ahafo	Asutifi North	Kenyasi	380,950	408,230
4	B. Ahafo	Asutifi South	Hwidiem	442,068	469,348
5	B. Ahafo	Atebubu-Amanten Municipal	Atebubu	704,838	732,118
6	B. Ahafo	Berekum Municipal	Berekum	486,714	513,994

7	B. Ahafo	Dormaa East	Wamfie	393,276	420,556
8	B. Ahafo	Dormaa Central Municipal	Dormaa Ahenkro	474,134	501,414
9	B. Ahafo	Dormaa West	Nkran Nkwanta	376,635	403,915
10	B. Ahafo	Jaman North	Sampa	579,887	607,167
11	B. Ahafo	Jaman South Municipal	Drobo	626,717	653,997
12	B. Ahafo	Kintampo North Municipal	Kintampo	578,500	605,780
13	B. Ahafo	Kintampo South	Jema	601,199	628,479
14	B. Ahafo	Nkoranza North	Busunya	442,897	470,177
15	B. Ahafo	Nkoranza South Municipal	Nkoranza	633,836	661,116
16	B. Ahafo	Pru	Yeji	856,116	883,396
17	B. Ahafo	Sene West	Kwame Danso	542,685	569,965
18	B. Ahafo	Sene East	Kajaji	542,966	570,246
19	B. Ahafo	Sunyani Municipal	Sunyani	464,633	491,913
20	B. Ahafo	Sunyani West	Odumase	473,190	500,470
21	B. Ahafo	Tain	Nsawkaw	597,860	625,140
22	B. Ahafo	Banda	Banda Ahenkro	300,965	328,245
23	B. Ahafo	Tano North Municipal	Duayaw Nkwanta	495,353	522,633
24	B. Ahafo	Tano South Municipal	Bechem	452,016	479,296
25	B. Ahafo	Techiman Municipal	Techiman	501,993	529,273
26	B. Ahafo	Techiman North	Tuobodom	388,129	415,409
27	B. Ahafo	Wenchi Municipal	Wenchi	492,170	519,450
	Total			14,019,861	14,756,421

	Region	District	District Capital	85% Investment Grant	First Tranche Total
1	Central	Abura/Asebu/Kwamankese	Abura Dunkwa	497,777	525,057
2	Central	Agona East	Nsaba	447,452	474,732
3	Central	Agona West	Agona Swedru	416,787	444,067
4	Central	Ajumako-Enyan-Essiam	Ajumako	527,532	554,812
5	Central	Asikuma Odoben Brakwa	Bremam Asikuma	202,061	229,341
6	Central	Assin Foso Municipal	Assin Foso	656,994	684,274
7	Central	Assin South	Nsuem-Kyekewere	596,501	623,781
8	Central	Awutu Senya	Awutu Breku	462,658	489,938
9	Central	Awutu Senya East Municipal	Kasoa	516,618	543,898
10	Central	Cape Coast Metropolitan	Cape Coast	471,402	498,682
11	Central	Effutu Municipal	Ewutu Breku	344,363	371,643
12	Central	Gomoa Central	Afranse	523,535	550,815
13	Central	Gomoa West	Apam	570,952	598,232
14	Central	Komenda/Edina/Eguafo/Abirem	Elmina	495,622	522,902
15	Central	Mfantseman Municipal	Saltpond	521,543	548,823
16	Central	Ekumfi	Essarkyir	362,379	389,659
17	Central	Twifo Ati-Morkwa	Twifo Praso	425,763	453,043
18	Central	Hemang Lower Denkyira	Hemang	395,914	423,194
19	Central	Upper Denkyira East Municipal	Dunkwa on Offin	395,221	422,501
20	Central	Upper Denkyira West	Diaso	386,539	413,819
	Total			9,217,613	9,763,213

	Region	District	District Capital	85% Investment Grant	First Tranche Total
1	Eastern	Akuapim North Municipal	Akropong Akwapim	601,612	628,892
2	Eastern	Nsawam-Adoagyiri Municipal	Nsawam	297,667	324,947
3	Eastern	Akuapim South	Aburi	310,970	338,250
4	Eastern	Akyemansa	Ofoase	572,836	600,116
5	Eastern	Asuogyaman	Atimpoku	552,320	579,600
6	Eastern	Atiwa	Kwabeng	650,822	678,102
7	Eastern	Birim Central Municipal	Akim Oda	538,668	565,948
8	Eastern	Birim North	New Abirem	473,277	500,557
9	Eastern	Birim South	Akim Swedru	561,284	588,564
10	Eastern	Abuakwa South Municipal	Kibi	582,769	610,049
11	Eastern	Fanteakwa North	Begoro	625,580	652,860
12	Eastern	Kwabibirem Municipal	Kade	572,441	599,721
13	Eastern	Denkyembour	Akwatia	469,275	496,555
14	Eastern	Kwahu East	Abetifi	468,881	496,161
15	Eastern	Kwahu Afram Plains North	Donkorkrom	667,999	695,279
16	Eastern	Kwahu Afram Plains South	Tease	696,512	723,792
17	Eastern	Kwahu South	Mpraeso	445,540	472,820
18	Eastern	Kwahu West Municipal	Nkawkaw	424,799	452,079
19	Eastern	Lower Manya Krobo Municipal	Odumase Krobo	545,727	573,007
20	Eastern	New Juaben South Municipal	Koforidua	459,845	487,125
21	Eastern	Suhum Municipal	Suhum	528,856	556,136
22	Eastern	Ayensuano	Coaltar	468,012	495,292
23	Eastern	Upper Manya Krobo	Asesewa	446,148	473,428
24	Eastern	West Akim Municipal	Asamankese	492,395	519,675
25	Eastern	Upper West Akim	Adeiso	499,271	526,551
26	Eastern	Yilo Krobo Municipal	Somanya	456,141	483,421
	Total			13,409,647	14,118,927

	Region	District	District Capital	85% Investment Grant	First Tranche Total
1	G. Accra	Accra Metropolitan	Accra	3,246,695	3,273,975
2	G. Accra	La Dade-Kotopon Municipal	La	731,043	758,323
3	G. Accra	Adentan Municipal	Adentan	308,815	336,095
4	G. Accra	Ashaiman Municipal	Ashaiman	458,435	485,715
5	G. Accra	Ada East	Ada Foah	410,024	437,304
6	G. Accra	Ada West	Sege	-	27,280
7	G. Accra	Shai/Osudoku	Dodowa	348,515	375,795
8	G. Accra	Ningo/Prampram	Prampram	423,628	450,908
9	G. Accra	Ga East	Abokobi	438,562	465,842
10	G. Accra	La Nkwatanang Madina Municipi	Madina	503,130	530,410
11	G. Accra	Ga West Municipal	Amasaman	515,042	542,322
12	G. Accra	Ledzokuku Municipal	Teshie	641,891	669,171
13	G. Accra	Tema Metropolitan	Tema	588,861	616,141
14	G. Accra	Kpone Katamanso Municipal	Kpone	454,975	482,255
15	G. Accra	Weija-Gbawe Municipal	Weija	913,174	940,454
16	G. Accra	Ga Central Municipal	Sowutuom	316,822	344,102
	Total			10,299,612	10,736,092

	Region	District	District Capital	85% Investment Grant	First Tranche Total
1	Volta	Agortime-Ziope	Kpetoe	342,957	370,237
2	Volta	Adaklu	Adaklu	303,775	331,055
3	Volta	Akatsi North	Ave Dakpa	528,896	556,176
4	Volta	Akatsi South	Akatsi	334,741	362,021
5	Volta	Biakoye	Ahenkro	468,052	495,332
6	Volta	Ho Municipal	Ho	653,123	680,403
7	Volta	Ho West	Dzolokpuita	516,568	543,848
8	Volta	Hohoe Municipality	Hohoe	594,957	622,237
9	Volta	Afadzeto South	Ve-Golokwati	517,864	545,144
10	Volta	Jasikan	Jasikan	209,671	236,951
11	Volta	Kadjebi	Kadjebi	338,906	366,186
12	Volta	Keta Municipal	Keta	552,781	580,061
13	Volta	Ketu North Municipal	Dzodze	584,477	611,757
14	Volta	Ketu South Municipal	Denu	538,219	565,499
15	Volta	Krachi East Municipal	Dambai	644,091	671,371
16	Volta	Krachi West	Kete Krachi	192,973	220,253
17	Volta	Krachi Ntsumuru	Chinderi	440,816	468,096
18	Volta	Nkwanta North	Kpassa	433,718	460,998
19	Volta	Nkwanta South Municipal	Nkwanta	700,961	728,241
20	Volta	Kpando	Kpando	317,224	344,504
21	Volta	North Dayi	Amfoega	335,174	362,454
22	Volta	Central Tongu	Adidome	464,317	491,597
23	Volta	North Tongu	Battor Dugame	565,813	593,093
24	Volta	South Dayi	Kpeve	362,898	390,178
25	Volta	South Tongu	Sogakope	425,898	453,178
	Total			11,368,870	12,050,870

	Region	District	District Capital	85% Investment Grant	First Tranche Total
1	Western	Ahanta West Municipal	Agona Nkwanta	547,738	575,018
2	Western	Aowin Municipal	Enchi	589,685	616,965
3	Western	Suaman	Dadieso	267,644	294,924
4	Western	Bia West	Essam-Dabiso	529,187	556,467
5	Western	Bia East	Adabokrom	323,852	351,132
6	Western	Bibiani Anhwiaso Bekwai Municipality	Bibiani	563,738	591,018
7	Western	Ellembele	Nkroful	478,792	506,072
8	Western	Jomoro Municipal	Half Assini	649,432	676,712
9	Western	Juabeso	Juabeso	415,120	442,400
10	Western	Bodie	Bodie	411,028	438,308
11	Western	Wassa East	Daboase	509,226	536,506
12	Western	Mpohor	Mpohor	366,495	393,775
13	Western	Nzema East Municipal	Axim	347,103	374,383
14	Western	Prestea-Huni Valley Municipal	Bogoso	658,136	685,416
15	Western	Sefwi Akontombra	Sefwi Akontombra	410,981	438,261
16	Western	Sefwi Wiawso Municipal	Sefwi Wiawso	671,879	699,159
17	Western	Sekondi/Takoradi Metropolitan	Takoradi	982,178	1,009,458
18	Western	Shama	Shama	396,110	423,390
19	Western	Tarkwa-Nsuaem	Tarkwa	384,030	411,310
20	Western	Wassa Amenfi East Municipal	Wassa Akropong	525,043	552,323
21	Western	Wassa Amenfi West Mun.	Asankragua	458,704	485,984
22	Western	Wassa Amenfi Central	Manso Amenfi	423,525	450,805
	Total			10,909,626	11,509,786

DISTRICT DEVELOPMENT FACILITY - TABLE OF IRREGULARITIES - 2018

APPENDIX E

No.	Assembly	CASH IRREGULARITIES				CONTRACT IRREGULARITIES					TAX IRR
		Misapplication of funds	Unsupported payment	Un-presented payment voucher	Payment for goods not delivered	Award of DDF project above available funds budgeted for	Payment for no work done	Improper siting of DDF court project	Completed project not in use	Abandoned/ delayed projects	Failure to withhold tax
ASHANTI REGION											
1	Ahafo Ano South	113,237.20									
2	Sekyere Aframs Plains		3,181.00								
3	Sekyere South			5,000.00						809,036.59	
4	Atwima Nwabiagya North					219,788.65		190,150.26			
5	Ahafo Ano North						24,764.40				
6	Asante Akim Central								291,500.00		
7	Kumasi Metropolitan									156,056.79	
8	Asokore Mampong									227,499.75	
9	Offinso Municipal									9,686.65	
Total		113,237.20	3,181.00	5,000.00		219,788.65	24,764.40	190,150.26	291,500.00	1,202,279.78	
ACCRA REGION											
1	La Nkwantanang Madina		100,000.00								
NORTHERN REGION											
1	Tatale Sanguli		165,361.53								
2	Mion District								264,778.00		
Total			165,361.53						264,778.00		
UPPER EAST REGION											
1	Garu District				164,800.00						
UPPER WEST REGION											
1	Lambussie District		2,828.00						244,470.94		
2	Wa East District									68,607.69	
3	Jirapa Municipal										1,672.00
Total			2,828.00						244,470.94	68,607.69	1,672.00
GRAND TOTAL		113,237.20	271,370.53	5,000.00	164,800.00	219,788.65	24,764.40	190,150.26	800,748.94	1,270,887.47	1,672.00
No. OF MMDAs		1	4	1	1	1	1	1	3	5	1



Mission Statement

The Ghana Audit Service exists

To promote

- **good governance in the areas of transparency, accountability and probity in the public financial management system of Ghana**

By auditing

- **to recognized international auditing standards, the management of public resources**

And

- **reporting to Parliament**

