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REPORT OF THE AUDITOR- GENERAL ON THE MANAGEMENT AND UTILISATION OF THE DISTRICT ASSEMBLIES COMMON FUND AND OTHER STATUTORY FUNDS FOR THE YEAR ENDED 31 DECEMBER 2022

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**This report has been prepared under Section 14 of the
Audit Service Act, 2000 (Act 584) for presentation to
Parliament in accordance with Section 20 of the Act.**

Johnson Akuamoah Asiedu

Auditor-General

Ghana Audit Service

12 June 2023

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12 June 2023

Dear Right Hon. Speaker,

**REPORT OF THE AUDITOR-GENERAL ON THE MANAGEMENT AND
UTILISATION OF THE DISTRICT ASSEMBLIES COMMON FUND AND OTHER
STATUTORY FUNDS FOR THE YEAR ENDED 31 DECEMBER 2022**

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 (DACF) and other Statutory Funds for the financial year ended 31 December 2022. This report supplements my main report on the operations of the Metropolitan, Municipal and District Assemblies (MMDAs) covering the same period.

2. This report covers the management and utilisation of the DACF, mainly for infrastructural development and social interventions by Assemblies, and highlights the significant unresolved and outstanding findings from routine audits carried out in 2022 under my direction and supervision.

3. The outstanding and unresolved issues were because of 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 Assemblies were dominant as evidenced in the management letters.

4. For prudent management of public funds, I once again appeal to the Honourable Minister for Local Government, Decentralisation and Rural Development to ensure that the recommendations in my reports are implemented to the letter including taking punitive actions against any official of the Assemblies whose actions or negligence resulted in the reported infractions.

5. I wish to express my profound gratitude to the Chief Executive Officers, Coordinating Directors, and staff of the respective MMDAs for the cooperation extended to my staff during the audits.

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

Yours faithfully,



JOHNSON AKUAMOAH ASIEDU
AUDITOR-GENERAL

THE RIGHT HONOURABLE SPEAKER
OFFICE OF PARLIAMENT
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 2022

PART I

MANDATE, SCOPE AND OBJECTIVES

Introduction

As stipulated by Articles 187(2) of the 1992 Constitution of Ghana and Section 84 of the PFMA, 2016 (Act 921), I have audited the management and utilisation of the District Assemblies Common Fund (DACF) and other Statutory Funds of the 261 Metropolitan, Municipal and District Assemblies (MMDAs) for the year ended 31 December 2022. Included in this report are my findings on the Office of the Administrator of DACF on management of the Common Fund.

2. The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs) and best practice considering that the Public Financial Management System of Ghana is regulated by relevant legislative and administrative guidelines such as the Public Financial Management Act, 2016 (Act 921), the Public Procurement Act, 2003 (Act 663), as amended, the Audit Service Act, 2000 (Act 584), the Public Financial Management Regulations 2019 (L.I. 2378) and with respect to statutory funds of MMDAs, the Local Governance Act, 2016 (Act 936) and the Guidelines for Utilisation of DACF.

3. Significant irregularities 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. Findings considered in this report are only those that came to my attention during the audits and so the weaknesses identified, and recommendations made might not be exhaustive.

Audit objectives

4. The audits were 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 authorised;
- 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 utilised and results achieved.

Audit Scope

5. The audit covered the period January 2022 to December 2022. Based on the above objectives, internal controls were reviewed to assess the risks associated with the management and utilisation of statutory funds by MMDAs and to determine if there was value for money there were fairness and integrity in administrative decision-making and whether disbursements of statutory funds were to the benefit of stakeholders.

PART II

SUMMARY OF FINDINGS AND RECOMMENDATIONS

Allocations of Common Fund to MMDAs

6. In compliance with Section 129 (b) of the Local Governance Act, 2016 (Act 936), the Administrator of DACF distributed a total amount of GH¢370,000,000.00 to the 261 Assemblies. Out of this amount, GH¢108,213,400.00 was deducted at source in favour of Service Providers with net inflows of GH¢261,786,600.00 or 70.8 per cent to the Assemblies. Details are provided below.

Year	Assemblies' Share	Payment at Source	Net Cash Transfer to MMDAs	% Net Cash Transfer
2021	511,002,936.02	121,428,418.62	389,574,517.40	76.2
2022	370,000,000.00	108,213,400.00	261,786,600.00	70.8

7. Attached as Appendix 'A' is the 2022 DACF Allocations to the 261 Assemblies.

Irregularities

8. The audits continued to uncover irregularities in the operations and management of funds by the Metropolitan, Municipal, and District Assemblies (MMDAs). The irregularities were largely due to violation of Laws, Regulations and Guidelines, and also management override of internal controls instituted to ensure effective and efficient utilisation of resources. The irregularities included unaccounted funds, misapplication of funds, over-utilisation of Common Fund on recurrent expenditure, payment of judgment debts, abandoned/delayed projects, and completed projects not used.

9. For 2022, the total irregularities dropped to GH¢53,636,715.87 as against GH¢66,130,366.12 in 2021. The comparative irregularities from 2018 to 2022 are provided in the table below:

Year	Cash irregularities	Contract irregularities	Procurement/ store irregularities	Tax irregularities	Total
2018	47,139,747.82	65,618,865.70	7,356,299.95	452,983.31	120,567,896.78
2019	33,213,320.67	86,980,848.61	4,121,790.40	324,886.24	124,640,845.92
2020	23,505,854.48	45,692,398.53	7,716,366.62	232,640.47	77,147,260.10
2021	7,511,747.85	57,601,901.48	642,269.42	374,447.37	66,130,366.12
2022	12,092,429.97	40,297,628.96	751,010.75	495,646.19	53,636,715.87

10. The summary of the key audit findings identified, and their related recommendations are provided in the succeeding paragraphs with the details in Part III of this Report. I have also attached a table of irregularities on Regional and MMDA basis labelled as Appendices 'B' and 'C' to this Report.

Cash Irregularities

11. Cash irregularities totalling GH¢12,092,429.97 were reported in 110 Assemblies and were mainly due to funds disbursed without relevant supporting documents, misapplication or transfers from Common Fund to other accounts, over-utilisation of Common Fund on recurrent expenditure, non-implementation of approved social interventions and inaccessibility of funds with a rural bank as presented in the table below:

Irregularity	Amount	No. of MMDAs
Over-utilisation of Common Fund on recurrent expenditure	7,095,156.13	21
Unsupported payments	1,571,876.96	36
Unpresented payment vouchers	749,994.74	6
Failure to allocate funds to Sub-Structures	581,118.54	16
Payments for works without certification	514,647.70	2
Payment of judgment debt	476,183.54	4
Misapplication of funds	410,387.87	7
Unaccounted payments	191,790.00	8
Non-implementation of approved social interventions	168,166.32	2
Payment for unexecuted portions / overpayment of a contract	137,779.00	4
Transfer of funds from the MPCF to DACF without authorisation	88,278.00	2
Failure to recover payment for clearing of landfill site	79,000.00	1
Non-release of HIV/ AIDS funds by the ADACF	28,051.17	1
Total	12,092,429.97	

12. Due to inefficient mobilisation of internally generated funds, the Assemblies continued to rely on the Common Fund and other earmarked funds for their recurrent expenditure to the detriment of development at the local level. I again noted instances of disbursements not supported with relevant expenditure documents due to apathy on the part of Management of the Assemblies to ensure compliance with Laws and Regulations on disbursements of public funds.

13. I recommended refund of all misapplied funds from the IGF accounts of the Assemblies into the DACF accounts. I also recommended the recovery of unaccounted funds from Coordinating Directors, Finance Officers and other defaulting officials of the Assemblies involved as a punitive measure to ensure judicious use of public funds.

Contract Irregularities

14. Contract irregularities were mainly in the areas of completed projects which were not in use and abandoned projects as summarised below.

Irregularity	No. of Projects	Amount	No. of Assemblies
Completed projects not in use	33	7,139,729.14	19
Delayed/ abandoned projects	218	33,091,770.82	78
Non-functioning boreholes	2	66,129.00	1
Total	253	40,297,628.96	

15. I noted that the Assemblies initiated new projects whilst ongoing ones had not been completed leading to several award of contracts with their limited resources, as a result of which projects were abandoned or delayed. I also noted instances of poor planning by the Assemblies in project management, as ancillaries such as furnishing, water and electricity connection needed to put the projects to use after completion were not included in their project budgets. I further noted defects or siting of projects beyond easy access of the communities leading to inoperative completed projects.

16. To avoid waste of resources resulting from investments in projects without benefits, I recommended for the Assemblies to take the necessary action and prioritise completion of ongoing projects before new ones are awarded. I also recommended to Management of the Assemblies to provide the outstanding facilities to put the projects to use and going forward, include the necessary ancillaries in their project budgets for the

projects to become operational on completion for the avoidance of additional cost resulting from deterioration.

Sanitation Management Irregularities

17. The agreements on sanitation management with the Assemblies require quarterly deductions of fees by the Administrator from their Common Fund allocations to Zoomlion Ghana Ltd (ZGL), the Service Provider. I however noted that ZGL was yet to supply 42 trucks and 157 containers and also repair or replace 34 broken down trucks and 109 damaged containers for 69 Assemblies. This was largely due to non-communication by the Assemblies of the outstanding commitments to ZGL contrary to the dictates of the Agreements.

18. In a related issue, I noted upward revision of quarterly fees made by ZGL without communication to the Assemblies in violation of the provisions in the Agreement.

19. To ensure effective sanitation management in the communities and for the avoidance of outbreak of environmental health related diseases, I recommended to Management of the Assemblies to ensure that ZGL supply the outstanding refuse containers and trucks and also replace the damaged trucks and containers without further delay. I also recommended that Management of the Assemblies should adhere to the dictates of the agreements and notify ZGL of any outstanding commitments and in subsequent review of the Agreements, ensure that the services are priced individually for ease of apportioning costs to unperformed services. I further recommended that both parties should comply with the provisions of the agreements for value for money to be achieved for payments made.

Procurement and Stores Irregularities

20. The audits recorded payments for goods and services not supplied or not accounted for, valued at GH¢751,010.75 in 13 Assemblies.

Irregularity	Amount	No of Assemblies
Unaccounted stores/fuel	601,185.75	7
Payments for goods and services not supplied or rendered	149,825.00	6
Total	751,010.75	

21. I recommended recovery of the amount of GH¢149,825.00 from the suppliers otherwise the Coordinating Directors and Finance Officers of the Assemblies should be held to refund the amounts to the Assemblies. I also recommended that the amount of GH¢601,185.75 should recovered from the responsible officials involved for failing to account for the stores with relevant documentations.

Tax Irregularities

22. Tax irregularities related to taxes not deducted from payments for goods and services by the Assemblies, withheld taxes not remitted to the Ghana Revenue Authority (GRA) and VAT payments not supported with the prescribed invoices or receipts as presented below:

Irregularity	Amount	No. of Assemblies
Payment for VAT without VAT invoices	101,571.23	12
Tax not withheld	129,673.02	15
Tax not Remitted	264,401.94	19
Total	495,646.19	

23. I recommended that the Coordinating Directors and Finance Officers of the Assemblies involved should comply with the relevant provisions of the tax law and the finance officers be personally held liable for any penalties that may arise. I also recommended that failure to obtain VAT invoices to acquit VAT inclusive payments, the VAT amount of GH¢101,571.23 should be recovered from the service providers or the Finance Officers be held liable for refund of the amount.

PART III

DETAILS OF FINDINGS AND RECOMMENDATIONS

MANAGEMENT OF THE DISTRICT ASSEMBLIES COMMON FUND BY THE ADMINISTRATOR OF DACF

Release of Common Fund

24. In 2020 and 2021, the Ministry of Finance released a total amount of GH¢2,178,834,868.57 and GH¢832,005,585.00 respectively to the Administrator for allocation to the Assemblies and programmes provided for in the Approved Formula. This represented an increase of GH¢714,262,139.78 or 48.8 percent in 2020 over 2019 and a decrease of GH¢1,346,829.57 or 61.8 percent in 2021 against 2020. The Administrator also received investment income of GH¢41,399,488.30 in the two-year period bringing total receipts to GH¢3,038,881,037.76 as shown in the table below:

Year	Total Common Fund	% Increase / (Decrease)	Total Investment Income	Total Receipts
2019	1,464,572,728.79			
2020	2,178,834,868.57	48.8	28,826,638.93	2,194,302,603.39
2021	832,005,585.00	(61.8)	12,572,849.37	844,578,434.37
Total			41,399,488.30	3,038,881,037.76

25. The Administrator distributed the Common Fund received to the Assemblies and programmes as per the Approved Formula and in accordance with her mandate under Section 129 of the Local Governance Act, 2016 (Act 936).

Shortfall in release of Common Fund by Ministry of Finance – GH¢4,630,840,362.01

26. Clause 2 of Article 252 of the 1992 Constitution provides that Parliament shall annually make provision for allocation of not less than five percent of the total revenues of Ghana to the District Assemblies for development; and the amount shall be paid into the District Assemblies Common Fund in quarterly instalments. As per the ruling of the Supreme Court in the case of Kpodo and Quashigah Vs. the Attorney-General, 2019, total Revenue of Ghana, for purposes of allocation to DACF shall include Petroleum Revenue allotted as Annual Budget Support amount and non-tax revenue paid to Central

Government. Total Revenues of Ghana shall not include foreign loans and grants, Petroleum receipts paid into the Heritage and Stabilisation Fund, retained Internally Generated Fund and levies imposed by Parliament for specific purposes under an Act of Parliament.

27. Nonetheless, we noted that the actual Common Fund released by the Ministry of Finance in respect of 2020 and 2021 were 2.6 and 0.2 percent of total Government revenue less Grants, instead of the 5 percent minimum. Details are provided in the table below:

Item	2020	2021
Total Revenue and Grant	60,017,803,011	70,676,142,156
Less Grant	(3,559,526,448)	(2,455,198,028)
Total Revenue less Grant	56,458,276,563	68,220,944,128
Expected DACF (5% of Total Revenue)	2,822,913,828.15	3,411,047,206.40
DACF Received	1,470,740,268.54	132,380,404.00
Shortfall in DACF received	1,352,173,559.61	3,278,666,802.40
% DACF Received	2.6	0.2
% Shortfall in DACF received	2.4	4.8

Source:

2020 - Consolidated Statement of Financial Performance (Page 26) of 2020 Public accounts of Ghana

2021 - Consolidated Statement of Financial Performance (Page 26) of 2020 Public accounts of Ghana

28. These resulted in shortfalls of GH¢1,352,173,559.61 or 2.4 percent for 2020 and GH¢3,278,666,802.40 or 4.8 percent for 2021.

29. We recommended to the Administrator to liaise with the Minister of Finance to ensure the release of the total shortfall of GH¢4,630,840,362 for 2020 and 2021 financial years.

AHAFO REGION

Introduction

30. For the 2022 financial year, total allocations to the six Assemblies in the Ahafo Region were GH¢7,393,807.22. Out of this amount, GH¢2,390,459.22 was deducted at source in favour of the Assemblies' Service Providers leaving net cash transfers of GH¢5,003,348.00 representing 67.67 percent of the total allocations shown in Appendix 'A'.

Contract Irregularity

Abandoned/ Delayed Projects - GH¢489,622.41

31. 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.

32. We observed that, 11 projects under construction by four Assemblies were either abandoned or unduly delayed. The projects comprise of DACF projects located at various towns in the region. Payments made so far towards the construction of these projects amounted to GH¢489,622.41. Details below:

Assembly	No. of projects	Expected Completion date	Period of delay	Amount	% / Level completed	Reasons for Abandonment
Asunafo South District Assembly	4	Sept 2015 - July 2019	41-87 months	204,227.32	47 - 80	Funding Challenges
Asunafo North Municipal Assembly	2	14 Jan. 2022- 19 April 2021	20-35 months	147,631.14	80 - 85	Funding Challenges
Tano South Municipal Assembly	3	15 Aug. 2018 - 19 Aug. 2020	28-52 months	74,841.80	Substructure Completed	Contractor abandon site
Asutifi North District Assembly	2	Aug. 2022- Dec 2022	2 - 6 months	62,922.15	65 - 95	Funding Challenges
Total				489,622.41		

33. The situation has denied citizens of the immediate use of the projects and the likelihood of the Assembly incurring a higher cost in repackaging these projects cannot be ruled out.

34. We recommended that, management should ensure that, projects under the care of the Assemblies that have been abandon and or unduly delayed are repackaged, awarded and completed before new ones are awarded to enable the citizenry derive the full benefits of the projects.

Sanitation Management Irregularity

Required number of vehicles and containers not provided under Sanitation Improvement Package

35. Clause 3(c) and schedule one of the Service Agreement of the Sanitation Improvement Package (SIP) between Asutifi North District Assembly, Tano North Municipal Assembly and Zoomlion Ghana Limited requires Zoomlion Ghana Ltd to provide a number of refuse trucks and containers to manage waste in the two Assemblies.

36. We however noted that the required number of SIP trucks and refuse containers had not been supplied by Zoomlion and Management of the Assemblies could not produce any formal communication to Zoomlion on the situation of the sanitation equipment. Details are below:

Assembly	Equipment	No Required	Number Supplied	Number Not Supplied
Tano North Municipal Assembly	Skip truck	3	2	1
	Communal Containers	20	11	9
Asutifi North District Assembly	Skip truck	2	1	1

37. We were unable to quantify the value of services not rendered as the deliverables in the Agreement were not individually priced.

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

39. We recommended to Management of the affected Assemblies to officially notify Zoomlion Ghana Ltd and ensure that they supply the refuse containers and trucks without further delay in accordance with the service agreement. We also recommended that Management of the Assemblies should adhere to the dictates of the agreements and notify ZGL of any outstanding commitments and in subsequent review of the Agreements, ensure that the services are priced individually for ease of apportioning costs to unperformed services.

Store Irregularity

Fuel not accounted for - GH¢34,627.50

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

41. Asunafo North Municipal Assembly paid GH¢34,627.50 from MP's Common fund account on PV number 5/12/22 dated 16/12/22 for fuel to reshape roads in the municipality. However, management could not produce evidence such as; details of roads reshaped, Certificates of work done, and the fuel was also not recorded in any vehicle logbook to justify usage of the fuel.

42. This could lead to loss of funds to the Assembly.

43. We recommended that the amount of GH¢34,627.50 be recovered from the MCD, MFO and the Works Engineer and paid into the Auditor-General's Recoveries Account number – 1018331470015 Bank of Ghana for our verification.

Tax Irregularity

Non-deduction of withholding taxes - GH¢3,801.30

44. Section 116 of the Income Tax Act, 2015 (Act 896) requires a resident person, other than an individual to withhold tax at the appropriate rates from the gross amount of the payment for the supply of goods, service and works which exceeds GH¢2,000.00.

45. We noted that two Assemblies paid GH¢83,876.20 to 12 suppliers for goods and services without deducting the total withholding tax of GH¢3,801.30. Details are provided below:

No.	Name of Assembly	No of Vouchers	Total Payment	Tax
1	Asutifi North District Assembly	3	33,825.70	2,029.55
2	Asunafo South District Assembly	9	50,050.50	1,771.75
Total		12	83,876.20	3,801.30

46. This action could deny the state tax revenue of GH¢3,801.30.

47. We recommended that, the Coordinating Directors and Finance Officers of the affected Assemblies should pay their respective amounts to the Ghana Revenue Authority without further delay.

ASHANTI REGION

Introduction

48. For the 2022 financial year, total allocations to the 43 Assemblies in the Ashanti Region was GH¢66,223,848.72, out of which an amount of GH¢18,073,325.56 was deducted at source in favour of Service Providers of the Assemblies. Net cash transfers stood at GH¢48,150,523.16 representing 72.71 percent of the total allocations as shown in Appendix 'A'.

Cash Irregularities

Unsupported payments - GH¢423,127.23

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

50. Contrary to the above Regulation, Management of seven Assemblies did not support 36 payments totalling GH¢423,127.23 with relevant documents such as receipts, invoices, statement of claim and others for authentication. Details are provided below:

No.	Assembly	Account	Particulars	No. of PVs	Amount
1	Ahafo Ano North	DACF	Goods and Services	9	35,027.23
2	Ahafo Ano South West	PWD	Support to PWD	1	1,018.00
		MP's Fund	Financial Support	3	5,409.00
3	Ahafo Ano South East	DACF	Goods and Services	6	39,613.50
4	Akrofuom	MP's Fund	Financial supports	3	47,512.00
5	Ejisu	DACF	Evacuation of refuse dump at Bonwire	1	18,000.00
6	Juaben	DACF	Supply of 50,000 oil palm seeds	1	48,500.00
7	Kwadaso	DACF	Goods and services	9	193,797.50
		MP's Fund	Goods and services	3	34,250.00
Total				36	423,127.23

51. As a result, we were unable to confirm the authenticity of the payments which could result in funds being used for unrelated activities of the Assemblies.

52. We recommended that the amount of GH¢423,127.23 should be recovered from the Finance Officers and Coordinating Directors involved.

Over-utilisation of Common Fund on recurrent expenditure - GH¢832,067.82

53. Part I of the 2019 Guidelines for Utilisation of DACF allows Assemblies to disburse up to 20 percent of their allocation on Administration, comprising 10 percent each for administrative and infrastructure expenditures respectively.

54. Contrary to the above provisions, we noted that Management of three Assemblies exceeded their thresholds for administrative expenditure and misapplied a total amount of GH¢832,067.82 of DACF funds on payment for recurrent expenditures. Details are provided below:

No.	Assembly	Total Allocation	Allowable 10% / 20%	Amount Spent	Excess Amount	Remarks
1	Adansi Asokwa	2,180,386.78	218,038.68	252,880.06	34,841.38	Exceeded the 10% allowed for Recurrent Expenditure
2	Ejura Sekyeredumase	1,288,832.08	257,766.42	913,899.52	656,133.10	Exceeded the 20% allowed for Administrative and Infrastructure Expenditures
3	Mampong	1,140,483.31	228,096.66	360,190.00	132,093.34	-do-
Total		4,609,702.17	703,901.76	1,526,969.58	823,067.82	

55. Management of the Assemblies explained that the anomaly resulted from insufficient IGF generation, which compelled them to use the DACF. The practice of misapplying Common Fund has the tendency of abandoning or not undertaking developmental projects in the Districts.

56. We recommended to Management of the Assemblies to recover the amount of GH¢823,067.82 from their Internally Generated Fund (IGF) accounts into the DACF accounts. We also recommended that, Management of the Assemblies should put in place measures aimed at improving their revenue mobilisation efforts and desist from misapplication of the Common Fund to achieve its objective.

Misapplication of Common Fund - GH¢25,000.00

57. Part 1.5 of the 2019 Common Fund Guidelines permits the Assemblies to use up to 10 percent of their Common Fund to cater for their recurrent expenditure such as human resource management, logistics support and maintenance of assets, but not for payment of transfer grant.

58. We however noted that Ejura Sekyeredumase Municipal expended an amount of GH¢25,000.00 for payment of transfer grant.

59. Management explained that the payment was made from the Assembly's Common Fund due to insufficient IGF collection. Overreliance on the Common Fund for recurrent activities negatively affects the Assembly's capacity to complete planned DACF projects.

60. We recommended to Management of the Assembly to refund the amount of GH¢25,000.00 from the IGF account into the DACF account and put in place measures to enhance IGF mobilisation to prevent the recurrence of the anomaly.

Unpresented payment vouchers - GH¢169,388.50

61. Regulation 82 of the PFMR, 2019 (L.I. 2378) requires that, a payment by a covered entity shall be accompanied with a payment voucher authorised by the head of accounts, and which is approved by the Principal Spending Officer.

62. Management of the Ahafo Ano South East District Assembly, however, did not produce 14 payment vouchers valued at GH¢169,388.50 for audit. Details are provided below:

Account	No. of PVs	Particulars	Amount
DACF	7	Compensation to farmers, purchase of tyres, transfers to PWD accounts etc.	95,858.50
MPCF	3	Money advanced to the Assembly by the MP, CHIPS compound commissioning and sod cutting ceremony.	46,500.00
PWD	4	Funds for meetings, workshops, child protection etc.	27,030.00
Total	14		169,388.50

63. As a result, we were unable to confirm whether the funds were used for their intended purposes.

64. In the absence of the payment vouchers, we recommended that the total amount of GH¢169,388.50 should be refunded by the Coordinating Director and the Finance Officer into the Assembly's DACF account.

Payments for works without certification - GH¢514,647.70

65. Management of Offinso Municipal Assembly paid GH¢386,022.00 to the Transport Officer of the Assembly and five contractors for pushing of waste dump and reshaping of roads within the Municipality. We did not cite any records on the technical advice from the Urban Roads Engineer and Municipal Environmental Health Officer in contravention of Regulation 79 of the PFMR, 2019 (L.I. 2378). Instead, the initiation and certification of the pushing of waste dump and reshaping of roads work were done by the Transport Officer.

66. Similarly, the Kwadaso Municipal Assembly also made four payments totalling GH¢128,625.70 for vehicle maintenance and pushing of refuse without work certification from the responsible Officers, as evidence of satisfactory work done.

67. The anomaly creates room for the service providers to engage in shoddy work, which could be a drain on the funds of the Assemblies.

68. In the absence of certificate of work done, we recommended that the total amount of GH¢514,647.70 should be recovered from the Coordinating Directors and Finance Officers of the Assemblies involved for authorising and approving the payments. We also recommended strict adherence to the relevant provisions of the PFMR.

Failure to allocate funds to Sub-structures - GH¢200,651.22

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

70. We however noted that Management of four Assemblies received a total DACF allocation of GH¢10,032,561.00 but failed to allocate the required two percent of GH¢200,651.22 for the activities of their District Sub-structures. Details are provided below:

No.	Assembly	Total Allocation received	2% for Sub-Structures
1	Asokore Mampong Municipal	3,138,216.50	62,764.33
2	Kumasi Metropolitan	4,599,664.50	91,993.29
3	Mampong Municipal	1,403,842.00	28,076.84
4	Sekyere Central District	890,838.00	17,816.76
	Total	10,032,561.00	200,651.22

71. The non-compliance with the Guidelines by the Assemblies could render the Sub-structures ineffective in executing their mandate at the grass-root level of decentralisation.

72. We recommended to Management of the Assemblies to ensure compliance with the DACF Guidelines and transfer the amount of GH¢200,651.22 from their DACF accounts into the Sub-structure accounts.

Payment of judgment debt - GH¢150,000.00

73. Section 7 (1a) & (2) of the PFM Act, 2016 (Act 921) requires that a Principal Spending Officer of a covered entity shall ensure the regularity and proper use of money appropriated in that covered entity. The Principal Spending Officer shall establish an effective system of risk management and internal control in respect of the resources and transactions of a covered entity.

74. Contrary to the above law, we noted that Management of Kumasi Metropolitan Assembly (KMA) used an amount of GH¢150,000.00 of its DACF allocation to settle a judgment debt to Messrs. Sapso Construction, the plaintiff, as compensation for delay in settlement of outstanding liability on a DACF project completed for the Assembly.

75. The avoidable loss of GH¢150,000.00 was as a result of failure by Management of KMA to resort to arbitration instead of court settlement.

76. Consequently, the Assembly was deprived of funds to provide amenities to improve upon the development of the Metropolis.

77. We recommended that the amount of GH¢150,000.00 should be refunded from the IGF account into the DACF account of the Assembly. We also recommended that any responsible official whose inaction resulted in the avoidable cost should be sanctioned,

and the Assembly should explore the use of arbitration to resolve disputes rather than resorting to the Courts.

Non-release of HIV/AIDS funds by the Administrator of Common Fund - GH¢28,051.17

78. Section 7(3) of the PFM Act, 2016 (Act 921) provides that, where a Principal Spending Officer receives a subvention on behalf of another entity, that Principal Spending Officer shall remit to that other entity in accordance with the approved cash flow plan for the subvention.

79. We however noted that the Administrator of DACF did not release the HIV/ AIDS funds totalling GH¢28,051.17 deducted at source from KMA's share of the Common Fund to the Assembly. Details are provided below:

Date	Quarter	Amount
25/03/2022	Final release 2 qtr. 2021	2,512.05
25/03/2022	3 qtr. 2021	5,024.09
07/06/2022	4 qtr. 2021	5,024.09
31/10/2022	1 qtr. 2022	5,024.09
31/10/2022	2 qtr. 2022	5,024.09
22/12/2022	3 qtr. 2022	5,442.76
Total		28,051.17

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

81. We recommended to Management of the Assembly to liaise with the Administrator to remit the deducted funds of GH¢28,051.17 to the Assembly.

Contract Irregularities

Completed projects not in use - GH¢1,168,148.50

82. Section 52 of the PFM Act, 2016 (Act 921) requires, Principal Spending Officers of covered entities to institute proper control system to prevent losses and wastage.

83. We however noted that six projects completed between November 2021 and December 2022 by two Assemblies at a total cost of GH¢1,168,148.50, had not been put to use due to various reasons. Details are provided below:

Assembly	Project	Date completed	Total Payment	Period not in use	Reason
Adansi North	1No. 16- seater WC toilet with mechanised borehole and 3000Lts overhead tank at Kyekyewere	4/11/21	179,771.00	13mths.	Electrical fittings yet to be installed
	1No. CHPS compound with mechanised borehole and 3000Lts overhead tank at Adokwai	3/10/22	273,100.00	6 mths.	Electrical fittings yet to be installed
	1No. 12-seater WC toilet with mechanised borehole and 3000Lts overhead tank at Agogooso	14/2/22	147,416.00	10mths.	Electrical fittings yet to be installed
	2-unit chamber and hall-teachers' quarters at Kusa JHS	14/12/22	189,960.50	3 mths.	Electrical fittings yet to be installed
	1No. 12-seater WC toilet at Dompase New Town	14/12/21	120,345.00	12mths.	Electrical fittings yet to be installed
Atwima Mponua	1No.3-unit classroom block with computer lab at Betinko	1/11/21	257,556.00	13mths.	Yet to be commissioned
Total			1,168,148.50		

84. This has resulted in locked-up funds of GH¢1,168,148.50 and also denied the communities the benefits from use of the projects thereby defeating their intended purposes.

85. We recommended to Management of the Assemblies to ensure that electrical fittings are installed in the projects of Adansi North and the 3-unit classroom block with computer lab at Betinko is commissioned to enable the facilities to be put to their intended use. To prevent the recurrence of the anomaly, we also recommended that future project budgets should include the necessary ancillaries needed to make the facilities operational immediately after completion.

Delayed/ abandoned projects - GH¢3,887,715.60

86. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted that eight Assemblies expended, a total amount of GH¢3,887,715.60 on 26 projects which were at various stages of completion and had been delayed or abandoned for periods ranging

between three months and 11 years whilst new projects were awarded. Details are provided below:

No	Assembly	No. of projects	Expected completion date	Period of delay	Total Payment
1	Amansie South	2	Dec. 2021	12 Months	317,693.95
2	Asokore Mampong	4	July 2016 to Nov. 2022	3 to 80 Months	1,590,462.49
3	Atwima Kwanwoma	1	May 2018	58 Months	148,432.90
4	Bekwai	2	June & Aug. 2021	19 to 21 Months	224,373.83
5	Bosome Freho	7	Jun. 2019 to Oct. 2021	18 to 45 Months	750,482.46
6	Kumasi Metro	2	Dec. 2011 & Mar. 2012	129 and 134 months	124,083.67
7	Old Tafo	1	Jul. 2022	5 Months	265,208.70
8	Sekyere East	3	Jan. 2018 to Oct. 2022	4 to 60 Months	231,705.54
9	Sekyere Kumawu	4	April 2019 to May 2020	34 to 46 Months	235,272.06
Total		26			3,887,715.60

87. Management of the Assemblies attributed their inability to complete the projects to funding constraints, court injunction, etc. The delay in executing projects could lead to cost overruns due to effects of price increase on building materials.

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

Payment for unexecuted portions of a contract - GH¢12,250.00

89. Regulation 80 of the PFMR, 2019 (L.I. 2378) requires, Principal Spending Officers not to certify the completion of works, unless the contractor concerned has complied with all provisions of the contract.

90. We however noted that Management of Kwadaso Municipal Assembly paid a total amount of GH¢12,250.00 to a contractor for unexecuted portions of a contract as detailed below:

Project	Constructor's Name	Contract sum	Unexecuted Portion	Cost of unexecuted portion
Construction of 3-Unit Abattoir with Sewage Control System and Animals Dressing Opened Shed at Sofoline.	Acheampong & Sons C. Ltd	325,749.00	Aprons and drains	12,250.00
Total				12,250.00

91. The anomaly was due to improper certification of works done by the Works Engineer and Monitoring Teams of the Assembly purporting to have duly inspected the project and recommended for the payment to be made to the contractor.

92. The unexecuted portions constituted loss of GH¢12,250.00 to the Assembly.

93. We recommended to the Coordinating Director to ensure that the contractor executes the outstanding works at no additional cost to the Assembly, failing which, the amount of GH¢12,250.00 should be recovered from the Works Engineer and Monitoring Team with sanctions.

Sanitation Management Irregularities

Non-supply and replacement of sanitation equipment

94. Clause 1(d) and Schedule 1 of the Service Agreement for Sanitation Improvement Package (SIP) signed between Zoomlion Ghana Ltd (ZGL) and the underlisted Assemblies requires ZGL to deliver to the Assemblies a quantity of refuse trucks and solid waste containers for the collection of waste at quarterly service fee deducted at source by the Administrator from DACF allocation. Also, Section 7 of the PFM 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.

95. Contrary to the above law and Schedule (1) of the SIP Service Agreement signed between ZGL and the Assemblies for supply of sanitation equipment and haulage of solid waste, we noted that the Company did not supply four trucks and 14 containers to the underlisted Assemblies.

Assembly	Contract Date	Fee per Quarter	Type of Equipment	Contract Qty.	Qty. Supplied	Qty Not Supplied	Default Period	Remarks
Amansie West	02/01/19	53,187.50	Skip Truck	2	1	1	48 Months	Management did not notify ZGL
			Containers	11	5	6		
Atwima Kwanwoma	02/01/19	53.187.50	Skip Truck	2	1	1	48 Months	Management did not notify ZGL
			Containers	11	11	-		
Bekwai	02/01/19	71,875.00	Skip Truck	2	1	1	48 Months	Management did not notify ZGL
			Containers	11	7	4		
Suame	03/09/19	69,060.00	Skip Truck	2	1	1	39 Months	Management notified ZGL on 05/12/22 but no action was taken
			Containers	11	7	4		
Total			Skip Truck	8	4	4		
			Containers	44	30	14		

96. Also, the Agreement specified that ZGL was to replace or repair damaged equipment upon being notified by the Assemblies provided that the defect or damage was not caused through the negligence of the Assembly. This notwithstanding, five trucks and 20 containers of five Assemblies were damaged but had not been replace or repaired. Details are provided below:

Assembly	Contract Date	Fee per Quarter	Type of Equipt.	Contract Qty.	Qty. Supplied	Qty Damaged	Default Period	Remarks
Adansi Asokwa	03/09/18	51,060.00	Skip Truck	2	2	1	51 Months	Management did not notify ZGL
			Containers	11	11	-		
Atwima Kwanwoma	02/01/19	53,187.50	Skip Truck	2	1	1	48 Months	Management did not notify ZGL
			Containers	11	11	-		
Ahafo Ano North	02/01/19	69,060.00	Skip Truck	2	2	1	48 Months	Management did not notify ZGL
			Containers	11	11	5		
Bosome Freho	02/01/19	53,187.50	Skip Truck	2	2	1	48 Months	Management did not notify ZGL
			Containers	11	11	6		
Juaben	03/09/18	69,060.00	Skip Truck	2	2	1	51 Months	Management did not notify ZGL
			Containers	11	11	-		
	02/01/19	53,187.50	Skip Truck	2	1	-		

Sekyere East			Containers	11	11	9	48 Months	Management notified ZGL on 20/12/22 but no action was taken
Total			Skip Truck	12	10	5		
			Containers	66	66	20		

97. We were unable to quantify the value of services not rendered as the deliverables in the Agreement were not individually priced.

98. The non-delivery of equipment and replacement of damaged machinery, which resulted mainly from failure of Management to notify ZGL for the necessary remedial action, negatively affected management of solid waste within the catchment areas of the Assemblies.

99. We recommended to Management of the Assemblies involved to ensure that ZGL supply the outstanding refuse containers and trucks and also replace the damaged trucks and containers without further delay. We also recommended that Management of the Assemblies should adhere to the dictates of the agreements and notify ZGL of any outstanding commitments and in subsequent review of the Agreements, ensure that the services are priced individually for ease of apportioning costs to unperformed services.

Excess fumigation and SIP deductions without communication

100. Section 7 of the Service Agreement on Sanitation Improvement Package (SIP) between Zoomlion Ghana Ltd and Adansi Asokwa District Assembly states “In consideration of the services being rendered by Zoomlion Ghana Ltd in respect of its obligations herein, the Parties have mutually agreed to a quarterly service fee of GH¢51,060.00 from 3 September 2018 to 31 August 2023, and the service fee may be reviewed every April based on prevailing economic conditions and in line with the level of inflation as determined by Statistical Services of Ghana. Such review will be communicated to the Assembly before it is implemented”.

101. Also, Sections 3.1& 3.2 of Article III of the Service Agreement on Disinfestation and Fumigation between Zoomlion Ghana Ltd and the Assembly stipulates that in consideration of the Services herein, the Assembly hereby agrees to pay Zoomlion a quarterly fee of GH¢40,250.00, which may be reviewed annually based on prevailing

economic conditions in line with the level of inflation and communicated to the Assembly before its implementation.

102. We noted that, the Administrator deducted a total amount of GH¢341,550.00 for SIP and Fumigation instead of GH¢273,930.00 (over-deduction - GH¢67,620.00) from the Assembly’s share of DACF allocation in 2022, without prior notice to the Assembly contrary to the provisions of the service agreement. Details are provided below:

No.	Quarter	Amount per the Agreement	Amount deducted	Excess Deduction	Amount per the Agreement	Amount deducted	Excess deduction
		SIP			Fumigation		
1	1st Qtr. 2022	51,060.00	53,187.50	2,127.50	40,250.00	50,312.50	10,062.50
2	2nd Qtr. 2022	51,060.00	53,187.50	2,127.50	40,250.00	50,312.50	10,062.50
3	3rd Qtr. 2022	51,060.00	69,143.75	18,083.75	40,250.00	65,406.25	25,156.25
Total		153,180.00	175,518.75	22,338.75	120,750.00	166,031.25	45,281.25

103. We however noted that Management of the Assembly did not follow up on the excess deduction with the Administrator for the necessary remedial action to be taken.

104. The practice could throw the Assembly’s budget into disarray, and as a result its inability to carry out other planned activities.

105. To enable the Assemblies implement their planned activities and for value for money to be achieved for payments made, we recommended that both parties should comply with the provisions of the agreements.

Procurement and stores Irregularity

Unaccounted stores - GH¢433,306.45

106. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted that, Management of KMA procured various items totalling GH¢433,306.45 from the Assembly’s MPCF account which included food items, computers and streetlights, and handed them over to the MPs for Bantama, Nhyiaeso and Subin. The items were purportedly distributed to various beneficiaries in their constituencies, but Management of the Assembly could not

provide us with the relevant store records and evidence of distribution of the items. Details are provided below:

PV No.	Date	Payee	Items Purchased	Amount	Recipient of Items
14/04	11/04/22	K N Domfeh	Electrical materials	22,639.40	MP for Bantama
01/12	23/12/22	Ekansethandy Ventures	Food items for constituents	58,031.00	
07/02	11/02/22	Ekansetahdy Ventures	Desktop computers, HP laser, risograph	89,336.00	MP for Nyiaeso
01/07	06/07/22	Lexmall Ltd	250 bags of rice	59,224.28	MP for Subin
03/07	25/07/22	Lexmall Ltd	100 boxes of 1 litre cooking oil	39,749.39	
09/11	08/11/22	Ekasethandy Ventures	20 pieces of wheel chairs	37,440.00	
11/11	10/11/22	Ekasethandy Ventures	Supply of aroma rice and mackerel	55,806.40	
13/11	08/11/22	Ekasethandy Ventures	Five desktop computers and two printers	41,080.00	
01/09	20/09/22	Ekasethandy Ventures	Procurement of streetlights	29,999.98	
Total				433,306.45	

107. Procurement of store items not accounted for with relevant documentation could lead to pilfering, short- or non-supply and diversion and the resultant loss of funds.

108. In the absence of the relevant documents to account for the items purchased, we recommended recovery of the amount of GH¢433,306.45 from the three MPs involved.

Tax Irregularities

Taxes not withheld/remitted - GH¢61,823.03

109. Sections 116 and 117(1) of the Income Tax Act, 2015 (Act 896) requires the Assemblies as withholding tax agents to deduct the appropriate rate of tax from payments for goods and services and remit same to the Commissioner-General of the Ghana Revenue Authority within 15 days after the end of the calendar month in which the tax was withheld.

110. Contrary to the above provisions, we noted that Management of the underlisted Assemblies failed to withhold taxes of GH¢34,492.67 from payments for supply of goods and services and also did not remit GH¢27,330.36 taxes withheld to the Commissioner-General of GRA.

Assembly	Taxes not withheld			Taxes not remitted		
	No. of PVs	Gross Amount	Tax Amount	No. of PVs	Gross Amount	Tax Amount
Adansi North District	15	120,128.75	13,272.77			
Ahafo Ano North Municipal	13	153,690.00	9,941.60	11	169,620.80	7,615.36
Offinso North District				1	30,000.00	900.00
Ahafo Ano South East	32	288,189.44	11,278.30	39	452,247.50	18,815.00
Total	60	562,008.19	34,492.67	51	651,868.30	27,330.36

111. Though the Finance Officers indicated that the withheld taxes had been remitted to GRA, the assertion could not be corroborated with any evidence.

112. Non-deduction and remittance of taxes to GRA could result in payment of penalties by the Assembly for default and also the inability of the State to meet her intended tax revenue targets.

113. We recommended to Management of the Assemblies to ensure compliance with the relevant tax laws and the Finance Officers personally held liable for any penalty payments.

Payment for VAT without VAT invoices - GH¢35,851.85

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

115. We noted that two Assemblies made purchases amounting to GH¢416,533.47 from VAT registered entities but did not obtain the relevant VAT receipts to cover VAT charges of GH¢35,851.85 in violation of the above Law. Details are provided below:

Assembly	No. of PVs	Gross Amount	VAT Amount
Ejura Sekyeredumase	15	316,533.47	17,351.85
Offinso North	1	100,000.00	18,500.00
Total	16	416,533.47	35,851.85

116. By this act, the service providers were not bound to make any VAT payments to GRA hence a potential loss of VAT revenue of GH¢35,851.85 to the State.

117. We recommended that the VAT receipts of GH¢35,851.85 should be obtained from the service provider to account for the VAT payment or the amount recovered from him, failing which the Finance Officers should refund the amount into the Assemblies' account.

BONO REGION

Introduction

118. In 2022, total DACF allocations to the 12 Assemblies in the Bono Region was GH¢15,102,401.48. A total of GH¢4,970,069.69 was deducted at source from the DACF allocations in favour of the Assemblies' Service Providers leaving net cash transfers of GH¢10,132,331.78 representing 67.09 percent of the total allocations shown in Appendix 'A'.

Cash Irregularities

Unsupported payment vouchers – GH¢19,873.92

119. Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that, a Principal spending officer of covered entity is personally responsible for ensuring in respect of each payment of that covered entity, the validity, accuracy and legality of the claim for payment.

120. We noted that two Assemblies failed to support payment vouchers worth GH¢19,873.92 with the necessary supporting documents to authenticate the transactions. Details are as below:

S/N	Institution	No of PVs	Amount
1	Berekum East Municipal	2	15,325.00
2	Berekum West District	1	4,548.92
Total		3	19,873.92

121. Management of the Assemblies could not provide reasons for the anomaly.

122. We recommended that the amount should be recovered from the Coordinating Directors and Finance Officers involved and pay same into the Auditor-General's Recoveries Account number 1018331470015 with the Bank of Ghana.

Failure to allocate DACF to Sub-District Structure - GH¢38,379.10

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

124. We however noted that Banda District Assembly failed to allocate a total of GH¢38,379.10 being the required 2% of the Assemblies share of total DACF allocation of GH¢1,918,955.16 received in 2022 for the activities of their Sub-District structure.

125. The infraction threatens the decentralisation drive as the sub-district structure could be rendered ineffective.

126. We recommended that; management of the Assembly should comply with the DACF guidelines by setting the required fund aside from the Assembly's subsequent allocations for the effective running of their sub-structures.

Payment not effected through the GIFMIS platform.

127. Regulation 83 of the PFMR requires that, all payments for expenditure of covered entities shall be made through the Ghana Integrated Financial Management Information System.

128. We noted that management of two Assemblies during the year processed 57 payment vouchers totalling GH¢628,721.19 from Common Fund Account without recourse to the Ghana Integrated Financial Management Information System (GIFMIS).

Name of Assembly	Number of P.V	Source of funding	Amount
Banda District	10	DACF	240,920.90
Jaman South Municipal	47	DACF	387,800.29
Total	57		628,721.19

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

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

Contract Irregularity

Abandoned Projects - GH¢1,579,855.99

131. 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 13 projects that were awarded between 2018 and November 2021 and were expected to be completed between December 2019 and October 2022 have been abandoned. Details are provided below:

Assembly	No. of Projects	Award Date	Expected Completion Date	Amount Paid	Percentage Completed (%)	Remarks
Banda District	3	June 2019	December 2019	428,987.16	57 – 85	Lack of funds

Dormaa Central	1	October 2020	October 2022	220,845.00	40	Irregular Release of DACF
Dormaa East	1	3 Nov 2021	3 May 2022	215,810.10	55	Termination of contract upon request by contractor for review of contract sum.
Jaman South	3	June - 2018 to Sept 2020	30/10/2018 - 18/03/2021	413,965.48	70-80	Lack of funds
Sunyani West	4	25/10/19 - 12/1/'20	27/07/20 - 27/9/21	250,248.25	45-47	outstanding interim payment certificate
Wenchi Municipal	1	27/06/2019	27/02/2020	50,000.00	30	Inadequate funding
Total	13			1,579,855.99		

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

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

Payment for unexecuted portions of Contract - GH¢102,529.00

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

135. The Dormaa west district Assembly awarded the construction of 1 No 2 Unit Kindergarten block at Yaakrom to Messrs Bekanna Ventures Ltd on 8/05/2022 at a contract sum of GH¢243,131.80 and to be completed on 8/5/2023.

136. We noted that total amount of GH¢230,475.21 representing 94.8% of the contract sum had been paid to the contractor even though various aspects of the project such as plastering, painting, plumbing work, doors, electrical installation etc., amounting to GH¢102,529.00 have not been executed. The picture of the project is attached below:



137. The anomaly was caused by the issue of wrong certificate of works done by Mr Ofori Boateng Kwaku, the district works engineer and failure of the Assembly's Monitoring Team to exercise due diligence in the inspection of the projects against the contract agreement before recommending payment to the Contractor.

138. We recommended that, management should compel the Contractor to return to site to complete the project or recover the amount of GH¢102,529.00 from the District Works Engineer, District Coordinating director and the Finance officer. We also recommended that the District's Works Engineer and the Monitoring Team should be sanctioned.

Sanitation Management Irregularities

Required number of vehicles and containers not provided under Sanitation Improvement Package

139. Clause 3(c) and schedule one of the Service Agreement of the Sanitation Improvement Package (SIP) between Banda District Assembly and Zoomlion Ghana Limited requires Zoomlion Ghana Ltd to provide a number of refuse trucks and containers to manage waste in the district.

140. Clause 3 further requires the company to replace or repair the equipment upon being notified by the Assembly of any damage or defects that were not caused by the negligence of the Assembly or its lawful and authorised agents.

141. We however noted that the required number of SIP trucks and refuse containers had not been supplied by Zoomlion to the Assembly. Details below.

EQUIPMENT	NO REQUIRED	NUMBER SUPPLIED	NUMBER NOT SUPPLIED
Skip truck	2	1	1
Communal Containers	11	8	3

142. We were unable to quantify the value of services not rendered as the deliverables in the Agreement were not individually priced.

143. This has denied the Assembly the services of the equipment needed for efficient management of sanitation in the district. The Assembly had therefore been paying for contract provisions not carried out.

144. We recommended to management of Banda District Assembly to ensure that Zoomlion Ghana Ltd supply the refuse containers and trucks without further delay. We also recommended that Management of the Assemblies should adhere to the dictates of the agreements and notify ZGL of any outstanding commitments and in subsequent review of the Agreements, ensure that the services are priced individually for ease of apportioning costs to unperformed services.

Damaged Sanitation Improvement Package Equipment not replaced.

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

146. Our inspection of Banda District Assembly however revealed that, six containers and one skip truck had been unserviceable and had not been replaced. We noted that, despite not having the full complement of the equipment, the Assembly continue to suffer full contract deductions from their Common Fund allocations. Details are provided below:

Equipment	Number supplied	Number damaged	Number in use	Period damaged
Skip truck	1	1	-	June 2022
Communal Containers	8	6	2	2021

147. This has denied the Assembly the services of these equipment needed for efficient management of sanitation.

148. We recommended to management of the Banda District Assembly to officially notify Zoomlion Ghana Ltd of the damaged refuse containers and truck and ensure that Zoomlion replace them without further delay in accordance with the service agreement.

Procurement and Store Irregularity

Payment for items/services not supplied – GH¢59,250.00

149. Regulation 78 of Public Financial Management regulations, 2019 (L.I. 2378) requires that, a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity, the validity, accuracy and legality of the claim for the payment; that evidence of services received, certificate for work done and any other supporting documents exist.

150. We however noted that two Assemblies paid an amount of GH¢59,250.00 for goods and services but management could not provide evidence of receipt of the goods and services that they paid for. Details are provided below:

S/N	Institution	Item/Service Procured	Supplier	Amount
1	Banda District	Gazette of fee 2022 financial year fee fixing resolution.	Ghana Publishing Company Ltd	2,600.00
		15 chest deep freezers for distribution to the People with Disabilities	AS-Mannan	50,000.00
2	Berekum West	1 Laptop HP notebook i5, 8GB ram 1TB	Modern Info. & Business solution	6,650.00
	Total			59,250.00

151. In respect of Gazetting fees, management of Banda District Assembly stated that the publishing company was unable to gazette the 2022 fees fixing resolution and that the amount will be used to gazette that of 2023. They however did not respond to the observation on the deep freezers.

152. Management of Berekum West Assembly could not provide reasons for non-supply of the laptop.

153. The communities within the Assemblies have not benefited from the expenditures.

154. We recommended that the Coordinating Directors and the Finance Officers should recover the amount of 59,650.00 from the various payees and pay same into the Auditor-General's Recoveries Account number 1018331470015 with the Bank of Ghana.

Tax Irregularity

VAT inclusive payment without VAT invoice - GH¢4,410.37

155. Section 41 (1) of Value Added Tax Act, 2013 (Act 870) requires that a taxable person shall, on making a taxable supply of goods or services, issue to the recipient, a tax invoice in the form and with the details that are prescribed by the Commissioner-General.

156. In contravention of the above, management of Banda District Assembly paid an amount of GH¢114,671.50 with a VAT Component of GH¢4,410.37 to suppliers without obtaining VAT invoices to support the payments. Details are shown below:

PV DATE	PV NO.	EXPENDITURE DESCRIPTION	PAYEE	GROSS AMOUNT (VAT INCL)	VAT EXCL.	VAT PAID
4/13/2022	BDA/DACF/13/04/22	Supply of Household items for DCE's Residence	Koo Banda Trading Enterprise	16,255.00	15,629.81	625.19
4/12/2022	BDA/DACF/11/04/22	Supply of Oil and Rice for Christmas celebrations	Koo Banda Trading Enterprise-21/12/21	24,752.00	23,800.00	952.00
12/21/2022	BDA/DACF/27/12/22	Supply of Rice and Oil for Assembly members for Christmas festivities	The Son of Man Trading Enterprise	15,292.50	14,704.40	588.10
23/06/22	BDA/DACF/23/06/22	Being payment for office stationery	Amponsah A. Enterprise	4,004.00	3,850.00	154.00
13/04/22	BDA/DACF/26/04/22	Payment for 4 pieces tyres for an official vehicle-GN8867-18	Sam Bennet Hardware	4,368.00	4,200.00	168.00
12/22/2022	BDA/PWD/03/12/22	Purchase of 15 Chest Freezers for PWDS	A.S Mannan Enterprise	50,000.00	48,076.95	1,923.08
Total						4,410.37

157. This could deny the state tax revenue of GH¢4,410.37 to undertake its development activities.

158. We recommended recovery of the GH¢4,410.37 from the payees into the Ghana Revenue Authority failure of which the Finance Officer and the Coordinating Director should pay the amount involved to GRA.

BONO EAST REGION

Introduction

159. For the 2022 financial year, total allocations to the 11 Assemblies in the Bono East Region were GH¢13,779,049.77. Out of this amount, a total of GH¢4,492,928.21 was deducted at source in favour of the Assemblies' Service Providers, resulting in net cash

transfers of GH¢9,286,121.57 representing 67.39 percent of the total allocations shown in Appendix 'A'.

Cash Irregularities

Unsupported Payments - GH¢16,644.74

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

161. Contrary to the above, management of two Assemblies did not support seven payment vouchers amounting to GH¢16,644.74 with relevant supporting documents such as receipts, invoices, statement of claims, evidence of service/work done, etc., to authenticate them. The details are as below:

No.	Assembly	Particulars	No. of PVs	Amount
1	Sene West	Goods and Services	2	8,088.94
2	Techiman North	Goods and Services	5	8,555.80
	Total		7	16,644.74

162. We could therefore not confirm the authenticity of the payments.

163. We recommended that the amount of GH¢16,644.74 should be recovered from the two Finance Officers and Coordinating Directors and pay same into the Auditor General’s Recoveries Account no. 1018331470015 at Bank of Ghana and evidence of payment made available for our verification.

Contract Irregularities

Abandoned projects - GH¢916,773.49

164. Section 52 of the Public Financial Management Act, 2016 Act 921 requires that Principal Spending Officers shall institute a control system that shall be capable of

ensuring that proper procedures are in place for the effective, efficient, economical and transparent use of assets and to prevent wastages and misuse.

165. However, we noted during our review of projects that, three Assemblies expended a total amount of GH¢916,773.49 on nine projects at various stages of completion but were abandoned and new projects awarded. Details provided below:

Name of Assembly	No. of Projects	Period of Delay	Contract Sum	Payment to Date	% Completion
Kintampo Municipal	2	85 months	375,755.10	231,303.60	60
Nkoranza North	1	31 months	281,113.85	191,000.00	75
Sene West	4	42-50 Months	1,108,956.26	494,469.89	50-80
Total	7		1,765,825.21	916,773.49	

166. Management of the three Assemblies indicated that the projects were abandoned due to funding challenges.

167. This could lead to cost overruns to the detriment of other development projects at the Assemblies.

168. We recommended to management to ensure that the Abandoned projects are completed before awarding new ones.

Completed Projects not in Use - GH¢335,019.27

169. Contrary to Section 52 of the Public Financial Management Act, 2016 Act 921, Kintampo South Assembly expended a total amount of GH¢335,019.27 on two projects but failed to put them to use after completion. Details are provided below:

No.	Project Title	Name of Contractor	Payment to Date	Commence ment Date	Date of Complet'n	Period of Delay	Reason(s) not in use
1	Const. of 1 no. 20-seater W/C Toilet	M/SGlobal Synergy Ltd	150,000.00	08/12/21	20/12/22	4 months	No electricity connection to the facility.
2	Const. of 1no Community Social Centre	O.X Venture	185,019.27	8/12/21	17/1/2023	3 months	No electricity connection to the facility.
	Total		335,019.27				

170. This situation had denied the communities in the district the use and benefit of these projects, thereby value for money in the use of the public funds not being achieved.

171. We recommended to management to as a matter of priority, provide the relevant support for the use of these facilities, to benefit the communities.

Sanitation Management Irregularity

Required number of Refuse Trucks not supplied.

172. Clause 1 of the Service Agreement of the Sanitation Improvement Package between Zoom Lion GH Ltd and Nkoranza North Assembly dated 07 October 2020, enjoins the Company to provide the Assembly with agreed quantities of refuse trucks, waste containers and haulage services.

173. We noted that the two refuse trucks to be supplied to the Nkoranza North District Assembly according to the SIP agreement had not been supplied by Zoomlion to the Assembly, even after official communication was made by the Assembly to Zoomlion GH. Ltd.

174. We were unable to quantify the value of services not rendered as the deliverables in the Agreement were not individually priced.

175. This has denied the Assembly the services of the equipment needed for efficient management of sanitation in the district. The Assembly had therefore been paying for contract provisions not carried out.

176. We recommended to management of Nkoranza north District Assembly to ensure that Zoomlion Ghana Ltd supply the refuse trucks without further delay. We also recommended that Management of the Assemblies should adhere to the dictates of the agreements and notify ZGL of any outstanding commitments and in subsequent review of the Agreements, ensure that the services are priced individually for ease of apportioning costs to unperformed services.

Procurement and Store Irregularity

Unaccounted fuel purchased - GH¢4,210.00

177. Contrary to section 52 of the PFM Act 2016 (Act 921), we noted that, Management of Pru East District Assembly, Yeji purchased fuel totalling GH¢4,210.00 which were not logged in vehicle logbooks. They could also not produce any evidence to show usage of the fuel.

178. This could lead to loss of funds to the Assembly.

179. We recommended that the authorizing officers should refund GH¢4,210.00 and pay same into the Auditor-General's Recoveries Account with account number 1018331470015 of Bank of Ghana immediately and furnish us with evidence of payment. We also recommended to management to put in place effective measures and strengthen supervisory control over the use and payment of fuel.

Tax Irregularity

Undeducted / Unremitted Withholding Taxes - GH¢14,706.88

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

181. Contrary to the above Sections, the Management of the three Assemblies failed to deduct and remit a total tax of GH¢14,706.88 to Ghana Revenue Authority (GRA) for supply of goods and services delivered and rendered by 22 suppliers. Details below:

No	Assembly	No. of Transactions	Tax Not Deducted	Tax not Remitted	Total
1	Sene West	8	-	5,002.87	5,002.87
2	Pru East	8	-	6,736.20	6,736.20
3	Pru West	6	2,967.81	-	2,967.81
		22	2,967.81	11,739.07	14,706.88

182. The tax irregularity was occasioned by the Finance Officers who failed to deduct and pay the taxes to GRA.

183. The State has been denied a tax revenue of GH¢14,706.88.

184. We recommended that the Finance Officer should personally pay the unwithheld taxes of GH¢2,967.81 into the Ghana Revenue Authority and seek refund from the suppliers. We also recommended that the unremitted taxes of GH¢11,739.07 should be paid to GRA.

CENTRAL REGION

Introduction

185. Total allocations to the 22 Assemblies in the Central Region during the 2022 financial year was GH¢28,833,497.39 out of which GH¢9,285,844.68 was deducted at source by the Administrator in favour of service providers of the Assemblies, leaving net transfers of GH¢19,547,652.71 or 67.79 percent of the total allocation as shown in Appendix 'A'.

Cash Irregularities

Payments outside GIFMIS

186. Regulations 78(2) of the PFMR, 2019, (L.I. 2378) requires, all covered entities to use the Ghana Integrated Financial Management Information System (GIFMIS) from the commencement of the procurement process through to payment.

187. Contrary to the above Regulation, our review revealed that Management of Effutu Municipal Assembly made five payments for goods and services totalling GH¢125,171.00 without using GIFMIS.

188. The lapse would not enhance financial reporting of the Assembly.

189. We recommended to Management to ensure that all transactions are processed via GIFMIS and officials who authorised the transactions should be sanctioned.

Over-utilisation of Common Fund on administrative expenses - GH¢2,706,135.00

190. Part 1 of the 2019 Guidelines for utilisation of the DACF requires that up to 10 percent of the allocations to the Assemblies should be disbursed on administrative expenditure.

191. We noted that nine Assemblies received a total Common Fund allocation of GH¢20,977,699.78 with allowable 10 percent of GH¢2,097,769.98 for administrative expenditure. The Assemblies however used an amount of GH¢4,803,904.53 to meet their administrative expenditure on workshops, fuel, honorarium, transfer grant, etc, resulting in an excess expenditure of GH¢2,706,135.00. Details are provided below:

No.	Assembly	Total Allocation	Allowable 10%	Amount Spent	Excess Amount
1	Twifo Hemang Lower Denkyira	2,260,342.67	226,034.27	520,278.86	294,244.59
2	Upper Denkyira East	2,094,482.77	209,448.28	441,825.29	232,377.01
3	Upper Denkyira West	2,120,180.82	212,018.08	428,942.24	216,924.16
4	Cape Coast Metro	2,855,081.58	285,508.16	306,070.08	20,561.92
5	Assin South	2,266,012.87	226,601.29	345,669.10	119,067.81
6	Atti-Morkwa	2,278,295.08	227,829.51	768,931.66	541,102.15
7	Gomoa West	2,508,415.63	250,841.56	707,620.28	456,778.72
8	Asikuma Odoben Brakwa	2,278,328.75	227,832.88	361,923.59	134,090.72
9	Ekumfi	2,316,559.61	231,655.96	922,643.43	690,987.47
	Total	20,977,699.78	2,097,769.98	4,803,904.53	2,706,134.55

192. The practice could impact negatively on implementation of earmarked development projects of the Assemblies.

193. We recommended to Management of the nine Assemblies to refund the excess expenditure of GH¢2,706,134.55 from their IGF accounts into the DACF accounts and desist from violating the Guidelines.

Unaccounted payments – GH¢368,186.16

194. Regulation 78 of the PFMR, 2019 (L.I. 2378) requires, Principal Spending Officers of covered entities to be personally responsible for ensuring validity, accuracy and legality of claims for the payment and that any other supporting documents exists.

195. We however noted that five Assemblies made a total payment of GH¢312,717.55 via 29 payment vouchers which were not supported with the relevant documents such as statements of claims, receipts. Also, three Assemblies disbursed GH¢55,468.61 on 34 payment vouchers that were not accounted for. Details are provided below:

No.	Assembly	Unsupported Payments			Unaccounted Payments			Total Amount
		No. of PVs	Funding Source	Amount	No. of PVs	Funding Source	Amount	
1	Abura Asebu Kwamankese	5	DACF	15,579.33	22	DACF	45,739.61	61,318.94
2	Assin North	1	DACF	3,864.00				3,864.00
	Gomoa West				11	DACF	3,009.00	3,009.00
3	Upper Denkyira East	15	DACF	44,458.22				44,458.22
4	Mfantseman	2	PWD	96,716.00	1	DACF	6,720.00	103,436.00
5	Twifo Hemang Lower Denkyira	6	MPCF	152,100.00				152,100.00
Total		29		312,717.55	34		55,468.61	368,186.16

196. In the absence of the relevant documents to account for the funds, we could not authenticate the genuineness of the expenditure which could lead to losses resulting from misappropriation of funds.

197. We recommended that in the absence of relevant documents to justify that the amount of GH¢312,717.55 was used in the interest of the Assemblies, the Coordinating Directors and Finance Officers involved should refund the amount into the DACF accounts. We also recommended that the amount of GH¢55,468.61 should be recovered from the responsible officers in the absence of accountability otherwise, the Coordinating

Directors and Finance Officers involved should be held liable to refund the amount into the DACF accounts.

Failure to allocate funds to Sub-structures - GH¢81,343.00

198. Part I, paragraph 3 of the 2019 Guidelines for the Utilisation of the DACF requires that up to two percent of the DACF received should be used for the establishment and strengthening of the zonal, urban, town and area councils.

199. Contrary to the above, we noted that Management of two Assemblies failed to support their Sub-structures with DACF received during the period under review. Details are provided below:

No.	Assembly	Total Allocation	2% of Amount	Amount Transferred	Difference
1	Assin South	2,266,012.87	45,320.26	9,543.90	35,776.36
2	Asikuma Odoben Brakwa	2,278,328.75	45,566.58	0.00	45,566.58
Total		4,544,341.62	90,886.84	9,543.90	81,342.94

200. The non-release of GH¢81,324.94 funds by the Assemblies rendered the Sub-structures ineffective in carrying out their planned programmes and activities.

201. We recommended to the Coordinating Directors and Finance Officers to remit the amount to the Sub-structures to enable them carry out their planned programmes.

Non-implementation of approved social interventions - GH¢168,166.32

202. Part I of the 2019 DACF Guidelines mandates the Assemblies to set aside a percentage of their allocated Common Fund for identified social interventions which included:

- i. District Education Fund to support and sustain a District Education Fund. The amount shall be used to finance scholarships, bursaries or repayment of loans to finance needy student with a proven record of good academic performance.
- ii. District Response Initiative (DRI) for the prevention of Malaria
- iii. Self-Help Projects/ Counterpart Funding to support and sustain self-help spirit through community-initiated projects.

203. We however noted that out of their DACF allocations, Gomoa East Assembly did not allocate the required GH¢125,016.00 as counterpart funding for self-help projects whilst Assin South District Assembly allocated only GH¢13,500.00 from the required amount of GH¢45,320.26 to support and sustain District Education Fund representing 30 percent, leaving a difference of GH¢31,820.26.

204. The practice could deny the communities in the Districts of support for their self-initiated projects and needy but brilliant students from accessing the fund.

205. We also noted that Assin South District Assembly failed to use the amount of GH¢11,330.06 being 0.5 percent of its share of the Common Fund of GH¢2,266,012.87 for the prevention of malaria in the District. Consequently, interventions to curb the outbreak of malaria could be undermined.

206. We recommended to Management of the Assemblies involved to exercise effective budgetary control to implement the needed social interventions.

Non-utilisation of MP's share of Common Fund

207. Section 125 of the Local Governance Act 2016, (Act 936) makes provision for MPs to receive Common Fund for Constituency Developmental Projects to improve the living conditions of the citizens.

208. We however noted that the Administrator of DACF transferred a total amount of GH¢460,777.15 as MP's Constituency Fund for the remaining 2021 allocations and part of 2022 allocations to the MP for Agona West Constituency but the funds were not fully utilised on developmental projects or social intervention activities in the constituency.

209. The total available amount for the year under review was GH¢619,016.43 comprising the opening bank balance of GH¢158,239.28 and the total transfer of GH¢460,777.15 during the year. However, only GH¢49,992.80 was utilised representing 8.10 percent of the total fund available leaving a balance of GH¢569,023.63 unutilised. Details as per quarterly releases are provided below:

Details	Date Received	Amount
Bal b/f	1/1/2022	158,239.28
Receipt:		
3rd Quarter 21 Const. Lab. Project Fund	12/4/2022	95,182.62
4th Quarter 2021 MP's Constituency Labour Fund	14/06/2022	83,579.31
1st Quarter 2022 Constituency Labour Fund	1/11/2022	78,182.23
2nd Quarter 2022 Constituency Labour Fund	2/11/2022	106,945.82
3rd Quarter 22 Constituency Labour Fund	23/12/2022	96,887.17
Total Receipt		619,016.43
Payment:		
Ultimate Vision Company Ltd (MP/01/12/2022)	22/12/2022	49,992.80
Unutilised Fund		569,023.63

210. The situation has denied the people of Agona West Constituency the benefit of the needed infrastructure and other social interventions to improve their living conditions.

211. We recommended to the Management of the Assembly to liaise with the MP involved to ensure that the funds allocated for the Constituency are utilised.

Contract Irregularities

Completed projects not in use – GH¢2,062,407.69

212. Section 52 of the PFM Act, 2016 (Act 921) requires Principal Spending Officers to institute proper control systems to prevent losses and wastage.

213. We however noted that five Assemblies expended a total amount of GH¢2,062,407.69 on seven projects but failed to put them to use after completion for various reasons as detailed below:

No.	Assembly	No of Projects	Date completed	Total Payment	Reasons for non-use
1	Gomoa Central District	CHPs Compound at Gomoa Nsuaemk	16/01/22	320,386.01	Electricity not connected and not handed over by contractor
2	Gomoa East District	1 No. 2 Bedroom Nurses Quarters at Gomoa Potsin. 1 No. 2 Bedroom Teachers Quarters at Gomoa Potsin	15/04/22	617,001.28	Water and Electricity not connected

3	Assin South District	CHPs Compound at Sargentkrom	01/07/21	249,557.00	Project not handed over by the Contractor
4	Agona East District	CHPs Compound at Agona Mankrong	22/09/22	315,000.95	Electricity not connected
5	Ekumfi District	3-Unit Classroom Block with Office, Store and 4- Seater KVIP Toilets at Owuya. 3-Unit Classroom Block with Office, Store and 4-Seater KVIP at Konkankore	25/11/20	560,462.54	No urinal provided
Total				2,062,407.69	

214. The non-usage of the projects has denied the beneficiary communities the intended benefits and defeats their purpose.

215. We recommended to Management of the Assemblies involved to ensure that the bottlenecks preventing the usage of the facilities are resolved by providing the requisite amenities to enable them be put to use. We also recommended that in budgeting for projects, Management should include the necessary ancillaries needed to make the facilitates operational to prevent situations of completed projects not put to use.

Partly collapsed classroom block

216. Contrary to Section 52 of the PFMA, 2016 (Act 921), we noted that Assin Wurakese Methodist Basic School within the Assin Fosu Municipality had one of the classrooms of a six-unit classroom block collapsed. Pictures are shown below:



217. Management explained that funds were not readily available for reconstruction. The safety of the pupils and teachers cannot be guaranteed in the event of rainstorm.

218. We recommended that the Chief Executive Coordinating Director should prioritise the re-construction of the classroom block or find a temporal accommodation for the pupils to avoid any disaster.

Delayed / abandoned projects - GH¢6,492,626.47

Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted that 15 Assemblies expended a total amount of GH¢6,492,626.47 on 50 projects which were at various stages of completion and had been delayed or abandoned for periods ranging between one and 108 months. Details are provided in the table below:

No	Assembly	No of Projects	Contract Sum	% of Completion	Period delayed/ abandoned	Payment to date
1	Agona West	4	1,135,747.12	40% - 90%	68-83 Months	438,933.20
2	Agona East	7	2,086,007.43	50% - 85%	6-34 months	1,284,059.31
3	Asikuma Odoben Brakwa	5	887,757.12	40% - 70%	50-67 months	434,521.45
4	Assin South	3	443,837.53	40% - 70%	32-87 months	109,834.10
5	Upper Denkyira East	3	360,000.00	95%	36 months	205,956.70
6	Abura Asebu Kwamankese	4	1,412,211.48	60% - 90%	16-29 months	261,394.46
7	Assin Fosu	1	427,759.00	20%	3 months	64,163.85
8	Assin North	2	411,671.18	20% - 98%	10-48 months	199,983.63
9	Komenda Edina Eguafo Abrem	1	390,109.50	65%	18 months	77,755.50
10	Upper Denkyira West	3	975,718.00	13.17% -95%	12-18 months	589,183.22
11	Gomoa East	5	1,894,997.55	50% -90%	5 - 34 months	1,235,901.89
12	Gomoa Central	1	539,494.77	15%	5 months	0.00
13	Gomoa West	4	589,587.63	58% - 95%	36- 2 months	457,977.66
14	Ajumako Enyan Essiam	2	720,144.00	70%	25 months	501,143.66
15	Ekumfi	4	1,118,073.96	68% - 78%	24-92 months	631,817.84
Total		49	13,577,413.53			6,492,626.47

219. The delay in executing projects could lead to cost overruns.

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

Sanitation Management Irregularities

Sanitation equipment not supplied and not repaired.

221. Clause 1(d) and Schedule 1 of the Service Agreement for Sanitation Improvement Package (SIP) signed between Zoomlion Ghana Ltd (ZGL) and the underlisted Assemblies requires ZGL to deliver to the Assemblies a quantity of refuse trucks and solid waste containers for the collection of waste at quarterly service fee deducted at source by the Administrator from DACF allocation. Also, Section 7 of the PFM 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.

222. Contrary to the above, we noted that ZGL did not supply eight trucks and 15 containers to seven Assemblies despite reminders by some of the Assemblies to the Company to discharge its outstanding obligations. Details are provided below:

Assembly	Contract Date	Fee per Quarter	Type of Equipt.	Contract Qty.	Qty. Supplied	Qty. Not Supplied	Default Period	Remarks
Effutu	02/01/19	72,875.00	Skip Truck	3	2	1	48 Months	Management did not notify ZGL
			Containers	20	17	3		
Assin Fosu	02/01/19	71,875.00	Skip Truck	3	2	1	48 Months	Management did not notify ZGL
			Containers	20	17	3		
Assin North	02/01/19	53,187.50	Skip Truck	2	1	1	48 Months	Management notified ZGL on 21/04/20 and 08/12/22 but no action was taken
			Containers	11	11	-		
Assin South	02/01/19	53,187.50	Skip Truck	2	1	1	48 Months	Management did not notify ZGL
			Containers	11	6	5		
Gomoa East	02/01/19	69,143.75	Skip Truck	2	1	1	48 Months	Management notified ZGL on 02/02/22 but no action was taken
			Containers	11	11	-		
Gomoa West	02/01/19	69,143.75	Skip Truck	2	1	1	48 Months	Management notified ZGL on 27/10/22 but no action was taken
			Containers	11	11	-		
Mfantseman	02/01/19	79,062.58	Skip Truck	3	1	2	48 Months	Management did not notify ZGL
			Containers	20	16	4		
Total			Skip Truck	17	9	8		
			Containers	104	89	15		

223. The SIP agreement also provided that ZGL shall repair or replace damaged equipment upon notification by the Assemblies where the damage was not caused by the Assemblies but five trucks and 13 containers were damaged at seven Assemblies which had not been repaired by ZGL as provided below:

Assembly	Contract Date	Fee per Quarter	Type of Equipt.	Contract Qty.	Qty. Supplied	Qty Damaged	Default Period	Remarks
Effutu	02/01/19	72,875.00	Skip Truck	3	2	1		Management did not notify ZGL
			Containers	20	17	7		
Gomoa East	02/01/19	69,143.75	Skip Truck	2	1	1	11 Months	Management notified ZGL on 02/02/22 but no action was taken
			Containers	11	11	-		
Gomoa Central	02/01/19	53,187.50	Skip Truck	2	2	1	3 Months	Management notified ZGL on 05/09/22 but no action was taken
			Containers	11	11	-		
Gomoa West	02/01/19	69,143.75	Skip Truck	2	1	-	2 Months	Management notified ZGL on 27/10/22 but no action was taken
			Containers	11	11	6		
Agona East	01/03/20	46,250.00	Skip Truck	2	2	1	10 Months	Management notified ZGL on 19/02/20 but no action was taken
			Containers	11	11	-		
Ekumfi			Skip Truck	2	2	1	10 Months	Management notified ZGL on 10/03//22 but no action was taken
			Containers	11	11	-		
Total			Skip Truck	13	10	5		
			Containers	75	72	13		

224. We were unable to quantify the value of services not rendered as the deliverables in the Agreement were not individually priced.

225. Non-delivery and replacement of the equipment paid for did not ensure effective management of solid waste by the Assemblies and also loss of funds.

226. We recommended to Management of the Assemblies involved to ensure that ZGL supply the outstanding refuse containers and trucks and also replace the damaged trucks and containers without further delay. We also recommended that Management of the Assemblies should adhere to the dictates of the agreements and notify ZGL of any outstanding commitments and in subsequent review of the Agreements, ensure that the services are priced individually for ease of apportioning costs to unperformed services.

Unsupplied metallic containers - GH¢55,414.00

227. Our audit disclosed that on 28 January 2021, Management of Cape Coast Metropolitan Assembly awarded a contract to Junzyokoh Enterprise to supply two metallic containers on behalf of the Social Welfare Department for two people living with disability.

228. We noted that contrary to Regulation 78 of the PFMR, 2019 (L.I. 2378) the two containers had not been supplied as at December 2022, even though the full payment of GH¢55,414.00 had been made.

229. Management intimated that the contractor had supplied the containers and records were available for our inspection. However, our follow-up revealed that the two metallic containers had not been supplied.

230. We recommended recovery of GH¢55,414.00 from the contractor, otherwise, the Coordinating Director and Finance Officer should be held liable to refund the amount into the Assembly's account.

Procurement and stores Irregularities

Payments for goods and services not supplied or rendered - GH¢17,661.00

231. In violation of Regulation 78 of the PFMR, 2019 (L.I. 2378), we noted that Management of two Assemblies made payments amounting to GH¢17,661.00 for which no goods were delivered, or service rendered. Details are provided below:

No.	Assembly	No. of PVs	Purpose	Amount	Payee
1	Assin South	2	Hire of drones to prepare Assembly's development plan, to gazette the Assembly's by-laws for 2022	14,500.00	Central Regional Coordinating Council
2	Ajumako Enyan Essiam	2	Supply of office cabinet.	3,161.00	Kharis J Ent.
Total		4		17,661.00	

232. The non-delivery of goods and rendered services resulted in the loss of funds to the Assemblies.

233. We recommended that the Coordinating Directors and Finance Officers should recover the amount of GH¢17,661.00 from the payees or be held liable for the refund of the amount the accounts of the Assemblies involved.

Uncompetitive procurement

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

235. We, however, noted that Management of Gomoa Central District Assembly procured goods and services totalling GH¢56,182.19 without obtaining at least three quotations from different sources. Details are provided below:

PV NO & Date	PV Details	Payee	Contract Sum	Total Payment
04/03/22 of 30/03/22	Reshaping of some selected roads within the district	Larkwaps Ent Ltd	40,550.00	38,522.50
03/06/22 of 29/06/22	Replacement of Arm Cylinder and Hydraulic Hose on the Assembly's Grader	Greteck Co. Ltd	9,450.00	9,450.00
03/12/22 of 20/12/22	General Servicing and Maintenance of Assembly Grader	Greteck Co. Ltd	8,209.69	8,209.69
Total			58,209.69	56,182.19

236. Management attributed wrong filing as the cause of the anomaly. In the absence of the alternative quotations, the Assembly might not have obtained fair pricing for the procurements.

237. To achieve value for money, we recommended to the District Coordinating Director of the Assembly to ensure strict adherence to the provisions of the Public Procurement Act.

Fragmented procurements

238. Section 18 (4) of the Public Procurement (Amendment) Act, 2016 (Act 914), states among others that the head of entity shall apply the thresholds that relate to the heads of entities as specified in the Second and Third schedules to the Act.

239. We however noted that the Chief Executive of Gomoa East District Assembly fragmented a procurement valued GH¢104,200.00 for service delivery and as a result, the individual contract sums fell within the entity head’s threshold of GH¢90,000.00 as stated in the third schedule of the Public Procurement (Amendment) Act. Details are provided below:

PV No. & Date	Details	Payee	Amount
09/12/22 of 29/12/22	Evacuation of unapproved refuse dumps at Gomoa Nyanyano	Coordinating Director/ Seth Setsoafia	68,750.00
10/12/22 of 29/12/22	Evacuation of unapproved refuse dumps at Gomoa Ojobi	Coordinating Director/ Seth Setsoafia	12,300.00
11/12/22 of 29/12/22	Evacuation of unapproved refuse dumps at Gomoa Potsin and Dominase	Coordinating Director/ Seth Setsoafia	23,150.00
Total			104,200.00

240. The practice undermined procurement reviews and might not guarantee value for money.

241. We recommended that the Chief Executive and Coordinating Director should comply with the relevant provisions of the Procurement Act in the procurement dealings of the Assembly.

Items for Persons Living with Disabilities (PWDs) not distributed.

242. We noted that Management of Assin South District Assembly purchased income generating items amounting to GH¢99,895.70, to be distributed to PWDs to improve their livelihood. Contrary to Section 52 of the PFM Act, 2016 (Act 92), our follow-up disclosed that the items had not been distributed to the beneficiaries. Details are provided below:

Payee	Qty	Items	Amount
PATODAK Ventures	15 Pcs	Chest freezers 145 litres	68,254.50
	2 Pcs	Tabletop fridge 148 litres	9,100.60
	5 Pcs	Fufu machine 2.5 litres	18,092.55
	17 Pcs	Ice chest cooler 3 in 1	4,448.05
Total			99,895.70

243. In a related issue, Management of Gomoa West District Assembly received 20 wheelchairs for PWDs on 27 July 2022 from the Ghana Federation of the Disabled (GFD) which were yet to be distributed to the beneficiaries as at January 2023.

244. Our inspection revealed that some parts of the wheelchairs had been damaged and would require repair works before being put to use due to the delay in distribution.

245. The delay in distributing the items to the beneficiaries had resulted in avoidable cost and also denied the intended beneficiaries the opportunity of a better living.

246. We recommended to Management and the District Directors of Social Welfare of the Assemblies involved to ensure that the items are allocated to the beneficiaries without delay and be held liable for any losses that may arise due to delay in distribution.

Missing deep freezers - GH¢5,600.00

247. Contrary to Section 52 (1a) of the PFM Act, 2016 (Act 921), our audit disclosed six out of eight deep freezers procured by the Cape Coast Metropolitan Assembly from Junzyokoh Enterprise for the Department of Social Welfare were issued to the beneficiaries leaving two, valued at GH¢5,600.00, which could not be accounted for.

248. Consequently, an amount of GH¢5,600.00 PWD funds was lost, and their members denied the support for their livelihood.

249. Management responded that no deep freezer was missing as the number of deep freezers bought had been distributed and the documentations were available for verification. However, Management could not make available to us the location or beneficiaries of the two deep freezers.

250. In the absence of evidence of accountability of the two deep freezers, we recommended refund of the GH¢5,600.00 from the Coordinating Director, Finance Officer and the Storekeeper into the PWD account.

Tax Irregularity

Payments without obtaining VAT invoice - GH¢26,970.00

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

252. On the contrary, we noted that Management of two Assemblies made payments totalling GH¢854,138.42, inclusive of GH¢26,970.10 VAT, to six suppliers for the supply of goods and services without obtaining VAT invoices. Details are provided below:

No	Assembly	No of P/Vs	Amount	VAT
1	Gomoa West District	5	337,107.00	7,084.28
2	Ajumako-Enyan-Essiam District	1	517,031.42	19,885.82
Total		6	854,138.42	26,970.10

253. As a result, the suppliers were not bound to remit the VAT charge of GH¢26,970.10 and could lead to a potential loss of GH¢26,970.10 tax revenue to the State.

254. We recommended that the Finance Officers should obtain VAT invoices from the suppliers to account for the VAT charged otherwise the amount of GH¢26,970.10 should be recovered from them into the Assemblies’ account. Failing that, the Finance Officers should be held liable for the refund of the amount into the Assemblies’ account.

EASTERN REGION

Introduction

255. The total Common Fund allocations to the 33 Assemblies in the Eastern Region during the 2022 financial year was GH¢44,344,190.11. Out of this amount, GH¢13,594,432.36 was deducted at source by the Administrator of Common Fund and paid to Service Providers of the Assemblies, leaving net cash transfers of GH¢30,749,757.75 representing 69.3 percent of the total share of Common Fund as shown in Appendix 'A'.

Cash Irregularities

Unsupported payments - GH¢214,701.86

256. Regulation 78 of the PFMR, 2019 (L.I. 2378) requires, Principal Spending Officers of covered entities to be personally responsible for ensuring validity, accuracy and legality of claims for the payment and that any other supporting documents exists.

257. On the contrary, we noted that four Assemblies did not attach the requisite expenditure documents such as receipts, invoices, statement of claims, etc. to 44 payments totalling GH¢214,701.86. Details are provided below:

No.	Assembly	Purpose of Payment	Funding Source	No. of PVs	Amount
1	Fanteakwa South	Educational and medical support	PWD	1	7,800.00
		Cost of phones, laptops, mattresses, food items, rent, etc.	DACF	2	13,600.00
2	Kwaebibirem	Fuel, workshop, capacity building, Ohum festival, etc.	DACF	13	53,583.36
		Funds to 10 PWD beneficiaries	PWD	1	11,000.00
3	Okere	Residential accommodation for chief Executive, monitoring, roofing sheet, etc.	DACF	14	38,869.00
4	Ayensuano District	Capacity building, Independence Day celebration, General Assembly meeting expenses, Construction of sign boards etc.	DACF	13	89,849.50
Total				44	214,701.86

258. Under the circumstances, we were unable to authenticate the expenditure, which could lead to potential loss of funds to the Assemblies.

259. In the absence of justification for the expenditure, we recommended recovery of the total amount of GH¢214,701.86 from the Coordinating Directors and Finance Officers.

Misapplication of PWD funds - GH¢6,160.00

260. Contrary to Regulation 78 of the PFMR, 2019 (L.I. 2378), we noted that, the Chief Executive and the Coordinating Director of Suhum Municipal Assembly approved a total payment of GH¢6,160.00 from the Disability account as funeral donations and medical assistance to two persons who were not disabled. Details are provided below:

No.	Date	PV No.	Payee	Details	Amount
1	25/5/22	44625	Coordinating Director	Funds released to support Ebenezer Narh during the death of his mother.	3,660.00
2	28/12/22	3/12/22	Coordinating Director	Medical Assistance to Hannah Oforiwaa	2,500.00
Total					6,160.00

261. Continuous use of PWD funds for unrelated activities could defeat the purpose of creation of the fund.

262. We recommended to Management to refund the amount of GH¢6,160.00 from the IGF account into the PWD account and desist from misapplying PWD funds.

Failure to recover payment for clearing of landfill site - GH¢79,000.00

263. The Akuapem North Municipal and Okere District Assemblies entered into an agreement with Cold Hat Ventures, a waste management company, for clearing, covering of solid waste and fumigation at Kwamoso Landfill site at a total cost of GH¢158,000.00. The two Assemblies were to share the cost involved equally.

264. Contrary to Section 7 of the PFM Act, 2016 (Act 916), we noted that Akuapem North Municipal Assembly paid the total cost of GH¢158,000.00 for the two Assemblies and later requested Okere District to refund its share of GH¢79,000.00.

265. However, as at the time of reporting, Okere District Assembly had not refunded its portion of the bill to Akuapem North Assembly.

266. The non-refund of the amount could impact negatively on the cash flows of Akuapem North Assembly with its attendant risk of not executing its earmarked activities.

267. The Coordinating Director of Okere District Assembly indicated that lack of funds caused the delay for refund of the amount owed to Akuapem North Municipal Assembly and added that documentations were being processed for transfer of the amount into the account of Akuapem North Municipal Assembly.

268. We recommended to Management of Akuapem North Municipal Assembly to pursue recovery of the GH¢79,000.00 from the Okere District Assembly and to prevent the recurrence of the anomaly, pay only for its obligations.

Failure to allocate funds to support District Response Initiative and Zonal Council - GH¢36,231.19

269. Part 1 of the Guidelines for the utilisation of the District Assembly Common Fund for the 2019 fiscal year provides that up to 0.5% and 2% of the Assembly's total allocations after provision of funds for mandatory projects should be used in setting up District Response Initiative (DRI) to support the prevention of malaria and sub-structures of the Assembly, respectively.

270. We however noted that two Assemblies did not allocate the required 2% amount of GH¢24,956.98 and 0.5% of GH¢11,274.22 out of the Common Fund received for DRI support and Sub-structures of the Assemblies respectively. Details are provided in the table below:

No	Assembly	Period	DACF Received	DRI up to 0.5% to be allocated	Zonal Council up to 2% to be collected	Total Amount
1	Suhum	1 st , 2 nd and 3 rd quarter of 2022	1,247,849.19	6,239.25	24,956.98	31,196.23
2	Achiase	1 st , 2 nd and 3 rd quarter of 2022	1,006,993.29	5,034.97		5,034.97
Total			2,254,842.48	11,274.22	24,956.98	36,231.20

271. The practice could result in activities at the grass root level not attended to and worsening of malaria related diseases within the community.

272. We recommended that Management of the two Assemblies should allocate the total amount of GH¢56,371.07 to the Units involved to enable them undertake their earmarked activities.

Transfer of funds from the MPCF to DACF without authorisation - GH¢88,278.00

273. Paragraph 2 of Part III of the 2019 DACF Guidelines on utilisation of MP's Reserved Fund stipulates that under no circumstance shall money be withdrawn from the sitting MP's account without a memorandum from the MP.

274. Contrary to the above provision in the Guidelines, we noted that two Assemblies transferred a total amount of GH¢88,278.00 from their MPs Common Fund accounts to the DACF accounts and disbursed without the authorisation from the MPs involved. Details are provided below:

Assembly	Date of transfer	Amount GH¢
Ayensuano District	March 2022	45,918.00
	August 2022	20,000.00
Suhum Municipal	February 2022	22,360.00
Total		88,278.00

275. The lapse constituted misapplication of funds which could stall planned activities of the MPs.

276. We recommended that Management of the two Assemblies should refund the amount of GH¢88,278.00 into the MPs accounts.

Payments outside GIFMIS

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

278. We however noted that four Assemblies made payments totalling GH¢1,844,428.87 without using GIFMIS. Details are provided below:

No.	Assembly	Account	No. of PVs	Period	Amount
1	Atiwa East	DACF	28	Jan-Dec 2022	191,951.12
2	Ayensuano	DACF	66	Feb-Dec 2022	1,239,097.79
		Msharp	1	August 2022	9,100.00
3	Suhum	MPCF	5	Sept 2022	190,392.60
		PWD	9	May- Dec 2022	51,117.36
4	Upper Manya Krobo	Msharp	1	May 2022	7,000.00
		DACF	3	Nov-Dec 2022	155,770.00
Total			113		1,844,428.87

279. The lapse would not enhance financial reporting of the Assemblies.

280. We recommended to Management of the Assemblies to ensure that all payments are made using GIFMIS and the Coordinating Directors and Finance Officers sanctioned.

Unutilised HIV/AIDS funds

281. Section 7 of the PFM 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.

282. Contrary to the above law, we noted that Management of Suhum Municipal Assembly failed to utilise an amount of GH¢22,134.39 earmarked for its HIV-AIDS activities. We also noted that the account had been inactive since 2020 without any planned activity. Details are provided below:

No.	Date	Period	Amount
1	1/01/2022	Opening balance	5,777.97
2	20/04/2022	4 th quarter 2020 to 3 rd quarter 2021	8,094.16
3	14/06/2022	4 th quarter 2021	2,023.01
4	09/11/2022	1 st and 2 nd quarter 2022	4,047.08
5	22/12/2022	3 rd quarter 2022	2,192.17
Total			22,134.39

283. Failure to utilise the fund to create awareness of the HIV/AIDS and its effects could lead to more people being infected in the Municipality.

284. We recommended to Management to liaise with the Municipal Health Directorate to create awareness and also identify people living with HIV-AIDS for support.

Over-utilisation of Common Fund on administration – GH¢371,593.52

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

286. On the contrary, we noted that Management of the Fanteakwa South District Assembly spent GH¢371,593.52 in excess of the required 20 percent on Administration. Details are provided below:

Total Allocation (Receipts)	10% Allocation to Administrative Expenditures (A)	10% Allocation to Infrastructure (Projects)(B)	Allocation to Administration (A+B) 20%	Amount Spent	Excess Expenditure
1,643,983.8	164,398.38	164,398.38	328,796.76	700,390.28	371,593.52

287. This action of Management resulted in the reduction of funds earmarked for development projects thereby impacting negatively on planned project execution.

288. We recommended to Management of the Assembly to refund the excess expenditure of GH¢371,593.52 from the IGF account into the DACF account.

Contract Irregularities

Completed projects not put to use - GH¢1,089,445.59

289. Section 52 of the PFM Act, 2016 (Act 921) requires Principal Spending Officers of covered entities to institute proper control system to prevent losses and wastage.

290. We however noted that three projects belonging to the underlisted Assemblies which were completed at a total cost of GH¢1,089,445.59 had not been put to use for periods ranging between eight and 12 months.

Assembly	Project Description	Date of Completion	Period of Delay	Total Payment	Remarks
Birim Central	24-Seater W/C Toilet at Akim Oda Asene Old Town	28/04/2022	8 months	516,302.99	There is an existing toilet facility close to the completed project site which is currently being used by the public
Kwahu Afram Plains South	1no. CHPS Compound at Mmradan	24/12/2021	12 months	122,300.70	Awaiting the Regional Minister to commission the project.
Denkyembour	District Circuit Court at Akwatia New Town	31/12/2020	24 months	450,841.90	Awaiting the Chief Justice to commission the project before use
Total				1,089,445.59	

291. Apart from denying the beneficiary communities the use of the facilities, the various Assemblies, over time, would require additional resources to renovate them due to deterioration.

292. We recommended to Management of the Assemblies involved to address the issues hindering the use of the facilities and put them to use for the benefit of the communities.

Delayed/abandoned projects - GH¢4,127,838.28

293. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted that eight Assemblies expended a total amount of GH¢4,127,838.28 on 19 projects whose completion had either delayed or been abandoned. Details are provided below:

Assembly	No of Project	Expected Completion Date	Period of Delay	Contract Sum	Total Payment	Status	Reasons
Birim Central	1	29-05-2020	30 months	498,921.13	291,174.15	Delayed	Irregular and insufficient releases of funds by DACF
Akyemansa	3	04/01/21-27/12/22	8 months	652,326.00	271,448.10	Delayed	Untimely release of funds
Kwahu Afram Plains North	2	March 2016	7years 9months	502,738.90	201,340.90	Abandoned	Unavailability of Fund
Kwahu East	5	23/09/2018-10/05/2021	4years 3months	1,054,731.89	442,578.53	Delayed	Late releases of funds
Upper West Akim	3	28/6/2019	3years	823,310.18	410,056.50	Delayed	Unavailability of Fund
West Akim	3	16/06/2017-15/3/2019	3-5years	3,409,312.21	2,200,194.10	Delayed	Lack of Funds
Abuakwa North	2	31/01/2021	11-12 months	763,971.02	311,046.00	Delayed	Lack of Funds
Total	19			7,705,311.33	4,127,838.28		

294. This could lead to cost overruns to the detriment of other development projects within the Districts and Municipalities.

295. We recommended that Management of the Assemblies should prioritise and complete the on-going projects before new ones are undertaken.

Non-functioning boreholes - GH¢66,129.00

296. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted from our project inspection in Ayensuano District that two out of six boreholes located at Ntowkrom and Yakoko communities constructed by Messrs. Dynamic Projects at a total cost of GH¢66,129.00 were inoperative. We also noted that the Coordinating Director of the Assembly wrote to the Contractor on rectification of the defects in August 2022 but the boreholes remained unfixed. Consequently, the Assembly had lost funds and also, the two communities were deprived of good drinking water.

297. We recommended to Management to ensure that the Contractor corrects the defects on the two boreholes at no cost to the Assembly or his retention amount should be used as such.

Sanitation Management Irregularities

Sanitation equipment not supplied and not replaced.

298. Clause 1(d) and Schedule 1 of the Service Agreement for Sanitation Improvement Package (SIP) signed between Zoomlion Ghana Ltd (ZGL) and the underlisted Assemblies requires ZGL to deliver to the Assemblies a quantity of refuse trucks and solid waste containers for the collection of waste at quarterly service fee deducted at source by the Administrator from DACF allocation. Also, Section 7 of the PFM 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.

299. Contrary to the above stated Regulation and Schedule (1) of the SIP Service Agreement signed between ZGL and the Assemblies for supply of sanitation equipment and haulage of solid waste, we noted that the Company did not supply six trucks and four containers to the underlisted Assemblies.

Assembly	Contract Date	Fee per Quarter	Type of Eqpmt.	Contract Qty.	Qty. Supplied	Qty. Not Supplied	Default Period	Remarks
Akuapem South	02/01/19	53,187.850	Skip Truck	2	1	2	Jan 19 – Dec 22	Management did not notify ZGL
			Containers	11	9	2		
Ayensuano	Feb 20	53,187.850	Skip Truck	2	1	1	Mar 20 – Dec 22	Management did not notify ZGL
			Containers	11	10	1		
Kwahu East	Feb 2020	53,187.850	Skip Truck	2	1	1	Feb 20 – Dec 22	Management did not notify ZGL
			Containers	11	10	1		
Birim Central	28/10/20	73,875.00	Skip Truck	3	2	1	Nov 20 – Dec 22	Management notified ZGL on 21/05/21 & 23/05/22 but no action was taken
			Containers	20	20	-		
Yilo Krobo	04/02/20	71,875.00	Skip Truck	3	2	1	Feb 20 – Dec 22	Management did not notify ZGL
			Containers	20	20	-		
Total			Skip Truck	13	7	6		
			Containers	73	69	4		

300. Also, Clause 3(d) of the agreement required ZGL to repair or replace any equipment that got damaged as a result of normal wear and tear upon being notified by the Assembly. We noted instances of four trucks and eight containers damaged or worn out which had not been replaced and the Assemblies not notifying ZGL to replace or repair them contrary to the Agreement. Details are provided below:

Assembly	Contr act Date	Fee per Quarter	Type of Eqipt.	Contract Qty.	Qty. Supplied	Qty Damaged	Default Period	Remarks
Birim Central	28/10 /20	71,875.00	Skip Truck	3	2	-	May 21 -Dec 22	Management notified ZGL on 21/05/21 and 23/05/22 but no action was taken
			Containers	20	20	2		
Kwahu Afram Plains North	27/10 /20	53,187.50	Skip Truck	2	2	2	Jan 16 - Dec 22	Management did not notify ZGL
			Containers	11	11	-		
Nsawam Adoagyiri	02/01 /19	71,875.00	Skip Truck	3	3	-		Management did not notify ZGL
			Containers	20	20	5		
Upper West Akim	28/10 /20	53,187.50	Skip Truck	2	2	1	Jan 16 - Dec 22	Management did not notify ZGL
			Containers	11	11	1		
Yilo Krobo	04/02 /20	71,875.00	Skip Truck	3	3	1	Jan 20 - Dec 22	Management notified ZGL on 28/10/22 but no action was taken
			Containers	20	20	-		
Total			Skip Truck	13	12	4		
			Containers	82	82	8		

301. We were unable to quantify the value of services not rendered as the deliverables in the Agreement were not individually priced.

302. The non-supply and non-replacement of the equipment affected refuse management within the communities which could result in pandemics such as cholera outbreak if not remedied.

303. We recommended to Management of the Assemblies involved to ensure that ZGL supply the outstanding refuse containers and trucks and also replace the damaged trucks and containers without further delay. We also recommended that Management of the Assemblies should adhere to the dictates of the agreements and notify ZGL of any outstanding commitments and in subsequent review of the Agreements, ensure that the services are priced individually for ease of apportioning costs to unperformed services.

Over deduction for service delivery fee by the Administrator of DACF

304. Clause 6 of the fumigation and SIP service agreements between the Assemblies and ZGL made provision for future review of fees due to economic conditions, but such reviews should be communicated to those charged with governance of the Assembly.

305. We however noted that the quarterly fee deductions by the Administrator from the Assemblies’ share of Common Fund to ZGL was increased from the third quarter of 2022 without notice to the Assemblies. Details are provided below:

Name of Assembly	Service	Agreed Fee	Amount Charged	Excess Amount	% Overpayment
Fanteakwa South	SIP	53,187.50	85,100.00	31,912.50	60.0
	Fumigation	50,312.50	80,499.00	30,186.50	30.2
Ayensuano	SIP	53,187.50	69,143.75	15,956.25	16.0
	Fumigation	50,312.50	65,750.00	15,437.50	15.4
	Total	207,000.00	300,492.75	93,492.75	45.1

306. The lapse could throw the budget of the Assemblies into disarray and negatively affect their work plan.

307. To enable the Assemblies implement their planned activities and for value for money to be achieved for payments made, we recommended that both parties should comply with the provisions of the agreements.

Procurement and stores Irregularity

Uncompetitive procurement

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

309. We however noted that three Assemblies procured goods and services totalling GH¢141,194.60 via seven payment vouchers without seeking for alternative quotations from other prospective suppliers and service providers or approval from the Public Procurement Authority to engage in single source procurement. Details are provided below:

Assembly	Nature of Transaction	Payee	No. of PVS	Amount
Ayensuano	Payment for repair of Assembly's grader	Plant Pool Ltd	1	45,000.00
Suhum	Payment for farmers day celebration and payment for food for a major desilting of drains in Suhum township	Mart Cobby Ventures, Pankomat Ent. and Nana A. Sarpong Trading Ent.	3	96,194.60
Total			4	141,194.60

310. The use of single source procurements did not guarantee fair pricing.

311. We recommended that the Coordinating Directors and Finance Officers of the Assemblies involved should comply with the relevant provisions of the Procurement Act.

Tax Irregularity

Un-deducted/unremitted taxes - GH¢23,921.35

312. Sections 116 and 117 of Income Tax Act, 2015 (Act 896) requires the Assemblies as withholding agent to deduct applicable taxes from payments for goods, works and services, and to remit the amounts deducted to the Commissioner-General of the Ghana

Revenue Authority within 15 days after the end of the calendar month a tax that has been withheld.

313. On the contrary, we noted that three Assemblies did not deduct/remit taxes of GH¢23,921.35 from payments made to suppliers. The details are provided below:

No.	Assembly	Tax not deducted	Tax not remitted	Total Amount
1	Akwapem North	-	14,733.40	14,733.40
2	Kwaebibirem	1,594.99	1,914.60	3,509.59
3	Ayensuano		3,190.75	3,190.75
		2,487.61	-	2,487.61
	Total	4,082.60	19,838.75	23,921.35

314. As a result, tax revenue targets of the State might not be achieved.

315. We recommended to Management of the Assemblies to ensure compliance with the relevant provisions in the tax law and also, the Finance Officers should be personally held liable for payment of any penalties.

GREATER ACCRA REGION

Introduction

316. For the 2022 financial year, the total Common Fund allocation to the 29 Assemblies in the Greater Accra Region was GH¢64,173,315.1, out of which GH¢13,779,351.18 was deducted at source in favour of service providers of the Assemblies leaving net cash transfers of GH¢50,393,963.98 representing 78.53 percent of the total allocations. The breakdown of the allocations to the Assemblies are provided in Appendix 'A'.

Cash Irregularities

Unsupported payments - GH¢49,472.20

317. Regulation 78 of the PFMR, 2019 (L.I. 2378), provides that a principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each

payment of that covered entity that evidence of services received, certificates for work done and any other supporting documents exists.

318. We however noted that Accra Metropolitan Assembly (AMA) made total payments of GH¢49,472.20 for the supply of items for Muslim celebration and MP's educational support without the relevant supporting documents to authenticate the payments. Details are provided below:

No.	PV No. & Date	Details	Payee	Amount	Funding Source	Remarks
1	AMA/IGF/GS/092/09/22/PYA of 13/5/22	Release for administrative expenses	MCD	7,500.00	DACF	No retiring document
2	AMA/OKS/MP/01/09/22 of 8/9/22	Release of funds from Okaikwei South MPs C.F as Financial Support	Asante Prince	16,000.00	MPCF	Application attached but list of beneficiaries and their details are not attached
3	MA/ABS/MP/02/04/22 of 25/4/22	Release for the supply of items for the Muslims in Ablekuma South Constituency	Abubakar Sule	25,927.20	MPCF	No Receipt and distribution list
Total				49,472.20		

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

320. We recommended recovery of the amount of GH¢49,472.20 from the Coordinating Director and the Finance Officer into the DACF accounts of the Assembly in the absence of accountability of the payments.

Non-utilisation of MP's share of Common Fund

321. Part III of the 2019 DACF Guidelines on Utilisation of Common Fund indicate that the Reserve Fund allocated to MPs for Parliamentary Constituency Labour Projects shall be utilised for projects selected and approved by the Member of Parliament.

322. We however noted that, the MP for Ledzokuku Constituency did not undertake social intervention activities budgeted to cost GH¢240,000.00 even though the MP's

Common Fund account had accrued a total amount of GH¢401,894.53 as of 31 July 2022. The MP explained that the delay in utilisation of the funds was as a result of some technical issues and his office was taking steps to execute all the outstanding projects.

323. The Municipality has been denied benefits of social intervention projects and assistance.

324. We recommended that Management of the Ledzokuku Municipal Assembly should liaise with the MP to ensure utilisation of the funds on social intervention projects and activities for the benefit of the Municipality.

Contract Irregularity

Completed projects not in use – GH¢678,780.65

325. Section 52 of the PFM Act, 2016 (Act 921) requires Principal Spending Officers of covered entities to institute proper control system to prevent losses and wastage.

326. On the contrary, we noted that Ningo Prampram District Assembly completed three projects for which total payments of GH¢678,780.65 was made but had not been put to use. Details are provided below:

Project description	Date completed	Idle period	Reason for non-usage	Total Payment
Construction of 30-unit market sheds at Miosto	Nov. 20	25 Months	Traders unwilling to relocate due to distance	240,511.00
Rehabilitation of Prampram market	Aug. 19	40 Months	Traders unwilling to relocate due to distance	87,355.00
Conversion of Post Office to a Police Post at Agomeda	Jun. 20	30 Months	Lack of accommodation for Police Officers	182,288.65
10-Seater WC facility Doryumu	Jun. 21	18 Months	Lack of water	168,626.00
Total				678,780.65

327. Failure to use the projects denied the communities of their benefits and defeated the purposes for investing a sum of GH¢678,780.65 in the projects.

328. We recommended to Management of the Assembly to provide the outstanding ancillaries to enable the communities benefit from the projects. We also recommended that Management, should in future, be proactive and involve relevant stakeholders when undertaking projects and also make provision in project budgets for ancillary facilities deemed necessary to put the project to immediate use after completion.

Sanitation Management Irregularity

Non-supply and repair of SIP equipment

329. Clause 1(d) and Schedule 1 of the Service Agreement for Sanitation Improvement Package (SIP) signed between Zoomlion Ghana Ltd (ZGL) and the underlisted Assemblies requires ZGL to deliver to the Assemblies a quantity of refuse trucks and solid waste containers for the collection of waste at quarterly service fee deducted at source by the Administrator from DACF allocation. Also, Section 7 of the PFM 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.

330. Contrary to the above, our review revealed that ZGL did not supply six Assemblies with five skip trucks and 21 containers. We also noted that only one of the six Assemblies notified ZGL of the unsupplied equipment. Details are provided below:

Assembly	Contract Date	Fee per Quarter	Type of Equipt	Contract Qty.	Qty. Supplied	Qty Not Supplied	Default Period	Remarks
Ga South	03/09/18	69,060.00	Skip Trucks	2	1	1	Sep 18-Dec 22	Management did not notify ZGL
			Containers	11	8	3		
Weija/Gbawe	02/01/19	71,875.00	Skip Trucks	2	1	1	Jan 19 – Dec 22	Management notified ZGL on 19/05/22 but no action was taken
			Containers	11	8	3		
Ga North	03/09/18	69,060.00	Skip Trucks	2	1	1	Sep 18-Dec 22	Management did not notify ZGL
			Containers	11	9	2		
Ablekuma North	03/09/18	69,60.00	Skip Trucks	2	2	-	Sep 18-Dec 22	Management did not notify ZGL
			Containers	11	6	5		
Accra Metro	03/09/20	93,437.50	Skip Trucks	3	2	1	Sep 18-Dec 22	Management did not notify ZGL
			Containers	20	17	3		
Shai-Osudoku	02/01/19	583,187.50	Skip Trucks	2	1	1	Jan 19 – Dec 22	Management did not notify ZGL
			Containers	11	6	5		
Total			Skip Trucks	13	8	5		
			Containers	75	54	21		

331. We also noted that Clause 5 (iii) of the Agreement required ZGL to replace or repair damaged equipment upon being notified by the Assembly provided that the defect or damage was not caused through the negligence of the Assembly. Our inspection disclosed that three Assemblies had seven damaged containers which had neither been replaced nor repaired by ZGL.

332. We however noted instances of the Assemblies not notifying ZGL of outstanding liabilities contrary to provisions in the agreement. ZGL also took away two containers from Accra Metro and Adenta Assemblies which were yet to be returned. Details are provided below:

Assembly	Contract Date	Fee per Quarter	Type of Equipt.	Contract Qty.	Qty. Supplied	Qty Damaged or Taken Away	Default Period	Remarks
Accra Metro	03/09/20	93,437.50	Skip Truck	3	2	-	10 Months	Management did not notify ZGL
			Containers	20	17	5		
Adenta	02/01/19	71,875.00	Skip Truck	2	2	-	4 Months	Management notified ZGL on 07/01/22 but no action was taken
			Containers	11	9	2		
Krowor	26/02/19	69,060.00	Skip Truck	2	2	-	10 Months	Management did not notify ZGL
			Containers	11	11	2		
Total			Skip Truck	7	6	-		
			Containers	42	37	9		

333. We were unable to quantify the value of services not rendered as the deliverables in the Agreement were not individually priced.

334. Failure to deliver the equipment negatively affected the management of solid waste in the communities and also constituted loss of funds to the Assemblies.

335. We recommended to Management of the Assemblies involved to ensure that ZGL supply the outstanding refuse containers and trucks and also replace the damaged trucks and containers without further delay. We also recommended that Management of the

Assemblies should adhere to the dictates of the agreements and notify ZGL of any outstanding commitments and in subsequent review of the Agreements, ensure that the services are priced individually for ease of apportioning costs to unperformed services.

Tax Irregularity

Un-deducted taxes - GH¢52,725.00

336. Section 116 of the Income Tax Act, 2015 (Act 896), as amended, requires a resident person, other than an individual, to withhold tax of 7.5% on gross amount of payment for the supply of services in respect of a contract between the payee and the resident person.

337. Contrary to the above provision, we noted that Management of Accra Metro made 23 payments totalling GH¢703,000.00 to service providers but failed to withhold the required 7.5% tax amounting to GH¢52,725.00.

338. The Finance Officer explained that the contract works were carried out under emergency resulting in the inability of the Assembly to make the tax deductions.

339. Such practice undermines tax revenue mobilisation efforts of the State.

340. We recommended to Management of the Assembly to comply with the relevant provisions of the tax laws in making payments. We also recommended that the Finance Officer should be held personally liable for any penalties imposed arising from non-compliance to the tax laws.

NORTH EAST REGION

Introduction

341. For the 2022 financial year, total allocations to the six Assemblies in the North East Region were GH¢7,779,487.43. Out of this amount, a sum of GH¢2,299,931.80 was deducted at source in favour of the Assemblies' Service Providers leaving net cash transfers of GH¢5,479,555.64 or 70.44 percent of the total allocations shown in Appendix 'A'.

Contract Irregularity

Abandoned Projects – GH¢342,555.70

342. Section 52 of Public Financial Management Act, 2016 (Act 921) requires, a Principal Spending Officer of a covered entity, to be responsible for the assets of the institution under the care of the Principal Spending Officer and shall ensure that proper control systems exist for the custody and management of the assets.

343. We noted that two Assemblies paid a total amount of GH¢342,555.70 on two projects that were at various stages of completion but had been abandoned. Details are provided below:

S/N	Assembly	Project Description	Expected completion Date	No. of months delayed	Contract Sum	Total Payment	% Completed
1	West Mamprusi Municipal Assembly	Completion of Drs. Bungalow and Fence wall at Walewale	29/11/2021	13 months	451,046.14	314,555.70	85
2	Bunkpurugu Nakpanduri	3-Unit Classroom block at Nyamusai	2017	60 months	159,431.55	28,000.00	50
Total					610,477.69	342,555.70	

344. Management explained that the projects were abandoned due to lack of funds.

345. The delay in executing the projects could lead to cost overrun.

346. We recommended to management 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.

Sanitation Management Irregularities

Failure to replace/repair broken-down Zoomlion skip trucks.

347. Clause 3 of the Service Agreement of Sanitation Improvement Package (SIP) between Zoomlion Ghana Ltd and the MMDAs in 2019 requires Zoomlion Ghana Ltd to provide Skip Trucks and communal refuse containers to the Assemblies and repair and replace the equipment used for the refuse collections upon being notified by the Assembly of any damage or defect.

348. Contrary to above agreement, we noted that Zoomlion Ghana Ltd failed to replace or repair refuse trucks of four Assemblies as stipulated in the service agreement despite several reminders to the company by management. Details are provided below:

S/N	Name of Assemblies	Vehicle No.	No of Trucks
1	Mamprugu Moagduri District Assembly	GS 6609-12	1
2	East Mamprusi Municipal Assembly	GW 598-Z	1
3	Yunyoo-Nasuan District Assembly	GT 6424-18	1
4	Chereponi District Assembly	GW 590-Z	1

349. This could affect effective service delivery of sanitation within the districts.

350. We recommended to the Chief Executives and the Coordinating Directors of the respective Assemblies to demand replacement of the damaged equipment from Zoomlion Ghana Ltd or get a proportionate refund of the contract sum from the company.

NORTHERN REGION

Introduction

351. In 2022, total allocations to the 16 Assemblies in the Northern Region were GH¢20,488,132.36. A sum of GH¢6,513,452.69 was deducted at source from the total allocated amount in favour of the Assemblies’ Service Providers leaving net cash transfers of GH¢13,974,679.67 or 68.21 percent of the total allocations shown in Appendix ‘A’.

Cash Irregularities

Unsupported Payments: – GH¢20,463.00

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

353. On the contrary, we noted that Savelugu Municipal Assembly paid GH¢20,463.00 on eight payment vouchers to eight persons as school fees without obtaining receipts from the schools to authenticate the payments. Details are below:

Date	PV No.	Details	Payee	Amount
21-12-22	55/12	Payment to support school fee	Abraham Moses	1,621.00
21-12-22	57/22	Payment to support school fee	Salifu Barikisu	2,055.00
21-12-22	58/22	Payment to support school fee	Mohammed Ibrahim Latifatu	2,000.00
21-12-22	59/22	Payment to support school fee	Abdul-Rahim Nantongma	2,500.00
21-12-22	60/12	Payment to support school fee	Alhassan Mohammed Bawa	3,179.00
22-12-22	61/12	Payment to support school fee	Amaara David Adaawin	1,608.00
21-12-22	54/12	Payment to support school fee	Hakeem Yahaya	5,000.00
21-12-22	56/22	Payment to support school fee	Mustapha Ibrahim	2,500.00
Total				20,463.00

354. This could lead to loss of funds to the Assembly.

355. We recommended recovery of GH¢20,463.00 from the Coordinating Directors and the Finance Officers and pay same into the Auditor-General's Recovery account number 1018331470015 at Bank of Ghana.

Failure to allocate funds to sub-structures – GH¢74,270.22

356. Section 126 of the Local Governance Act, 2016 (Act 936) and Part I, Section 3 of the Guidelines for the Utilisation of the DACF for 2019, it is mandatory that up to 2% of the

Assembly’s total DACF receipts after provision of funds for the mandatory projects, are used in establishing and strengthening of Sub-District structures.

357. Contrary to the above provisions, management of Karaga and Saboba District Assemblies failed to support their Sub-structures with an amount of GH¢74,270.22 being the required 2% of the Assembly’s share of total DACF allocations of GH¢3,713,529.01 received in 2022 for the activities of their Sub-district structures. Find Details below:

No.	Assembly	Total Releases	2% Share
1	Karaga District	1,486,986.10	29,739.72
2	Saboba District	2,226,524.91	44,530.50
	Total	3,713,529.01	74,270.22

358. Management explained that the anomaly was because of lack of capacity, office infrastructures and bank accounts for the operation of the sub-structures.

359. This situation could affect the Assemblies’ sub-structures capacity to contribute effectively towards the development of the districts.

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

Fraudulent withdrawals (PWD)

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

362. Our review at the Savelugu Municipal Assembly however revealed that, a Principal Account Technician, Mohammed Baba Tanko with staff ID No. 1414134 forged the signatures of the MCE, MCD, MFO, Budget Officer and the Secretary to the Disability Fund Management Committee on both Warrants and 16 Payment Vouchers and withdrew the sum of GH¢19,170.00 from the PWD Account. He did that by Replicating and attaching warrant number 22745379 to all the affected Payment Vouchers.

363. At the instance of the audit, management recovered the amount of GH¢19,170.00 from Mr Mohammed Baba Tanko and paid same into the assembly's account.

364. We recommended that management should refer the case to Ghana Police Service, Savelugu for prosecution.

Contract Irregularity

Abandoned Projects – GH¢532,459.28

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

366. We however noted that management of Tolon District Assembly expended a total amount of GH¢532,459.28 for the execution of seven projects which were at various stages of completion. The projects which were awarded between October 2009 and June 2019 had stalled for 3 to 8 years. Details attached below:

No	Project	Name of Contract or	Award date	Expected completion date	Period Abandoned	Contract sum	Amount paid	Level of Completion
1	Renovation of area council offices at Nyankpala and Tali	M/s Alhassan Billa Co. Ltd	31/10/2017	31/4/18	48 months	111,060.45	95,454.00	85%
2	Construction of 1no. CHPS compound with nurses' accommodation at Kamonayili	M/s Malik Jabirl Ent.	19/6/2019	19/12/19	40 months	268,759.88	76,646.99	40%
3	Rehabilitation of CHPS compound at Lingbunga	M/s Malik Jabirl Ent.	19/6/2019	19/12/19	40 months	96,133.50	38,391.50	40%

4	Rehabilitation of CHPS compound at Yoggu	M/s Naran Co. Ltd	19/6/2019	19/12/19	40 months	101,096.20	46,044.10	65%
5	Rehabilitation of CHPS compound at Kpendua	M/s Naran Co. Ltd	19/6/2019	19/12/19	40 months	86,102.00	38,915.10	48%
6	Construction of 4-bedroom bungalow for DCE at Tolon	M/s Dal-Sam Ventures	11/10/2009	10/05/20	35 months	264,733.40	179,103.79	68
7	Construction of 1no. 3- unit pavilion at Tolon SHS	M/s Yaa-Rahim Const. Work Ltd	31/10/2014	30/04/15	96 months	68,879.83	57,903.80	80%
Total						996,765.26	532,459.28	

367. Irregular flow of common fund releases caused the infraction.

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

Sanitation Management Irregularities

Failure to supply Equipment for Sanitation Improvement Package (SIP) in the District.

369. We noted during our review of SIP service agreement signed between Nanumba South District Assembly and Zoomlion Ghana Limited (ZGL) in January 2019 that, ZGL was supposed to supply the Assembly with some machinery and equipment for sanitation improvement in the district including 2 skip refuse trucks and 11 solid cubic waste containers, but our audit checks revealed that the Assembly received only 1 skip refuse truck and 7 solid waste containers.

370. Further checks from management of the Assembly indicated that, the Environmental Health Officer failed to write formally to Zoomlion Ghana Limited

requesting for the supply of the 4 more containers and 1 additional skip truck to help improve the sanitation condition of the district as stated in the service agreement.

371. We were unable to quantify the value of services not rendered as the deliverables in the Agreement were not individually priced.

372. We recommended to management of Nanumba South District to ensure that Zoomlion Ghana Ltd supply the remaining one skip truck and the four refuse containers without further delay. We also recommended that Management of the Assemblies should adhere to the dictates of the agreements and notify ZGL of any outstanding commitments and in subsequent review of the Agreements, ensure that the services are priced individually for ease of apportioning costs to unperformed services.

Damaged Sanitation Improvement Package (SIP) equipment not replaced.

373. Clause 3 of the Service Agreement of Sanitation Improvement Package (SIP) between Zoomlion Ghana Ltd and the MMDAs in 2019 requires Zoomlion Ghana Ltd to provide Skip Trucks and communal refuse containers to the Assemblies and repair and replace the equipment used for the refuse collections upon being notified by the Assembly of any damage or defect.

374. Our inspection of the trucks and refuse containers at various locations within three Assemblies revealed that, Zoomlion Ghana Ltd failed to replace four skip trucks and 16 refuse containers which were damaged beyond repairs, affecting the smooth operations of sanitation services. Details provided below:

No.	Assembly	No. of broken-down skip trucks	No. damaged refuse containers
1	Tamale Metropolitan	-	8
2	Gushegu Municipal	2	2
3	Karaga District	2	6
	Total	4	16

375. We recommended to the Chief Executives and the Coordinating Directors of the respective Assemblies to demand replacement of the damaged equipment from

Zoomlion Ghana Ltd or get a proportionate refund of the contract sum from the company.

Procurement and Store Irregularity

Payment for Dual Desks not supplied – GH¢17,500.00

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

377. Management of Savelugu Municipal Assembly on 5/10/2022 paid GH¢59,500.00 from MP’s Common fund account on P.V number 5/10/2022 to ‘Gizo Legacy’ for supply of 170 desks. We however noted during our follow up at various schools that, 50 desks at the cost of GH¢17,500.00 was not supplied to three schools. Details are provided below:

Name Of School	Quantity Not Supplied	Amount
Yoo R/C Primary School	20	7,000.00
Dikpungni M/ A Primary	20	7,000.00
Zonchagni Methodist	10	3,500.00
Total	50	17,500.00

378. This could lead to loss of funds to the Assembly.

379. We recommended to management to compel ‘Gizo Legacy’ to supply the desks to the three schools’ failure of which the MCD and MFO should refund the GH¢17,500.00 into the Auditor-General’s Recovery Account no. 1018331470015 at Bank of Ghana.

Tax Irregularities

Failure to Remit withheld taxes: GH¢68,503.53

380. Section 117 of Income Tax Act, 2015 (Act 896) requires Assemblies to pay withheld taxes to the Commissioner General of Ghana Revenue Authority within 15 days after the end of the calendar month in which the taxes were collected.

381. On the contrary, the Municipal Finance Officers of two Assemblies withheld taxes totalling GH¢68,503.53 from payments to suppliers but failed to remit the taxes to the commissioner-General of the Ghana Revenue Authority. Details are below:

No.	Assembly	No. of Transactions	Source of fund	Gross Amt	Tax Amt
1	Nanumba North Municipal	15	DACF	1,180,553.71	57,569.27
2	Savelugu Municipal	1	PWD	38,792.00	1,136.76
		3	MP's CF	225,270.00	9,797.50
	Total	19		1,444,615.71	68,503.53

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

383. We recommended that the Finance Officers and Municipal Coordinating Directors should remit the amount of GH¢68,503.53 to Ghana Revenue authority without further delay.

Payment of VAT without Invoices – GH¢3,282.68

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

385. On the contrary, management of two Assemblies paid an amount of GH¢83,792.00 with a VAT component of GH¢3,282.68 to suppliers without obtaining the VAT invoices to support the payments. Details are shown below:

No.	Assembly	No. PVs	Nature of Transaction	Gross Amt	VAT Amt
1	Savelugu Municipal	1	13 deep freezers & 6 sowing machines for start-up businesses	38,792.00	1,551.68
2	Tolon District	1	Procurement of Streetlight from Sabegu Doo Ent.	45,000.00	1,731.00
	Total	2		83,792.00	3,282.68

386. This could deny the state tax revenue of GH¢3,282.68.

387. We recommended that the Finance Officers should recover the GH¢3,282.68 from the payees and pay same to GRA failure of which the Coordinating Directors and the Finance Officers should refund the amount to GRA.

OTI REGION

Introduction

388. For the 2022 financial year, total allocations to the nine Assemblies in the Oti Region were GH¢9,923,626.58. Out of this amount, a sum of GH¢3,063,703.74 was deducted at source in favour of the Assemblies' Service Providers leaving net cash transfers of GH¢6,859,922.85 or 69.13 percent of the total allocations shown in Appendix 'A'.

Cash Irregularities

Unsubstantiated Payments - GH¢36,000.00

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

390. Contrary to the above, management of two Assembly paid GH¢36,000.00 on four PVs without the relevant expenditure documentation to authenticate the payments. Details are provided below:

S/N	PV Date	PV No.	Details	Payee	Amount	Remarks
	Krachi West Municipal					
1.	21/06/22	1055347	Support for security Agency	MCD	5,000.00	No evidence of payment to any specific Security Agency
2.	10/09/22	4/09/22	MCEs expenses	MCE	5,000.00	No receipts and Invoices
3.	27/07/22	11/07/22	EPA License	DCD	20,000.00	No receipt from EPA.
	Nkwanta Municipal Assembly					
4	04/11/22	33/11/2022		MPO	6,000	Details of expenses not provided
Total					36,000.00	

391. Management attributed the irregularity to oversight.

392. This could lead to loss of fund to the Assemblies.

393. We recommended recovery of the total amount of GH¢36,000.00 from the Coordinating Directors and Finance Officers and pay same into the Auditor General's Recoveries Account number 1018331470015 with the Bank of Ghana.

Payment vouchers not presented for audit - GH¢20,180.00

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

395. On the contrary, management of the Nkwanta South Municipal Assembly paid GH¢20,180.00 on payment voucher number 0335476 of 27/6/22 for capacity building but could neither produce the payment voucher for audit nor produce any evidence to confirm that the training took place.

396. We recommended that the amount of GH¢20,180.00 be recovered from the MCD and Finance officer and pay same into Auditor Generals Recoveries Account number 1018331470015 with the Bank of Ghana.

Contract Irregularity

Abandoned project - GH¢216,360.40

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

398. On the contrary, management of Nkwanta South Municipal Assembly paid GH¢216,360.40 for the construction of teachers' bungalow, but the project has been abandoned for 21 months. Details provided below:

Project Description	Location	Contract Sum	Total Payment 31/12/22	Expected date of completion	Level Of Completion	Reasons For Abandonment
Construction of No 1, 6 Bedroom, Teachers' quarters -	Nyambong Junction	411,082.00	216,360.40	31 March 2021	72%	Lack of funds

399. Management of the Assembly blamed the abandonment of the projects on lack of funds and poor inflow of Common Fund.

400. This could lead to cost overruns and lock-up of funds with no benefits to the communities.

401. We recommended that management should ensure that the abandoned project is completed before awarding new ones for the community/beneficiaries to derive the intended benefits.

SAVANNAH REGION

Introduction

402. In 2022, total allocation to the seven Assemblies in the Savannah Region was GH¢8,903,112.36. Out of this amount, a total of GH¢2,683,185.52 was deducted at source in favour of the Assemblies' Service Providers leaving a net cash transfer of GH¢6,219,926.84 or 69.86 percent of the total allocations shown in Appendix 'A'.

Cash Irregularities

Unretired Imprests - GH¢72,243.53

403. Regulation 102 of the Public Financial Management Regulations, 2019 (L.I. 2378) stipulates in part that, a Principal Spending Officer shall ensure that a special imprest, issued for making a particular payment, or group of payments is fully retired within ten days after completion of the activity.

404. We noted that five officers of West Gonja Municipal Assembly were granted special imprests totalling GH¢127,235.59 to enable them to undertake various activities on behalf of the Assembly. However, only GH¢54,988.26 was retired, leaving GH¢72,243.39 outstanding, even though, the assignments had been completed. Details are below:

PV No	Date	Payee	Particulars	Amount	Amount Retired	Difference
C1/3	03/03/22	MCD	65th Independence Day Celebration	40,000.00	28,271.32	11,728.68
C11	31/03/22	MCD	MCE's meeting with Busunu Area Council Chiefs Expenses	9,566.00	1,671.41	7,894.59
C5	01/04/22	MCD	Sub-Committee meeting Expenses	12,475.00	8,397.52	4,077.48
C40	14/04/22	MCD	General Assembly Meeting Expenses	13,728.59	7,599.23	6,129.36
C7	10/06/22	John Osman Mahama	Purchase of carriers and door mats for official vehicle No GC 1987-18	900.00	0.00	900.00
C36	17/06/22	Japan Motors	Servicing of official vehicles	5,000.00	0.00	5,000.00
C8	07/07/22	Mahama Abdulai	Expenses on a team from OHLGS	2,000.00	0.00	2,000.00
C13	27/07/22	MCD	Second quarter monitoring Expenses	6,000.00	3,750.00	2,250.00
C9	27/09/22	MCD	First quarter monitoring Expenses	5,754.00	1,725.02	4,025.00
C1	07/11/22	MCD	For sub-committee meetings	9,772.00	1,524.53	8,247.47
C16	10/11/22	Venyelinga E	Purchase of tyres	6,240.00	0.00	6,240.00

C42	10/11/22	MCD	Expenses on Technical Team from LUOAS	3,000.00	1,269.23	1,730.77
C43	25/11/22	MCD	MCE's Annual Audit Conference Expenses	12,800.00	780.00	12,020.00
Total				127,235.59	54,988.26	72,243.35

405. This could lead to loss of funds to the Assembly.

406. We recommended that management of the Assembly should recover the amount of GH¢72,243.39 from the affected staff and pay same into the Auditor-General's Recovery Account number 1018331470015 with the Bank of Ghana.

Unsupported payments – GH¢42,190.00

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

408. On the contrary, management of three Assemblies could not support 13 payments totalling GH¢42,190.00 with the relevant expenditure documents. Details provided below:

No.	Assembly	Funding source	No. of PVs	Amount
1	East Gonja Municipal	DACF	7	24,110.00
2	North-East Gonja District	DACF	5	12,080.00
3	Central Gonja District	MP's CF	3	6,000.00
Total			13	42,190.00

409. Management could not provide the cause of this infraction.

410. We recommended recovery of the amount of GH¢42,190.00 from the Coordinating Directors and the Finance Officers of the affected Assemblies into the Auditor-General's Recovery Account number 1018331470015 with the Bank of Ghana.

Misapplication of PWD fund - GH¢12,900.00

411. Section 7 (1) of the Public Financial Management Act, 2016 (Act 921) requires a Principal Spending Officer of a covered entity to ensure the regularity and proper use of money appropriated in that covered entity.

412. Our audit revealed that the West Gonja Municipal Assembly withdrew GH¢15,000.00 on PV number 22/12/22 from PWD fund on 5th December 2022 to enable Ghana Blind Union in the Municipality to attend congress in Sunyani. However, only GH¢2,100.00 was paid to the members for the congress and the balance of GH¢12,900.00 was used for administrative expenses.

413. Management explained that the Assembly did not have enough funds at the time and that the PWD fund account would be reimbursed from the Internally Generated Fund account as early as possible.

414. This practice could impact negatively on the programmes for which the fund was earmarked. Furthermore, the intended beneficiaries may not be able to access the fund.

415. We recommended to management of the Assembly to refund the amount of GH¢12,900.00 from their IGF accounts into the PWD accounts without delay. We also recommended management of the Assembly to desist from the practice and strictly comply with the DACF guidelines in future disbursement and management of the PWDs Fund.

Contract Irregularities

Abandoned projects - GH¢661,055.95

416. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), we noted during our review of projects that two Assemblies expended a total amount of GH¢661,055.95 from their Common Fund on five projects which were at various stages of completion but had been delayed or abandoned for periods ranging between 26 and 54 months. Details are provided below:

No	Assembly	Detail of projects	Contractor	Expected completion date	Period of delay	Payment to Date	% Completion
1	North Gonja District	1No 20-Unit Staff Accommodation at Daboya	Asei Aseini Ventures	30/3/2020	33 months	239,000.00	60
		CHPS Compound at Korpotor	Olasma Construction & Trading Company Ltd	April 2019	54 months	114,700.00	75
2	East Gonja District	Rehabilitation and Fencing of Municipal Assembly Guest House	Sakpegu Co. Ltd	25/10/2019	40 Months	215,998.49	81
		Rehabilitation and fencing of Old GES Bungalow for divisional Police Commander	Just One Enterprise	15/12/2020	26 Months	66,254.46	46
		Rehabilitation of 3unit classroom block and Agric extension block for Police post	Soma Ent	21/12/2020	26 Months	25,103.00	72
Total						661,055.95	

417. Management attributed the lapse to irregular release of DACF.

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

Completed project not put to use - GH¢308,693.28

419. Contrary to section 52 of the Public Financial Management Act, 2016 (Act 921), we noted that management of Sawla-Tuna-Kalba on 3 September 2021 awarded construction of slaughterhouse to Tasba Enterprise Limited at a sum of GH¢308,693.28. The project was completed on 24 December 2021 and fully paid for, but management failed to put it to use after one year of its construction due to inappropriate siting of the project.

420. The District Environmental Health Officer (DEHO), Mr. Ibrahim Sulemana stated that the project was improperly sited at the marketplace which is always crowded with people and so slaughtering and processing the meat at that location would pose health hazards to the community. The DEHO further said management of the Assembly intended to give it out as office accommodation for Ghana Private Roads and Transport Union (GPRTU).

421. The community is not benefiting from the expenditure of GH¢308,693.28.

422. We recommended that the DEHO, Dist. Works Engineer, DPO, and the DCD who superintended over the inappropriate siting of the project should be sanctioned in accordance with section 96 of the PFM Act for causing financial loss to the Assembly.

423. We further recommended if management has decided to give it out to GPRTU as office accommodation as they suggested then there should be agreement to re-coup the investment.

Overdue indebtedness to a contractor

424. Section 33 of the Public Financial Management Act, 2016 Act 921 states, a covered entity shall not enter into any agreement with a financial commitment that binds the Government for more than one financial year or that results in a contingent liability except where the financial commitment or the contingent liability.

425. Our audit revealed that the East Gonja Municipal Assembly awarded the Construction of 3-unit classroom block at Kigbatito to M/S Saliha Enterprise at a contract sum of GH¢133,704.50. The project was completed on 31/10/2016 however, only GH¢41,000.00 has been paid leaving a balance of GH¢92,704.50 still outstanding.

426. This could lead to judgement debt.

427. We recommended to management to prioritise the settlement of the debt to avoid possible legal action by the contractor.

Sanitation Management Irregularities

Skip Loader not supplied.

428. Clause 1 of the Service Agreement on Sanitation Improvement Package between Zoomlion Ghana Limited and Sawla -Tuna - Kalba District provides for the provision of two Skip Loaders to the Sawla District Assembly to enhance sustainable management of waste.

429. On the contrary, our inspection disclosed that Sawla-Tuna-Kalba District Assembly received only one instead of the two Skip Loaders to be provided through the SIP arrangement, though management continued to pay Zoomlion Ghana Ltd for the two Skip Loaders through the quarterly deductions from the DACF.

430. Management's inability to officially notify Zoomlion Ghana Ltd of the broken-down skip trucks caused the anomaly.

431. We were unable to quantify the value of services not rendered as the deliverables in the Agreement were not individually priced.

432. This could affect Zoomlion Ghana Limited in the efficient delivery of sanitation services in the district.

433. We recommended that the District Coordinating Director should officially communicate to Zoomlion and ensure that ZGL provides the other skip loader without further delay. We also recommended that Management of the Assemblies should adhere to the dictates of the agreements and notify ZGL of any outstanding commitments and in subsequent review of the Agreements, ensure that the services are priced individually for ease of apportioning costs to unperformed services.

Grounded skip trucks

434. Clause 3 of the Service Agreement of Sanitation Improvement Package (SIP) between Zoomlion Ghana Ltd and the MMDAs in 2019 requires Zoomlion Ghana Ltd (ZGL) to provide Skip Trucks and communal refuse containers to the Assembly and repair and replace the equipment used for the refuse collections upon being notified by the Assembly of any damage or defect.

435. Our review at Bole District and West Gonja Municipal Assemblies and our interview with the District/Municipal Environmental Health Officers (DEHO) revealed that two skip refuse trucks with registration numbers GM 4781-12 and GM 1940 -12 respectively provided by ZGL for refuse evacuation had been grounded.

436. The vehicles had been parked at the Assemblies premises between 2-5 years without being repaired or replaced by the ZGL despite formal complaints by the Assemblies.

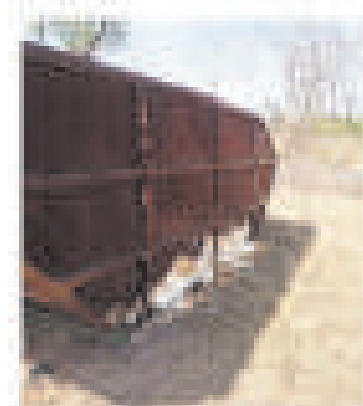
437. This could affect efficient refuse management in the two Assemblies.

438. We recommended that management should contact ZGL to either repair or replace the refuse trucks, failing which payment to Zoomlion Ghana Limited based on the two trucks should be revised.

Failure to Replace Deteriorated Refuse Containers

439. Clause 1 of the Service Agreement on Sanitation Improvement Package between Zoomlion Ghana Limited and Sawla -Tuna - Kalba District provides for the provision of 11 solid waste Containers to the Sawla District Assembly to enhance sustainable management of waste.

440. Our inspection at sanitation sites of the Assembly revealed that management of Zoomlion Ghana Ltd did not replace or repair three waste containers which had been unserviceable for over 12 months. We also noted that, despite not having the full complement of the equipment, the Assemblies continue to suffer full deductions from their Common Fund allocations. Details are provided below:



441. Management's inability to officially notify Zoomlion Ghana Ltd of the damaged refuse container caused the anomaly.

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

443. We recommended to management of Sawla -Tuna – Kalba District to officially notify Zoomlion Ghana Ltd of the damaged refuse containers and ensure that Zoomlion replace the refuse containers without further delay.

Double payment for evacuation of refuse - GH¢9,500.00

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

445. Bole District Assembly had a service agreement with Zoomlion Ghana Limited (ZGL) under which ZGL, provides sanitation services (evacuation of refuse) for a quarterly fee.

446. We however noted that management paid GH¢9,500.00 to M/S Bamutu Enterprise on PV No. 02/08/2022 on 16/08/2022 for the evacuation of refuse within Bole township which should have been evacuated by ZGL under the service agreement.

447. The District Engineer indicated that, the expenditure was a result of consistent calls from residents of the area for the refuse to be evacuated.

448. We recommended to management to recover the amount of GH¢9,500.00 from the DCD and the DFO and pay same to the Auditor General's Recovery Account.

Procurement and Store Irregularity

Procurement without alternative quotations

449. Section 20 of the Public Procurement (Amendment) Act, 2016 (Act 914) provides that the procurement entity shall request for quotations from as many suppliers or contractors as practicable but shall compare quotations from at least three different sources that should not be related in terms of ownership, shareholding or Directorship.

450. Contrary to the above, management of North Gonja District Assembly did not obtain alternative quotations from other sources before procuring goods and services worth GH¢89,100.00. Details shown below:

PV No	Date	PV Amount	Payee	Description of Payment	Amount
MP01/05	16/05/22	30,000.00	DCD	Rice and cooking oil to support Disaster victims	12,500.00
MP04/05	23/05/22	36,960.00	Hadiola Agro chemicals	Cost of Agro chemicals	36,960.00
MP04/06	30/06/22	7,000.00	DCD	Rice and cooking oil for Damba festival	2,200.00
MP02/08	24/08/22	13,440.00	DCD	Rice and cooking oil to support Fire festival	4,440.00
PM02/12	9/12/22	33000.00	Kanyiti Wale Co. LTD	Cost of water pump	33,000.00
Total					89,100.00

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

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

Tax Irregularities

Taxes not withheld/remitted – GH¢17,005.64

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

454. We however noted that, three Assemblies either did not withhold or remit withholding taxes of GH¢17,005.64 to the Ghana Revenue Authority in violation of the provision of the Act. Details are provided below:

No.	Assembly	Account	Taxes not withheld GH¢	Unremitted taxes GH¢	Total
1	North Gonja District	DACF	4,421.00	-	4,421.00
2	East Gonja Mun.	DACF	3,319.38	-	3,319.38
		DACF	-	4,155.63	4,155.63
3	West Gonja Mun.	DACF		5,109.63	5,109.63
Total			7,740.38	9,265.26	17,005.64

455. This could lead to loss of tax revenue to the state.

456. We recommended that the Finance Officers should personally pay the undeducted tax of GH¢7,740.38 and the unremitted tax of GH¢9,265.26 to GRA.

Failure to obtain VAT invoices - GH¢1,841.53

457. Section 3 of the Value Added Tax (Amendment) Act, 2022 (Act 1082) states, except as otherwise provided in this Act, 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. A taxable person shall issue a tax invoice through a Certified Invoicing System; and ensure that the Certified Invoicing System of the taxable person is integrated into the invoicing system of the Commissioner-General.

458. In contravention of the above, management of East Gonja Assembly paid an amount of GH¢46,364.21 with a VAT component of GH¢1,841.53 to suppliers without obtaining the VAT invoices to support the payments. Details shown below:

Date	PV. No.	Supplier	Items supplied	Gross Amount	VAT Amt.
22/09/22	34/07	Sukida Man Cement Stores	Cement and Roofing Sheets	20,000.00	800.00
6/7/2022	10/07	C-90 Enterprise	Sanitary items	6,941.13	272.30
20/07/22	23/07	Wiisiwia Enterprise	Food Stuff Procured	19,423.08	769.23
Total				46,364.21	1,841.53

459. The situation could deprive government a tax revenue of GH¢1,841.53.

460. We recommended to Management to recover the amount of GH¢1,841.53 from the payees and pay same to the GRA.

UPPER EAST REGION

Introduction

461. For the 2022 financial year, total allocations to the fifteen (15) Assemblies in the Upper East Region were GH¢18,128,042.82. Out of this amount, GH¢6,019,799.95 was deducted at source in favour of the Assemblies' Service Providers leaving net cash transfers of GH¢12,108,242.87 representing 66.79 percent of the total allocations shown in Appendix 'A'.

Cash Irregularities

Payments not processed through the GIFMIS system

462. Regulation 83 of the Public Financial Management Regulations, 2019 (L I 2378) requires that all payments for expenditure of covered entities shall be made through the Ghana Integrated Financial Management Information System.

463. We noted that Tempani District Assembly during the year processed three payment vouchers totalling Gh¢88,173.25 from common fund Account without recourse to the Ghana Integrated Financial Management Information System (GIFMIS). Details are below:

Date	Cheque No.	Account	Payee	Details	Amount
4/5/22	375	DACF	AS TARAM company	payment for fuel consumed	25,243.00
9/1/22	9004001	MP	Magtheobed Ent.	payment for re-roofing of ripped off schools	50,930.25
7/7/22	535	DACF	AS TARAM company	payment for fuel consumed	12,000.00
Total					88,173.25

464. Management could not provide the cause of the anomaly.

465. Failure to process payment transactions through GIFMIS could compromise transparency and accountability in the public expenditure management process.

466. We recommended that, the appropriate sanctions under the Public Financial Management Act should be meted out to the DCE, DCD and the DFO for non-compliance.

Non-recovery of Judgement Debt - GH¢99,818.06

467. Regulation 32 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires a principal spending officer of a covered entity to take effective and appropriate steps to collect money due to the covered entity.

468. The Director of Architectural and Engineering Services Limited (AESL), Bolgatanga, issued an overstated certificate on the construction of 3 storey Assembly complex, Builsa North – Sandema, leading to overpayment of GH¢99,818.06 to Messrs Bisco Tesco Enterprise. The Bolgatanga High court in October 2017 ordered recovery of an amount of GH¢99,818.06. the court further ordered the Assembly and Registrar of the court to make formal complaint to the Regional Police Headquarters to investigate and

identify the officers of the Assembly involved in the overpayment, for the amount of GH¢99,818.06 with interest to be recovered from Director of AESL, the contractor and officials of the Assembly involved.

469. We however noted that management of the Assembly failed to execute the court order after five years of the court order.

470. This has led to loss of fund to the Assembly.

471. We recommended that management should enforce the court order and ensure recovery of GH¢99,818.06 with the associated interest without further delay and pay same into the Auditor General's Recovery Account no. 1018331470015 at the Bank of Ghana.

Payment not fully accounted for – GH¢29,021.14

472. Regulation 78 of Public Financial Management Regulations, 2019 (L.I. 2378) requires, a principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity, the validity, accuracy and legality of the claim for the payment; that the evidence of service received, certificates for work done and any other supporting documents exist.

473. We noted that management of two Assemblies made payments totalling GH¢71,379.30 on 14 vouchers but accounted for only GH¢42,358.16 leaving a balance of GH¢29,021.14 not accounted for. Details are below:

Assembly	No of PVs	Amount Paid	Amount Accounted for	Amount Outstanding
Builsa South District	9	42,710.00	30,885.00	11,825.00
Bawku West District	5	28,669.30	11,473.16	17,196.14
Total	14	71,379.30	42,358.16	29,021.14

474. The lapse could lead to loss of funds to the Assembly.

475. We recommended that the difference of GH¢29,021.14 be recovered from the payees and pay same into the Auditor General’s Recovery Account no. 1018331470015 at the Bank of Ghana.

Failure to allocate resources to Sub-structures - GH¢22,906.37

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

477. On the contrary, we noted that management of Nabdam District Assembly did not allocate up to 2% of the DACF amounting to GH¢22,906.37 for the activities of the Sub-District structures. Details provided below:

Date Received	Quarters	Amount Received	2% Allocation
28/3/22	3 rd quarter 2021 Common Fund allocation	261,554.97	5,231.10
28/3/22	50% 2 nd quarter 2021 Common Fund allocation	130,777.48	2,615.55
31/10/22	2 nd quarter 2022 Common Fund allocation	261,554.97	5,231.10
1/11/22	1 st quarter 2022 Common Fund allocation	261,554.97	5,231.10
15/12/22	3 rd quarter 2022 Common Fund allocation	229,876.21	4,597.52
Total		1,145,318.6	22,906.37

478. Non-compliance with the provision of the above Guidelines by the Assembly could render the sub-structures ineffective in implementing their programs and activities.

479. We recommended to management to ensure that the total amount is transferred to the sub-structures.

Over-utilisation of DACF on recurrent expenditure - GH¢1,535,660.05

480. By Part I of the 2019 Guidelines for the Utilisation of the District Assemblies Common Fund, Assemblies are to spend up to 20% of the Common Fund on recurrent expenditure.

481. However, we noted that management of two Assemblies expended a total amount of GH¢2,422,921.64 representing 54.62% of the total gross DACF allocation on recurrent expenditure instead of GH¢887,261.59. This has resulted in a total excess expenditure of GH¢1,535,660.05 over the allowed limit. Provided below are details.

No	MMDAs	Total DACF allocation (Gross)	20% allowable recurrent expenses	Actual disbursement on recurrent expenditure	Excess disbursement on recurrent expenditure	Percentage overspent on recurrent expense
1	Builsa North Municipal Assembly	2,102,368.32	420,473.66	1,173,318.64	752,844.98	55.81
2	Bolga East District Assembly	2,333,939.64	466,787.93	1,249,603.00	782,815.07	53.54
	Total	4,436,307.96	887,261.59	2,422,921.64	1,535,660.05	54.62

482. Management of the Assemblies cited inadequate IGF generation as the cause. This action of management defeats the purposes for which the Fund was established.

483. We recommended to the management of the Assemblies to desist from the practice of excessive use of the Common Fund for recurrent expenditure. Furthermore, we recommended that the Assemblies should improve upon their revenue mobilisation to prevent the recurrence of this infraction.

Contract Irregularities

Overdue liability

484. The contract agreement between the Builsa North Municipal Assembly and Messrs. Jorge Enterprise for the renovation and expansion of the Kadema CHPS compound provides for payment to the contractor for works carried out after the completion of stages I and II.

485. Our review of interim payment certificate number 2 of 5 January 2017 in relation to the renovation and expansion of Kadema CHPS revealed that, even though the contractor completed stages I and II of the projects, management did not pay the contractor the certificate value of GH¢33,511.15 for about five years and seven months.

486. This has affected the execution of the remaining phases of the project. It could also lead to cost overruns due to inflation and possible court action.

487. We recommended that management should immediately settle the amount and ensure that the project continues. Furthermore, any loss that the Assembly may suffer due to the delay in payment should be borne by the MCE and MCD

Delayed/abandoned projects - GH¢1,714,636.83

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

489. Our audit disclosed that the management of seven Assemblies abandoned thirteen projects awarded at a total contract sum of GH¢3,713,949.40. A total interim certificate of GH¢1,714,636.83 has been paid to the contractors. Details are below:

No	Project	Contractor	Contract Sum	Commenced Date	Expected date of completion	Delay in M	Payments	% Completion
Builsa North Municipal								
1	Construction of 1no. CHPS Compound @Yimonsa	Humpsey Enterprise	309,621.46	14/02/2020	14/08/20	28	40,000.00	25%
2	Construction and furnishing of 1no. 3-Unit Classroom block with ancillary facilities @ Achanyeri-Goayie	Goura Enterprise	300,094.45	10/2/2020	10/8/20	29	115,000.00	45%
3	Renovation and Expansion of the Kadema CHPS Compound @ Kandema	Joreg Enterprise	160,837.72	9/11/2016	9/3/2017	70	24,125.65	45%
4	Construction of Sandema Market @Sandema	Samuda Company Limited	602,654.36	14/11/2008	14/07/2009	164	293,855.00	60%
Bolga East								
5	Construction of 1No.4-bedroom Bungalow for DCE	M/S Master Sly Co. Ltd.	397,173.00	11/11/2019	22/03/20	34	213,544.80	68%
6	Construction of 1no. Maternity Facility at Katanga	Community Initiated	117,342.00	16/09/2021	14/12/21	12	39,998.80	54%
7	Construction of 1 No. 3- Unit Classroom Block with other Ancillary Facilities - KATANGA	Chambasco Enterprise	225,166.67	24/08/2016	24/02/17	71	100,697.54	56%
Bolgatanga Municipal								
8	Construction of 1No. CHPS Compound at Kulbia	Kanpeters Ventures, Post Office	531,094.00	25/12/2020	25/09/2021	13	130,546.30	36.34

		Box 10, Bolgatanga						
9	Construction of CHP's Compound at Yipala	Integrity Builders & Trading Limited	334,061.00	24/08/2016	24/02/2017	68	100,406.10	66.00
	Bawku Municipal							
10	Construction of Fence Wall and Renovation of Slaughter	U-Star Nafi- Ventures	219,977.35	12/12/2019	25/5/2020	30	185,896.35	90% complete
	Garu District							
11	construction of a District Health Directorate	Messrs Basiton Limited	515,927.39	22/6/21	31/01/22	11	315,055.24	77% complete
	Kassena Nankana Municipal							
12	Rehabilitation of Municipal Health Directorate/ Navrongo	M/S Pwazaga Azupwah & Company Ltd	219,380.48	29/5/18	31/12/18	48	115,511.05	32% complete
	Builsa South							
13	Renovation of 6- unit classroom block at Fumbisi Preparatory Primary School	Jambes Ventures	160,305.00	15/09/2019	20/11/2020	24	40,000.00	25%
	Total		4,093,634.88				1,714,636.83	

490. Management of the seven Assemblies attributed the anomaly to funding challenges due to irregular release of common fund.

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

492. We recommended that the Management of the three Assemblies should prioritise these projects and allocate funds for their completion before commencing new ones.

Completed Project not in use - GH¢381,665.54

493. Contrary to Section 52 of Public Financial Management Act, 2016 (Act 921), we noted that management of two Assemblies awarded two contracts at a sum of GH¢381,665.54 which have fully been paid on completion, but the projects had not been put to use. The details are provided below:

MMDA	Project	Location	Cost of project	Completed date	Reason for not being used
Builsa South District	Ultra-Modern toilet	Fumbisi	116,679.59	7 July 2013	Project have not been handed over by the Contractor
Bawku Municipal	1 No. 3 Bedroom Nurses Accommodation	Missiga	264,985.95	10 January 2022	failure to connect electricity to building
Total			381,665.54		

494. The delay in putting the facility to use could result in deterioration and deprive the community of the use of the facilities.

495. We recommended that the management of the two Assemblies should resolve the challenges preventing the use of the projects without delay and put them to use.

Sanitation Management Irregularity**Failure to replace or repair broken down skip trucks.**

496. Section 7(1) of the Public Financial Management Act, 2016 (Act 921) stipulates that a principal Spending Officer of a covered entity shall ensure the regularity and proper use of money appropriated in that covered entity.

497. Our inspection at sanitation sites at two Assemblies revealed that two Skip Trucks had been unserviceable since 2020 and had not been replaced. We also noted that, despite not having the full complement of the equipment, the Assemblies continue to suffer full contract deductions from their Common Fund allocations. Details are provided below:

Name of Assembly	Equipment	No. Supplied	Serviceable Equipment	No. Damaged	Period of Damage
Bolga East	Skip Truck	2	1	1	Jan 2020
Kassena Nankana West	Skip Truck	2	1	1	2020
Total		4	2	2	

498. Management of Bolga East’s inability to officially notify Zoomlion Ghana Ltd of the broken-down skip trucks caused the anomaly.

499. As a result, the two Assemblies paid for the services of the equipment for three years respectively without working.

500. We recommended that management of Bolga East should officially notify Zoomlion Ghana Ltd and the two Assemblies should ensure that Zoomlion Ghana Ltd replaces the skip trucks.

Tax irregularities

Failure to remit taxes withheld GH¢8,542.31

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

502. Management of Builsa South District Assembly withheld an amount of GH¢8,542.31 from payments made to suppliers and service providers as taxes. However, the District Finance Officer did not remit the taxes to the Commissioner General of Ghana Revenue Authority.

503. The infraction by the DFO has the tendency of denying the state the much-needed revenue for development.

504. We recommended that the Assembly should pay the GH¢8,542.31 to GRA without further delay.

Failure to obtain VAT Invoice - GH¢6,343.07

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

506. We noted during our audit that two assemblies paid a total amount of GH¢76,807.26 which include VAT component of GH¢6,343.07 for goods and services without obtaining VAT invoices. Details provided below:

Assembly	Account	Payment	VAT charged
Bolgatanga Municipal	DACF	21,600.80	4,150.42
Kassena Nankana Municipal	MP-DACF	55,206.46	2,192.65
Total		76,807.26	6,343.07

507. This could result in the loss of tax revenue to the state.

508. We recommended that the VAT of GH¢6,343.07 be recovered and paid to the Ghana Revenue Authority.

UPPER WEST REGION

Introduction

509. For the 2022 financial year, total allocations to the 11 Assemblies in the Upper West Region were GH¢12,312,767.50. Out of which, a total amount of GH¢4,294,154.69 was deducted at source in favour of the Assemblies' Service Providers leaving net cash transfers of GH¢8,018,612.81 representing 65.12 percent of the total allocations.

Cash Irregularities

Payment outside GIFMIS Platform

510. Regulation 83 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires that all payments for expenditure of covered entities shall be made on the Ghana Integrated Financial Management Information System.

511. Contrary to the above, three Assemblies manually processed and paid GH¢1,108,830.51 on 124 payment vouchers outside the GIFMIS Platform. Details provided below:

Assembly	Account	No. of PVs	Amount
Nandom	DACF	95	722,453.87
Lawra	DACF	3	31,410.42
Wa West	DACF	23	244,014.42
	MP	3	110,951.80
Total		124	1,108,830.51

512. Management explained that their GIFMIS platform has been confronted with network challenges, which they are working to restore it.

513. The situation could affect the financial reporting of the Assemblies.

514. We recommended to the Coordinating Directors and the Finance Officers to notify the GIFMIS Secretariat of the Assemblies' challenges in using the system for redress.

Excessive use of DACF fund on recurrent expenditure - GH¢331,832.29

515. Section 7 of the public financial management Act, 2016 (Act 921) states among other things that a Principal Spending Officer of a covered entity shall (a) ensure the regularity and proper use of money appropriated in that covered entity.

516. The District Assembly common fund guideline for 2020, stipulates that, up to ten per cent of the District Assembly Common Fund should be used on recurrent expenditure in the areas such as human resource management, logistics support, office furniture and fitting, servicing and maintenance and project management.

517. Our audit disclosed that, the Common Fund accounts of two Assemblies totalling GH¢331,832.29 were used outside and above the 2020 DACF guidelines. Details are shown below:

No.	Assembly	Net DACF	10% Allocated	Actual Amount	Disallowable amount	Excess % of administrative expenses
1	Jirapa	2,040,857.24	204,085.72	434,718.02	230,632.29	11.30
2	Wa East	1,399,337.64	139,933.76	241,133.76	101,200.00	7.23
TOTAL		3,440,194.88	344,019.48	675,851.78	331,832.29	18.53

518. This act denied the Assemblies from using the common fund to carry out developmental projects.

519. We recommended to management of the two Assemblies to spend in accordance with the guidelines.

Failure to allocate resources to sub-structures – GH¢41,882.92

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

521. We noted that management of Jirapa Municipal Assembly did not allocate up to the 2% requirement of its Common Fund amounting to GH¢41,882.92 for the activities of the Sub-District structures.

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

523. We recommended to management of the Assembly to ensure compliance with the DACF Guidelines and transfer the amount to the sub-structures without further delay.

Failure to refund borrowed PWD and M-SHAP Fund - GH¢141,000.00

524. Section 7 (1) of the Public Financial Management Act, 2016 (Act 921) mandates a Principal Spending Officer of a covered entity to ensure the regularity and proper use of money appropriated in that covered entity.

525. We noted that two Assemblies borrowed funds from PWD, MP, and M-SHAP account totalling GH¢141,000.00 but did not refund those borrowed funds into their respective accounts.

S/N	Assembly	Borrowed From	Borrowed Into	Amount
1	Jirapa	PWD M-SHAP	DACF	96,000.00 5,000.00
2	Wa West	PWD	IGF	40,000.00
	TOTAL			141,000.00

526. Management explained that delays in release of Common fund and insufficient IGF generation led to the anomaly.

527. This could lead to misapplication of funds.

528. We recommended that management of the two Assemblies should transfer the total amount of GH¢141,000.00 from their respective DACF and IGF operation account back to the various accounts without any further delay.

Judgment Debt - GH¢114,996.53

529. Section 7 of the Public Financial Management Act, 2016, Act 921 requires a principal Spending Officer to in the exercise of duties under this Act; establish an effective system of risk management, Internal control and Internal Audit in respect of the resources and transaction of the covered entity.

530. The Wa East District Assembly awarded construction of 1no CHIPs compound, Gudayiri to Samaha Ent., on 24/3/2016 at a contract sum of GH¢199,980.98. The project was completed on 24/07/16. The total amount of GH¢117,386.73 was paid leaving outstanding balance of GH¢82,593.25 but the assembly was unable to pay leading to the Wa high court awarding a judgement debt of GH¢114,996.53. The outstanding balance together with the judgement debt was paid from the District Assembly's common fund Account.

531. The Finance Officer explained that the payment of the judgment debt resulted from lack of funds and the delay in the release of the common fund.

532. Non-payment of outstanding balance of GH¢82,593.25 in spite of our recommendation in the 2021 Auditor General's report, has led to the Assembly being slammed with a judgement debt of GH¢114,996.53

533. We recommended that the Chief Executive and Coordinating Director whose inaction resulted in this avoidable loss of funds should be sanctioned. We also recommended that the judgement debt should not be paid from the Common Fund account but from IGF.

Contract Irregularities

Delayed/Abandoned Projects - GH¢616,992.84

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

535. We noted during our projects inspection that four Assemblies spent a total amount of GH¢616,992.84 on seven projects which are either delayed or abandoned. Details are indicated below:

Assembly	Project Description and location	Expected Date of completion	Period of abandon ed/Delay	Amount paid	Status	% completio n
Jirapa Municipal	Construction of 2unit classroom Day care centre with Ancillary facilities and furnishing at Nambeg	08/03/20	3 years	191,287.30	Delayed	85%
Sissala West District	Construction of 3-unit classroom block with ancillary facilities at Niator	16/9/2014	8 years	76,238.24	Abandon ed	75%
	Construction of nurses' bungalow at Gwollu	04/12/2014	8 years	57,463.80	Abandon ed	98%

Daffiama/Bussie/Issa District.	3 Unit classroom block at Duang	2/7/2021	1 year 8 months	130,870.50	Abandoned	60%
Nadowli-Kaleo District	Construction of 2unit KG block with resting room 4-seater toilet and urinal and fence wall at Kone	30/09/2019	3 years 6 months	106,133.00	Abandoned	85%
	Renovation of three classroom block at Sampina	12/12/2021	1 year 3 months	25,000.00	Abandoned	50%
	Construction of CHPS Compound Drilling and Mechanised 1 no. 1 borehole with 4-Seater Kvip and urinal at Papu	20/09/2022	6 months	30,000.00	Delayed	45%
Total				616,992.84		

536. Management attributed the delay to inability of the Assembly to meet interim payment certificates when presented by the contractors owing to the irregular and untimely release of DACF funds.

537. The delay/abandoned projects could lead to cost overruns to the detriment of other developmental projects.

538. We recommended to management to ensure that the delay/abandoned projects were completed before awarding new ones.

Completed project not put to use - GH¢183,107.00

539. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), we noted that Nadowli /Kaleo District Assembly constructed two projects at the cost of GH¢183,107.00 from the DACF account but the projects were not put to use 5 to 12months after their completion. Details provided below:

No.	Assembly	No. of Projects	Total Contract Sum	Total Payment	Project	Completion Date
1	Nadowli /Kaleo District	1	197,500.00	170,000.00	Construction of CHPS compound with KVIP and urinal and extension and connection of electricity and drilling and mechanised borehole	December 2022
		1	13,107.00	13,107.00	Construction of Police Post	April, 2022
	Total	2	210,607.00	183,107.00		

540. Management explained that they are yet to connect electricity and water to the facilities before handing over.

541. The two communities have not derived benefits from the two projects.

542. We therefore recommended to management to address all issues hindering the use of the facilities to enable the communities' benefit from the projects.

Sanitation Management Irregularity

Grounded Skip Truck

543. Clause 5 of the service agreement signed on 9 February 2014 between Zoomlion Ghana Ltd and Daffiama Bussie Issa District Assembly requires Zoomlion Ghana Limited to deliver to the Assembly two refuse trucks and repair them within three months after notification of the broken-down vehicles by the Assembly.

544. Our verification of the two trucks supplied by Zoomlion Ghana Ltd disclosed that one of the refuse trucks with registration number GS 6568-12 was not operational since 2016 to date.

545. Management of Daffiama Bussie Issa's inability to officially notify Zoomlion Ghana Ltd of the broken-down skip truck caused the anomaly.



546. Zoomlion Ghana Ltd was paid an amount of GH¢134,550.00 through the quarterly deduction from Assembly's share of Common Fund even though only one truck was operational.

547. We recommended that the District Coordinating Director should officially communicate with Zoomlion Ghana Ltd about the broken skip truck and ensure that Zoomlion Ghana Limited repairs or replaces it.

Procurement and Stores Irregularities

Non-utilisation of store items received from the MLGRD since 2021

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

549. In 2021, the Ministry of Local Government and Rural Development (MLGRD) in collaboration with the Council for Technical and Vocational Education and Training (COVET) allocated to MMDAs, store items to be distributed to hairdressers, tailors and seamstresses to improve economic activities in the local economy.

550. Following this initiative, the Sissala West District Assembly in 2021 received store items from the Regional Coordinating Council but could not distribute them to the intended beneficiaries. The items were received and kept at the garage of the DCE residence. The items were neither received with a Store Receipt Voucher (SRA) nor recorded in the store ledgers to provide audit trail. Details of items are below:

No.	Item	Quantity
1	Sterilizer machine	35pcs
2	Hair Dryer	24 pcs
3	Standing hair dryer	36pcs
4	Standing Steamer	2pcs
5	Ceramic sink base	39pcs
6	Ceramic sink	39pcs
7	Screw seat	39pcs
8	Industrial Sewing Machine	3pcs
9	Overlock Sewing machine	3pcs
10	Industrial iron (Gravity)	26pcs
11	Hand Sewing Machine	25pcs
12	Cutting machine	29pcs

551. The community was not deriving benefits from the items. This could also lead to pilfering and misuse of the items.

552. We recommended to management to distribute the items to the intended beneficiaries without any further delay.

Overpayment to a Supplier- GH¢13,500.00

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

554. Management of Wa West District Assembly procured 80 bags of 50kg and 120 bags of 25kg of sugar at a total cost GH¢47,800.00 from Nnabaale bile Enterprise. We however noted that the prices of the 25kg was overstated by GH¢ GH¢112.50 leading to overpayment of GH¢13,500.00.

555. Failure of the schedule officer to vet the supplier's invoice caused the infraction.

556. This has led to loss of fund to the Assembly.

557. Management indicated that they have obtained undertaken letter from the supplier and has agreed to adjust downward the GH¢13,500.00 against the outstanding balance owed him.

558. We recommended that the amount of GH¢13,500.00 should be recovered from Nnabaale bile Enterprise and same paid into the Auditor-General Recoveries Account number 1018331470015, failing which the amount should be recovered from the Coordinating Directors and Finance officers.

Tax Irregularities

Payment of VAT without Invoice - GH¢22,871.63

559. Section 41 of the Value Added Tax Act (VAT) 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.”

560. We noted that two Assemblies paid total amount of GH¢412,686.73 to suppliers for goods and services but did not obtain VAT invoice even though the payments included VAT component of GH¢22,871.63. Details are below:

S/N	Assembly	No. of Pvs	Amount	VAT
1	Wa West	11	132,469.31	5,141.40
2	Nandom Municipal	23	280,217.42	17,730.23
Total		34	412,686.73	22,871.63

561. This could lead to loss of tax revenue to the state.

562. We recommended that the amount be recovered from the payees and same paid to GRA, failing which the amount should be recovered from the Coordinating Directors and Finance officers.

Failure to withhold Tax - GH¢16,810.76

563. Section 117 of 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 that is withheld.”

564. We noted that two Assemblies did not deduct withholding taxes totalling GH¢16,810.76 from a taxable amount of GH¢416,351.54. Details are provided below:

S/N	ASSEMBLY	No. of PVs	Taxable Amount	Tax Amount
1	Wa West District	3	26,649.31	1,140.00
2	Nandom Municipal	27	389,702.23	15,670.76
	TOTAL	30	416,351.54	16,810.76

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

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

567. We recommended that, the Coordinating Directors and Finance Officers of the two Assemblies should pay their respective amounts into the Auditor-General recoveries account number 1018331470015 from their personal resources and recover same from the payees.

VOLTA REGION

Introduction

568. For the 2022 financial year, total allocations to the 18 Assemblies in the Volta Region was GH¢22,797,937.19, out of which GH¢7,363,093.08 was deducted at source in favour of the service providers of the Assemblies leaving net cash transfers of GH¢15,434,844.11 or 67.70 percent of the total allocations as provided in Appendix 'A'.

Cash Irregularities

Misapplication of PWD funds - GH¢233,045.50

569. Section 7 of the PFM 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.

570. We noted that Central Tongu District Assembly withdrew an amount of GH¢233,045.50 from the bank account of the Persons' Living with Disability (PWD) Fund for unrelated activities in contravention to the above law.

571. This denied the PWDs resources for their planned programmes.

572. We recommended to Management of the Assembly to refund the amount of GH¢233,045.45 from its IGF account into the PWD account.

Failure to allocate funds to Sub-structures - GH¢85,454.57

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

574. We however noted that Management of three Assemblies failed to disburse the required two percent of GH¢85,454.57 to support their Sub-structures in 2022. Details are provided below:

No.	Assembly	Total Allocation	2% Payable	Amount Paid	Outstanding amount
1	North Dayi District	1,512,041.52	30,240.83	-	30,240.83
2	Afadzato South District	1,829,243.43	36,584.84	-	36,584.84
3	Akatsi South Municipal	1,647,816.10	33,628.90	15,000.00	18,628.90
	Total	4,989,101.05	100,454.57	15,000.00	85,454.57

575. Non-transfer of funds to enhance decentralisation rendered the Sub-structures ineffective.

576. We recommended to the Coordinating Directors and Finance Officers of the Assemblies involved to transfer the total amount of GH¢85,454.57 to the Sub-structures to enable them carry out their planned programmes.

Unsupported payments - GH¢71,298.16

577. Regulation 78 of the PFMR, 2019 (L.I. 2378) provides that, a principal Spending Officer of a covered entity is personally responsible for ensuring, in respect of each payment of that covered entity, that evidence of services received, certificates for work done and any other supporting documents exists.

578. In violation of the above Regulation, two Assemblies failed to support six payment vouchers amounting to GH¢71,298.16 with relevant documents such as receipts, invoices, payment sheets etc. Details are provided below:

No.	Assembly	No. of PVs	Source of Fund	Amount
1	Anloga District	3	DACF	47,298.16
		2	MPCF	19,000.00
2	Agotime – Ziope District	1	DACF	5,000.00
	Total	6		71,298.16

579. We could therefore not confirm the authenticity of the payments which could result in funds of the Assemblies not used in their interest.

580. We recommended that in the absence of relevant expenditure justification documents, the amount of GH¢71,298.16 should be recovered from the Coordinating Directors and Finance Officers of the Assemblies involved into their DACF accounts.

Payment of judgement debt - GH¢111,368.95

581. We noted that Agotime-Ziope District Assembly contracted Ukiya Ventures Ltd to construct a 3-unit classroom block, office, store, teachers' common room and ancillary facilities at Akwettey at a contract sum of GH¢302,776.50. The Assembly paid GH¢205,000.00 after completion of works in 2020, leaving a balance of GH¢97,776.50. The Assembly however failed to pay the remaining balance despite demands by the Contractor.

582. Ukiya Ventures Ltd initiated court action against the Assembly but the Assembly did not file any notice of appearance in contravention of Section 7 of the PFM Act, 2016 (Act 921). This resulted in the Court granting a default judgement of GH¢209,145.45 against the Assembly as provided in the table below.

No.	Item	Amount
1	Principal	97,776.50
2	Interest of 38% (Jan. 2020 – Nov. 2022)	108,368.95
3	Legal Cost	3,000.00
	Total	209,145.45

583. The use of DACF funds to pay judgment debts deprived the Assembly of funds to execute approved programmes.

584. We recommended refund of the amount of GH¢111,368.95, being the payment in excess of the liability, from the Assembly’s IGF account into the DACF Account and the officials whose inaction resulted in the avoidable cost should be sanctioned.

Contract Irregularities

Completed projects not in use - GH¢669,218.22

585. Section 52 of the PFMA, 2016 (Act 921), requires Principal Spending Officers to institute proper control systems to prevent losses and wastage.

586. On the contrary, three projects were completed by two Assemblies at a total cost of GH¢669,218.22 but had not been put to use. Details are provided below:

No.	Assembly	Project Description	Completion Date	Contract Sum	Total Payment
1	Ho	1no. Police Post at Dutasor	5/20/22	260,445.80	258,793.00
		Zonal Council for Dutasor	5/20/22	244,500.00	224,192.17
2	North Tongu	Slaughterhouse at Juapong	31/12/21	167,186.45	186,233.05
Total				672,132.25	669,218.22

587. The Chief Executives and Works Engineers of the Assemblies involved attributed the non-usage of the facilities to non-availability of electricity and water.

588. To prevent deterioration of the projects, we recommended to Management of the Assemblies to ensure that necessary steps are taken to provide the outstanding amenities for the projects to be put to use. We also recommended that in future project budgets of the Assemblies, provision should be made for ancillary facilities needed to operationalise the projects.

Abandoned/delayed projects GH¢7,588,230.31

589. Contrary to Section 52 of the PFMA, 2016 (Act 921), we noted from our project inspection that nine Assemblies awarded 29 projects with a total contract sum of GH¢11,560,819.40. Out of the contact sum, a total amount of GH¢7,588,230.31 was paid to the Contractors and the projects had delayed or been abandoned at various stages of completion. Details are provided below:

No.	Assembly	No. of Contracts	Commencement date	Expected Completion Date	Total Payment	Remarks
1	Central Tongu	2	Jun. 16 and Mar 22	Oct. 16 & Sep. 22	65,000.00	Abandoned and delayed
2	South Tongu	3	Jun. 21 - Apr. 22	Mar. 22 - Jul. 22	225,000.00	Delayed
3	Agotime-Ziope	9	Apr. 18 - Sep. 19	Oct. 18 - Jun. 20	804,904.89	Abandoned
4	Akatsi North	6	Feb. 16 -Aug. 20	Aug. 16 - Feb. 21	144,599.80	Abandoned
5	Ho Municipal	2	Jun. 20 - Dec. 21	Dec. 20 - Jul. 2022	3,097,416.66	Abandoned and delayed
6	Ho West	2	Nov. 20 -July 21	Nov. 21 - Oct. 21	286,876.60	Abandoned
7	Hohoe	1	Aug. 21	May 21	2,015,507.48	Abandoned
8	Afadzato South	1	Jan. 19	May 22	363,057.15	Delayed
9	Kpando	3	Sep. 15 - Aug 20	Feb. 16 - Jan 21	585,867.73	Abandoned
Total		29			7,588,230.31	

590. Abandoned or delayed projects could lead to cost overruns to the detriment of other development projects of the Assemblies.

591. We recommended to Management of the Assemblies to be proactive in their planning to mitigate such incidences and also ensure that priority is given to uncompleted projects before new ones are awarded.

Procurement and stores Irregularity**Fuel purchased not accounted for - GH¢26,230.80**

592. Contrary to Regulation 78 of the PFMR 2019, (L.I. 2378), we noted that, fuel purchased for eight vehicles by Agotime-Ziope District Assembly at a cost of GH¢26,230.80 via 17 payment vouchers were not accounted for in the vehicle logbooks.

593. We could not confirm the authenticity of the payments which creates avenue for misuse of fuel and consequent loss of funds to the Assembly.

594. We recommended recovery of the amount of GH¢26,230.80 from the Coordinating Director and Finance Officer into the Assembly's DACF account in the absence of relevant documents authenticating that the fuel was used in the interest of the Assembly.

Sanitation Management Irregularity

Failure to repair or replace broken-down SIP equipment.

595. The Sanitation Improvement Package (SIP) agreement between the Assemblies and ZGL provides for the Company to supply refuse trucks and containers for haulage of solid waste from the communities to a final disposal site and to also repair or replace broken down equipment upon notification by the Assemblies.

596. We however noted that three Assemblies had four broken down trucks and 11 damaged containers which were yet to be repaired or replaced by ZGL even though the Administrator deducted the quarterly fees from their share of the Common Fund in favour of ZGL. We also noted instances where the Assemblies did not notify ZGL of the damaged equipment for replacement contrary to the provisions in the agreement, Details are provided below:

Assembly	Contract Date	Fee per Quarter	Item	Contract Qty.	Qty. Supplied	Qty. Damaged	Default Period	Remarks
South Tongu	Feb 2020	53,187.50	Skip Truck	2	2	1	Jan 22 - Dec 22	Management did not notify ZGL
			Containers	11	11	4		
Central Tongu	2014	46,250.00	Skip Truck	2	2	2		Management did not notify ZGL
			Containers	11	11	3		
North Dayi	20/02/20	53,187.50	Skip Truck	2	1	1	May 19- Dec 22	Management notified ZGL on 28/04/21 but no action was taken
			Containers	11	11	4		

Total	Skip Truck	6	5	4	
	Containers	33	33	11	

597. We were unable to quantify the value of services not rendered as the deliverables in the Agreement were not individually priced.

598. The non-repair and replacement of the equipment negatively affected the management of solid waste in the communities.

599. We recommended to Management of the Assemblies involved to ensure that ZGL replace the damaged trucks and containers without further delay. We also recommended that Management of the Assemblies should adhere to the dictates of the agreements and notify ZGL of any outstanding commitments and in subsequent review of the Agreements, ensure that the services are priced individually for ease of apportioning costs to unperformed services.

Tax Irregularities

Withheld taxes not remitted - GH¢3,600.00

600. Sections 117(1) of the Income Tax Act, 2015 (Act 896) requires the Assemblies as withholding tax agents to remit taxes deducted from payments for goods and services to the Commissioner-General of the Ghana Revenue Authority within 15 days after the end of the calendar month in which the tax was withheld.

601. Contrary to the above law, we noted that withholding taxes amounting to GH¢3,600.00 was deducted by Keta Municipal Assembly for various payments made but the amount was not remitted to the Ghana Revenue Authority.

602. Failure to remit taxes could result in inability of the State to meet her tax revenue targets.

603. We recommended that Management of the Assemblies should pay the unremitted tax of GH¢3,600.00 to the GRA and also, the Finance Officers be held personally liable to pay for any penalties that might be imposed.

WESTERN REGION

Introduction

604. The total Common Fund allocations to the 14 Assemblies in the Western Region for the 2022 financial year was GH¢18,981,296.89 out of which GH¢5,853,906.63 was deducted at source by the Administrator of Common Fund and paid to service providers of the Assemblies leaving net cash transfers of GH¢13,127,390.25 representing 69.16 percent of the total share of Common Fund as shown in Appendix 'A'.

Cash Irregularities

Unsupported payments – GH¢106,670.00

605. Regulation 78 of the PFMR, 2019 (L.I. 2378) provides that, a principal Spending Officer of a covered entity is personally responsible for ensuring, in respect of each payment of that covered entity, that evidence of services received, certificates for work done and any other supporting documents exists.

606. Contrary to the above Regulation, we noted that three Assemblies made payments totalling GH¢106,670.00 for goods and services without supporting documents such as receipts, invoices, statement of claims, certificates of claims, memos etc. to authenticate the expenditure. Details are provided below:

No.	Assembly	Nature of Transaction	No of PVs	Amount	Documents not provided
1	Effia-Kwesimintsim	Financial assistance in payment of school fees for 5 persons and health care bill.	4	3,700.00	Official receipts
2	Sekondi-Takoradi	Payment of fees for four people, supply of sewing machines and hair dryers.	6	70,030.00	Official receipts and distribution list
3	Amenfi Central	Payment for 10 plots of land, payment to enable the Coordinating Director to attend a conference and District Chief Executive attend the central commissioning of TVET products and others	5	32,940.00	Land documentations, official receipts etc
Total			15	106,670.00	

607. We could not confirm the authenticity of the payments which could result in funds of the Assemblies not used in their interest.

608. We recommended recovery of the amount of GH¢106,670.00 from the Coordinating Directors and Finance Officers involved into the DACF accounts of the Assemblies in the absence of justification for the payments.

Unpresented payment vouchers – GH¢72,395.14

609. Regulation 82 of the PFMR, 2019 (L.I. 2378) requires that, a payment by a covered entity shall be accompanied with a payment voucher authorised by the head of accounts, and which is approved by the Principal Spending Officer.

610. On the contrary, Management of the Nzema East Municipal Assembly did not produce a DACF payment voucher No. CF/2/04/2022 of 7 February 2022 with a face value of GH¢72,395.14 for audit.

611. We could as a result not authenticate the expenditure.

612. We recommended recovery of the amount of GH¢72,395.14 from the Coordinating Director and Finance Officer into the DACF account of the Assembly for failing to provide the payment vouchers with their relevant supporting documents to account for the expenditure.

Unaccounted payments - GH¢107,300.25

613. Contrary to Section 7 of the PFM Act, 2016 (Act 921), Management of three Assemblies did not account for an amount of GH¢107,300.25 out of a total payment GH¢251,653.30 made for various activities. Details are provided below:

No.	Assembly	Purpose of Payment	No. of PVs	Total Payment	Amount accounted for	Amount not accounted for
1	Sekondi-Takoradi	Funds released for the preparation of 2023 composite budget and support police patrol	2	46,000.00	4,344.89	41,655.11
2	Tarkwa Nsuaem	Payment of educational support and health for 21 PWDs in Tarkwa and GFD-	2	60,908.00	46,069.66	14,838.34

		Tarkwa elections and disbursement of funds to 12 PWDs				
3	Amenfi Central	Maintenance of final disposal site and 2 refuse dumps, purchase of award items, allowances and refreshment for farmers day and others	12	144,745.30	93,938.50	50,806.80
Total			16	251,653.30	144,353.05	107,300.25

614. In the absence of the relevant documents to authenticate the outstanding payments, the Assemblies did not receive value for the expenditure, which constituted loss of funds.

615. We recommended recovery of the outstanding amount of GH¢107,300.25 from the Coordinating Directors and Finance Officers of the Assemblies involved into their DACF accounts for their failure to justify that the outstanding funds were incurred in the interest of the Assemblies.

Misapplication of funds - GH¢67,062.37

616. Section 5 of the Minerals Development Fund (MDF) Act, 2016 (Act 912) stipulates that for the purpose of achieving the objective of the Fund, monies of the Fund shall be applied to relevant activities that the Board may determine to redress the harmful effect of mining on affected communities and persons, undertake projects aimed at promoting the mining sector and support policy planning.

617. Our review of payments of Wassa East District Assembly disclosed that a total amount of GH¢67,062.37 was spent from the MDF for furnishing the Chief Executive's temporary office, organising budget training workshops which were not permissible expenditures under Fund. Details are provided below:

Date	PV No.	Details	Payee	Amount
30/1/22	MDF/1/3/22	Furnishing of Hon DCE Temporary office	Emmanaku Co Ltd	38,458.37
21/3/22	MDF/1/2/22	Public Accountability and Transparency for 2021 composite budget implementation.	DCD	13,840.00
20/5/22	MDF5/3/22	DSTV subscription and others	DCD and Samuel Okai	2,584.00
30/9/22	MDF/4/9/22	Financial Assistance	Samuel Essel	3,000.00
30/9/22	MDF/26/9/22	Wedding Donation and Transport	DCD	4,180.00
30/9/22	MDF/25/9/22	Funds for attending meeting at WRCC	DCD	2,500.00
30/9/22	MDF/13/9/22	Purchase of internet data	DCD	2,500.00
Total				67,062.37

618. The misapplication of the Fund could deny the realisation of its objectives.

619. We recommended to the Coordinating Director to reimburse the MDF account with the amount GH¢67,062.37 from the IGF account to enable the Assembly apply the funds on the purpose for which it was given.

Over-utilisation of Common Fund on recurrent expenditure – GH¢1,326,867.90

620. Part I of the 2019 DACF Guidelines permits Assemblies to utilise up to ten percent of their DACF allocations received on Administrative expenses.

621. We however noted that four Assemblies expended a total amount of GH¢2,096,861.98 on administrative expenses instead of the allowable 10 percent of GH¢769,994.08 of the Assemblies' share of the Common Fund resulting in over utilisation of GH¢1,326,867.90. Details are provided below:

No.	Assembly	DACF Allocation	10% Allowable Expenditure	Actual Expenditure	Amount Misapplied	% Misapplied
1	Effia-Kwesimintsim	1,778,072.56	177,807.26	379,750.77	201,943.51	113.7
2	Ellembele	1,904,387.22	190,438.72	363,519.85	173,081.13	90.89
3	Nzema East	1,686,178.52	168,617.85	419,168.66	250,550.81	148.59
4	Shama	2,331,302.46	233,130.25	934,422.70	701,292.45	300.8
Total		7,699,940.76	769,994.08	2,096,861.98	1,326,867.90	172.3

622. The practice could result in insufficient funding for completion of ongoing projects.

623. We recommended to Management of the Assemblies to refund the total amount of GH¢1,326,867.90 from their IGF accounts into the DACF accounts and improve their IGF revenue generation to forestall over-dependence on their Common Fund allocations.

Contract Irregularities

Completed projects not in use - GH¢263,243.31

624. Section 52 of the PFM Act, 2016 (Act 921), requires Principal Spending Officers of covered entities to institute proper control system to prevent losses and wastage.

625. Management of Ellembele District Assembly expended a total amount of GH¢263,243.31 to complete a 1no. 3-unit classroom block and ancillary facilities at Awiaso but the project was yet to be used contrary to the above cited law.

626. Management explained that non-availability of school furniture had delayed utilisation of the project which denied the people of Awiaso the intended benefits from its use.

627. We recommended to Management of the Assembly to prioritise supply of furniture to the facility from its other revenue sources to put the classroom block to use. We also recommended that in the budgets of projects of the Assembly, provision should be made to include all ancillaries needed to put them to use after completion.

Delayed projects - GH¢3,469,565.77

628. Contrary to Section 52 of the PFM Act, Act 2016 (Act 921), we noted that seven Assemblies had 22 projects with a total contract sum of GH¢6,332,314.77, out of which GH¢3,469,565.77 had been paid as at December 2022 for works executed but their completion had delayed for periods of up to 91 months. Details are provided below:

No	Assembly	No. of Projects	% of Completion	Period of Delay	Contract Sum	Amount Paid
1	Effia-Kwesimintsim	1	45%	24 months	597,803.03	298,768.10
2	Jomoro	5	38% - 80%	30 months	1,289,880.00	674,112.87
3	Shama	2	51% - 60%	25 - 29 months	760,938.38	430,963.83
4	Amenfi Central	5	30% - 80%	73 - 80 months	1,103,774.20	502,591.02
5	Amenfi East	5	40% - 99%	20-28 months	1,588,980.05	1,013,398.84
6	Amenfi West	2	31% - 50%	63-91 months	389,532.65	151,903.81
7	Wassa East	2	70%-80%	30 months	601,406.46	397,827.30
Total		23			6,332,314.77	3,469,565.77

629. The delayed completion of the projects had denied the communities the benefits to be derived from their use and could also lead to cost overruns due to price increases.

630. We recommended to Management of the Assemblies to prioritise completion of the projects before awarding new ones.

Sanitation Management Irregularity

Unsupplied and unrepaired sanitation equipment

631. Clause 1(d) and Schedule 1 of the Service Agreement for Sanitation Improvement Package (SIP) signed between Zoomlion Ghana Ltd (ZGL) and the underlisted Assemblies requires ZGL to deliver to the Assemblies a quantity of refuse trucks and solid waste containers for the collection of waste at quarterly service fee deducted at source by the Administrator from DACF allocation. Also, Section 7 of the PFM 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.

632. In contravention of the above, we noted that ZGL did not supply six trucks and 58 containers to five Assemblies. We also noted, that apart of Jomoro District Assembly, none of the Assemblies notified ZGL of the unsupplied equipment. Details are provided below:

Assembly	Contract Date	Fee per Quarter	Item	Contract Qty.	Qty. Supplied	Qty. Not Supplied	Default Period	Remarks
Jomoro	02/01/19	71,875.00	Skip Truck	3	3	-	Jan 19 – Dec 22	Management notified ZGL on 15/03/22 but no action was taken
			Containers	20	8	12		
Prestea Huni Valley	02/01/19	71,875.00	Skip Truck	3	2	1	Jan 19 – Dec 22	-do-
			Containers	20	11	9		
Tarkwa Nsuaem	02/01/19	71,875.00	Skip Truck	3	2	1	Jan 19 – Dec 22	-do-
			Containers	20	12	8		
Amenfi East	02/01/19	71,875.00	Skip Truck	3	1	2	Jan 19 – Dec 22	-do-
			Containers	20	4	16		
Amenfi West	02/01/19	71,875.00	Skip Truck	3	1	2	Jan 19 – Dec 22	-do-
			Containers	20	7	13		
Total			Skip Truck	15	9	6		
			Containers	100	42	58		

633. We again noted that four Assemblies had 4 trucks and 23 containers damaged and unrepaired contrary to the provision in the Agreement which mandates ZGL to repair or replace damaged equipment upon notification by the Assemblies where the damage was not caused by the Assemblies. Two of the four Assemblies listed in the table below did not notify ZGL of the unsupplied equipment.

Assembly	Contract Date	Fee per Quarter	Type of Equipment	Contract Qty.	Qty. Supplied	Qty Damaged	Default Period	Remarks
Jomoro	02/01/19	71,875.00	Skip Truck	3	3	2	Jan 19 – Dec 22	Management notified ZGL on 15/03/22 but no action was taken
			Containers	20	8	4		
Prestea Huni Valley	02/01/19	71,875.00	Skip Truck	3	2	1	Jan 19 – Dec 22	Management did not notify ZGL
			Containers	20	11	4		
Amenfi Central	02/01/19	53,187.50	Skip Truck	2	2	1	Jan 19 – Dec 22	-do-
			Containers	11	11	5		
Wassa East	02/01/19	53,187.50	Skip Truck	2	2	-	May 20 – Dec 22	Management notified ZGL on 16/05/20 but no action was taken
			Containers	11	11	10		
Total			Skip Truck	10	9	4		
			Containers	62	41	23		

634. We were unable to quantify the value of services not rendered as the deliverables in the Agreement were not individually priced.

635. We recommended to Management of the Assemblies involved to ensure that ZGL supply the outstanding refuse containers and trucks and also replace the damaged trucks and containers without further delay. We also recommended that Management of the Assemblies should adhere to the dictates of the agreements and notify ZGL of any outstanding commitments and in subsequent review of the Agreements, ensure that the services are priced individually for ease of apportioning costs to unperformed services.

Procurement and stores Irregularity

Unaccounted stores – GH¢97,211.00

636. Contrary to Section 52 of PFM Act, 2016 (Act 921), two Assemblies paid for building materials worth GH¢97,211.00 to be used to support community self-help projects in the Municipalities but did not support the transactions with relevant documents such as store receipts and distribution list. Details are provided below:

No.	Assembly	Item	Quantity	Amount
1	Tarkwa Nsuaem	Cement	662 bags	64,880.00
2	Amenfi Central	Cement	325 bags	32,331.00
		Roofing sheets	160 pcs	
		Iron rods	125 pcs	
Total				97,211.00

637. Store items not accounted for with relevant documents could facilitate thievery or diversion of items paid for to the detriment of the Assemblies.

638. In the absence of the relevant documents on receipt and usage of the items, we recommended recovery of the amount of GH¢97,191.00 from the Coordinating Directors and the Finance Officers of the two Assemblies into the DACF account of the Assemblies.

Tax Irregularity

Taxes not remitted – GH¢46,813.63

639. Sections 117(1) of the Income Tax Act, 2015 (Act 896) requires, the Assemblies as withholding tax agents to remit taxes deducted from payments for goods and services to the Commissioner-General of the Ghana Revenue Authority within 15 days after the end of the calendar month in which the tax was withheld.

640. In contravention of the above law, Management of Ellembele District Assembly did not remit withheld taxes of GH¢46,813.63 to the Ghana Revenue Authority. Details are provided below:

No.	Details	No. of PVs	Total Gross Amount	Tax Amount
1	Payments for Land Fill Works	5	400,000.00	30,000.00
2	Payments for projects	6	199,037.57	6,797.11
3	Payments for works and goods	7	220,448.00	10,016.52
Total		18	819,485.57	46,813.63

641. Unremitted taxes could result in payment of penalties by the Assembly to GRA and also disrupt the tax revenue mobilisation efforts of the State.

642. We recommended to Management of the Assembly to pay the amount of GH¢46,813.63 to GRA and the Finance Officer held personally liable for payment of any penalties.

WESTERN NORTH REGION

Introduction

643. For the 2022 financial year, total allocation of Common Fund to the nine Assemblies in the Western North Region was GH¢10,835,487.02, out of which GH¢3,535,760.99 was deducted at source in favour of Service Providers of the Assemblies leaving net cash transfers of GH¢7,299,726.03 representing 67.4 percent of the total allocations as shown in Appendix 'A'.

Cash Irregularities

Payments outside GIFMIS

644. Regulation 78(2) of the PFMR, 2019 (L.I. 2378), mandates, all covered entities to use the Ghana Integrated Financial Management Information System (GIFMIS) from the commencement of the procurement process through to payment.

645. On the contrary, three Assemblies made 71 manual payments of GHc600,903.28 without using GIFMIS. Details are provided below:

No.	Assembly	Account	No of PVs	Details	Amount
1	Suaman	DACF	6	Goods, Services and Works	45,958.71
		MPCF	4	Goods and Services	98,684.00
2	Sefwi Akontombra	DACF	27	Goods and Service	145,175.92
		MPCF	23	Goods and Services	89,922.88
		PWD	6	Goods and Services	64,110.77
3	Bia West	MPCF	5	Goods and Services	157,051.00
Total			71		600,903.28

646. The Finance Officers attributed the inability of the Assemblies to use the platform for payment to network challenges.

647. The lapse would not enhance financial reporting of the Assembly.

648. We recommended to the Management of the Assemblies to address the challenges inhibiting the use of GIFMIS and ensure compliance with Regulation 78 of the PFMR, 2019 (L.I. 2378).

Unsupported payments - GH¢186,519.77

649. Regulation 78(1) of the PFMR, 2019 (L.I. 2378) provides among others that, a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of the covered entity the validity, accuracy and legality of the claim for the payment.

650. We noted that Management of three Assemblies did not provide adequate expenditure supporting documents such as receipts, invoices, signed sheets etc. to substantiate 42 payments amounting to GH¢186,519.77 in violation of the above Regulation. Details are provided below:

No.	Assembly	Fund source	Transaction type	No of PVs	Amount
1	Bia West	DACF	Goods and Services	11	43,934.10
		MPCF	Institutional Support	6	21,639.00
2	Aowin	DACF	Goods and Services	5	25,446.67
		MPCF	Goods and Services	2	22,768.00
		PWD	Medical Treatment	1	3,100.00
3	Sefwi Akontombra	DACF	Goods and Services	2	25,352.00
		MPCF	Goods and Services	15	44,280.00
Total				42	186,519.77

651. Payments without the relevant documents have the tendency of expenditure not incurred in the interest of the Assemblies.

652. We recommended recovery of the amount of GH¢186,519.77 from the Coordinating Directors and Finance Officers of the Assemblies involved into their DACF accounts for failing to provide evidence that the expenditure was incurred in the interest of the Assemblies.

Unpresented payment vouchers – GH¢142,771.90

653. Regulation 82 of the PFMR, 2019 (L.I. 2378) requires that a payment by a covered entity shall be accompanied with a payment voucher authorised by the head of accounts and approved by the Principal Spending Officer.

654. Management of the undermentioned Assemblies, however, did not present 36 payment vouchers totalling GH¢142,771.90 for audit. Details are provided below:

No.	Assembly	Source of Funds	Transaction Type	No. of PVs	Amount
1	Bia West	DACF	Goods and Services	15	68,830.00
		MPCF	Goods and Services	10	25,920.00
2	Aowin	DACF	Good and Services	1	8,100.00
3	Sefwi Akontombra	DACF	Goods and Services	2	13,167.00
		MPCF	Goods and Services	6	12,500.00
		PWD	Goods and Services	2	14,254.90
Total				36	142,771.90

655. We could not confirm that value was received for the payments made, which represented losses to the Assemblies.

656. We recommended recovery of the amount of GH¢142,771.90 from the Coordinating Directors and Finance Officers of the Assemblies involved into their DACF accounts in the absence of the relevant supporting documents to provide evidence that value was received for the payments made.

Abuse of PWD funds - GH¢98,550.00

657. Contrary to Regulation 78 (1) of the PFMR, 2019 (L.I. 2378), we noted that, the Coordinating Director, Finance Officer and Social Welfare Officer of Aowin Municipal Assembly, disbursed a total amount of GH¢24,700.00 to 27 supposed People With Disability (PWD) who were not registered with the Assembly and whose names could not be found in the Photo Album of PWDs. Details are provided below:

Date	PV No	No. of Beneficiaries	Purpose	Amount
25/8/22	1108597	27	Education, Business and medical treatment	24,700.00

658. Management stated that it followed due process to make the payment but could not provide any evidence to prove that the beneficiaries were members of PWD.

659. In a further development, Management of Bia East transferred an amount of GH¢73,850.00 via six payment vouchers from the PWD Account to its DACF Account to undertake its programmes and activities.

660. Payment of PWD funds to ineligible persons and for unrelated activities could facilitate misappropriation of funds for private benefits and could also deprive the PWD of funds for their planned activities.

661. We recommended recovery of the amount of GH¢24,700.00 from the Coordinating Directors, Finance Officers and Social Welfare Officers of Aowin Assembly into the PWD account. We also recommended that Management of Bia East should refund the amount of GH¢73,850.00 the DACF account into the PWD account.

Misapplication of funds – GH¢66,220.00

662. Contrary to Section 7 of the PFMA, 2016 (Act 921), Management of Bodi and Bia West Assemblies misapplied a total amount of GH¢66,220.00 of earmarked DACF funds for unrelated activities. Details are provided below:

No	Assembly	Particulars	Source of funding	No of PVs	Amount
1	Sefwi Bodi	Advances for meeting, travel and transfer to IGF	MPCF	3	14,720.00
		Advance to enable Coordinating Director undertake urgent activity	PWD	2	21,500.00
2	Bia West	Administrative expenses	MPCF	1	30,000.00
Total				6	66,220.00

663. The Coordinating Directors explained that the Assembly resorted to use of the funds to solve urgent needs due to insufficient IGF mobilisation.

664. Misapplication of the funds could negatively affect implementation of planned activities to be executive with earmarked funds.

665. We recommended to Management of the Assemblies involved to refund the total amount of GH¢66,220.00 into the accounts from which the payments were made. We also recommended to Management of the Assemblies to put in measures to enhance IGF mobilisation to prevent the recurrence of the anomaly.

Contract Irregularity

Abandoned/delayed projects - GH¢455,481.50

666. Section 52 of the PFM Act, 2016 (Act 921) requires Principal Spending Officers of covered entities to institute proper control system to prevent losses and wastage.

667. We however noted that two Assemblies paid a total amount of GH¢105,688.00 out of the total contract sum of GH¢935,365.63 for three projects which had been abandoned at various stages of completion. We also noted that completion of three other projects with a contract sum of GH¢99,144.98 awarded by the Assemblies for which total payment of GH¢349,793.50 was made had delayed for periods up to nine months. Details are provided below:

Assembly	Project Description	Contractor	Contract Sum	Total Payment	Expected Completion Date	% Completion	Remarks
Sefwi Wiawso	Rehabilitation of Clinic & Nurses' Quarters at Abrabra	Brenyah Ent.	63,941.01	11,483.00	07/03/16	54%	Abandoned
	1no. 3-classroom block and ancillary facilities at Penakrom	Brenyah Ent.	189,007.67	94,205.00	26/09/15	75%	Abandoned
	1no. 6-unit classroom block Kyeamekrom	Phimos Co. Ltd.	610,070.48	239,552.50	15/03/22	45%	Delayed
Juaboso	District Assembly Hall and Offices	Boakye Yeboah Constr. Ltd.	682,416.95	Unknown	31/01/07	20%	Abandoned
	Security Post on Benchema-Juaboso Nkwanta Road	Kiafi Ventures	76,379.00	60,241.00	13/09/22	84%	Delayed
	Renovation of 6-unit Classroom Block Sayerano	Kiafi Ventures	304,695.50	50,000.00	10/10/22	45%	Delayed
Total			1,926,510.51	455,481.50			

668. Management attributed the anomaly to late release of Common Fund and inadequate funding for completion of projects for which provision was made in the annual budgets of the Assemblies.

669. Abandoned or delayed projects deprived the communities of benefits from use of the projects and could also lead to cost overruns.

670. Considering the limited funds of the Assemblies, we recommended that Management of the Assemblies involved should give priority to uncompleted projects before awarding new ones.

Sanitation Management Irregularity

Unsupplied Sanitation equipment

671. Clause 1(d) and Schedule 1 of the Service Agreement for Sanitation Improvement Package (SIP) signed between Zoomlion Ghana Ltd (ZGL) and the underlisted Assemblies requires ZGL to deliver to the Assemblies a quantity of refuse trucks and solid waste containers for the collection of waste at quarterly service fee deducted at source by the Administrator from DACF allocation. Also, Section 7 of the PFM 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.

672. Contrary to the above, we noted that ZGL did not supply three trucks and 29 containers to six Assemblies. We also noted instances of Assemblies not notifying ZGL to discharge their outstanding obligations. Details are provided below:

Assembly	Contract Date	Fee per Quarter	Item	Contract Qty.	Qty. Supplied	Qty. Not Supplied	Default Period	Remarks
Sefwi Akontombra	20/11/20	53,187.50	Skip Truck	2	2	-	Dec 20 – Dec 22	Management did not notify ZGL
			Containers	11	6	5		
Bia East	02/01/19	53,187.50	Skip Truck	2	1	1	Jan 19- Dec 22	Management did not notify ZGL
			Containers	11	7	4		
Bia West	02/01/19	53,187.50	Skip Truck	2	2	-	Jan 19- Dec 22	Management did not notify ZGL
			Containers	11	7	4		
Suaman	19/11/20	53,187.50	Skip Truck	2	1	1	Dec 20 – Dec 22	Management notified ZGL on 28/04/22 but no action was taken
			Containers	11	3	8		
Bodi	20/11/20	53,187.50	Skip Truck	2	2	-		

			Containers	11	6	5	Dec 20 – Dec 22	Management notified ZGL on 20/11/21 but no action was taken
Juaboso	07/10/20	53,187.50	Skip Truck	2	1	1	Oct 20 - Dec 22	Management notified ZGL on 27/09/22 but no action was taken
			Containers	11	8	3		
Total			Skip Truck	12	9	3		
			Containers	66	37	29		

673. We were unable to quantify the value of services not rendered as the deliverables in the Agreement were not individually priced.

674. This could affect effective sanitation management within the communities of the Assemblies.

675. We recommended to Management of the Assemblies involved to ensure that ZGL supply the outstanding refuse containers and trucks without further delay. We also recommended that Management of the Assemblies should adhere to the dictates of the agreements and notify ZGL of any outstanding commitments and in subsequent review of the Agreements, ensure that the services are priced individually for ease of apportioning costs to unperformed services.

Tax Irregularity

Failure to deduct/remit withheld taxes - GH¢75,822.28

676. Sections 116 and 117 of the Income Tax Act 2015, (Act 896) require the Assemblies as withholding agents to deduct applicable taxes from payments for goods, works and services and pay to the GRA within fifteen days after the end of the month in which the deductions are made.

677. We however noted that the Finance Officers of five Assemblies did not deduct GH¢7,052.50 from payments made to third parties and also failed to pay GH¢68,769.78 withheld taxes to the GRA. Details are provided below:

No.	Assembly	Fund Type	Tax not Deducted	Tax not remitted	Total
1	Bia West	DACF	-	11,935.86	11,935.86
		MPCF	-	874.46	874.46
2	Bodi	MPCF		2,596.13	2,596.13
		DACF		4,482.69	4,482.69
		PWD		350.00	350.00
3	Aowin	DACF	2,698.20	0	2,698.20
		DACF/HIV	190.32	0	190.32
4	Sefwi Akontombra	DACF		37,833.62	37,833.62
5	Suaman	DACF	4,163.98	0	4,163.98
		DACF		4,437.50	4,437.50
		MPCF		6,259.52	6,259.52
Total			7,052.50	68,769.78	75,822.28

678. Non-deduction and remittance of taxes to GRA could result in payment of penalties by the Assembly for default and also the inability of the State to meet her tax revenue targets.

679. We recommended that the Coordinating Directors and Finance Officers of the Assemblies involved should comply with the relevant provisions of the tax laws and also remit the amount of GH¢68,769.78 to the GRA. The Finance Officers should be personally held liable for payment of penalties that may arise from non-compliance with the tax law.

PART IV

**DISTRICT ASSEMBLIES COMMON FUND – RESPONSIVENESS
FACTOR GRANT (DACF-RFG)**

2022 DACF-RFG RELEASE TO ASSEMBLIES

680. The Administrator of the District Assemblies Common Fund disbursed a total DACF-RFG funds of GH¢261,454,486.55 to 261 Assemblies during the 2022 financial year towards their DACF-RFG (DDF) infrastructure development Activities. The table below shows the summary and details attached as Appendix ‘D’.

No.	Region	Capacity Grant	Investment Grant	Total Allocation
1	Ahafo	326,268.00	5,731,083.05	6,057,351.05
2	Ashanti	2,338,254.00	41,207,703.50	43,545,957.50
3	Bono	652,536.00	12,321,852.45	12,974,388.45
4	Bono East	598,158.00	11,151,750.75	11,749,908.75
5	Central	1,196,316.00	18,611,591.55	19,807,907.55
6	Eastern	1,794,474.00	29,646,629.10	31,441,103.10
7	Greater Accra	1,576,962.00	31,563,827.90	33,140,789.90
8	North East	326,268.00	5,497,919.80	5,824,187.80
9	Northern	870,048.00	12,067,817.70	12,937,865.70
10	Oti	489,402.00	6,938,977.65	7,428,379.65
11	Savannah	380,646.00	6,761,235.50	7,141,881.50
12	Upper East	815,670.00	16,461,929.65	17,277,599.65
13	Upper West	598,158.00	12,041,426.70	12,639,584.70
14	Volta	978,804.00	13,454,602.05	14,433,406.05
15	Western	761,292.00	15,611,711.95	16,373,003.95
16	Western North	489,402.00	8,191,769.25	8,681,171.25
	Grand Total	14,192,658.00	247,261,828.55	261,454,486.55

MANAGEMENT ISSUES

AHAFO REGION

Tax Irregularities

Non-deduction and remittance of Withholding Taxes -GH¢22,402.41

681. Section 116 of Income Tax Act, 2015 (Act 896) provides that, a resident person other than an individual shall withhold tax on the gross amount of the payment at the rate specified in the First Schedule when the person makes a payment to another person for the supply of services.

682. Management of two Assemblies either did not deduct or remit withholding taxes of GH¢22,402.41 to the Ghana Revenue Authority in violation of the provisions of the Act. Details are provided below:

No.	Assembly	Taxes not withheld	Unremitted taxes	Total
1	Asunafo South District Assembly	-	21,332.41	21,332.41
2	Asutifi South District Assembly	1,070.00		1,070.00
	Total	1,070.00	21,332.41	22,402.41

683. This could deny the state of tax revenue.

684. We recommended that the Finance Officers should remit the withheld taxes of GH¢21,332.41 and personally pay the un-deducted tax of GH¢1,070.00 to GRA.

ASHANTI REGION

Cash Irregularities

Unsupported payments – GH¢ 20,130.00

685. Regulation 78 of the PFMR, 2019 (L.I. 2378) provides among others that, a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of the covered entity the validity, accuracy and legality of the claim for the payment.

686. We however noted that three payments of the Ahafo Ano South East District Assembly totalling GH¢20,130.00, were not supported with the relevant documents such as receipts, invoices and certificate of work done for accountability. Details are provided below:

Date	Description	Amount	Action Required
21/07/2022	Payment for various expenses	2,860.00	Provide invoices
08/08/2022	Payment to cover Assembly meeting to elect a PM and Others	3,900.00	Provide evidence of work done
16/08/2022	Payment for various expenses	13,370.00	Provide receipts and invoices
	Total	20,130.00	

687. Management explained that all efforts made to obtain the necessary attachments from the officers who executed the programmes, had proved futile. As a result, we could not confirm whether the expenditure was incurred in the interest of the Assembly.

688. We recommended that, in the absence of the supporting documents, the amount of GH¢20,130.00 should be treated as advances to the responsible officials and accordingly recovered into the DACF/RFG account. Failing that, the Coordinating Director and Finance Officer should be held liable for refund of the amount into the DACF-RFG account.

Unpresented payment vouchers - GH¢85,954.37

689. Regulation 82 of the PFMR, 2019 (L.I. 2378) requires that, a payment by a covered entity shall be accompanied with a payment voucher authorised by the head of accounts, and (b) which is approved by the Principal Spending Officer.

690. The Finance Officer of Ahafo Ano South East District Assembly, however, did not produce 14 payment vouchers with a total face value of GH¢85,954.37 for audit. Details are provided below:

Date	Cheque No.	Description	Vendor/Payee	Amount
06/09/2022	430760	Purchase of stationery for Agric Department	District Agric Director	8,164.37
11/10/2022	430764	Payment for Withholding tax	Coordinating Director	2,500.00
28/11/2022	430789	For Farmers Day Celebration	Coordinating Director	75,290.00
Total				85,954.37

691. We could not confirm the authenticity of the payments which could result in loss of funds to the Assembly.

692. We recommended recovery of the total amount of GH¢85,954.37 from the Coordinating Director and the Finance Officer into the DACF-RFG account of the Assembly for failing to justify that the funds were used in the interest of the Assembly.

Contract Irregularities

Completed projects not in use - GH¢967,982.76

693. Section 52 of the PFMA, 2016 (Act 921), requires, Principal Spending Officers to institute proper control systems to prevent losses and wastage.

694. Contrary to the above provision in the Act, we noted that three projects completed between November 2021 and November 2022 by three Assemblies at a total cost of GH¢967,982.76, remained unused. Details are provided below:

No.	Assembly	Project	Date completed	No. of months not in use	Amount	Reason
1	Asante Akim North	Construction of District Fire Service Station, 4-Offices, Tender Bay and W/C.	05/11/21	14 Months	379,534.26	Awaiting Ghana National Fire Service to use the facility.
2	Kwadaso	Construction of 1no. 3-unit Abattoir with Sewage Control System and Animal Dressing Open Shed at Sofoline-Kwadaso	11/08/22	7 Months	317,248.50	Assembly yet to provide equipment
3	Sekyere Afram Plains	Construction of 1 No. 2 Bedroom Education Director's Bungalow at Drobonso	Nov. 22	4 Months	271,200.00	Non-availability of electricity and water at the project site
Total					967,982.76	

695. The delay denied the communities the benefits from use of the projects and therefore defeats the purposes for which the total amount of GH¢967,982.76 was invested.

696. We recommended to Management of the Assemblies involved to take the necessary action and also provide the required amenities needed to be put the projects to use. We also recommended that provision should be made in future budgets to include ancillaries needed to put projects to use after completion.

Delayed/ abandoned projects - GH¢2,028,880.68

697. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted that two Assemblies expended a total amount of GH¢2,028,880.68 from their DACF-RFG account on six projects which were at various stages of completion but had been delayed or abandoned for periods ranging between three and 40 months. Details are provided below:

No.	Assembly	No. of projects	Expected completion date	Period of delay	Contract Sum	Total Payment
1	Adansi North	5	Aug. 2019 to April 2022	8 to 40 Months	1,452,190.00	840,414.52
2	Sekyere East	1	Dec. 2021	12 Months	788,928.90	576,690.68
Total		6				2,028,880.68

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

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

Procurement and stores Irregularities

Procurement of hospital equipment not put to use – GH¢117,638.00

700. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted that, Management of the Bosomtwe District Assembly procured various hospital equipment and furniture in September 2022, at a total cost of GH¢117,638.00 for Abono and Piase CHPS Compounds but were yet to be installed and put to use as of April 2023. Details are provided below:

Description	Unit of Measurement	Quantity	Rate	Amount
Delivery Bed	Pcs	1	3,403.50	3,403.50
Hospital Bed	Pcs	10	3,558.00	35,580.00
Office Table	Pcs	4	2,320.50	9,282.00
Office Chair (Executive)	Pcs	2	2,894.00	5,788.00
Office Chair (Ordinary)	Pcs	6	1,543.00	9,258.00
Weighing Scale (Adults)	Pcs	2	1,730.00	3,460.00
Weighing Scale (Toddlers)	Pcs	2	1,340.00	2,680.00
Delivery Set	Pcs	1	2,784.60	2,784.60
Patients Trolley	Pcs	2	3,405.40	6,810.80
Table-Top Fridge	Pcs	2	2,184.60	4,369.20
Screen	Pcs	4	1,547.00	6,188.00
Examination Couch	Pcs	1	2,257.90	2,257.90
Surgical Gloves	Box	4	250.00	1,000.00

Bedside Locker	Pcs	10	1,565.00	15,650.00
BP Monitor	Pcs	2	700.00	1,400.00
Wheelchair	Pcs	2	1,577.00	3,154.00
Sterilizer Drum	Pcs	2	1,250.00	2,500.00
Thermometer IR	Pcs	4	518.00	2,072.00
Total				117,638.00

701. Management indicated that some works were being undertaken at the CHPS Compounds as a result of which the items were being kept at the Assembly's stores pending the completion of the CHPS Compounds.

702. This could result in loss of funds to the Assembly due to expiration, malfunctioning etc. of the assets because of poor storage or non-utilisation.

703. We recommended to Management of the Assembly to expedite works on the CHPS Compounds in order to install the equipment for use to ensure value for money.

BONO EAST REGION

Contract Irregularities

Delayed projects - GH¢372,394.43

704. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires that, a principal spending officer of a covered entity shall manage the assets of the entity by establishing control systems that would prevent theft, loss, wastage and misuse.

705. We noted that two Assemblies expended a total amount of GH¢372,394.43 on four projects which were at various stages of completion but are delayed for periods up to twelve months. Details are provided below:

No	PROJECT DISCRIPTION	CONTRACTOR	CONTRACT SUM	TOTAL PAYMENT AS AT 31/12/22	COMMENT DATE	EXPECTED COMPLETION DATE	% Comptd .	REASON FOR ABANDONED PROJECT
	SENE EAST ASSEMBLY							
1	Construction of 1 No. 4-unit 2Bedroom Quarters at Kajaji	O.B.J Eng Ltd	548,773.26	182,288.20	12/8/2021	13/02/2022	45	Contractor left site due to disagreement between management and the contractor on how to adjust the contract price following the hike in prices of goods and services
2	Construction of meat shop at Kajaji	Xceed Enterprise	122,745.21	18,411.78	1/10/2021	2/4/2022	30	Disagreement between the community and the assembly on the size and site of the meat shop.
3	Graveling of section of Kajaji Town road	O.B.J Eng Ltd	410,215.25	66,686.04	1/10/2021	2/4/2022	5	Contractor left site due to disagreement between management and the contractor on how to adjust the contract price following the hike in prices of goods and services
	SENE WEST ASSEMBLY							
4	Construction of 1no 4 Bedroom Teachers Bungalow	Agbamui Construction Ent	188,949.00	105,008.41	30/11/2021	28/07/2022	70	Delay by the Contractor
Total			1,270,682.72	372,394.43				

706. Management attributed the anomaly to funding challenges.

707. The anomaly could lead to increase in the cost of the projects due to inflation.

708. We recommended to management to ensure that the delayed projects are completed before awarding new ones for the benefit of the communities.

Completed Projects not in Use - GH¢388,894.50

709. Contrary to section 52 Public Financial Management Act, 2016 (Act 921), we noted that Sene West Assembly expended total amount of GH¢388,894.50 on two projects which have been completed but were not put to use. Details are provided below:

S/N	Project Title	Contract Sum	Contractor	Date Completed	Payment To Date	Period of Delay
1	Construction of 1no 3-Unit Classroom Block with Ancillary Facilities	250,593.00	Jessmens Ventures	8/8/2022	225,533.70	8 months
2	Construction of 3no market shed	181,512.00	Jessmens Ventures	13/12/22	163,360.80	4 months
	Total	432,105.00			388,894.50	

710. Management attributed the non-usage of the market to delay by beneficiaries to submit application for shed allocation. With regards to the classroom block, management indicated that the contractor was directed to change doors to specification.

711. We recommended that management should resolve the challenges preventing the use of the projects without delay and put them to use.

Tax Irregularities

Unremitted Taxes - GH¢3,209.00

712. Section 117(1) of the Income Tax Act, 2015 (Act 896) provides that, a withholding agent shall pay to the Commissioner-General within fifteen days after the end of each calendar month a tax that has been withheld in accordance with this division during the month.

713. We noted that management of Kintampo South District authorised three DPAT payments without remitting the withheld taxes amounting to GH¢3,209.00 to the Ghana revenue Authority. Details are below:

Date	PV No.	Details	Payee	Amount GH¢	Rate 5%
8/3/2022	DPAT/01/3/22	Construction of 1 no CHPS compound with 2-bedroom at Ntankoro	MSSRS Dotdent Ltd	23,699.80	1,184.00
8/3/2022	DPAT/02/3/22	construction of 1 no Bedroom semidetached teachers' quarters	MSSRS Dotdent Ltd	22,000.00	1,100.00
8/3/2022	DPAT/03/03/22	Construction 1 no community social Centre at Ampoma	MSSRS OX Ventures	18,501.93	925.00
Totals				64,201.73	3,209.00

714. The state has been denied tax revenue of GH¢3,209.00.

715. We recommended to management of the Assembly to pay the amount of GH¢3,209.00 withheld as tax to GRA.

CENTRAL REGION

Cash Irregularities

Unsupported payments - GH¢24,330.00

716. Contrary to Regulation 78 (1) of the PFMR, 2019 (L.I. 2378), we noted that, the Effutu Municipal Assembly made payments of GH¢24,330.00 from DACF-RFG for goods and services but were not supported with relevant documents such as statements of claims, receipts, and invoices to authenticate the expenditure.

717. Payments not properly substantiated could lead to short- or non-supply of goods and also services not delivered to the Assembly.

718. We recommended recovery of the amount of GH¢24,330.00 from the Coordinating Director and Finance Officer of the Assembly into the DACF-RFG account for their inability to substantiate the expenditure incurred.

Delayed project - GH¢365,822.53

719. We noted that Management of Twifo Hemang Lower Denkyira District Assembly initiated a Dining Hall project at the Hemang Secondary Technical School which was awarded to Messrs. God is with A.Y.A Enterprise at a cost of GH¢199,955.58. The project, which was scheduled to be completed within four months, commenced on 2 July 2020 and was to be completed on 20 October 2020.

720. Contrary to Section 52 of the PFM Act, 2016 (Act 921), as of December 2022, a period of 26 months after the expected completion date, the Contractor had been paid GH¢167,016.19 representing 83.5 percent of the contract sum, but the project had not been completed.

721. In a separate issue, Assin South Assembly awarded a contract for construction of 1no. 2-unit semi-detached teachers' accommodation at Assin Wankoso at a sum of GH¢184,297.26 to be completed by 5 June 2020 but the project was 95% completed as at December 2022 with a total payment of GH¢165,867.53 to the Contractor.

722. The continuous delay in completing the project could lead to variations of the contract sum due to price increases, which would result in cost overruns.

723. We recommended to the Chief Executive and Coordinating Director to take the necessary actions to complete the project before new ones are awarded.

Completed projects not put to use - GH¢220,922.31

724. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted that the Cape Coast Metropolitan Assembly expended GH¢220,922.31 from its DPAT III allocation on a 20-seater water closet project at Philip Quarcoe School in Cape Coast which was completed in September 2021 but had not been put to use due to lack of water supply to the facility.

725. The non-usage of the project denied the beneficiary community the benefits to be derived from its construction.

726. We recommended to Management of the Assembly to ensure that water is provided to the facility to make it usable. We also recommended that future budgets for projects in the Assembly should include amenities needed to put them to use after completion.

Defects on mono and dual desks - GH¢16,744.08

727. In contravention to Section 52 of the PFM Act, 2016 (Act 921), we noted that, out of 150 dual desks and 300 mono desks supplied at the total cost of GH¢199,319.40 by Omama Dantse Ventures to the Assin South District Assembly in December 2022, 43 desks, comprising 16 dual and 27 mono costing GH¢16,744.08 were defective on delivery.

728. The defects rendered the desks unusable, and the Assembly had been denied value for money for the expenditure incurred.

729. We recommended to Management of the Assembly to ensure that the defects are rectified at no cost to the Assembly otherwise the Supplier should refund the amount of GH¢16,744.08 into the DACF-RFG account. Failing that, the Coordinating Director and Finance Officer should refund the amount into the DACF-RFG account.

Ineligible payments - GH¢18,930.62

730. Paragraph 5.4 of the Operational Manual for the implementation and administration of the District Assemblies Common Fund Responsiveness Factor Grant (DACF-RFG) June 2021 does not allow payment of Environmental Protection Agency (EPA) permits, contingencies, amongst others.

731. Our review however revealed that payment for construction of two projects by the Asikuma Odoben Brakwa Assembly included an amount of GH¢18,930.62 for contingency and EPA permit certification. Details are provided below:

No	PV. No.	Contractor	Projects	Contingency	EPA	Total Payment
1	1/12/22	Awinbehit Co. Ltd	Construction of 1No 8-Unit lockable stores at Breman Asikuma lorry station advance mobilisation certificate	8,930.62	5,000.00	13,930.62
2	2/12/22	Emecouv Co. Ltd	Construction of 1No 12-Unit lockable stores at Breman Asikuma lorry station advance mobilisation certificate	-	5,000.00	5,000.00
Total				8,930.62	10,000.00	18,930.62

732. Consequently, the Assembly was deprived of an amount of GH¢18,930.62 which could have been used for its planned DACF-RFG programmes.

733. We recommended refund of the amount of GH¢18,930.62 into the DACF-RFG account of the Assembly. We also recommended that the Coordinating Director, Works Engineer and Finance Officer should desist from using DACF-RFG funds on unrelated activities and adhere to the provisions in the DACF-RFG Operational Guidelines

Unrefunded payments from DACF-RFG account - GH¢35,000.00

734. Part 5.4 of the Operational Manual for the Implementation and Administration of the DACF-RFG frowns on the use of the grant for unbudgeted expenditures.

735. On the contrary, our review disclosed that Management of Upper Denkyira East Municipal Assembly withdrew an amount of GH¢35,000.00 as loan from the DACF-RFG account. We also noted that no payment voucher was raised for this transaction. Details are provided below:

No	Date	Cheque No.	Particulars	Payee	Amount
1	26/5/2022	400643	Advanced to Mr. Asumah Adam Braimah, Coordinating Director	MCD	16,000.00
2	26/5/2022	400642	Advanced to Mr. Asumah Adam Braimah, Coordinating Director	MCD	19,000.00
Total					35,000.00

736. This resulted in the misapplication of DACF-RFG funds and its objective would not be achieved.

737. We recommended refund of the GH¢35,000.00 from the Coordinating Director of the Assembly into the DACF-RFG account.

EASTERN REGION

Cash Irregularities

Unsupported payments – GH¢25,000.00

738. In contravention of Regulation 78 of the PFMR, 2019 (L.I. 2378), Ayensuano District Assembly paid GH¢25,000.00 for staff development training, training of senior staff on report writing and monitoring and evaluation but failed to attach the relevant documents such as receipts, invoices, statement of claims etc. to the payment vouchers.

739. Under the circumstance, we were unable to authenticate whether the expenditure was incurred in the interest of the Assembly, which could lead to potential loss of funds to the Assembly.

740. We recommended recovery of the amount of GH¢25,000.00 from the Coordinating Director and Finance Officer in the absence of accountability of the expenditure.

Payment outside GIFMIS

741. Contrary to Section 25 of the PFMA, 2016 (Act 921), our audit revealed that Management of two Assemblies expended an amount of GH¢335,301.64 on various goods and services without using GIFMIS. Details are provided below:

No.	Assembly	No of PV	Period	Amount
1	Atiwa East District	4	Jan-Oct 2022	177,301.64
2	Ayensuano District	3	Jun-Nov 2022	158,000.00
Total				335,301.64

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

743. We recommended to the Coordinating Directors and Finance Officers to ensure that all expenditures are made using GIFMIS.

Contract Irregularities

Completed lockable stores not in use.

744. Contrary to Section 52 of PFM Act, 2016 (Act 921), our review revealed that, out of 48 lockable stores built by the Birim Central Municipal Assembly to generate revenue, 11 were not in use which defeated the intended purpose. Details are provided below:

No	Store No.	Location
1	ACHDA/MKT/APD/01	Aperade
2	ACHDA/MKT/APD/02	Aperade
3	ACHDA/MKT/APD/06	Aperade
4	ACHDA/MKT/APD/07	Aperade
5	ACHDA/MKT/APD/09	Aperade
6	ACHDA/MKT/APD/10	Aperade
7	ACHDA/MKT/AKN/01	Sefwi Akenkansu
8	ACHDA/MKT/AKN/02	Akenkansu
9	ACHDA/MKT/AKN/06	Akenkansu
10	ACHDA/MKT/AKN/07	Akenkansu
11	ACHDA/MKT/AKN/09	Akenkansu

745. The Coordinating Director attributed the cause to low patronage by the communities which could deny the Assembly rent inflows.

746. We recommended to Management to liaise with the Area Council and advertise the space for renting. We also recommend that Management should in future engage relevant stakeholders in selection of project sites to make them usable after completion.

Delayed projects: - GH¢2,579,937.38

747. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted that five Assemblies expended a total amount of GH¢2,579,937.38 on six projects whose completion dates had expired. Details are provided below:

No.	Assembly	No of Project	Expected Completion Date	Duration	Total Payment	Reasons
1	Birim Central	1	08-08-2021	16 months	1,843,660.24	Delay was as a result of main road construction to the site
2	Fanteakwa South	1	30/12/22	2 Months	249,624.90	Contractors requested for extension of time
		1	30/11/22	3 Months	79,650.00	Contractors requested for extension of time
3	Kwahu East	1	24/08/2022	6months	111,696.00	Delayed releases of fund
4	Upper West Akim	1	28 September, 2019	8 months	175,829.08	Non-availability of funds and suspension of work due to covid-19 outbreak
5	Yilo Krobo	1	January 2022	12 months	119,477.16	The contractor performed the work poorly
Total		6			2,579,937.38	

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

749. We recommended that Management of the Assemblies involved should resolve challenges associated with the delay and complete the projects for the benefit of the communities.

GREATER ACCRA REGION

Contract Irregularity

Change of DACF-RFG project from Clinic to Classroom Block without approval.

750. Paragraph 6.1.1 of the Operational Manual for the implementation and administration of the DACF-RFG (June 2021) states among others that a Steering Committee chaired by the Minister for Local Government, Decentralisation and Rural Development (MLGDRD) exercises oversight responsibility over the management and administration of the DPAT/DACF-RFG shall approve revisions to strengthen the assessment system.

751. Our review of DACF-RFG records of La-Dade Kotopon Municipal Assembly revealed that a letter dated 20 August 2020 with reference number ED/31/77/01 to the MLGDRD requesting to use funds earmarked for the construction of a clinic to construct a 1 No. 12- unit classroom block at La Wireless Cluster of School was not approved. However, Management went ahead and changed the project from construction of a clinic to an 18-Unit classroom block at a contract sum of GH¢3,541,251.05.

752. Management of the Assembly explained that the construction of the clinic did not materialise due to litigation on the land provided by the East La Dade-Kotopon Development Trust.

753. We recommended that Management should seek approval from the Steering Committee to regularise the change of project and be sanctioned.

SAVANNAH REGION

Tax Irregularities

Taxes not withheld/remitted – GH¢6,230.42

754. Section 116 of Income Tax Act, 2015 (Act 896) provides that, a resident person other than an individual shall withhold tax on the gross amount of the payment at the rate specified in the First Schedule when the person makes a payment to another person for the supply of services.

755. We noted that, two Assemblies did not withhold, or remit taxes withheld totalling GH¢6,230.42 on payments for the supply of goods and services as provided below:

No.	Assembly	Taxes not withheld	Unremitted taxes	Total
1	North Gonja District	1,935.00	-	1,935.00
2	East Gonja District	-	4,295.42	4,295.42
Total		1,935.00	4,295.42	6,230.42

756. This could result in loss of tax revenue to the state.

757. We recommended that management of North Gonja district Assembly should personally pay the un-deducted tax of GH¢1,935.00 to GRA. We further recommended that the Finance officer of East Gonja should pay the unremitted tax of GH¢4,295.42 to GRA.

UPPER WEST REGION

Cash Irregularities

Payments outside the GIFMIS platform - GH¢66,194.95

758. Section 25(6) of the Public Financial Management Act, 2016(PFM) Act 921 states '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.'

759. Management of two Assemblies made payments on seven payment vouchers amounting to GH¢66,194.95 outside the GIFMIS platform. Details provided below:

S/N	Assembly	No. of PVs	Amount
1	Lawra Municipal	5	13,480.00
2	Nandom Municipal	2	52,714.95
	TOTAL	7	66,194.95

760. Management attributed the lapse to technical challenges that the Assembly's GIFMIS system faced during the period which made it difficult for the affected payments to be processed on the system.

761. Failure to process transactions through the GIFMIS platform could distort the financial reporting of the Assembly.

762. We recommended that the Assemblies should liaise with the GIFMIS Secretariat to address the challenges and ensure that all transactions are processed through the GIFMIS platform.

Misapplication of Funds – GH¢47,137.03

763. Section 7 of the Public Financial Management Act 2016 stipulates that a Principal Spending Officer of a covered entity shall ensure the regularity and proper use of money appropriated in that covered entity.

764. We noted that management of Nandom Municipal Assembly transferred an amount of GH¢47,137.03 from DACF Response Factor Grant account into the main DACF account for recurrent expenditure thereby misapplying same. Details are as follows:

Date	P.V No	Details	Payee	Amt
27/09/2022	06/09/2022	Transferred from DACF- RFG to DACF	DACF	27,377.70
30/09/2022	07/09/2022	Transferred from DACF- RFG to DACF	DACF	19,759.33
TOTAL				47,137.03

765. We could not immediately obtain the cause of management decision to transfer the funds to the DACF for recurrent expenditure.

766. This could affect the implementation of RFG projects and programmes.

767. We recommended that management should transfer the amount of GH¢47,137.03 from the DACF into DACF-RFG account to be used for its intended purpose without further delay.

Delay in utilisation of DACF- RFG Fund - GH¢1,144,509.65

768. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires, the Principal Spending Officers to institute proper control systems to prevent losses, wastage, misuse and eliminate theft.

769. We noted that Sissala West received GH¢1,144,509.65 in their DACF-RFG on 03/06/2022 as 2020 DPAT Capital Grant for developmental projects. However, the Assembly allowed the fund to be in its account for six months i.e., between June to November 2022 and did not initiate a single project in their approved 2022 DACF-RFG budget. While the fund was in the account, there were 5 unexecuted projects approved in the 2022 DACF-RFG budget.

770. Because management initiated new projects late, as at end of 2022, the DACF-RFG account had GH¢1,218,573.28 in it.

771. The delay in utilisation of the grant could lead to cost overruns due to inflation.

772. The DCD explained that they failed to carry out any developmental project for that period because they were instructed to wait for approval letter from the Ministry of Local Government to start any project.

773. We recommended that management should liaise with the Ministry of Local Government to ensure that all projects are executed in accordance with their timelines.

Contract Irregularities

Completed projects not in use – GH¢512,671.40

774. 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.

775. Management of Nadowli Kaleo District Assembly completed two DACF – RFG projects in 2022 and paid a total amount of GH¢512,671.40 to the contractors. However, none of the projects was in use at March 2023. Details are provided below:

No.	Project	Total Contract Sum	Total Payment	Completion Date
1	Construction of CHPS compound at Samatigu	205,249.17	205,107.00	6/6/22
2	Construction of Kg classroom with resting room at Toyaga	327,898.52	307,564.40	14/12/22
	Total	533,147.69	512,671.40	

776. The management explained that Electricity and water are yet to be connected to the place before it can be used.

777. The delay in putting the facilities to use could result in deterioration.

778. We recommended that management should resolve the challenges preventing the usage of the projects without delay and put them to use.

Indebtedness to Contractors – GH¢83,865.91

779. Regulations 78 of the Public Financial Management Regulation, 2019 (L.I 2378) requires that a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of the covered entity, that there is a sufficient unspent amount of appropriation for making the payment.

780. The Wa East District Assembly awarded contract services to three contractors from the District Development Facility in 2021 amounting to GH¢959,311.79. However, a total amount of GH¢875,445.88 was paid leaving a balance of GH¢83,869.91 as at 31/12/2022.

781. Management attributed the anomaly to lack of funds to pay the indebtedness.

782. The indebtedness to the contractors may lead to discontinuation of services or legal sanctions.

783. We recommended that management of the Assembly should settle the indebtedness to avoid legal action.

Tax Irregularities

Failure to obtain VAT invoice for VAT paid – GH¢10,765.56

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

785. The Jirapa Municipal Assembly procured goods worth GH¢358,851.72 with a VAT component of GH¢10,765.56 but did not obtain VAT invoices to acknowledge receipt of the payment.

786. By this infraction, the suppliers would not be compelled to make payment of the VAT amount to GRA.

787. As a result, the State stood the risk of losing tax revenue of GH¢10,765.56.

788. We recommended that the Finance Officer should recover the GH¢10,765.56 from payees to GRA.

WESTERN REGION

Cash Irregularities

Borrowing from DACF-RFG funds - GH¢533,714.86

789. Contrary to Part 5.4 of the Operational Manual for the Implementation and Administration of the DACF-RFG, we noted that Management of Jomoro District Assembly borrowed DACF-RFG funds amounting to GH¢533,714.86 to meet the payment for various goods and services.

790. This situation would impact negatively on DACF-RFG programmes and defeat the purpose for the grant support.

791. We recommended to the Coordinating Director and the Finance Officer to ensure that the total amount of GH¢533,714.86 is refunded into the DACF-RFG accounts and desist from such unallowed practice.

Unutilised DACF-RFG fund - GH¢1,174,498.36

792. Contrary to Section 7 of the PFM Act, 2016 (Act 921), we noted that Ellembele District Assembly failed to utilise an amount of GH¢1,174,498.36 released on 3 June 2022 for the execution of three DACF-RFG projects with a total contract sum of GH¢1,181,936.00 and expected to be completed by 31 December 2022. Details are provided below:

No.	Project Description	Location	Amount Allocated
1	Construction of 1No. 1unit modern lockable fish market with	Aiyinase	500,000.00
2	Construction of 1No. 3-unit market sheds with 2No. Urinals	Nkroful	370,000.00
3	Construction of 2No. 6-seater water closet toilets, with mechanised borehole	Asanda DA JHS & Baseke DA JHS	311,936.00
Total			1,181,936.00

793. This had the tendency of not improving the well-being of the communities.

794. We recommended to Management of the Assembly to utilise the funds for the benefit of the communities.

Contract Irregularities

Delayed projects - GH¢486,158.45

795. Contrary to Section 52 (1) of the PFM Act, 2016 (Act 921), we noted that, Amenfi West Municipal Assembly failed to ensure completion of three DACF-RFG projects which had delayed between 18 and 21 months. Out of the total contract sum of GH¢753,000, a total payment of GH¢486,158.45.00. had been made. Details are provided below:

Projects	% of Completion	Contract Sum	Amount Paid
1. Construct 1 No. Zonal Council Office 2. Provision of 9 Boreholes at Fire Service-Asankrangwa, Wonepanin due, Saa CHPS, New York-Asankrangwa, Dorcas, Yewodie, Sureano, Gyaman Basic School, Moseaso 3.Construct 1 No. 5-Unit Accommodation for Agric Extension Officers	70%	753,000.00	486,158.45
Total		753,000.00	486,158.45

796. Delayed projects denied the communities the benefit from their use and also lead to cost overruns.

797. We recommended to Management of the Assembly to take the necessary action and complete the projects before awarding new ones.

Outstanding obligations to contractors - GH¢634,677.32

798. Section 7 of the PFM Act, 2016 (Act 921), enjoins Principal Spending Officers to ensure regularity and proper use of public funds.

799. Management of two Assemblies were yet to pay two contractors an outstanding balance of GH¢605,545.16 on two projects which had been completed and in use since December 2021. Details are provided in the table below:

No	Assembly	No. of project	No. of contractors	Total outstanding
1	Ellembele District	3	3	115,610.89
2	Nzema East Municipal	6	6	519,066.43
	Totals	9	9	634,677.32

800. To avoid disputes and payment of judgement debt, we recommended to Management of the two Assemblies to honour the outstanding obligations to the contractors.

WESTERN NORTH REGION

Cash Irregularities

Un-refunded borrowings - GH¢196,660.00

801. Contrary to Part 5.4 of the Operational Manual for the implementation and administration of the DACF-RFG, we noted that the Sefwi Wiawso Municipal Assembly transferred GH¢245,000.00 from the DACF-RFG account into various accounts for unrelated activities and refunded only GH¢48,340.00 as at the end of December 2022, leaving a balance of GH¢196,660.00. Details are provided below:

	Date	Paying Account	Receiving Account	Amount Paid	Amount Refunded	Balance
Sefwi Wiawso	02/03/22	DACF-RFG	DACF	60,000.00	48,340.00	11,660.00
	27/09/22	DACF-RFG	MPCF	100,000.00	-	100,000.00
	27/09/22	DACF-RFG	Minerals Development Fund	85,000.00	-	85,000.00
Total				245,000.00	48,340.00	196,660.00

802. The anomaly constituted misapplication of funds and DACF-RFG development programmes would not be implemented.

803. We recommended to Management to refund the amount of GH¢196,660.00 into the DACF-RFG and desist from such unpermitted practice.

Unpresented payment vouchers – GH¢60,867.36

804. Regulation 82 of the PFMR, 2019 (L.I. 2378) requires that, a payment by a covered entity shall be accompanied with a payment voucher authorised by the head of accounts and approved by the Principal Spending Officer.

805. Management of the undermentioned Assemblies, however, did not present five payment vouchers totalling GH¢60,867.36 for audit. Details are provided below:

No.	Assembly	Source of Funds	Transaction Type	No. of PVs	Amount
1	Bia West	DACF/RFG	Goods and Services	4	32,000.00
2	Aowin	DACF/RFG	Payment for works	1	28,867.36
Total				5	60,867.36

806. We could not confirm that value was received for the payments made, which represented losses to the Assemblies.

807. We recommended recovery of the amount of GH¢60,867.36 from the Coordinating Directors and Finance Officers of the Assemblies involved into their DACF accounts in the absence of the relevant supporting documents to provide evidence that value was received for the payments made.

Payments for works not executed - GH¢26,190.00

808. Contrary to Regulation 80 of the PFMR, 2019, (L.I. 2378), two Assemblies did not enforce the execution of portions of contracts before paying GH¢26,190.00 to the contractors. Details are provided below:

Assembly	Name of Project	Account Type	Contractors Name	Item in BoQ	Amount
Suaman	Construction of 2 No. double 1.2m×4m×8m long pipe culvert	DACF/RFG	Jella Engineering Works	Filling to make up culvert level	20,070.00
Akontombra	Construction of 1No. CHPs compound at Edewuakrom	DACF/RFG	Utility Engineering & Tech Services	2,500 litres Polytank	5,220.00
				3 Toilet roll holders & Rails	900.00
Total					26,190.00

809. The practice of not ensuring execution of contract to specification before payments are made is an indication of weak contract management and is susceptible to loss of funds.

810. We recommended that the Contractor should undertake the outstanding works at no cost to the Assembly otherwise the amount of GH¢26,190.00 should be recovered into the DACF-RFG accounts. Failing this, the Coordinating Directors, Finance Officers and other responsible officers should refund the amount in the DACF-RFG account.

Abandoned projects - GH¢52,566.60

811. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted that Sefwi Wiawso Municipal Assembly abandoned a 75% completed 3no. Borehole projects at Asawinso, Asafo and Boako, which commenced in June 2020 and scheduled for completion in October 2020. We noted that the project was awarded to Kingscom Co. Ltd and an amount of GH¢52,566.60 had been paid out of the contract sum of GH¢120,204.00.

812. Management attributed the abandonment to lack of funds which could result in cost overruns due to price increases of building materials.

813. We recommended to management to take the necessary action and complete the project before new ones are awarded.

DACF ALLOCATIONS, DEDUCTIONS AND NET RELEASES - 2022

METRO./MUNI./DISTRICT ASSEMBLIES	Total Allocation	2022 1st Quarter	2022 2nd Quarter	2022 3rd Quarter	Total Deduction	Net	% (Net)
AHAFO							
ASUNAF0 NORTH MUNICIPAL	1,252,878.82	406,339.08	406,339.08	440,200.67	476,203.61	776,675.21	61.99
ASUNAF0 SOUTH	1,255,400.45	407,156.90	407,156.90	441,086.64	383,794.28	871,606.16	69.43
TANO SOUTH MUNICIPAL	1,265,525.22	410,440.61	410,440.61	444,644.00	382,977.31	882,547.92	69.74
TANO NORTH MUNICIPAL	1,280,315.05	415,237.31	415,237.31	449,840.42	383,098.58	897,216.47	70.08
ASUTIFI NORTH	1,151,043.50	373,311.40	373,311.40	404,420.69	382,038.56	769,004.94	66.81
ASUTIFI SOUTH	1,188,644.18	385,506.22	385,506.22	417,631.74	382,346.88	806,297.29	67.83
TOTAL	7,393,807.22	2,397,991.53	2,397,991.53	2,597,824.16	2,390,459.22	5,003,348.00	67.67

ASHANTI

METRO./MUNI./DISTRICT ASSEMBLIES	Total Allocation	2022 1st Quarter	2022 2nd Quarter	2022 3rd Quarter	Total Deduction	Net	% (Net)
KUMASI METRO.	3,098,187.12	1,004,817.44	1,004,817.44	1,088,552.23	594,655.13	2,503,531.98	80.81
OFORIKROM MUNICIPAL	3,201,397.33	1,038,291.02	1,038,291.02	1,124,815.28	492,181.46	2,709,215.87	84.63
KWADASO MUNICIPAL	3,201,397.33	1,038,291.02	1,038,291.02	1,124,815.28	492,001.46	2,709,395.87	84.63
OLD TAF0 MUNICIPAL	3,201,397.33	1,038,291.02	1,038,291.02	1,124,815.28	492,001.46	2,709,395.87	84.63
ASOKWA MUNICIPAL	3,201,397.33	1,038,291.02	1,038,291.02	1,124,815.28	492,271.46	2,709,125.87	84.62
SUAME MUNICIPAL	3,201,397.33	1,038,291.02	1,038,291.02	1,124,815.28	492,001.46	2,709,395.87	84.63
ASOKORE MAMPONG MUN.	2,186,796.63	709,231.34	709,231.34	768,333.95	483,681.73	1,703,114.90	77.88
BEKWAI MUNICIPAL	1,227,630.49	398,150.43	398,150.43	431,329.63	476,176.57	751,453.92	61.21
BOSOME FREHO	1,218,113.52	395,063.84	395,063.84	427,985.83	383,128.53	834,984.99	68.55
AMANSIE CENTRAL	1,261,261.48	409,057.78	409,057.78	443,145.92	382,942.34	878,319.13	69.64
OBUASI MUNICIPAL	1,425,617.80	462,362.53	462,362.53	500,892.74	477,440.07	948,177.74	66.51
OBUASI EAST	1,695,713.71	549,961.20	549,961.20	595,791.30	386,774.85	1,308,938.85	77.19
EJISU MUNICIPAL	1,199,934.73	389,168.02	389,168.02	421,598.69	475,589.46	724,345.27	60.37
JUABEN MUNICIPAL	1,250,935.51	405,708.82	405,708.82	439,517.88	476,277.67	774,657.84	61.93
MAMPONG MUNICIPAL	1,221,089.16	396,028.92	396,028.92	429,031.33	475,762.93	745,326.23	61.04
SEKYERE CENTRAL	1,273,884.09	413,151.60	413,151.60	447,580.90	383,045.85	890,838.24	69.93
OFFINSO MUNICIPAL	1,181,372.55	383,147.85	383,147.85	415,076.84	475,437.25	705,935.29	59.76
OFFINSO NORTH	1,152,427.56	373,760.29	373,760.29	404,906.98	382,049.91	770,377.65	66.85
ASANTE AKIM CENTRAL MUN.	1,237,107.28	401,223.98	401,223.98	434,659.31	475,894.28	761,213.00	61.53
ASANTE AKIM NORTH MUN.	1,272,651.62	412,751.88	412,751.88	447,147.87	383,935.74	888,715.87	69.83
ASANTE AKIM SOUTH MUNICIPAL	1,219,892.40	395,640.78	395,640.78	428,610.84	382,603.12	837,289.28	68.64
AMANSIE WEST	1,223,885.94	396,935.98	396,935.98	430,013.98	382,635.86	841,250.07	68.74
AMANSIE SOUTH	1,266,844.97	410,868.64	410,868.64	445,107.69	383,258.13	883,586.85	69.75
ADANSI SOUTH	1,170,341.50	379,570.22	379,570.22	411,201.07	382,196.80	788,144.70	67.34
AKROFUOM	1,390,988.93	451,131.54	451,131.54	488,725.84	384,006.11	1,006,982.82	72.39
ADANSI NORTH	1,267,734.75	411,157.22	411,157.22	445,420.32	382,995.42	884,739.32	69.79
ADANSI ASOKWA	1,233,578.41	400,079.48	400,079.48	433,419.44	383,075.34	850,503.07	68.95

SEKYERE EAST	1,111,883.67	360,610.92	360,610.92	390,661.83	381,987.45	729,896.22	65.65
SEKYERE KUMAWU	1,111,374.85	360,445.90	360,445.90	390,483.06	381,713.27	729,661.58	65.65
SEKYERE AF./PLAINS	1,191,620.13	386,471.39	386,471.39	418,677.34	382,641.29	808,978.85	67.89
ATWIMA NWABIAGYA MUNICIPAL	1,201,928.17	389,814.54	389,814.54	422,299.09	382,455.81	819,472.36	68.18
ATWIMA NWABIAGYA NORTH	1,209,193.26	392,170.79	392,170.79	424,851.69	383,415.38	825,777.88	68.29
ATWIMA MPONUA	1,250,808.56	405,667.64	405,667.64	439,473.28	383,036.63	867,771.93	69.38
AHAFO ANO NORTH MUNICIPAL	1,251,306.24	405,829.05	405,829.05	439,648.14	382,860.71	868,445.53	69.40
AHAFO ANO SOUTH	1,314,128.91	426,203.97	426,203.97	461,720.97	383,735.86	930,393.06	70.80
AHAFO ANO SOUTH EAST	1,195,774.51	387,818.76	387,818.76	420,136.99	382,405.35	813,369.16	68.02
BOSOMTWI	1,276,725.18	414,073.03	414,073.03	448,579.12	383,969.15	892,756.04	69.93
ATWIMA KWANWOMA	1,248,265.54	404,842.88	404,842.88	438,579.79	383,375.78	864,889.77	69.29
EJU/SEKYEDUMASE MUN.	1,148,346.50	372,436.70	372,436.70	403,473.09	475,166.44	673,180.05	58.62
KWABRE EAST MUNICIPAL	1,246,618.00	404,308.54	404,308.54	438,000.92	383,362.27	863,255.74	69.25
SEKYERE SOUTH	1,191,100.74	386,302.94	386,302.94	418,494.85	382,727.03	808,373.71	67.87
AFIGYA KWABRE	1,279,699.28	415,037.60	415,037.60	449,624.07	383,093.53	896,605.74	70.06
AFIGYA KWABRE NORTH	1,312,098.40	425,545.43	425,545.43	461,007.54	383,359.21	928,739.19	70.78
TOTAL	66,223,848.72	21,478,004.99	21,478,004.99	23,267,838.74	18,073,325.56	48,150,523.16	72.71

METRO./MUNI./DISTRICT ASSEMBLIES	Total Allocation	2022 1st Quarter	2022 2nd Quarter	2022 3rd Quarter	Total Deduction	Net	% (Net)
BONO							
SUNYANI MUNICIPAL	1,225,357.25	397,413.16	397,413.16	430,530.92	475,797.93	749,559.32	61.17
SUNYANI WEST	1,249,481.97	405,237.40	405,237.40	439,007.18	382,845.75	866,636.22	69.36
DORMAA CENTRAL MUN.	1,170,962.74	379,771.70	379,771.70	411,419.34	475,711.89	695,250.84	59.37
DORMAA WEST	1,218,432.70	395,167.36	395,167.36	428,097.98	383,491.15	834,941.55	68.53
DORMAA EAST	1,490,564.75	483,426.41	483,426.41	523,711.94	384,822.63	1,105,742.12	74.18
BEREKUM MUNICIPAL	1,312,298.29	425,610.26	425,610.26	461,077.78	476,510.85	835,787.45	63.69
BEREKUM WEST	1,413,447.17	458,415.30	458,415.30	496,616.57	384,190.27	1,029,256.91	72.82
WENCHI MUNICIPAL	1,256,805.05	407,612.45	407,612.45	441,580.15	476,055.80	780,749.25	62.12
TAIN	1,211,340.18	392,867.09	392,867.09	425,606.01	382,532.99	828,807.19	68.42
BANDA	1,095,539.47	355,310.10	355,310.10	384,919.27	381,583.42	713,956.05	65.17
JAMAN SOUTH MUNICIPAL	1,245,414.42	403,918.19	403,918.19	437,578.04	383,352.40	862,062.03	69.22
JAMAN NORTH	1,212,757.47	393,326.75	393,326.75	426,103.98	383,174.61	829,582.86	68.40
TOTAL	15,102,401.48	4,898,076.15	4,898,076.15	5,306,249.17	4,970,069.69	10,132,331.78	67.09

METRO./MUNI./DISTRICT ASSEMBLIES	Total Allocation	2022 1st Quarter	2022 2nd Quarter	2022 3rd Quarter	Total Deduction	Net	% (Net)
BONO EAST							
TECHIMAN MUNICIPAL	1,315,185.24	426,546.56	426,546.56	462,092.11	476,534.52	838,650.72	63.77
TECHIMAN NORTH	1,208,383.20	391,908.07	391,908.07	424,567.07	382,688.74	825,694.46	68.33
KINTAMPO MUNICIPAL	1,209,758.51	392,354.11	392,354.11	425,050.29	475,670.02	734,088.49	60.68
KINTAMPO SOUTH	1,213,940.06	393,710.29	393,710.29	426,519.48	382,554.31	831,385.75	68.49
ATEBUBU AMANTIN MUNICIPAL	1,264,079.36	409,971.69	409,971.69	444,135.99	383,235.45	880,843.91	69.68

PRU	1,322,215.68	428,826.71	428,826.71	464,562.27	383,802.17	938,413.52	70.97
PRU WEST	1,359,862.06	441,036.34	441,036.34	477,789.37	383,750.87	976,111.19	71.78
NKORANZA SOUTH MUN.	1,251,477.98	405,884.75	405,884.75	439,708.48	476,372.12	775,105.86	61.94
NKORANZA NORTH	1,250,051.65	405,422.16	405,422.16	439,207.34	383,210.42	866,841.23	69.34
SENE WEST	1,172,334.58	380,216.62	380,216.62	411,901.34	382,393.14	789,941.44	67.38
SENE EAST	1,211,761.44	393,003.71	393,003.71	425,754.02	382,716.44	829,045.00	68.42
TOTAL	13,779,049.77	4,468,881.01	4,468,881.01	4,841,287.76	4,492,928.21	9,286,121.57	67.39

METRO./MUNI./DISTRICT ASSEMBLIES	Total Allocation	2022 1st Quarter	2022 2nd Quarter	2022 3rd Quarter	Total Deduction	Net	% (Net)
CENTRAL							
CAPE COAST METRO.	1,447,096.13	469,328.48	469,328.48	508,439.18	581,656.19	865,439.94	59.81
MFANTISEMAN WEST MUN.	1,337,215.21	433,691.42	433,691.42	469,832.37	477,615.16	859,600.05	64.28
EKUMFI	1,174,146.65	380,804.32	380,804.32	412,538.01	382,228.00	791,918.65	67.45
KOM/EDI/EGU/ABI MUN.	1,305,581.06	423,431.70	423,431.70	458,717.67	476,455.76	829,125.30	63.51
UPP. DENKY. EAST MUN.	1,156,654.58	375,131.21	375,131.21	406,392.15	475,234.57	681,420.01	58.91
UPPER DENKYIRA WEST	1,170,846.11	379,733.88	379,733.88	411,378.36	382,650.94	788,195.18	67.32
EFFUTU MUNICIPAL	1,362,486.96	441,887.66	441,887.66	478,711.64	477,282.39	885,204.57	64.97
AWUTU SENYA	1,248,674.97	404,975.66	404,975.66	438,723.64	382,839.13	865,835.83	69.34
AWUTU SENYA EAST MUNICIPAL	1,460,184.07	473,573.21	473,573.21	513,037.65	477,723.51	982,460.56	67.28
AGONA WEST MUN.	1,260,511.96	408,814.69	408,814.69	442,882.58	476,086.20	784,425.76	62.23
AGONA EAST	1,255,213.90	407,096.40	407,096.40	441,021.10	382,892.75	872,321.14	69.50
ASSIN FOSU MUNICIPAL	1,475,935.86	478,681.90	478,681.90	518,572.06	477,852.67	998,083.19	67.62
ASSIN NORTH	1,315,899.85	426,778.33	426,778.33	462,343.19	383,570.38	932,329.47	70.85
ASSIN SOUTH	1,251,312.55	405,831.10	405,831.10	439,650.35	382,860.76	868,451.79	69.40
TWIFO ATI-MORKWA	1,154,752.31	374,514.26	374,514.26	405,723.78	382,158.97	772,593.34	66.91
TWIFO HEMANG/LOWER/DEN.	1,248,249.50	404,837.67	404,837.67	438,574.15	383,195.65	865,053.85	69.30
AIU/ENY/ESSIAM	1,258,843.92	408,273.70	408,273.70	442,296.51	383,372.52	875,471.40	69.55
GOMOA	1,385,244.45	449,268.47	449,268.47	486,707.51	383,959.00	1,001,285.45	72.28
GOMOA EAST	1,502,993.64	487,457.40	487,457.40	528,078.85	384,924.55	1,118,069.09	74.39
GOMOA CENTRAL	1,572,095.86	509,868.93	509,868.93	552,358.00	385,671.19	1,186,424.67	75.47
ASI/ODO/BRAKWA	1,258,181.55	408,058.88	408,058.88	442,063.79	382,917.09	875,264.46	69.57
ABURA/ ASEBU/ KWAN.	1,231,376.30	399,365.29	399,365.29	432,645.73	382,697.29	848,679.01	68.92
TOTAL	28,833,497.39	9,351,404.56	9,351,404.56	10,130,688.27	9,285,844.68	19,547,652.71	67.79

METRO./MUNI./DISTRICT ASSEMBLIES	Total Allocation	2022 1st Quarter	2022 2nd Quarter	2022 3rd Quarter	Total Deduction	Net	% (Net)
EASTERN							
NEW JUABEN MUNICIPAL	1,482,825.21	480,916.28	480,916.28	520,992.64	477,999.17	1,004,826.04	67.76
NEW JUABEN NORTH	1,460,233.05	473,589.10	473,589.10	513,054.85	384,573.91	1,075,659.14	73.66

NSAWAM/ADOAGYIRI MUNICIPAL	1,242,059.09	402,829.98	402,829.98	402,829.98	436,399.14	476,294.88	765,764.21	61.65
AKUAPEM SOUTH	1,171,747.38	380,026.18	380,026.18	380,026.18	411,695.03	382,208.33	789,539.05	67.38
WEST AKIM MUNICIPAL	1,886,492.72	611,835.48	611,835.48	611,835.48	662,821.76	481,219.24	1,405,273.47	74.49
UPPER WEST AKIM	1,376,071.03	446,293.31	446,293.31	446,293.31	483,484.42	384,243.78	991,827.25	72.08
EAST AKIM MUNICIPAL	1,346,872.43	436,823.49	436,823.49	436,823.49	473,225.45	476,794.35	870,078.07	64.60
ABUAKWA NORTH	1,384,901.59	449,157.27	449,157.27	449,157.27	486,587.05	384,496.19	1,000,405.40	72.24
ATIWA	1,258,860.68	408,279.14	408,279.14	408,279.14	442,302.40	383,102.66	875,758.02	69.57
ATIWA EAST	1,272,393.64	412,668.21	412,668.21	412,668.21	447,057.23	383,033.63	889,360.02	69.90
BIRIM CENTRAL MUNICIPAL	1,334,012.21	432,652.61	432,652.61	432,652.61	468,706.99	477,048.90	856,963.31	64.24
ASENE/MANSO AKROSO	1,318,822.75	427,726.30	427,726.30	427,726.30	463,370.15	383,414.35	935,408.40	70.93
BIRIM SOUTH	1,438,136.17	466,422.54	466,422.54	466,422.54	505,291.09	384,392.72	1,053,743.45	73.27
ACHIASE	1,390,999.49	451,134.97	451,134.97	451,134.97	488,729.55	384,006.20	1,006,993.29	72.39
BIRIM NORTH	1,263,623.63	409,823.88	409,823.88	409,823.88	443,975.87	383,231.71	880,391.92	69.67
AKYEMANSO	1,344,974.34	436,207.90	436,207.90	436,207.90	472,558.55	383,628.79	961,345.56	71.48
KWAHU WEST MUNICIPAL	1,387,709.78	450,068.04	450,068.04	450,068.04	487,573.71	477,129.22	910,580.56	65.62
KWAHU EAST	1,334,805.91	432,910.02	432,910.02	432,910.02	468,985.86	383,545.41	951,260.50	71.27
KWAHU SOUTH	1,182,266.29	383,437.72	383,437.72	383,437.72	415,390.86	382,294.58	799,971.71	67.66
KWAHU AFRAM PLAINS NORTH	1,330,499.88	431,513.48	431,513.48	431,513.48	467,472.93	383,510.10	946,989.78	71.18
KWAHU AFRAM PLAINS SOUTH	1,504,602.65	487,979.24	487,979.24	487,979.24	528,644.18	385,117.74	1,119,484.91	74.40
AKUAPIM NORTH MUNICIPAL	1,281,964.41	415,772.24	415,772.24	415,772.24	450,419.93	476,262.11	805,702.30	62.85
OKERE	1,315,136.14	426,530.64	426,530.64	426,530.64	462,074.86	383,384.12	931,752.02	70.85
YILO KROBO MUNICIPAL	1,246,925.38	404,408.23	404,408.23	404,408.23	438,108.92	475,974.79	770,950.59	61.83
MANYA KROBO MUNICIPAL	1,281,067.34	415,481.30	415,481.30	415,481.30	450,104.74	476,524.75	804,542.59	62.80
UPPER MANYA KROBO	1,232,474.24	399,721.38	399,721.38	399,721.38	433,031.49	382,706.29	849,767.95	68.95
SUHUM MUNICIPAL	1,247,849.91	404,708.08	404,708.08	404,708.08	438,433.75	475,982.37	771,867.54	61.86
AYENSUANO	1,293,475.35	419,505.52	419,505.52	419,505.52	454,464.31	383,746.50	909,728.85	70.33
KWAEBIBIRIM MUNICIPAL	1,327,589.99	430,569.73	430,569.73	430,569.73	466,450.54	383,486.24	944,103.75	71.11
DENKYEMBOUR	1,589,725.18	515,586.54	515,586.54	515,586.54	558,552.09	385,635.75	1,204,089.43	75.74
ASUOGYAMAN	1,307,540.39	424,067.15	424,067.15	424,067.15	459,406.08	383,321.83	924,218.56	70.68
FANTEAKWA	1,240,415.10	402,296.79	402,296.79	402,296.79	435,821.52	382,771.40	857,643.69	69.14
FANTEAKWA SOUTH	1,267,116.78	410,956.79	410,956.79	410,956.79	445,203.19	383,350.36	883,766.42	69.75
TOTAL	44,344,190.11	14,381,899.49	14,381,899.49	14,381,899.49	15,580,391.12	13,594,432.36	30,749,757.75	69.34

METRO/MUNI/DISTRICT ASSEMBLIES	Total Allocation	2022 1st Quarter	2022 2nd Quarter	2022 3rd Quarter	Total Deduction	Net	% (Net)
GREATER ACCRA							
ACCRA METRO.	3,282,651.52	1,064,643.74	1,064,643.74	1,153,364.05	596,167.74	2,686,483.78	81.84
OKAIKWEI NORTH MUNICIPAL	3,296,862.74	1,069,252.78	1,069,252.78	1,158,357.18	493,054.27	2,803,808.47	85.04
ABLEKUMA NORTH MUNICIPAL	3,296,862.74	1,069,252.78	1,069,252.78	1,158,357.18	492,784.27	2,804,078.47	85.05
ABLEKUMA WEST MUNICIPAL	3,296,862.74	1,069,252.78	1,069,252.78	1,158,357.18	492,784.27	2,804,078.47	85.05
AYAWASO EAST MUNICIPAL	3,296,862.74	1,069,252.78	1,069,252.78	1,158,357.18	493,234.27	2,803,628.47	85.04
AYAWASO NORTH MUNICIPAL	3,296,862.74	1,069,252.78	1,069,252.78	1,158,357.18	493,324.27	2,803,538.47	85.04
AYAWASO WEST MUNICIPAL	3,296,862.74	1,069,252.78	1,069,252.78	1,158,357.18	492,784.27	2,804,078.47	85.05
KORLE KLOTTEY MUNICIPAL	3,296,862.74	1,069,252.78	1,069,252.78	1,158,357.18	493,684.27	2,803,178.47	85.03
AYAWASO CENTRAL MUNICIPAL	3,296,862.74	1,069,252.78	1,069,252.78	1,158,357.18	492,964.27	2,803,898.47	85.05
ABLEKUMA CENTRAL MUNICIPAL	3,296,862.74	1,069,252.78	1,069,252.78	1,158,357.18	493,144.27	2,803,718.47	85.04
LA DADE-KOTOPON MUNICIPAL	1,729,239.20	560,834.33	560,834.33	607,570.53	480,469.76	1,248,769.44	72.21
LEDZEKUKU MUNICIPAL	1,680,322.87	544,969.58	544,969.58	590,383.71	479,528.65	1,200,794.22	71.46

KROWOR MUNICIPAL	1,769,834.37	574,000.34	574,000.34	621,833.70	480,442.64	1,289,391.73	72.85
TEMA METRO.	1,859,376.53	603,041.04	603,041.04	653,294.46	584,496.89	1,274,879.64	68.56
TEMA WEST MUNICIPAL	1,683,577.99	546,025.30	546,025.30	591,527.40	480,005.34	1,203,572.65	71.49
KPONE AKATAMANSO MUNICIPAL	1,412,008.67	457,948.76	457,948.76	496,111.16	384,448.47	1,027,560.20	72.77
ASHAIMAN MUNICIPAL	2,333,039.49	756,661.46	756,661.46	819,716.58	484,880.92	1,848,158.57	79.22
ADENTA MUNICIPAL	1,487,945.24	482,576.83	482,576.83	522,791.57	477,951.15	1,009,994.09	67.88
GA WEST MUNICIPAL	1,446,209.81	469,041.02	469,041.02	508,127.77	477,608.92	968,600.89	66.98
GA NORTH MUNICIPAL	1,544,100.06	500,789.21	500,789.21	542,521.64	478,411.62	1,065,688.44	69.02
GA SOUTH MUNICIPAL WEIJA -	2,563,248.00	831,323.68	831,323.68	900,600.65	486,768.63	2,076,479.37	81.01
GA SOUTH MUN. NGLESHIE	2,296,398.27	744,777.82	744,777.82	806,842.64	485,030.47	1,811,367.81	78.88
GA CENTRAL MUNICIPAL	1,793,325.63	581,619.12	581,619.12	630,087.38	480,455.27	1,312,870.36	73.21
GA EAST MUNICIPAL	1,595,532.55	517,470.02	517,470.02	560,592.52	478,833.37	1,116,699.18	69.99
LA NKANTANANG MADINA	1,317,313.83	427,236.92	427,236.92	462,839.99	476,551.97	840,761.85	63.82
ADA EAST	1,222,782.13	396,577.99	396,577.99	429,626.15	382,626.81	840,155.31	68.71
ADA WEST	1,236,841.97	401,137.94	401,137.94	434,566.10	382,922.10	853,919.87	69.04
SHAI/OSUDOKU	1,088,216.97	352,935.23	352,935.23	382,346.50	381,523.38	706,693.59	64.94
NINGO/PRAMPAM	1,159,585.38	376,081.74	376,081.74	407,421.89	382,468.60	777,116.78	67.02
TOTAL	64,173,315.16	20,812,967.08	20,812,967.08	22,547,381.00	13,779,351.18	50,393,963.98	78.53

METRO/MUNI/DISTRICT ASSEMBLIES	Total Allocation	2022 1st Quarter	2022 2nd Quarter	2022 3rd Quarter	Total Deduction	Net	% (Net)
NORTH EAST							
EAST MAMPRUSI MUNICIPAL	1,361,011.80	441,409.23	441,409.23	478,193.33	383,760.30	977,251.50	71.80
WESTMAMPRUSI MUNICIPAL	1,320,927.95	428,409.07	428,409.07	464,109.82	383,431.61	937,496.34	70.97
MAMPRUGU - MOAGDURI	1,189,633.43	385,827.06	385,827.06	417,979.31	382,894.99	806,738.43	67.81
BUNKPURUGU	1,367,665.49	443,567.19	443,567.19	480,531.12	383,814.86	983,850.63	71.94
YUNYOO NASUAN	1,389,348.03	450,599.36	450,599.36	488,149.31	383,992.65	1,005,355.37	72.36
CHERIPONI	1,150,900.74	373,265.11	373,265.11	404,370.53	382,037.39	768,863.36	66.81
TOTAL	7,779,487.43	2,523,077.01	2,523,077.01	2,733,333.42	2,299,931.80	5,479,555.64	70.44

METRO/MUNI/DISTRICT ASSEMBLIES	Total Allocation	2022 1st Quarter	2022 2nd Quarter	2022 3rd Quarter	Total Deduction	Net	% (Net)
NORTHERN							
TAMALE METRO.	1,606,720.23	521,098.45	521,098.45	564,523.32	582,425.11	1,024,295.12	63.75
SAGNERIGU MUNICIPAL	1,297,674.14	420,867.29	420,867.29	455,939.56	383,240.93	914,433.21	70.47
YENDI MUNICIPAL	1,218,194.92	395,090.25	395,090.25	428,014.43	475,739.20	742,455.73	60.95
MION	1,390,818.67	451,076.32	451,076.32	488,666.02	384,004.71	1,006,813.95	72.39
KPANDAI	1,336,901.88	433,589.80	433,589.80	469,722.28	383,562.60	953,339.29	71.31
NANUMBA NORTH MUNICIPAL	1,436,891.61	466,018.90	466,018.90	504,853.81	384,382.51	1,052,509.10	73.25
NANUMBA SOUTH	1,317,580.62	427,323.44	427,323.44	462,933.73	383,404.16	934,176.46	70.90
SAVELUGU	1,241,894.36	402,776.55	402,776.55	436,341.26	475,933.53	765,960.82	61.68
NANTON	1,260,115.81	408,686.21	408,686.21	442,743.39	382,932.95	877,182.86	69.61
GUSHEGU MUNICIPAL	1,267,672.79	411,137.12	411,137.12	445,398.55	383,894.92	883,777.87	69.72
KARAGA	1,179,499.29	382,540.31	382,540.31	414,418.67	382,271.89	797,227.40	67.59
ZABZUGU	1,223,441.37	396,791.80	396,791.80	429,857.78	382,632.22	840,809.15	68.72
TATALE SANGULI	1,215,256.60	394,137.27	394,137.27	426,982.05	382,565.10	832,691.49	68.52

SABOBA	1,182,565.56	383,534.78	383,534.78	415,496.01	382,297.04	800,268.52	67.67
TOLON	1,215,980.92	394,372.19	394,372.19	427,236.54	382,571.04	833,409.87	68.54
KUMBUNGU	1,096,923.60	355,759.00	355,759.00	385,405.59	381,594.77	715,328.82	65.21
TOTAL	20,488,132.36	6,644,799.68	6,644,799.68	7,198,532.99	6,513,452.69	13,974,679.67	68.21

METRO./MUNI/DISTRICT ASSEMBLIES	Total Allocation	2022 1st Quarter	2022 2nd Quarter	2022 3rd Quarter	Total Deduction	Net	% (Net)
OTI							
KRACHI EAST MUNICIPAL	1,436,593.41	465,922.19	465,922.19	504,749.03	384,470.07	1,052,123.34	73.24
KRACHI WEST	1,139,845.37	369,679.58	369,679.58	400,486.21	381,946.73	757,898.64	66.49
KRACHI NTSUMURU	1,307,365.14	424,010.31	424,010.31	459,344.51	383,950.39	923,414.74	70.63
JASIKAN	1,201,247.09	389,593.65	389,593.65	422,059.79	382,720.23	818,526.86	68.14
GUAN	0.00	0.00	0.00	0.00	0.00	0.00	0.08
BLAKOYE	1,182,105.74	383,385.65	383,385.65	415,334.45	382,563.27	799,542.47	67.64
NKWANTA SOUTH MUNICIPAL	1,274,381.87	413,313.04	413,313.04	447,755.79	383,049.93	891,331.94	69.94
NKWANTA NORTH	1,206,246.84	391,215.19	391,215.19	423,816.46	382,761.22	823,485.62	68.27
KADJEBI	1,175,841.13	381,353.88	381,353.88	413,133.37	382,241.90	793,599.23	67.49
TOTAL	9,923,626.58	3,218,473.49	3,218,473.49	3,486,679.61	3,063,703.74	6,859,922.85	69.13

METRO./MUNI/DISTRICT ASSEMBLIES	Total Allocation	2022 1st Quarter	2022 2nd Quarter	2022 3rd Quarter	Total Deduction	Net	% (Net)
SAVANNAH							
WEST GONJA	1,218,122.01	395,066.60	395,066.60	427,988.82	382,588.60	835,533.41	68.59
NORTH GONJA	1,252,233.90	406,129.91	406,129.91	439,974.07	383,768.32	868,465.59	69.35
CENTRAL GONJA	1,263,127.69	409,663.04	409,663.04	443,801.62	383,137.65	879,990.05	69.67
EAST GONJA MUNICIPAL	1,314,235.80	426,238.64	426,238.64	461,758.53	384,276.73	929,959.07	70.76
NORTH EAST GONJA	1,425,181.08	462,220.89	462,220.89	500,739.30	384,286.48	1,040,894.60	73.04
BOLE	1,145,960.00	371,662.70	371,662.70	402,634.59	381,996.87	763,963.13	66.67
SAWLA-TUNA-KALBA	1,284,251.86	416,514.12	416,514.12	451,223.63	383,130.87	901,120.99	70.17
TOTAL	8,903,112.36	2,887,495.90	2,887,495.90	3,128,120.56	2,683,185.52	6,219,926.84	69.86

METRO./MUNI/DISTRICT ASSEMBLIES	Total Allocation	2022 1st Quarter	2022 2nd Quarter	2022 3rd Quarter	Total Deduction	Net	% (Net)
UPPER EAST							
BOLGA. MUNICIPAL	1,231,374.83	399,364.81	399,364.81	432,645.21	475,847.27	755,527.56	61.36
BOLGA EAST	1,288,892.05	418,019.04	418,019.04	452,853.96	383,528.91	905,363.13	70.24
TALENSI	1,223,348.87	396,761.80	396,761.80	429,825.28	382,631.46	840,717.41	68.72
NABDAM	1,134,892.26	368,073.17	368,073.17	398,745.93	381,906.12	752,986.15	66.35
BAWKU MUNICIPAL	1,263,239.17	409,699.19	409,699.19	443,840.79	476,108.56	787,130.61	62.31
BINDURI	1,207,715.62	391,691.55	391,691.55	424,332.51	382,503.27	825,212.35	68.33
PUSIGA	1,187,205.36	385,039.57	385,039.57	417,126.21	383,235.08	803,970.27	67.72

GARU	1,281,629.94	415,663.76	415,663.76	450,302.41	383,109.37	898,520.57	70.11
TEMPANE	1,284,827.68	416,700.87	416,700.87	451,425.94	383,675.59	901,152.09	70.14
BAWKU WEST	1,158,740.35	375,807.68	375,807.68	407,124.99	382,101.67	776,638.68	67.02
KASSENA NANKANA MUN.	1,263,897.19	409,912.60	409,912.60	444,071.99	477,013.96	786,883.24	62.26
KASSENA NANKANA WEST	1,150,295.66	373,068.86	373,068.86	404,157.93	382,032.42	768,263.24	66.79
BUILSA NORTH	1,161,009.37	376,543.58	376,543.58	407,922.21	382,120.28	778,889.10	67.09
BUILSA SOUTH	1,124,926.38	364,840.99	364,840.99	395,244.40	381,824.40	743,101.98	66.06
BONGO	1,166,048.10	378,177.76	378,177.76	409,692.58	382,161.59	783,886.50	67.23
TOTAL	18,128,042.82	5,879,365.24	5,879,365.24	6,369,312.34	6,019,799.95	12,108,242.87	66.79

METRO./MUNI/DISTRICT ASSEMBLIES	Total Allocation	2022 1st Quarter	2022 2nd Quarter	2022 3rd Quarter	Total Deduction	Net	% (Net)
UPPER WEST							
WA MUNICIPAL	1,173,970.71	380,747.26	380,747.26	412,476.20	475,376.56	698,594.15	59.51
WA WEST	1,143,225.99	370,776.00	370,776.00	401,674.00	382,514.45	760,711.54	66.54
WA EAST	1,130,696.23	366,712.29	366,712.29	397,271.65	381,871.71	748,824.52	66.23
LAWRA MUNICIPAL	1,130,328.17	366,592.92	366,592.92	397,142.33	381,868.69	748,459.48	66.22
NANDOM	1,139,557.77	369,586.30	369,586.30	400,385.16	381,944.37	757,613.40	66.48
SISSALA EAST EAST	1,090,120.43	353,552.57	353,552.57	383,015.28	381,538.99	708,581.44	65.00
SISSALA WEST	1,061,674.01	344,326.71	344,326.71	373,020.60	381,305.73	680,368.28	64.08
JIRAPA MUNICIPAL	1,156,468.15	375,070.75	375,070.75	406,326.65	382,983.04	773,485.11	66.88
LAMBUSSIE KANI	1,096,988.94	355,780.20	355,780.20	385,428.55	381,595.31	715,393.64	65.21
NADOWLI KALEO	1,098,159.76	356,159.92	356,159.92	385,839.91	381,604.91	716,554.85	65.25
DAFFIAMA-BUSSIE-ISSA	1,091,577.35	354,025.09	354,025.09	383,527.18	381,550.93	710,026.42	65.05
TOTAL	12,312,767.50	3,993,330.00	3,993,330.00	4,326,107.50	4,294,154.69	8,018,612.81	65.12

METRO./MUNI/DISTRICT ASSEMBLIES	Total Allocation	2022 1st Quarter	2022 2nd Quarter	2022 3rd Quarter	Total Deduction	Net	% (Net)
VOLTA							
HO MUNICIPAL	1,366,700.89	443,254.34	443,254.34	480,192.20	477,136.95	889,563.94	65.09
HO WEST	1,323,320.74	429,185.10	429,185.10	464,950.53	383,451.23	939,869.51	71.02
AGORTIME-ZIOPE	1,126,199.74	365,253.97	365,253.97	395,691.80	381,834.84	744,364.91	66.10
ADAKLIU-	1,189,054.15	385,639.18	385,639.18	417,775.78	382,800.24	806,253.90	67.81
KETA MUNICIPAL	1,308,909.96	424,511.34	424,511.34	459,887.28	476,483.06	832,426.90	63.60
ANLOGA	1,318,314.89	427,561.58	427,561.58	463,191.72	383,680.18	934,634.70	70.90
HOHOE MUNICIPAL	1,374,049.39	445,637.64	445,637.64	482,774.11	477,467.20	896,582.18	65.25
AFADZETO	1,370,069.78	444,346.96	444,346.96	481,375.87	383,834.57	986,235.21	71.98
KETU SOUTH MUNICIPAL	1,394,025.88	452,116.50	452,116.50	489,792.88	384,060.00	969,598.83	71.63
KETU NORTH MUNICIPAL	1,353,658.83	439,024.49	439,024.49	475,609.86	382,361.13	786,069.42	67.28
SOUTH DAYI	1,168,430.55	378,950.45	378,950.45	410,529.65	383,742.46	810,459.49	67.87
NORTH DAYI	1,194,201.95	387,308.74	387,308.74	419,584.47	383,159.75	904,615.16	70.25
AKATSU SOUTH	1,287,774.91	417,656.73	417,656.73	452,461.46	382,221.59	791,143.12	67.43
AKATSU NORTH	1,173,364.71	380,550.72	380,550.72	412,263.28	382,187.50	787,019.69	67.31
SOUTH TONGU	1,169,207.19	379,202.33	379,202.33	410,802.52			

CENTRAL TONGU	1,147,941.33	372,305.29	372,305.29	403,330.74	382,013.12	765,928.21	66.72
NORTH TONGU	1,259,730.67	408,561.30	408,561.30	442,608.07	382,929.79	876,800.88	69.60
KPANDO MUNICIPAL	1,272,981.65	412,858.91	412,858.91	447,263.82	476,548.45	796,433.20	62.56
TOTAL	22,797,937.19	7,393,925.58	7,393,925.58	8,010,086.04	7,363,093.08	15,434,844.11	67.70

METRO./MUNI./DISTRICT ASSEMBLIES	Total Allocation	2022 1st Quarter	2022 2nd Quarter	2022 3rd Quarter	Total Deduction	Net	% (Net)
WESTERN							
SEKONDI TAKORADI METRO.	1,994,260.65	646,787.24	646,787.24	700,686.17	586,952.94	1,407,307.71	70.57
EFFIA KWESIMINTSIM MUNICIPAL	2,263,281.46	734,037.23	734,037.23	795,207.00	485,208.91	1,778,072.55	78.56
SHAMA	1,287,435.69	417,546.71	417,546.71	452,342.27	383,606.97	903,828.72	70.20
NZEMA EAST MUNICIPAL	1,155,344.54	374,706.34	374,706.34	405,931.87	475,223.83	680,120.72	58.87
ELLEMBELLE	1,268,244.13	411,322.42	411,322.42	445,599.29	383,899.60	884,344.53	69.73
TARKWA NSUEM MUNICIPAL	1,152,393.81	373,749.34	373,749.34	404,895.12	475,559.63	676,834.18	58.73
PRESTEA-HUNI VALLEY MUNICIPAL	1,336,624.21	433,499.74	433,499.74	469,624.72	384,460.32	952,163.89	71.24
AHANTA WEST MUNICIPAL	1,245,965.14	404,096.80	404,096.80	437,771.54	382,816.91	863,148.23	69.28
AMENFI WEST MUNICIPAL	1,190,586.95	386,136.31	386,136.31	418,314.33	382,362.81	808,224.14	67.88
AMENFI CENTRAL	1,182,651.71	383,562.72	383,562.72	415,526.28	382,657.74	799,993.97	67.64
AMENFI EAST MUNICIPAL	1,120,798.16	363,502.11	363,502.11	393,793.95	381,880.54	738,917.61	65.93
WASSA EAST	1,210,809.65	392,695.02	392,695.02	425,419.61	382,528.64	828,281.01	68.41
JOMORO MUNICIPAL	1,394,380.40	452,231.48	452,231.48	489,917.44	384,483.92	1,009,896.48	72.43
MPOHOR	1,178,520.38	382,222.83	382,222.83	414,074.73	382,263.87	796,256.51	67.56
TOTAL	18,981,296.88	6,156,096.29	6,156,096.29	6,669,104.31	5,853,906.63	13,127,390.25	69.16

METRO./MUNI./DISTRICT ASSEMBLIES	Total Allocation	2022 1st Quarter	2022 2nd Quarter	2022 3rd Quarter	Total Deduction	Net	% (Net)
WESTERN NORTH							
SEFWI WIAWSO MUNICIPAL	1,298,729.47	421,209.56	421,209.56	456,310.35	476,399.58	822,329.89	63.32
SEFWI AKONTOMBRA	1,260,869.29	408,930.58	408,930.58	443,008.13	382,939.13	877,930.16	69.63
BIBIANI AWIASO BEKWAI	1,232,392.39	399,694.83	399,694.83	433,002.73	382,705.62	849,686.78	68.95
JUABOSO	1,128,262.94	365,923.11	365,923.11	396,416.71	381,851.76	746,411.18	66.16
BODI	1,221,820.03	396,265.96	396,265.96	429,288.12	382,618.92	839,201.11	68.68
BIA WEST	1,197,932.71	388,518.72	388,518.72	420,895.28	382,783.05	815,149.66	68.05
BIA EAST	1,120,909.70	363,538.28	363,538.28	393,833.14	381,791.46	739,118.24	65.94
AOWIN MUNICIPAL	1,266,198.26	410,658.90	410,658.90	444,880.47	382,982.83	883,215.44	69.75
SUAMAN	1,108,372.22	359,472.07	359,472.07	389,428.08	381,688.65	726,683.57	65.56
TOTAL	10,835,487.02	3,514,212.01	3,514,212.01	3,807,063.01	3,535,760.99	7,299,726.03	67.37

SUMMARY

REGION	Total Allocation	2022 1st Quarter	2022 2nd Quarter	2022 3rd Quarter	Total Deduction	Net	% (Net)
AHAFO	7,393,807.22	2,397,991.53	2,397,991.53	2,597,824.16	2,390,459.22	5,003,348.00	67.67
ASHANTI	66,223,848.72	21,478,004.99	21,478,004.99	23,267,838.74	18,073,325.56	48,150,523.16	72.71
BONO	15,102,401.48	4,898,076.15	4,898,076.15	5,306,249.17	4,970,069.69	10,132,331.78	67.09
BONO EAST	13,779,049.77	4,468,881.01	4,468,881.01	4,841,287.76	4,492,928.21	9,286,121.57	67.39
CENTRAL	28,833,497.39	9,351,404.56	9,351,404.56	10,130,688.27	9,285,844.68	19,547,652.71	67.79
EASTERN	44,344,190.11	14,381,899.49	14,381,899.49	15,580,391.12	13,594,432.36	30,749,757.75	69.34
GT. ACCRA	64,173,315.16	20,812,967.08	20,812,967.08	22,547,381.00	13,779,351.18	50,393,963.98	78.53
NORTH EAST	7,779,487.43	2,523,077.01	2,523,077.01	2,733,333.42	2,299,931.80	5,479,555.64	70.44
NORTHERN	20,488,132.36	6,644,799.68	6,644,799.68	7,198,532.99	6,513,452.69	13,974,679.67	68.21
OFI	9,923,626.58	3,218,473.49	3,218,473.49	3,486,679.61	3,063,703.74	6,859,922.85	69.13
SAVANNAH	8,903,112.36	2,887,495.90	2,887,495.90	3,128,120.56	2,683,185.52	6,219,926.84	69.86
UPPER EAST	18,128,042.82	5,879,365.24	5,879,365.24	6,369,312.34	6,019,799.95	12,108,242.87	66.79
UPPER WEST	12,312,767.50	3,993,330.00	3,993,330.00	4,326,107.50	4,294,154.69	8,018,612.81	65.12
VOLTA	22,797,937.19	7,393,925.58	7,393,925.58	8,010,086.04	7,363,093.08	15,434,844.11	67.70
WESTERN	18,981,296.88	6,156,096.29	6,156,096.29	6,669,104.31	5,853,906.63	13,127,390.25	69.16
WESTERN NORTH	10,835,487.02	3,514,212.01	3,514,212.01	3,807,063.01	3,535,760.99	7,299,726.03	67.37
TOTAL	370,000,000.00	120,000,000.00	120,000,000.00	130,000,000.00	108,213,400.00	261,786,600.00	70.75

NATIONAL SUMMARY OF IRREGULARITIES

REGIONS/IRREGULARITIES																			
	AHAFO	ASHANTI	BONO	BONO EAST	CENTRAL	EASTERN	GREATER ACCRA	NORTH EAST	NORTHERN	OTI	SAVANNAH	UPPER EAST	UPPER WEST	VOLTA	WESTERN	WESTERN NORTH	Total	No of MMIDAs	
Cash Irregularities																			
	Over-utilisation of Common Fund on recurrent expenditure		825,067.82		2,706,134.55	371,593.52						1,535,660.05	331,832.29		1,326,867.90		7,095,156.13	21	
	Unsupported payments		423,127.23	19,873.92	16,644.74	312,717.55	214,701.86	49,427.20		36,000.00	114,433.53			71,298.16	106,670.00	186,519.77	1,571,876.96	36	
	Unpresented payment vouchers		514,647.70							20,180.00					72,395.14	142,771.90	749,994.74	6	
Sub-Structures																			
	Failure to allocate funds to Sub-Structures		200,651.22	38,379.10	81,342.94	36,221.20			74,270.22			22,906.37	41,882.92	85,434.57			381,118.54	16	
	Payments for works without certification		514,647.70														514,647.70	2	
	Payment of judgment debt		150,000.00									12,900.00	114,996.53	111,368.95			476,183.54	4	
Misapplication of funds																			
	Misapplication of funds		25,000.00			6,160.00					12,900.00			233,045.50	67,062.37	66,220.00	410,387.87	7	
	Unaccounted payments				55,468.61							29,021.14			107,300.25		191,790.00	8	
	Non-implementation of approved social interventions				168,166.32												168,166.32	2	
Approved social interventions																			
	Payment for unexecuted portions / overpayment of a contract		12,250.00	102,529.00			88,278.00				9,500.00		13,500.00				137,779.00	4	
	Transfer of funds from the MPCT to DACF without authorization					79,000.00											79,000.00	1	
	Failure to recover payment for clearing of landfill site																		
HIV/AIDS funds by the ADACF																			
	Non-release of HIV/AIDS funds by the ADACF		28,051.17														28,051.17	1	
	Sub Total	-	2,691,442.84	160,782.02	16,644.74	3,323,829.97	795,964.38	49,427.20	94,733.22	56,180.00	136,833.53	1,687,405.62	502,211.74	501,167.18	1,680,295.66	395,511.67	12,092,429.97		
	Contract Irregularities																		
Completed projects not in use																			
	Completed projects not in use		1,161,148.50		335,019.27	2,082,407.78	1,089,445.59	678,780.65			308,693.28	381,665.54	183,107.00	669,218.22	263,243.31		7,139,729.14	19	
	Delayed/ abandoned projects	489,622.41	3,887,715.60	1,579,855.99	916,773.49	6,492,628.47	4,127,838.28		342,555.70	216,360.40	661,055.95	1,714,636.83	616,992.84	7,388,230.31	3,469,565.77	455,481.50	33,091,770.82	78	
	Non-functioning boreholes						66,129.00										66,129.00	1	
Stores Irregularities																			
	Sub Total	489,622.41	5,055,864.10	1,579,855.99	1,251,792.76	8,555,034.25	5,283,412.87	678,780.65	342,555.70	216,360.40	969,749.23	2,086,302.37	800,099.84	8,257,448.53	3,732,809.08	455,481.50	40,297,628.96		
	Procurement/Stores Irregularities																		
	Unaccounted stores/fuel	34,627.50	433,306.45		4,210.00	5,600.00									26,230.80	97,211.00	601,185.75	7	
Goods and services not supplied or rendered																			
	Payments for goods and services not supplied or rendered			59,250.00		73,075.00			17,500.00								149,825.00	6	
	Sub Total	34,627.50	433,306.45	59,250.00	4,210.00	78,675.00	-	-	17,500.00	-	-	-	-	26,230.80	97,211.00	-	751,010.75	13	
	Tax Irregularities																		
VAT without VAT invoices																			
	Payment for VAT without VAT invoices		35,851.85	4,410.37		26,970.10			3,282.68		1,841.53	6,343.07	22,871.63				101,571.23	12	
	Tax not withheld	3,801.30	34,492.67		2,967.81		4,082.60	527,725.00			7,740.38		16,810.76			7,032.50	129,670.02	15	
	Tax not Remitted		27,330.36		11,739.07		19,838.00		68,503.53		9,265.26	8,542.31			3,600.00	46,813.63	68,769.78	264,401.94	19
Grand total																			
	Sub total	3,801.30	97,674.88	4,410.37	14,706.88	26,970.10	25,920.60	527,725.00	71,786.21	-	18,847.17	14,885.38	39,682.39		3,600.00	46,813.63	75,822.28	495,646.19	46
	Grand total	529,051.21	8,278,288.27	1,894,298.38	1,287,354.38	11,884,508.32	6,103,288.05	780,932.85	716,478.71	272,540.40	1,125,429.93	3,798,393.37	1,341,993.97		8,788,446.51	5,557,129.37	926,815.45	53,638,715.87	

APPENDIX C

GREATER ACCRA REGION - SUMMARY OF IRREGULARITIES

No.	MMDAs	Unsupported payments	Completed projects not in use	Non-supply and repair of equipment		Un-deducted taxes
				No. of Skip Trucks	No. of Containers	
1	Ablekuma North				5	
2	Accra Metro	49,427.20		1	8	52,725.00
3	Adenta				2	
4	Ga North			1	2	
5	Ga South			1	3	
6	Krowor				2	
7	Ledzokuku					
8	Ningo Prampram		678,780.65			
9	Shai-Osudoku			1	5	
10	Weija/ Gbawe			1	3	
Total		49,427.20	678,780.65	5	30	52,725.00
No. of MMDAs		1	1	5	8	1

APPENDIX C

AHAFO REGION - SUMMARY OF IRREGULARITIES

No.	MMDAs	Abandoned/ Delayed Projects	Failure to Supply SIP equipment		Fuel Not Accounted For	Non-deduction of withholding taxes
			No. of Skip Trucks	No. of Containers		
1	Asutifi North District	62,922.15	1			2,029.55
2	Asunafo South District	204,227.32				1,771.75
3	Asunafo North Municipal	147,631.14			34,627.50	
4	Tano South Municipal	74,841.80				
5	Tano North Municipal		1	9		
Total		489,622.41	2	9	34,627.50	3,801.30
No. of MMDAs		4	2	1	1	2

ASHANTI REGION - SUMMARY OF IRREGULARITIES

No.	MMDAs	Unsupported payments	Over-utilisation of Common Fund on recurrent expenditure	Misapplication of funds	Unpresented payment vouchers	Payments for works without certification	Failure to allocate funds to Sub-Structures	Payment of judgment debt	Non-release of HIV/AIDS funds by the Administrator of Common Fund	Completed projects not in use	Delayed/ abandoned projects	Payment for unexecuted portions of a contract -	Non-supply and replacement of sanitation equipment		Unaccounted stores	Taxes not withheld	Taxes not remitted	Payment for VAT without VAT invoices
													No. of Skip Trucks	No. of Containers				
1	Adansi Asokwa District		34,841.38							910,592.50			1			13,272.77		
2	Adansi North District																	
3	Afligya Kwabere South District																	
4	Ahafo Ano North Municipal	35,027.23											1	5		9,941.60	7,615.36	
5	Ahafo Ano South East District	39,613.50														11,278.30	18,815.00	
6	Ahafo Ano South West	6,427.00																
7	Akrofuom District	47,512.00																
8	Anansie South District										317,693.95							
9	Anansie West District												1	6				
10	Asokore Mampong Municipal						62,764.33				1,590,462.49							
11	Atwima Kwanwoma District										148,432.90		2					
12	Atwima Mponua District									257,556.00								
13	Atwima Nwabigiya																	
14	Bekwai Municipal										224,373.83		1	4				
15	Bosome Freho District										750,482.46		1	6				
16	Bosomtwe District																	
17	Ejisu Municipal	18,000.00			169,388.50													17,351.85
18	Ejura Sekyeredunase		656,133.10	25,000.00									1		433,306.45			
19	Juaben Municipal	48,500.00										12,250.00						
20	Kumasi Metropolitan						91,993.29	150,000.00	28,051.17		124,083.67							
21	Kwadaso Municipal	228,047.50				128,625.70												
22	Mampong Municipal		132,093.34			386,022.00	28,076.84											
23	Offinso Municipal																	
24	Offinso North District																900.00	18,500.00
25	Old Tafo Municipal										265,208.70							
26	Sekyerere Afram Plains District						17,816.76											
27	Sekyerere Central District										231,705.54			9				
28	Sekyerere East District										235,272.06							
29	Sekyerere Kumawu District												1	4				
30	Suame Municipal																	
Total		423,127.23	823,067.82	25,000.00	169,388.50	514,647.70	200,651.22	150,000.00	28,051.17	1,168,148.50	3,887,715.60	12,250.00	9	34	433,306.45	34,492.67	27,330.36	35,651.85
No. of MMDAs		7	3	1	1	2	4	1	1	2	9	1	8	6	1	3	3	2

APPENDIX C

BONO EAST REGION - SUMMARY OF IRREGULARITIES

No.	MMDAs	Unsupported payment	Abandoned projects	Completed Projects not in Use	Failure to Supply, repair or replace broken-down SIP equipment		Unaccounted fuel purchased	Unwithheld Tax	Unremitted Taxes
					No. of Skip Trucks	No. of Containers			
1	Sene West	8,088.94	494,469.89						5,002.87
2	Techiman North	8,555.80							
3	Kintampo Municipal		231,303.60						
4	Nkoranza North		191,000.00		2				
5	Kintampo South			335,019.27					
6	Pru East						4,210.00		6,736.20
7	Pru West							2,967.81	
Total		16,644.74	916,773.49	335,019.27	2	-	4,210.00	2,967.81	11,739.07
No. of MMDAs		2	3	1	1	0	1	1	2

BONO REGION - SUMMARY OF IRREGULARITIES

No.	MMDAs	Unsupported payment	Failure to allocate funds to Sub-structures	Abandoned/delayed projects	Payment for unexecuted portions of Contract	Failure to Supply, repair or replace broken-down SIP equipment		Payment for items/services not supplied	VAT inclusive payment without VAT invoice
						No. of Skip Trucks	No. of Containers		
1	Berekum East Municipal	15,325.00							
2	Berekum West District	4,548.92						6,650.00	
3	Banda District		38,379.10	428,987.16		2	9	52,600.00	4,410.37
4	Jaman South Municipal			413,965.48					
5	Dormaa Central			220,845.00					
6	Dormaa East			215,810.10					
7	Sunyani West			250,248.25					
8	Wenchi Municipal			50,000.00					
9	Dormaa West				102,529.00				
	Total	19,873.92	38,379.10	1,579,855.99	102,529.00	2	9	59,250.00	4,410.37
	No. of MMDAs	2	1	6	1	1	1	2	1

CENTRAL REGION - SUMMARY OF IRREGULARITIES

No.	MMDAs	Over-utilisation of DACF on administrative expenses	Unsupported payments	Unaccounted payments	Failure to allocate funds to sub-structures	Non-implementation of approved social interventions	Completed projects not in use	Delayed/abandoned projects	Sanitation equipment not supplied and not repaired		Unsupplied metallic containers	Payments for goods and services not supplied or rendered	Missing deep freezers	Payments without obtaining VAT invoice	Fragmented procurements	Items for Persons Living with Disabilities (PWDs) not distributed
									No. of Skip Trucks	No. of Containers						
1	Abura Asebu Kwamankese		15,579.33	45,739.61				261,394.46								
2	Agona East District						315,000.95	1,284,059.31	1							
3	Agona West District							438,933.20								
4	Ajunako Enyan Essiam District							501,143.66				3,161.00		19,885.82		
5	Asikuma Odoben Brakwa Dist.	134,090.72			45,566.58			434,521.45								
6	Assin Fosu							64,163.85	1	3						
7	Assin North		3,864.00					199,983.63	1							
8	Assin South	119,067.81			35,776.36	43,150.32	249,557.00	109,834.10	1	5		14,500.00				99,895.70
9	Atti-Morkwa District	541,102.15														
10	Cape Coast Metro	20,561.92									55,414.00		5,600.00			
11	Effutu Municipal								2	10						
12	Ekumfi District	690,987.47					560,462.54	631,817.84	1							
13	Gomoa Central District						320,386.01		1							
14	Gomoa East District						617,001.28	1,235,901.89	2	6					104,200.00	
15	Gomoa West District	456,778.72		3,009.00		125,016.00		457,977.66	1					7,084.28		
16	Konenda Edina Egnafio Abrem							77,755.50								
17	Mfantseman		96,716.00	6,720.00					2	4						
18	Twifo Hemang Lower Denkyire	294,244.59	152,100.00													
19	Upper Denkyira East	232,377.01	44,458.22					205,956.70								
20	Upper Denkyira West Municipal	216,924.16						589,183.22								
	Total	2,706,134.55	312,717.55	55,468.61	81,342.94	168,166.32	2,062,407.78	6,492,626.47	13	28	55,414.00	17,661.00	5,600.00	26,970.10	104,200.00	99,895.70
	No. of MMDAs	9	5	3	2	2	5	14	10	5	1	2	1	2	1	1

EASTERN REGION - SUMMARY OF IRREGULARITIES

No.	MMDAs	Unsupported payments	Misapplication of PWD funds	Failure to recover payment for clearing of landfill site	Failure to allocate funds to support District Response Initiative and Zonal Council	Transfer of funds from the MPCT to DACF without authorization	Over-utilisation of Common Fund on administration	Completed projects not put to use	Delayed/ abandoned projects	Non-functioning boreholes	Sanitation equipment not supplied and not replaced		Tax not deducted	Tax not remitted	Payments outside GEMIS
											No. of Skip	No. of Containers			
1	Abuakwa North								311,046.00						
2	Achiase				5,034.97										
3	Akuapem North			79,000.00										14,733.40	
4	Akuapem South										2	2			
5	Akyemansa								271,448.10						
6	Atiwa East														
7	Ayensuano District	89,849.50				65,918.00									191,951.12
8	Birim Central							516,302.99	291,174.15	66,129.00	1	1	2,487.61	3,190.00	1,248,197.79
9	Denkyemba							450,841.90			1	2			
10	Fanteakwa South	21,400.00													
11	Fanteakwa South						371,593.52								
12	Kwaebibirem	64,583.36													
13	Kwaebibirem												1,594.99	1,914.60	
14	Kwahu Afram Plains North								201,340.90		2				
15	Kwahu Afram Plains South							122,300.70							
16	Kwahu East								442,578.53		1	1			
17	Nsawam Adoagyiri											5			
18	Okere	38,869.00													
19	Suhum Municipal		6,160.00		31,196.23	22,360.00									241,509.96
20	Upper Manya Krobo														162,770.00
21	Upper West Akim								410,056.50		1	1			
22	West Akim								2,200,194.10						
23	Yilo Krobo										2				
Total		214,701.86	6,160.00	79,000.00	36,231.20	88,278.00	371,593.52	1,089,445.59	4,127,838.28	66,129.00	10	12	4,082.60	19,838.00	1,844,428.87
No. of MMDAs		4	1	1	2	2	1	3	7	1	7	6	2	3	4

APPENDIX C

NORTH EAST REGION - SUMMARY OF IRREGULARITIES

No.	MMDAs	Abandoned Projects	Failure to repair or replace broken-down SIP equipment	
			No. of Skip Trucks	No. of Containers
1	West Mamprusi Municipal	314,555.70		
2	Bunkpurugu Nakpanduri	28,000.00		
3	Mamprugu Moagduri District		1	
4	East Mamprusi Municipal Assembly		1	
5	Yunyoo-Nasuan District Assembly		1	
6	Chereponi District Assembly		1	
Total		342,555.70	4	-
No. of MMDAs		2	4	0

NORTHERN REGION - SUMMARY OF IRREGULARITIES

No.	MMDAs	Unsupported payment	Failure to allocate funds to sub-structures	Abandoned Projects	Failure to Supply, repair or replace broken-down SIP equipment		Payment for Dual Desks not supplied	Unremitted Taxes	Payment of VAT without Invoices
					No. of Skip Trucks	No. of Containers			
1	Savelugu Municipal	20,463.00					17,500.00	10,934.26	1,551.68
2	Karaga District		29,739.72		2	6			
3	Saboba District		44,530.50						
4	Tolon District			532,459.28					1,731.00
5	Nanumba North Municipal							57,569.27	
6	Tamale Metropolitan					8			
7	Gushiegu Municipal				2	2			
8	Nanumba South District				1	4			
	Total	20,463.00	74,270.22	532,459.28	5	20	17,500.00	68,503.53	3,282.68
	No. of MMDAs	1	2	1	3	4	1	2	2

OTI REGION - SUMMARY OF IRREGULARITIES

No.	MMDAs	Unsubstantiated Payments	Payment vouchers not presented for audit	Abandoned project
1	Krachi West Municipal	30,000.00		
2	Nkwanta Municipal	6,000.00		
3	Nkwanta South Municipal		20,180.00	216,360.40
Total		36,000.00	20,180.00	216,360.40
No. of MMDAs		2	1	1

SAVANNAH REGION - SUMMARY OF IRREGULARITIES

No.	MMDAs	Unretired Impres/ Unsupported payments	Misapplication of PWD fund	Abandoned Projects	Completed project not put to use	Failure to Supply, repair or replace broken-down SIP equipment		Double payment for evacuation of refuse	Unremitted Taxes	Tax Unwithheld	Failure to obtain VAT invoices
						No. of Skip Trucks	No. of Containers				
1	West Gonja Municipal	72,243.53	12,900.00			1			5,109.63		
2	East Gonja Municipal	24,110.00		307,355.95					4,155.63	3,319.38	1,841.53
3	North-East Gonja District	12,080.00									
4	Central Gonja District	6,000.00									
5	North Gonja District			353,700.00						4,421.00	
6	Sawla-Tuna-Kalba				308,693.28	1	3				
7	Bole District					1		9,500.00			
	Total	114,433.53	12,900.00	661,055.95	308,693.28	3	3	9,500.00	9,265.26	7,740.38	1,841.53
	No. of MMDAs	4	1	2	1	3	1	1	2	2	1

UPPER EAST REGION - SUMMARY OF IRREGULARITIES

No.	MMDAs	Non-Recovery of Judgement Debt	Payment Not Fully Accounted for	Failure to allocate resources to Sub-structures	Over-utilisation of DACF on recurrent expenditure	Delayed/ abandoned projects	Completed Project Not in Use	Failure to Supply, repair or replace broken-down SIP equipment		Unremitted Taxes	Failure to obtain VAT invoices
								No. of Skip Trucks	No. of Containers		
1	Tempani District										
2	Builsa North Municipal	99,818.06			752,844.98	472,980.65					
3	Builsa South District		11,825.00				116,679.59			8,542.31	
4	Bawku West District		17,196.14								
5	Nabdam District			22,906.37							
6	Bolgatanga East				782,815.07	354241.14		1			
7	Bolgatanga Municipal					230,952.40					4,150.42
8	Bawku Municipal					185,896.35	264,985.95				
9	Garu District					315,055.24					
10	Kassena Nankana Municipal					115,511.05					2,192.65
11	Builsa South District					40,000.00					
12	Kassena Nankana West							1			
Total		99,818.06	29,021.14	22,906.37	1,535,660.05	1,714,636.83	381,665.54	2	-	8,542.31	6,343.07
No. of MMDAs		1	2	1	2	7	2	2	0	1	2

UPPER WEST REGION - SUMMARY OF IRREGULARITIES

No.	MMDAs	Excessive use of DACF fund on recurrent expenditure	Failure to allocate resources to Sub-structures	Failure to refund borrowed PWD and M-SHAP Fund	Judgement Debt	Delayed/ abandoned projects	Completed Project Not in Use	Failure to repair or replace broken-down SIP equipment		Overpayment to a Supplier	Failure to obtain VAT invoices	Unwithheld Tax
								No. of Skip Trucks	No. of Containers			
1	Nandom										17,730.23	15,670.76
2	Lawra											
3	Wa West			40,000.00						13,500.00	5,141.40	1,140.00
4	Jirapa	230,632.29	41,882.92	101,000.00		191,287.30						
5	Wa East	101,200.00			114,996.53							
6	Sissala West					133,702.04						
7	Daffiama /Bussie /Issa Dist.					130,870.50	1					
8	Nadowli-Kaleo District					161,133.00	183,107.00					
	Total	331,832.29	41,882.92	141,000.00	114,996.53	616,992.84	183,107.00	1	-	13,500.00	22,871.63	16,810.76
	No. of MMDAs	2	1	2	1	4	1	1	0	1	2	2

VOLTA REGION - SUMMARY OF IRREGULARITIES

No.	MMDAs	Misapplication of PWD funds	Failure to allocate funds to Sub-structures	Unsupported payments	Payment of judgement debt	Completed projects not in use	Abandoned/ delayed projects	Fuel purchased not accounted for	Failure to repair or replace broken-down SIP equipment		Withheld taxes not remitted
									No. of Skip Trucks	No. of Containers	
1	Afadzato South District		36,584.84				363,057.15				
2	Agotime - Ziope District			5,000.00	111,368.95		804,904.89	26,230.80			
3	Akatsi North						144,599.80				
4	Akatsi South Municipal		18,628.90								
5	Anloga District			66,298.16							
6	Central Tongu	233,045.50					65,000.00		2	3	
7	Ho					482,985.17	3,097,416.66				
8	Ho West						286,876.60				
9	Hohoe						2,015,507.48				
10	Keta										3,600.00
11	Kpando						585,867.73				
12	North Dayi District		30,240.83						1	4	
13	North Tongu					186,233.05					
14	South Tongu						225,000.00		1	4	
Total		233,045.50	85,454.57	71,298.16	111,368.95	669,218.22	7,588,230.31	26,230.80	4	11	3,600.00
No. of MMDAs		1	3	2	1	2	9	1	3	3	1

APPENDIX C

WESTERN NORTH - SUMMARY OF IRREGULARITIES

No.	MMDAs	Unsupported payments	Unpresented payment vouchers	Abuse of PWD funds -	Misapplication of funds	Abandoned/delayed projects	Unsupplied Sanitation equipment		Tax not Deducted	Tax not remitted
							No. of Skip Trucks	No. of Containers		
1	Aowin	51,314.67	8,100.00	24,700.00					2,888.52	
2	Bia East			73,850.00			1	4		
3	Bia West	65,573.10	94,750.00		30,000.00			4		12,810.32
4	Bodi				36,220.00			5		7,428.82
5	Juaboso					110,241.00	1	3		
6	Sefwi Akontombra	69,632.00	39,921.90					5		37,833.62
7	Sefwi Wiawso					345,240.50				
8	Suaman						1	8	4,163.98	10,697.02
	Total	186,519.77	142,771.90	98,550.00	66,220.00	455,481.50	3	29	7,052.50	68,769.78
	No. of MMDAs	3	3	2	2	2	3	6	2	4

APPENDIX C

WESTERN REGION - SUMMARY OF IRREGULARITIES

No.	MMDAs	Unsupported payments	Unpresented payment vouchers	Unaccounted payments	Misapplication of Funds	Over-utilization of Common Fund on recurrent expenditure	Completed projects not in use	Delayed projects	Unsupplied and unrepaid sanitation equipment		Unaccounted stores	Taxes not remitted
									No. of Trucks	No. of Containers		
1	Amenfi Central	32,940.00		50,806.80				502,591.02	1	5	32,331.00	
2	Amenfi East							1,013,398.84	2	16		
3	Amenfi West							151,903.81	2	13		
4	Effia-Kwesimintsim	3,700.00				201,943.51		298,768.10				
5	Ellembelle					173,081.13	263,243.31					46,813.63
6	Jomoro							674,112.87	2	16		
7	Nzema East		72,395.14			250,550.81						
8	Prestea Huni Valley								2	13		
9	Sekondi-Takoradi	70,030.00		41,655.11								
10	Shama					701,292.45		430,963.83				
11	Tarkwa Nsuaem			14,838.34					1	8	64,880.00	
12	Wassa East				67,062.37			397,827.30		10		
	Total	106,670.00	72,395.14	107,300.25	67,062.37	1,326,867.90	263,243.31	3,469,565.77	10	81	97,211.00	46,813.63
	No. of MMDAs	3	1	3	1	4	1	7	6	7	2	1

DACF-RFG TRANSFERS - 2022

No.	Region	District	District Capital	Capacity Grant	Investment Grant	Total Allocation
1	Ahafo	Asunafo North Municipal	Goaso	54,378.00	1,080,134.80	1,134,512.80
2	Ahafo	Asunafo South District	Kukuom	54,378.00	210,450.65	264,828.65
3	Ahafo	Asutifi North District	Kenyasi	54,378.00	1,090,131.65	1,144,509.65
4	Ahafo	Asutifi South District	Hwidiem	54,378.00	1,130,117.15	1,184,495.15
5	Ahafo	Tano North Municipal	Duayaw Nkwanta	54,378.00	1,110,124.40	1,164,502.40
6	Ahafo	Tano South Municipal	Bechem	54,378.00	1,110,124.40	1,164,502.40
Sub total				326,268.00	5,731,083.05	6,057,351.05
7	Ashanti	Adansi North District	Fomena	54,378.00	1,090,131.65	1,144,509.65
8	Ashanti	Adansi Asokwa District	Adansi Asokwa	54,378.00	210,450.65	264,828.65
9	Ashanti	Adansi South District	New Edubiase	54,378.00	1,140,113.05	1,194,491.05
10	Ashanti	Akrofuom District	Akrofuom	54,378.00	1,080,134.80	1,134,512.80
11	Ashanti	Afigya-Kwabre South District	Kodie	54,378.00	210,450.65	264,828.65
12	Ashanti	Afigya-Kwabre North District	Boameng	54,378.00	1,100,127.55	1,154,505.55
13	Ashanti	Ahafo Ano North Municipal	Tepa	54,378.00	1,080,134.80	1,134,512.80
14	Ashanti	Ahafo Ano South West District	Mankranso	54,378.00	1,100,127.55	1,154,505.55
15	Ashanti	Ahafo Ano South East District	Dwinyama Adugyama	54,378.00	1,120,120.30	1,174,498.30
16	Ashanti	Amansie Central District	Jacabu	54,378.00	1,100,127.55	1,154,505.55
17	Ashanti	Bekwai Municipal	Bekwai	54,378.00	1,120,120.30	1,174,498.30
18	Ashanti	Amansie West District	Manso Nkwanta	54,378.00	1,150,109.90	1,204,487.90
19	Ashanti	Amansie South District	Edubia	54,378.00	1,140,113.05	1,194,491.05
20	Ashanti	Asante Akim Central Municipal	Konongo-Odumase	54,378.00	1,100,127.55	1,154,505.55
21	Ashanti	Asante Akim North Municipal	Agogo	54,378.00	1,130,117.15	1,184,495.15
22	Ashanti	Asante Akim South Municipal	Juaso	54,378.00	1,100,127.55	1,154,505.55
23	Ashanti	Atwima Kwanwoma District	Twedie	54,378.00	1,080,134.80	1,134,512.80
24	Ashanti	Atwima Mponua District	Nyinahin	54,378.00	1,090,131.65	1,144,509.65
25	Ashanti	Atwima Nwabiagya South	Nkawie	54,378.00	1,090,131.65	1,144,509.65
26	Ashanti	Atwima Nwabiagya North	Barekese	54,378.00	1,100,127.55	1,154,505.55
27	Ashanti	Bosome Freho District	Asiwa	54,378.00	1,100,127.55	1,154,505.55
28	Ashanti	Bosomtwe District	Kuntenase	54,378.00	1,120,120.30	1,174,498.30
29	Ashanti	Ejisu Municipal	Ejisu	54,378.00	210,450.65	264,828.65
30	Ashanti	Juaben Municipal	Juaben	54,378.00	1,080,134.80	1,134,512.80
31	Ashanti	Ejura Sekyedumase Municipal	Ejura	54,378.00	210,450.65	264,828.65
32	Ashanti	Kumasi Metropolitan	Kumasi	54,378.00	1,080,134.80	1,134,512.80

33	Ashanti	Oforikrom Municipal	Oforikrom	54,378.00	210,450.65	264,828.65
34	Ashanti	Kwadaso Municipal	Kwadaso	54,378.00	1,100,127.55	1,154,505.55
35	Ashanti	Old Tafo Municipal	Old Tafo	54,378.00	1,080,134.80	1,134,512.80
36	Ashanti	Asokwa Municipal	Asokwa	54,378.00	1,100,127.55	1,154,505.55
37	Ashanti	Suame Municipal	Suame	54,378.00	1,110,124.40	1,164,502.40
38	Ashanti	Asokore Mampong Municipal	Asokore	54,378.00	1,080,134.80	1,134,512.80
39	Ashanti	Kwabre East Municipal	Mampong	54,378.00	1,100,127.55	1,154,505.55
40	Ashanti	Mampong Municipal	Mampong	54,378.00	210,450.65	264,828.65
41	Ashanti	Obuasi Municipal	Obuasi	54,378.00	1,130,117.15	1,184,495.15
42	Ashanti	Obuasi East District	Tutuka	54,378.00	1,110,124.40	1,164,502.40
43	Ashanti	Offinso Municipal	Offinso	54,378.00	1,120,120.30	1,174,498.30
44	Ashanti	Offinso North District	Akomadan	54,378.00	1,100,127.55	1,154,505.55
45	Ashanti	Sekyerere Kumawu District	Kumawu	54,378.00	210,450.65	264,828.65
46	Ashanti	Sekyerere Afram Plains District	Drobonso	54,378.00	1,120,120.30	1,174,498.30
47	Ashanti	Sekyerere Central District	Nsuta	54,378.00	1,100,127.55	1,154,505.55
48	Ashanti	Sekyerere East District	Effiduase	54,378.00	1,100,127.55	1,154,505.55
49	Ashanti	Sekyerere South District	Aghona Ashanti	54,378.00	1,090,131.65	1,144,509.65
Sub total				2,338,254.00	41,207,703.50	43,545,957.50
50	Bono	Berekum East Municipal	Berekum	54,378.00	1,110,124.40	1,164,502.40
51	Bono	Berekum West District	District	54,378.00	210,450.65	264,828.65
52	Bono	Dormaa East District	Wamfie	54,378.00	1,110,124.40	1,164,502.40
53	Bono	Dormaa Central Municipal	Dormaa- Ahenkro	54,378.00	1,120,120.30	1,174,498.30
54	Bono	Dormaa West District	Nkran Nkwanta	54,378.00	1,080,134.80	1,134,512.80
55	Bono	Jaman North District	Sampa	54,378.00	1,100,127.55	1,154,505.55
56	Bono	Jaman South Municipal	Drobo	54,378.00	1,090,131.65	1,144,509.65
57	Bono	Sunyani Municipal	Sunyani	54,378.00	1,130,117.15	1,184,495.15
58	Bono	Sunyani West Municipal	Odumase	54,378.00	1,080,134.80	1,134,512.80
59	Bono	Tain District	Nsawkaw	54,378.00	1,090,131.65	1,144,509.65
60	Bono	Banda District	Banda Ahenkro	54,378.00	1,100,127.55	1,154,505.55
61	Bono	Wenchi Municipal	Wenchi	54,378.00	1,100,127.55	1,154,505.55
Sub total				652,536.00	12,321,852.45	12,974,388.45
62	Bono East	Kintampo North Municipal	Kintampo	54,378.00	210,450.65	264,828.65
63	Bono East	Kintampo South District	Jema	54,378.00	1,080,134.80	1,134,512.80
64	Bono East	Nkoranza North District	Busunya	54,378.00	1,090,131.65	1,144,509.65
65	Bono East	Nkoranza South Municipal	Nkoranza	54,378.00	1,090,131.65	1,144,509.65
66	Bono East	Pru East District	Yeji	54,378.00	1,100,127.55	1,154,505.55
67	Bono East	Pru West District	Prang	54,378.00	1,090,131.65	1,144,509.65
68	Bono East	Sene West District	Kwame Danso	54,378.00	1,100,127.55	1,154,505.55
69	Bono East	Sene East District	Kajaji	54,378.00	1,090,131.65	1,144,509.65

70	Bono East	Atebubu-Amantin Municipal	Atebubu	54,378.00	1,090,131.65	1,144,509.65
71	Bono East	Techiman Municipal	Techiman	54,378.00	1,110,124.40	1,164,502.40
72	Bono East	Techiman North District	Tuobodom	54,378.00	1,100,127.55	1,154,505.55
Sub total				598,158.00	11,151,750.75	11,749,908.75
73	Central	Abura Asebu Kwamankesse	Abura Dunkwa	54,378.00	866,965.25	921,343.25
74	Central	Agona East District	Nsaba	54,378.00	1,100,127.55	1,154,505.55
75	Central	Agona West Municipal	Swedru	54,378.00	1,080,134.80	1,134,512.80
76	Central	Ajumako-Enyan-Essiam District	Ajumako	54,378.00	210,450.65	264,828.65
77	Central	Asikuma Odoben Brakwa District	Asikuma	54,378.00	1,080,134.80	1,134,512.80
78	Central	Assin Fosu Municipal	Assin Fosu	54,378.00	1,080,134.80	1,134,512.80
79	Central	Assin North District	Assin Bereku	54,378.00	210,450.65	264,828.65
80	Central	Assin South District	Nsuaem Kyekyewere	54,378.00	210,450.65	264,828.65
81	Central	Awutu Senya District	Awutu Breku	54,378.00	1,100,127.55	1,154,505.55
82	Central	Awutu Senya East Municipal	Kasoa	54,378.00	1,120,120.30	1,174,498.30
83	Central	Cape Coast Metropolitan	Cape Coast	54,378.00	1,090,131.65	1,144,509.65
84	Central	Efutu Municipal	Winneba	54,378.00	1,130,117.15	1,184,495.15
85	Central	Gomoa Central District	Afransi	54,378.00	1,100,127.55	1,154,505.55
86	Central	Gomoa East District	Potsin	54,378.00	1,090,131.65	1,144,509.65
87	Central	Gomoa West District	Apam	54,378.00	1,100,127.55	1,154,505.55
88	Central	Komenda Edina Eguafo Abirem	Elmina	54,378.00	1,110,124.40	1,164,502.40
89	Central	Mfantseman Municipal	Salpond	54,378.00	1,120,120.30	1,174,498.30
90	Central	Ekumfi District	Essarkyir	54,378.00	210,450.65	264,828.65
91	Central	Twifo Ati-Morkwa District	Twifo Praso	54,378.00	1,100,127.55	1,154,505.55
92	Central	Twifo Hemang Lower Denkyira	Hemang	54,378.00	210,450.65	264,828.65
93	Central	Upper Denkyira East Municipal	Dunkwa-on-Offin	54,378.00	210,450.65	264,828.65
94	Central	Upper Denkyira West District	Diaso	54,378.00	1,080,134.80	1,134,512.80
Sub total				1,196,316.00	18,611,591.55	19,807,907.55
95	Eastern	Akwapim North Municipal	Akropong Akwapim	54,378.00	1,080,134.80	1,134,512.80
96	Eastern	Okere District	Adukrom	54,378.00	1,080,134.80	1,134,512.80
97	Eastern	Nsawam-Adoagyiri Municipal	Nsawam	54,378.00	210,450.65	264,828.65
98	Eastern	Akwapim South Municipal	Aburi	54,378.00	1,080,134.80	1,134,512.80
99	Eastern	Akyemansa District	Ofoase	54,378.00	1,080,134.80	1,134,512.80
100	Eastern	Asuogyaman District	Atimpoku	54,378.00	210,450.65	264,828.65
101	Eastern	Atiwa West District	Kwabeng	54,378.00	1,080,134.80	1,134,512.80
102	Eastern	Atiwa East District	Anyanam	54,378.00	1,080,134.80	1,134,512.80
103	Eastern	Birim Central Municipal	Akim Oda	54,378.00	1,080,134.80	1,134,512.80
104	Eastern	Asene-Manso-Akroso District	Manso	54,378.00	1,090,131.65	1,144,509.65
105	Eastern	Birim North District	New Abirem	54,378.00	210,450.65	264,828.65
106	Eastern	Birim South District	Akim Swedru	54,378.00	1,080,134.80	1,134,512.80

107	Eastern	Achiase District	Achiase		54,378.00	1,080,134.80	1,134,512.80
108	Eastern	Abuakwa South Municipal	Kibi		54,378.00	1,080,134.80	1,134,512.80
109	Eastern	Abuakwa North Municipal	Kukurantumi		54,378.00	210,450.65	264,828.65
110	Eastern	Fanteakwa North District	Begoro		54,378.00	1,080,134.80	1,134,512.80
111	Eastern	Fanteakwa South District	Osino		54,378.00	1,080,134.80	1,134,512.80
112	Eastern	Kwaebibirem Municipal	Kade		54,378.00	1,080,134.80	1,134,512.80
113	Eastern	Denkyemboor District	Akwatia		54,378.00	1,110,124.40	1,164,502.40
114	Eastern	Kwahu East District	Abetifi		54,378.00	1,080,134.80	1,134,512.80
115	Eastern	Kwahu Afram Plains North	Donkorkrom		54,378.00	1,080,134.80	1,134,512.80
116	Eastern	Kwahu Afram Plains South	Tease		54,378.00	1,090,131.65	1,144,509.65
117	Eastern	Kwahu South Municipal	Mpraeso		54,378.00	1,080,134.80	1,134,512.80
118	Eastern	Kwahu West Municipal	Nkawkaw		54,378.00	1,080,134.80	1,134,512.80
119	Eastern	Lower Manya Krobo Municipal	Odumase Krobo		54,378.00	1,080,134.80	1,134,512.80
120	Eastern	New Juaben South Municipal	Kofofidua		54,378.00	1,110,124.40	1,164,502.40
121	Eastern	New Juaben North Municipal	Effiduase		54,378.00	210,450.65	264,828.65
122	Eastern	Suhum Municipal	Suhum		54,378.00	1,080,134.80	1,134,512.80
123	Eastern	Ayensuano District	Coaltar		54,378.00	210,450.65	264,828.65
124	Eastern	Upper Manya Krobo District	Asesewa		54,378.00	1,090,131.65	1,144,509.65
125	Eastern	West Akim Municipal	Asamankese		54,378.00	1,080,134.80	1,134,512.80
126	Eastern	Upper West Akim District	Adeiso		54,378.00	1,080,134.80	1,134,512.80
127	Eastern	Yilo Krobo Municipal	Somanya		54,378.00	210,450.65	264,828.65
Sub total					1,794,474.00	29,646,629.10	31,441,103.10
128	Greater Accra	Accra Metropolitan	Accra		54,378.00	1,080,134.80	1,134,512.80
129	Greater Accra	Korle Klottey Municipal	Osu		54,378.00	1,080,134.80	1,134,512.80
130	Greater Accra	Ayawaso Central Municipal	Kokomlemle		54,378.00	1,080,134.80	1,134,512.80
131	Greater Accra	Ablekuma Central Municipal	Laterbiokorshie		54,378.00	1,090,131.65	1,144,509.65
132	Greater Accra	Okaiwei Municipal	Abeka		54,378.00	1,080,134.80	1,134,512.80
133	Greater Accra	Ablekuma North Municipal	Kwashie		54,378.00	1,080,134.80	1,134,512.80
134	Greater Accra	Ablekuma West Municipal	Dansoman		54,378.00	1,080,134.80	1,134,512.80
135	Greater Accra	Ayawaso East Municipal	Nima		54,378.00	1,080,134.80	1,134,512.80
136	Greater Accra	Ayawaso North Municipal	Accra New Town		54,378.00	1,080,134.80	1,134,512.80
137	Greater Accra	Ayawaso West Municipal	Dzorwulu		54,378.00	1,080,134.80	1,134,512.80
138	Greater Accra	La Dade-Kotopon Municipal	La		54,378.00	1,090,131.65	1,144,509.65
139	Greater Accra	Adentan Municipal	Adentan		54,378.00	1,090,131.65	1,144,509.65
140	Greater Accra	Ashaiman Municipal	Ashaiman		54,378.00	1,080,134.80	1,134,512.80
141	Greater Accra	Ada East District	Ada Foah		54,378.00	1,090,131.65	1,144,509.65
142	Greater Accra	Ada West District	Sege		54,378.00	1,090,131.65	1,144,509.65
143	Greater Accra	Shai-Osudoku District	Dodowa		54,378.00	1,080,134.80	1,134,512.80
144	Greater Accra	Ningo-Prampram District	Prampram		54,378.00	1,080,134.80	1,134,512.80

145	Greater Accra	Ga East Municipal	Abokobi	54,378.00	1,090,131.65	1,144,509.65
146	Greater Accra	La Nkwantanang-Madina	Madina	54,378.00	1,090,131.65	1,144,509.65
147	Greater Accra	Ga West Municipal	Amasaman	54,378.00	1,090,131.65	1,144,509.65
148	Greater Accra	Ga North Municipal	Ofankor	54,378.00	1,110,124.40	1,164,502.40
149	Greater Accra	Ledzokuku Municipal	Teshie	54,378.00	1,090,131.65	1,144,509.65
150	Greater Accra	Krowor Municipal	Nungua	54,378.00	1,110,124.40	1,164,502.40
151	Greater Accra	Tema Metropolitan	Tema	54,378.00	1,100,127.55	1,154,505.55
152	Greater Accra	Tema West Municipal	Tema Community 2	54,378.00	1,120,120.30	1,174,498.30
153	Greater Accra	Kpone Katamanso Municipal	Kpone	54,378.00	1,080,134.80	1,134,512.80
154	Greater Accra	Weija-Gbawe Municipal	Weija	54,378.00	1,100,127.55	1,154,505.55
155	Greater Accra	Ga South Municipal	Ngleshie Amanfro	54,378.00	1,080,134.80	1,134,512.80
156	Greater Accra	Ga Central Municipal	Sowutuom	54,378.00	1,090,131.65	1,144,509.65
Sub total				1,576,962.00	31,563,827.90	33,140,789.90
157	North East	Bunkpurugu- Nyankpanduri	Bunkpurugu	54,378.00	1,080,134.80	1,134,512.80
158	North East	Yunyoo-Nasuan District	Yunyoo	54,378.00	210,450.65	264,828.65
159	North East	Chereponi District	Chereponi	54,378.00	886,958.00	941,336.00
160	North East	West Mamprusi Municipal	Walewale	54,378.00	1,130,117.15	1,184,495.15
161	North East	Mamprugu-Moagduri District	Yagaba	54,378.00	1,100,127.55	1,154,505.55
162	North East	East Mamprusi Municipal	Gambaga	54,378.00	1,090,131.65	1,144,509.65
Sub total				326,268.00	5,497,919.80	5,824,187.80
163	Northern	Gushiegu Municipal	Gushiegu	54,378.00	210,450.65	264,828.65
164	Northern	Karaga District	Karaga	54,378.00	1,120,120.30	1,174,498.30
165	Northern	Kpandai District	Kpandai	54,378.00	876,962.10	931,340.10
166	Northern	Nanumba North Municipal	Bimbilla	54,378.00	1,100,127.55	1,154,505.55
167	Northern	Nanumba South District	Wulensi	54,378.00	1,120,120.30	1,174,498.30
168	Northern	Saboba District	Saboba	54,378.00	866,965.25	921,343.25
169	Northern	Savelugu Municipal	Savelugu	54,378.00	210,450.65	264,828.65
170	Northern	Nanton District	Nanton	54,378.00	210,450.65	264,828.65
171	Northern	Yendi Municipal	Yendi	54,378.00	1,080,134.80	1,134,512.80
172	Northern	Mion District	Sang	54,378.00	1,110,124.40	1,164,502.40
173	Northern	Zabzugu District	Zabzugu	54,378.00	1,100,127.55	1,154,505.55
174	Northern	Tatale Sanguli District	Tatale	54,378.00	210,450.65	264,828.65
175	Northern	Tamale Metropolitan	Tamale	54,378.00	210,450.65	264,828.65
176	Northern	Sagnarigu Municipal	Sagnarigu	54,378.00	866,965.25	921,343.25
177	Northern	Tolon District	Tolon	54,378.00	876,962.10	931,340.10
178	Northern	Kumbungu District	Kumbungu	54,378.00	896,954.85	951,332.85
Sub total				870,048.00	12,067,817.70	12,937,865.70
179	Savannah	East Gonja Municipal	Salaga	54,378.00	1,090,131.65	1,144,509.65
180	Savannah	North East Gonja District	Kpalbe	54,378.00	210,450.65	264,828.65

181	Savannah	Sawla-Tuna-Kalba District	Sawla	54,378.00	1,080,134.80	1,134,512.80
182	Savannah	Central Gonja District	Buipe	54,378.00	1,120,120.30	1,174,498.30
183	Savannah	Bole District	Bole	54,378.00	1,090,131.65	1,144,509.65
184	Savannah	West Gonja Municipal	Damongo	54,378.00	1,090,131.65	1,144,509.65
185	Savannah	North Gonja District	Daboya	54,378.00	1,080,134.80	1,134,512.80
Sub total				380,646.00	6,761,235.50	7,141,881.50
186	Upper East	Bawku Municipal	Bawku	54,378.00	1,140,113.05	1,194,491.05
187	Upper East	Pusiga District	Pusiga	54,378.00	1,140,113.05	1,194,491.05
188	Upper East	Binduri District	Binduri	54,378.00	1,100,127.55	1,154,505.55
189	Upper East	Bawku West District	Zebilla	54,378.00	1,120,120.30	1,174,498.30
190	Upper East	Bolgatanga Municipal	Bolgatanga	54,378.00	1,090,131.65	1,144,509.65
191	Upper East	Bolga East District	Zuarungu	54,378.00	1,080,134.80	1,134,512.80
192	Upper East	Bongo District	Bongo	54,378.00	1,080,134.80	1,134,512.80
193	Upper East	Bulsa North Municipal	Sandema	54,378.00	1,080,134.80	1,134,512.80
194	Upper East	Bulsa South District	Fumbisi	54,378.00	1,090,131.65	1,144,509.65
195	Upper East	Garu District	Garu	54,378.00	1,100,127.55	1,154,505.55
196	Upper East	Tempene District	Tempene	54,378.00	1,100,127.55	1,154,505.55
197	Upper East	Kassena Nankana Municipal	Navrongo	54,378.00	1,080,134.80	1,134,512.80
198	Upper East	Kassena Nankana West District	Paga	54,378.00	1,080,134.80	1,134,512.80
199	Upper East	Talensi District	Tongo	54,378.00	1,090,131.65	1,144,509.65
200	Upper East	Nabdam District	Nangodi	54,378.00	1,090,131.65	1,144,509.65
Sub total				815,670.00	16,461,929.65	17,277,599.65
201	Upper West	Jirapa Municipal	Jirapa	54,378.00	1,080,134.80	1,134,512.80
202	Upper West	Lambussie District	Lambussie	54,378.00	1,090,131.65	1,144,509.65
203	Upper West	Lawra Municipal	Lawra	54,378.00	1,120,120.30	1,174,498.30
204	Upper West	Nandom Municipal	Nandom	54,378.00	1,080,134.80	1,134,512.80
205	Upper West	Nadowli-Kaleo District	Nadowli	54,378.00	1,090,131.65	1,144,509.65
206	Upper West	Daffiama-Bissie-Issa District	Issa	54,378.00	1,100,127.55	1,154,505.55
207	Upper West	Sissala East Municipal	Tumu	54,378.00	1,110,124.40	1,164,502.40
208	Upper West	Sissala West District	Gwollu	54,378.00	1,090,131.65	1,144,509.65
209	Upper West	Wa East District	Funsi	54,378.00	1,120,120.30	1,174,498.30
210	Upper West	Wa Municipal	Wa	54,378.00	1,080,134.80	1,134,512.80
211	Upper West	Wa West District	Wechiau	54,378.00	1,080,134.80	1,134,512.80
Sub total				598,158.00	12,041,426.70	12,639,584.70
212	Volta	Agortime Ziope District	Agortime-Kpetoe	54,378.00	210,450.65	264,828.65
213	Volta	Adaklu District	Adaklu Waya	54,378.00	210,450.65	264,828.65
214	Volta	Akatsi South Municipal	Akatsi	54,378.00	1,080,134.80	1,134,512.80
215	Volta	Akatsi North District	Ave Dakpa	54,378.00	210,450.65	264,828.65
216	Volta	Ho Municipal	Ho	54,378.00	1,090,131.65	1,144,509.65

217	Volta	Ho West District	Dzolakpuita	54,378.00	1,080,134.80	1,134,512.80
218	Volta	Hohoe Municipal	Hohoe	54,378.00	1,140,113.05	1,194,491.05
219	Volta	Afadzato South District	Ve Golokwati	54,378.00	1,080,134.80	1,134,512.80
220	Volta	Kpando Municipal	Kpando	54,378.00	210,450.65	264,828.65
221	Volta	North Dayi District	Anfoega	54,378.00	1,080,134.80	1,134,512.80
222	Volta	Central Tongu District	Adidome	54,378.00	210,450.65	264,828.65
223	Volta	North Tongu District	Battor Dugame	54,378.00	210,450.65	264,828.65
224	Volta	South Dayi District	Kpeve	54,378.00	210,450.65	264,828.65
225	Volta	South Tongu District	Sogakope	54,378.00	1,090,131.65	1,144,509.65
226	Volta	Keta Municipal	Keta	54,378.00	1,080,134.80	1,134,512.80
227	Volta	Anloga District	Anloga	54,378.00	1,100,127.55	1,154,505.55
228	Volta	Ketu North Municipal	Dzodze	54,378.00	1,080,134.80	1,134,512.80
229	Volta	Ketu South Municipal	Denu	54,378.00	1,080,134.80	1,134,512.80
Sub total				978,804.00	13,454,602.05	14,433,406.05
230	Oti	Krachi East Municipal	Dambai	54,378.00	1,080,134.80	1,134,512.80
231	Oti	Krachi West Municipal	Krachi	54,378.00	1,090,131.65	1,144,509.65
232	Oti	Krachi Nchumuru District	Chinderi	54,378.00	210,450.65	264,828.65
233	Oti	Nkwanta North District	Kpassa	54,378.00	1,080,134.80	1,134,512.80
234	Oti	Nkwanta South Municipal	Nkwanta	54,378.00	1,110,124.40	1,164,502.40
235	Oti	Biakoye District	Nkonya-Ahenkro	54,378.00	210,450.65	264,828.65
236	Oti	Jasikan Municipal	Jasikan	54,378.00	646,993.70	701,371.70
237	Oti	Guan District	Likpe Mate	54,378.00	430,422.20	484,800.20
238	Oti	Kadjebi District	Kadjebi	54,378.00	1,080,134.80	1,134,512.80
Sub total				489,402.00	6,938,977.65	7,428,379.65
239	Western	Ahanta West Municipal	Agona Nkwanta	54,378.00	1,090,131.65	1,144,509.65
240	Western	Ellembelle District	Nkroful	54,378.00	1,120,120.30	1,174,498.30
241	Western	Jomoro Municipal	Half-Assini	54,378.00	1,120,120.30	1,174,498.30
242	Western	Wassa East District	Daboase	54,378.00	1,130,117.15	1,184,495.15
243	Western	Mpohor District	Mpohor	54,378.00	1,120,120.30	1,174,498.30
244	Western	Nzema East Municipal	Axim	54,378.00	1,110,124.40	1,164,502.40
245	Western	Prestea-Huni Valley Municipal	Bogoso	54,378.00	1,120,120.30	1,174,498.30
246	Western	Sekondi-Takoradi Metropolitan	Sekondi	54,378.00	1,130,117.15	1,184,495.15
247	Western	Efia Kwesimintsim Municipal	Kwesimintsim	54,378.00	1,120,120.30	1,174,498.30
248	Western	Shama District	Shama	54,378.00	1,120,120.30	1,174,498.30
249	Western	Tarkwa- Nsuaem Municipal	Tarkwa	54,378.00	1,120,120.30	1,174,498.30
250	Western	Wassa Amenfi East Municipal	Wassa Akropong	54,378.00	1,100,127.55	1,154,505.55
251	Western	Wassa Amenfi West	Asankragua	54,378.00	1,100,127.55	1,154,505.55
252	Western	Wassa Amenfi Central District	Manso Amenfi	54,378.00	1,110,124.40	1,164,502.40
Sub total				761,292.00	15,611,711.95	16,373,003.95

253	Western North	Aowin Municipal	Enchi	54,378.00	1,120,120.30	1,174,498.30
254	Western North	Suaman District	Dadieso	54,378.00	1,120,120.30	1,174,498.30
255	Western North	Bia West District	Essam-Dabiso	54,378.00	210,450.65	264,828.65
256	Western North	Bia East District	Adabokrom	54,378.00	210,450.65	264,828.65
257	Western North	Bibiani Anhwiaso Bekwai	Bibiani	54,378.00	1,120,120.30	1,174,498.30
258	Western North	Sefwi Akontombra District	Sefwi Akontombra	54,378.00	1,100,127.55	1,154,505.55
259	Western North	Sefwi Wiawso Municipal	Sefwi-Wiawso	54,378.00	1,100,127.55	1,154,505.55
260	Western North	Juaboso District	Juaboso	54,378.00	1,110,124.40	1,164,502.40
261	Western North	Bodi District	Bodi	54,378.00	1,100,127.55	1,154,505.55
Sub total				489,402.00	8,191,769.25	8,681,171.25
Grand Total				14,192,658.00	247,261,828.55	261,454,486.55

DISTRICT ASSEMBLIES COMMON FUND RESPONSIVENESS FACTOR GRANT - SUMMARY OF IRREGULARITIES

MMDAs	Unsupported payments	Unrepresented payment vouchers	Ineligible payments	Unfunded payments from DACT-RFG account	Change of DACT-RFG project from Clinic to Classroom Block without approval.	Payments for works not executed	Unwithheld taxes	Unremitted taxes	Failure to obtain VAT invoice	Total	Completed projects not in use	Delayed/ abandoned projects	Procurement of hospital equipment not put to use	Defects on mums and dual decks	Payment outside GIFMS	Unutilized DACT-RFG fund	Outstanding obligations to contractors	Misapplication of Funds	Total
AHAFO REGION																			
Asamfo South								21,332.41		21,332.41									42,664.82
Asutifi South							1,070.00			1,070.00									2,140.00
Sub Total	-	-	-	-	-	-	1,070.00	21,332.41	-	22,402.41									44,804.82
ASHANTI REGION																			
Adansi North										106,084.37			840,414.52						840,414.52
Ahafo Ano South East	20,130.00	85,954.37									379,534.26								106,084.37
Asante Akim North													117,638.00						379,534.26
Bosome																			117,638.00
Kwadase																			317,245.50
Sekyerere Afram Plains																			271,200.00
Sekyerere East																			576,690.68
Sub total	20,130.00	85,954.37	-	-	-	-	-	-	-	106,084.37	967,982.76	576,690.68	117,638.00	-	-	-	-	-	1,768,395.81
BONO EAST REGION																			
Sene East																			-
Sene West												267,386.02							267,386.02
Kintampo South							3,209.00			3,209.00	388,894.50	105,038.41							493,902.91
Sub Total	-	-	-	-	-	-	3,209.00	3,209.00	-	3,209.00	388,894.50	372,394.43	-	-	-	-	-	-	641,800
CENTRAL REGION																			
Asikuma Odoben Brakwa			18,930.62							18,930.62	-								18,930.62
Asin South												165,867.33		16,744.08					182,611.61
Cape Coast																			220,922.31
Effutu	24,330.00									24,330.00									24,330.00
Twifo Hemang Lower Denkyira												199,955.38							199,955.38
Upper Denkyira East				35,000.00						35,000.00									35,000.00
Sub total	24,330.00	-	18,930.62	35,000.00	-	-	-	-	-	78,260.62	220,922.31	365,823.11	-	16,744.08	-	-	-	-	681,750.12
EASTERN REGION																			
Atiwa East District																			-
Ayeyasu	25,000.00									25,000.00					177,301.64				177,301.64
Birim Central															158,000.00				183,000.00
Birnin Lere																			1,843,660.24
Brong Ahafo South																			329,274.90
Krachi East																			111,696.00
Upper West Akim																			175,829.08
Yilo Krobo																			119,477.16
Sub total	25,000.00	-	-	-	-	-	-	-	-	25,000.00	-	2,579,837.38	-	16,744.08	335,301.64	-	-	-	2,940,239.02
GREATER ACCRA REGION																			
La-Dade Kotopon																			-
Sub total	-	-	-	-	3,541,251.05	-	-	-	-	3,541,251.05	-	-	-	-	-	-	-	-	3,541,251.05
SAVANNAH REGION																			
North Ghana District							1,935.00			1,935.00									3,870.00
East Ghana District							4,295.42			4,295.42									8,590.84
Sub Total	-	-	-	-	-	-	1,935.00	4,295.42	-	6,230.42									12,460.84
UPPER WEST REGION																			
Larabaa Municipal															13,480.00				13,480.00
Nandom Municipal															52,711.95				99,851.98
Sissala West																1,144,509.65			1,144,509.65
Nadowli Kallo											512,671.40								512,671.40
Wa East																	83,865.91		83,865.91
Jirpa									10,765.56	10,765.56									21,531.12
Sub Total	-	-	-	-	-	-	-	-	-	10,765.56	512,671.40	-	-	-	66,194.95	1,144,509.65	83,865.91	47,137.03	1,875,910.06
WESTERN REGION																			
Ardeni West																			-
Ellembelle												486,158.45							486,158.45
Jonono																1,151,956.00			1,297,546.89
Nzema East																			533,714.86
Sub total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,151,956.00	639,677.52	-	2,836,486.63
WESTERN NORTH REGION																			
Aowin																			-
Akontombra																			6,120.00
Bia West												52,566.60							249,226.60
Sekere Waaso																			20,000.00
Sunyani																			338,233.90
Sub total	-	-	-	-	-	-	-	-	-	-	-	52,566.60	-	-	-	-	-	-	338,233.90
Grand total	69,460.00	146,821.73	18,930.62	765,374.86	3,541,251.05	26,190.00	3,005.00	28,636.83	10,765.56	4,610,635.65	2,090,470.97	4,433,570.65	117,638.00	16,744.08	401,496.59	2,326,445.65	718,543.23	47,137.03	14,805,289.24

MISSION STATEMENT

The Ghana Audit Service exists

To Promote

Good governance in the areas of transparency, accountability and probity in Ghana's Public financial management system

By auditing

to recognised international standards

And

reporting audit results to Parliament

