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REPORT OF THE AUDITOR-GENERAL ON THE MANAGEMENT AND UTILISATION OF THE DISTRICT ASSEMBLIES COMMON FUND (DACF) AND OTHER STATUTORY FUNDS FOR THE YEAR ENDED 31 DECEMBER 2024

This report has been prepared in accordance with Section 13 of the Audit Service Act, 2000 (Act 584) for submission to Parliament in accordance with Section 20 of the Act.

Johnson Akuamoah Asiedu
Auditor-General
Ghana Audit Service

This report can be found on the Ghana Audit Service website:
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TRANSMITTAL LETTER

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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 2024

I have the honour to submit my audit report on the Management and Utilisation of the District Assemblies Common Fund (DACF) and other Statutory Funds for the financial year ended 31 December 2024 to be laid before Parliament. This is in accordance with Article 187 (2) of the 1992 Constitution which empowers the Auditor-General to carry out the audit of the Public Accounts of Ghana and report thereon to Parliament.

The report augments the main report on the operations of the Metropolitan, Municipal and District Assemblies (MMDAs) covering the same period. It highlights the significant outstanding and unresolved findings from routine audits carried out in 2024 under my direction and supervision.

The outstanding issues were due to deficiencies and weaknesses in internal controls in the operations of the Assemblies. Irregularities such as non-compliance with existing legislative framework and instruments, managerial lapses, and poor monitoring procedures at the Assemblies were dominant as evidenced in the Management Letters.

To enhance fiscal discipline, strategic allocation of resources and efficient service delivery in the public sector, I reiterate my appeal to the Honourable Minister for Local Government, Chieftaincy and Religious Affairs to ensure that the recommendations are implemented to the latter including taking punitive actions against any official of the Assemblies whose actions or negligence resulted in the reported infractions.

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. I also acknowledge the immense contributions made by my staff towards the production of this report.

Finally, I extend my appreciation to the Public Account Committee and the House generally for the continued support for the work of the Office of the Auditor-General.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'Johnson Asiedu', with a large, stylized initial 'J'.

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 THE DISTRICT ASSEMBLIES COMMON FUND (DACF) AND OTHER STATUTORY FUNDS FOR THE YEAR ENDED 31 DECEMBER 2024

PART I

MANDATE, SCOPE AND OBJECTIVES

Introduction

In adherence to Articles 187(2) of the 1992 Constitution of Ghana and Section 84 of the Public Financial Management (PFM) Act, 2016 (Act 921), we 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 2024. Included in this report are our 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. The preparation of this report was based on significant irregularities from our Management Letters. 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 our 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 2024 to December 2024. 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, 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

Allocation of Common Fund to MMDAs

6. In compliance with Section 129 (b) of the Local Governance Act, 2016 (Act 936), the Administrator of District Assemblies Common Fund (ADACF) disbursed a total amount of GH¢520,000,000.00 to the 261 Assemblies. Out of this amount, GH¢156,126,100.00 was deducted at source in favour of service providers, with the Assemblies receiving a net inflow of GH¢363,893,900.00 or 69.98 per cent. Details are provided below:

Year	Assemblies' Share	Deduction at Source	Net Cash Transfer to MMDAs	% Net Cash Transfer
2022	370,000,000.00	108,213,400.00	261,786,600.00	70.8
2023	510,000,000.00	173,566,650.00	336,433,350.00	65.9
2024	520,000,000.00	156,126,100.00	363,873,900.00	69.98

7. Attached as Appendix 'A' is the 2024 DACF Allocations to the 261 Assemblies.

Irregularities

8. The Metropolitan, Municipal and District Assemblies (MMDAs) continued to record irregularities in the operations and management of DACF which mainly resulted from non-adherence to existing relevant Laws, Regulations and Guidelines, and also management disregard of the internal controls established to ensure effective and efficient utilisation of resources.

9. The irregularities noted included unsupported payments, unrepresented payments vouchers, unaccounted funds, misapplication of funds, over-utilisation of Common Fund on administration expenditure, abandoned/delayed projects, completed projects not put to use, payment for unexecuted works, and unremitted taxes.

10. In 2024, the total irregularities increased to **GH¢205,926,921.99** as against GH¢49,653,295.18 in 2023. The comparative irregularities from 2019 to 2024 are provided in the table below:

Year	Cash irregularities	Contract irregularities	Procurement/store irregularities	Sanitation Management Irregularities	Tax irregularities	Total
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
2023	11,126,045.56	37,958,000.23	193,620.26	80,500.00	295,129.13	49,653,295.18
2024	17,606,185.23	184,987,145.23	2,198,969.36	649,416.00	485,206.17	205,926,921.99

11. 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

whilst Part IV of this Report relates to findings and recommendations on the utilisation of District Assemblies Common Fund, Responsiveness Factor Grants (DACF-RFG). We have also attached a table of irregularities on Regional and MMDA basis labelled as Appendices 'B' to 'C' and Appendix E for irregularities relating to DACF-RFG to this Report.

Cash Irregularities – GH¢17,606,185.23

12. Eighty-six Assemblies recorded cash irregularities totalling GH¢17,606,185.23 which were to a large extent due to over-utilisation of Common Fund on administrative expenditure, misapplication of funds, funds disbursed without relevant supporting documents and without payment vouchers, unaccounted funds, unbudgeted expenditure among others as presented in the table below:

Irregularity	Amount	No. of MMDAs
Over-utilization of DACF on administrative expenditure	8,652,268.69	15
Misapplication of DACF/PWD	1,890,452.44	14
Unsupported payments	1,874,540.15	21
Unbudgeted expenditure	1,679,479.95	2
Unaccounted funds	1,308,706.15	8
Unpresented payment vouchers	942,624.74	6
Borrowed funds from DACF not refunded	582,959.17	10
Avoidable office rental cost	431,094.00	2
Unjustified financial support	121,300.00	3
Locked up of funds with distressed Banks	92,732.40	2
Overpayment of allowances to personnel of the DRIP programme	16,500.00	1
Non- release of PWD/HIV/ AIDS funds	13,527.54	2
Total	17,606,185.23	86

13. We recommended refund of the over-utilised DACF on administrative expenditure, misapplied funds and borrowed funds from DACF from the IGF accounts of the Assemblies involved into the designated accounts. We also recommended the recovery of unsupported payments, unjustified financial support, unaccounted funds, funds disbursed without payment vouchers, unjustified payments, and overpayment from the Coordinating Directors, Finance Officers, and other defaulting officials of the Assemblies involved as a deterrent to prevent abuse of public funds. We further recommended that Management of Assemblies involved should engage with managers of distressed banks with the aim of retrieving the GH¢92,732.40 locked up funds and also the ADACF should be notified for the release of PWD, HIV/ AIDS funds not remitted. The unbudgeted expenditure of GH¢1,679,479.95 by two Assemblies should be regularised through necessary approval. In order to discontinue the payment of avoidable office rentals by Ayawaso East and Krowor Municipal Assemblies, We recommended to Management of the two Assemblies to liaise with the ADACF and Minister of MLGCRA to take necessary actions to complete their abandoned office complexes.

Contract Irregularities

14. Contract irregularities included delayed/abandoned projects, completed projects not put to use, payment for work not done etc as summarised below.

Irregularity	Amount	No. of MMDAs
Delayed/ abandoned projects	130,290,795.63	61
Completed projects not in use	52,969,314.19	23
Payment for no work done	1,706,435.41	9
Supply of two polytanks of wrong specifications	20,600.00	1
Total	184,987,145.23	94

15. We noted that delayed/abandoned projects predominantly accounted for 70.43 percent of the contract irregularities recorded because the Assemblies continued to initiate new projects whilst ongoing ones had not been completed. As a result of over-utilization of DACF on administrative expenditure, unrefunded DACF borrowed funds and misapplication of DACF coupled with inefficient IGF mobilization efforts to augment the completion of the enormous projects awarded by the Assemblies, the projects were delayed and eventually abandoned. We 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 hence completed projects were not put to use.

16. To prevent the waste of resources resulting from investments in projects without benefits, we recommended to the Assemblies to take the necessary action and prioritise the completion of ongoing projects before new ones are awarded. We also recommended to Management of the Assemblies to provide the outstanding facilities to put the projects to use and in future, include the necessary ancillaries in their project budgets for the projects to become operational on completion for the avoidance of additional cost resulting from repairs and renovations due to deterioration. To avert loss of funds, we further recommended to the Management of the Assemblies that, the outstanding works for which payments had been made should be undertaken by the Contractors at no extra cost or the amount recovered from them. Failing this, the Coordinating Directors, Finance Officers and Works Engineers of the nine Assemblies involved should be jointly held liable for the refund of the amount paid. The supply of two polytanks of wrong specifications at Ablekuma West Municipal should be rectified by the Contractor.

Procurement and Store Irregularities

17. The audit revealed store irregularities made up of fuel not accounted for, procured equipment not put to use, unaccounted stores and stolen deep freezers as summarised as follows.

Irregularity	Amount	No. Of MMDAs
Fuel not accounted for	1,715,922.62	10
Unaccounted stores	179,534.57	3
Electric poles unaccounted for	175,000.00	1
Medical equipment and other items procured but not in use	98,530.00	1
Stolen deep freezers	29,982.17	1
Sub total	2,198,969.36	16

18. We therefore recommended recovery of the amount of GH¢2,070,457.19 from the Coordinating Directors and Finance officers of the Assemblies involved in respect of fuel not accounted for and the unaccounted stores/electric poles. Management of Ayawaso North Municipal Assembly should liaise with the Ghana Police for the necessary action to be taken to retrieve the stolen deep freezers valued GH¢29,982.17 procured for distribution to the PWD to enhance their living conditions. We also recommended to Management of Ablekuma Central Municipal to take the necessary steps to prevent the obsolescence and ensure the use of the medical equipment procured at GH¢98,530.00 by commissioning the newly constructed clinic located at Mambruk.

Sanitation Management Irregularities

19. 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 32 skip trucks and 176 containers and also repair or replace 38 broken down trucks and 164 damaged containers for 128 Assemblies. ZGL had failed to replace and repairs damaged containers and broken-down trucks despite notification by the Assemblies in violation of the provision of the Agreements.

Irregularity	Number of Equipment	No. of MMDAs
Unsupplied Containers	173	34
Unrepaired Containers	164	37
Unrepaired Skip trucks	38	32
Unsupplied Skip trucks	32	25
Total	407	128

20. We also noted an upward revision of quarterly fees of SIP and Fumigation service contract by ZGL without communications to Korle Klottey Municipal Assembly resulting in the total payment of GH¢173,697.50 contrary to the dictates of the Agreements.

21. Notwithstanding the provision of the Agreement, a total amount of GH¢345,718.50 was deducted in favour of ZGL for disinfection and fumigation services not provided at two Assemblies. Also, Management of AMA spent GH¢130,000.00 for sanitation works at the sites where ZGL had been contracted for the lifting of the SIP containers due to failure to execute its mandate under the Agreement for which quarterly deductions of the Assembly's share of the DACF at source were made in favour of the company.

Irregularity	Amount	No. Of MMDAs
Payment made to Zoomlion Ghana Ltd. for no work done	345,718.50	2
Increase in SIP and Fumigation deductions without notification	173,697.50	1
Double payment for sanitation works	130,000.00	1
Total	649,416.00	4

22. To ensure effective sanitation management in the communities and for the avoidance of an outbreak of endemic prone-disease, we recommended to Management of the Assemblies to pursue ZGL for the supply of the outstanding refuse containers and trucks and also replace the damaged trucks and containers without further delay otherwise the ADACF should be notified to halt payments to ZGL until the anomalies are rectified.

23. We also recommended that Management of the three Assemblies should notify the ADACF of the non-performance of ZGL for a refund of the amount from subsequent payments to ZGL. We further recommended that in subsequent review of the Agreements, Management of the Assemblies should ensure that the services contained in the SIP and Fumigation Agreements are priced individually for ease of apportioning costs to unperformed services.

Tax Irregularities

24. Tax irregularities related to withheld taxes not remitted to the Ghana Revenue Authority (GRA), failure to withhold tax, VAT payments not supported with the prescribed invoices or receipts and payment of penalty on default tax liability as presented below:

Irregularity	Amount	No. Of MMDAs
Unremitted withheld taxes	229,585.31	15
Unwithheld taxes	137,294.75	13
Payment of VAT without VAT invoices	95,059.63	10
Payment of penalty on default tax liability	23,266.48	1
Total	485,206.17	39

25. We recommended that the Coordinating Directors and Finance Officers of the Assemblies involved should comply with the relevant provisions of the tax law and remit the withheld taxes to GRA and the Finance Officers be personally held liable for any penalties imposed. We also recommended that failure to obtain VAT invoices from the suppliers to acquit VAT inclusive payments, the VAT amount of GH¢69,201.15 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

Financial Reporting

Release of Common Fund

26. In compliance with Article 252 of the 1992 Constitution, the Administrator received a total amount of GH¢3,280,506,997.86 from the Ministry of Finance (MoF) in the 2024 Financial year for allocation to Assemblies, other Institutions and Programmes provided for in the Approved Formula. List of quarterly releases is provided below:

Year	Receipts	
	2024	2023
1 st Quarter 2022		218,127,709.84
2 nd Quarter 2022		689,496,317.00
3 rd Quarter 2022		606,011,528.66
4 th Quarter 2022		746,610,962.50
ABFA Component		200,365,446.88
4 th Quarter 2020 (December)	66,267,413.87	
4 th Quarter 2022(December)	307,912,116.50	
1 st Quarter 2023	375,820,469.63	
2 nd Quarter 2023	286,354,689.35	
3 rd Quarter 2023	861,892,274.30	
4 th Quarter 2023	1,009,588,925.96	
1 st Quarter 2024	52,164,110.39	
ABFA component	320,506,997.86	
Total release for 2024	3,280,506,997.86	2,460,611,964.88

27. The Administrator also received investment income of GH¢2,273,972.60 in the 2024 fiscal year bringing the total receipts to GH¢3,282,780,970.46.

Management Issues

Non-release of funds for 2024 District Assemblies' Common Fund allocations

28. Clause 2 of Article 252 of the 1992 Constitution of the Republic of Ghana provides that Parliament shall annually make provision for the 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 DACF in quarterly instalments.

29. We however noted that Ministry of Finance issued Release Letters, amounting to GH¢2,218,009,322.00 for the Common Fund Allocations for the first two quarters of 2024 to the Administrator, out of which only GH¢52,164,110.39 or 2.35 percent was received

on 30 December 2024 leaving GH¢2,165,845,211.61 yet to be received as at 31 December 2024. We also noted that the release letters for Common Fund allocation for the last two quarters of 2024 had not been issued to the Administrator. Details are provided below:

Release letter Nos	Monthly releases	Amount
B.114/DACF/24/02 of 17 July 2024	January 2024	293,207,600.00
	February 2024	305,159,514.00
	March 2024	328,980,809.00
B.114/DACF/24/03 of 27 October 2024	April 2024	440,067,761.00
	May 2024	394,276,328.00
	June 2024	456,317,310.00
Total		2,218,009,322.00
Amount Received by ADACF		52,164,110.39
Outstanding Amount		2,165,845,211.61

30. The non-release of Common Fund allocations for disbursement to the Assemblies may negatively impact on the various development projects and programmes aimed to improve the quality of life for citizens at the local level.

31. We therefore recommended to the Administrator of DACF to liaise with the Ministry of Finance and the Controller and Accountant-General to release the amount of GH¢2,165,845,211.61 and other outstandings for transfer to the Assemblies to facilitate development activities.

Management response

32. Management stated that it had written to the Ministry of Finance and the Controller and Accountant-General for payment of the outstanding amount.

Failure to execute works after payment of mobilization - GH¢1,402,758.71

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

34. The Administrator upon a request from the Kumasi Metropolitan Assembly (KMA), released an amount of GH¢1,402,758.71 as advance mobilisation on 21 December 2023 vide payment voucher No. 735 to Construction Ambassadors for the construction of a 2-storey court complex with ancillary facilities for Judicial Service at Abrepo.

35. However, the project was yet to commence as of February 2025, a period of 12 months after the payment of the mobilisation. Our further review revealed that the insurance cover for the advance mobilization had expired since 19 December 2024, making repayment through the surety bond doubtful. According to the Administrator, Management of KMA attributed the anomaly to a litigation over the land earmarked for the project.

36. We recommended to the Administrator to compel Management of KMA to demand a new surety to shield the potential loss of the advance mobilization of GH¢1,402,758.71

paid to the Contractor, Constructions Ambassadors. We also recommended to the Administrator to bring the issue to the attention of the MLGCRA for immediate redress.

Management response

37. Management stated that it will inform the KMA to renew the mobilization guarantee for the advance payment made.

Distribution of DRIP equipment

38. Section 52 (1) of the PFM Act, 2016 (Act 921) requires a Principal Spending Officer of a covered entity to be responsible for the assets of the institution under the care of the Principal Spending Officer and ensure that proper control systems exist for the custody and management of the assets.

39. We noted that the District Road Improvement Project (DRIP) Secretariat procured 2,420 equipment in August 2024 for all MMDAs to pursue the purpose of DRIP. However, the Coordinator of the Project was yet to allocate to the intended beneficiaries, 22 pieces of equipment in the possession of the supplier, J. A. Plant Pool Ltd. This had the tendency of defeating the purpose of the Programme. Details are provided below.

Equipment	Chassis No.	Qty	Unit price - US\$	Amount - US\$	Location	Remarks
Backhoe	LGC777AZV RC508292	1	78,000.00	78,000.00	J. A Plant Pool warehouse	Good condition
Single drum Roller	LGJ6114EHR R063999	1	77,616.00	77,616.00	J. A Plant Pool	Good condition
Single drum Roller	LGJ6114EVR R065120	1	77,616.00	77,616.00	J. A Plant Pool	Good condition
Motor grader	CLG4180DH RL013355	1	185,236.80	185,236.80	JA Plant Pool	95% assembled.
Concrete Mixers	Not provided by J.A Plant Pool	18	1,480.00	26,640.00	J. A Plant Pool	Two were broken down and one yet to be assembled.
Total		22	419,948.80	445,108.80		

40. In a related development, J. A. Plant Pool Ltd delivered three pieces of equipment to the Palace of Ejura Sekyedumase but we did not sight any evidence of approval from the DRIP Secretariat for such delivery. Details are provided in the following table:

Equipment	Chassis No.	Qty	Amount - US\$	Location	Remarks
Backhoe	LGC777AZP RC508108	1	78,000.00	Ejura Sekyedumase Chief's Palace	Good condition
Single drum roller	LGJ6114ECR R065018	1	77,616.00	Ejura Sekyedumase Chief's palace	Good condition
Motor grader	CLG4180DA RL013336	1	185,236.80	Ejura Sekyedumase Chief's palace	Good condition
Total		3	340,852.80		

41. The absence of relevant approval for delivery of equipment at specified locations would not enhance effective monitoring and control over the equipment to safeguard them from losses.

42. We recommended to the Administrator to liaise with the DRIP Coordinator to allocate the 22 equipment in the possession of the supplier to the intended beneficiaries to achieve Value for Money on the capital outlay and also the objective of the Programme. We also recommended that Administrator should liaise with the DRIP Coordinator to ensure that deliveries made by the supplier are on explicit approvals by the DRIP Coordinator to safeguard the equipment from losses and misuse.

AHAFO REGION

Introduction

43. The total allocations to the six Assemblies in the Ahafo Region for the 2024 financial year, was GH¢10,391,296.63. Out of this amount, GH¢3,448,958.63 was deducted at source in favour of the six Assemblies' service providers (Zoomlion Ghana Limited), NALAG dues and HIV/AIDS leaving a net cash transfer of GH¢6,942,338.00, representing 66.81% of the total allocation as shown in Appendix "A."

Management Issues

Cash Irregularities

Noncompliance with DACF Guidelines

44. Paragraph 3.6 of the Guidelines for Utilisation of the District Assembly Common Fund (DACF), 2023, issued in line with Section 126 (3) of the Local Governance Act, 2016 (Act 936) as amended, requires Management to utilise 10% of the total DACF allocation on administrative expenses and 5% of the total DACF allocation on Social Services and Environment.

45. We noted during the audit that, the Management of two Assemblies namely, Tano South Municipal and Asutifi South District spent a total of GH¢1,322,771.08 of their total gross DACF allocation on administrative expenses in excess of their approved limit of GH¢344,910.30 representing ten percent of the allowable expenses. The unapproved expenditure incurred during the period under review totalled GH¢977,860.78.

No	MMDA	Total DACF allocation (Gross)	10% Allowable Admin Expenses	Actual recurrent expenditure	Excess on Recurrent exp.
DACF allocation on administrative expenses					
1	Tano South Municipal	1,778,576.00	177,857.60	686,786.30	508,928.70
2	Asutifi South District	1,670,526.95	167,052.70	635,984.78	468,932.08
		3,449,102.95	344,910.30	1,322,771.08	977,860.78

46. Similarly, we observed that the Asutifi South District incurred a total of GH¢571,723.70 representing more than seven times the approved limit. The table below provides the details.

DACF allocation on Social Services and Environment					
1	Asutifi North District	1,617,082.80	80,854.14	571,723.70	490,869.56

47. This in effect, affected the ability of the assemblies to undertake some of their planned activities under the programme. In Asutifi South for instance, the Assembly was unable to release funds to the substructures for meetings, solicit citizens' views, and disseminate government policies.

48. Management responded as follows:

- i. Tano South Municipal: Management were constrained due to their inability meet its IGF targets. They however gave the assurance that the Assembly would work hard to generate enough revenue to minimize the risk of using unauthorised funds for their operational activities.
- ii. Asutifi South District: Management explained that apart from Assemblies' inability to meet their revenue targets, the demands during the election "did not permit management to stick to budgetary lines".
- iii. Asutifi North District: Management blamed the excess deduction at source for the payment of fumigation and Sanitation Improvement Package (SIP) as the cause.

49. We disagreed with the justifications of the Assemblies and recommended that the excess amount incurred is refunded into the DACF accounts without delay.

50. We further advised the Management of the Assemblies to ensure strict compliance with the Guidelines for Utilisation of the District Assemblies Common Fund (DACF), 2023.

Un-budgeted expenditure – GH¢443,696.95

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

52. We noted that the Management of the Tano South Municipal Assembly paid an amount of GH¢443,696.95 from the DACF account under the Account code 2210601 and expenditure subhead (Driveways and grounds). However, this expenditure was not budgeted for in the Assembly's 2024 approved budget.

53. In response to this observation, Management of the Assembly stated that the Assembly's supplementary budget captured the item, but approval was not granted due to the Assembly's inability to elect a Presiding Member.

54. In our view, the unbudgeted expenditures constituted financial indiscipline as it negatively affected the execution of the approved programmes and activities of the Assembly.

55. We therefore recommended that the Assembly should exercise strong oversight on its budget implementation to minimise a recurrence.

Contract Irregularities

Electric poles unaccounted for – GH¢175,000.00

56. Section 52 of the Public Financial Management Act, 2016 (Act 921) states: “A principal spending officer is discharged of accountability of government stores where the stores have been consumed in the public business and records are available to show how the stores have been consumed.”

57. We noted that the Management of Asunafo North Municipal Assembly made three payments totalling GH¢175,000.00 from MP-CF to two contractors for the supply of 230 (8-metre) wooden poles for extension of electricity in the constituency. However, Management could not provide evidence of the receipt, distribution or usage of the poles. The details are provided in the table below.

No.	Date	PV. No.	Details	Supplier	Payee	Amount
1	25/04/2024	ANMA/MP /07/04/24	Payment for supply of 8m wooden poles (100) and accessories for extension of electricity within the constituency	Merka Wood Ltd Co.	Merka Wood Ltd Co.	80,000.00
2	02/08/2024	ANMA/MP /01/08/24	Payment for supply of 8m wooden poles(100) and accessories for extension of electricity within the constituency	Merka Wood Ltd Co.	Merka Wood Ltd Co.	60,000.00
3	16/04/2024	ANMA/MP /5/4/24	Payment for the 30 poles and accessories for electricity within the constituency	Afriyie of Ent.	Tom De Big Ventures	35,000.00
		Total				175,000.00

58. In the absence of evidence to buttress their assertion, we recommended that the Municipal Chief Executive, Municipal Coordinating Director and Municipal Finance officer should refund the GH¢175,000.00 into the MP’s Common Fund Account from their personal resources.

59. Management accepted our recommendation.

Completed projects not put to use

60. Section 52 of the Public Financial Management Act, 2016 (Act 9261) requires that a Principal Spending Officer of a covered entity shall be responsible for the assets of the institution under the care of the Principal Spending Officer and shall ensure that proper control systems exist for the custody and Management of the assets to eliminate loss and wastage.

61. We noted that the Management of Asutifi South District and Tano North Municipal Assemblies constructed a Police Station and a maternity block respectively at a total cost of GH¢573,163.08 under DACF. The two projects which had been completed, had still not been in use as at the time of our report. The table below provides the details.

No	MMDA	Projects	Location	Completion	Contract Sum	Reasons
1	Asutifi South District	Construction of Police Station	Sienchem	Nov. 2023	197,082.90	Management could not provide a reason for the delay in its usage.
2	Tano North Municipal	Construction of Maternity Block	Mankranho	Nov. 2024	376,080.18	Lack of furniture for clients and lack of medical equipment
		Total			573,163.08	

62. The delay in the use of the completed Police station and the Maternity block have deprived the communities of the benefit of the facilities.

63. We recommended that the Management of the Assemblies should expedite action to ensure that facilities are put to use.

64. The management of the Assemblies responded as follows:

- i. **Asutifi South District:** Management would impress upon the Police command to post personnel there so that the purpose for which the facility was built would be achieved.
- ii. **Tano North Municipal:** Management promised to liaise with the Health Directorate to get the necessary furniture and equipment to put the facility to use.

65. We urged Management of the Assemblies to strengthen their engagements with the relevant agencies to ensure that such resources do not go to waste.

Sanitation Management Irregularities

Failure to provide SIP Equipment

66. The sanitation improvement package contract requires Zoomlion, per Schedule 1 of the agreement to provide agreed number of containers and skip truck per District.

67. During our review, we noted that DACF made payments amounting to GH¢781,856.25 on behalf of three Assemblies to Zoomlion for the supply of sanitation equipment. This notwithstanding, Zoomlion failed to provide the entire sanitation

equipment as agreed. The table below provides the details.

No	MMDA	Skip Trucks		Waste Containers		Total Payment
		Per Contract	Unsupplied	Per Contract	Unsupplied	(4th Qtr 23 - 3rd Qtr 24)
1	Tano South	3	2	20	10	260,618.75
2	Asutifi South	2	1	11	2	260,618.75
3	Asutifi North	2	1			260,618.75
		7	4	31	12	781,856.25

68. The management of the Assemblies in response to the observation stated as follows:

- i. **Tano South Municipal and Asutifi South District:** Agreed to engage Zoomlion to provide the remaining skip trucks and waste containers.
- ii. **Asutifi North District:** Despite engagements with Zoomlion’s Coordinator in the District and reminders to the Zoomlion Regional office on the issue, the Assembly has not received any feedback from Zoomlion.

69. This situation affected the haulage of waste, which adversely affected the sanitation conditions in the respective communities.

70. We recommended that the Management of the Assemblies engage Zoomlion to provide the remaining skip trucks and solid waste containers as per the contract. We also urged Management to exercise strong oversight on the activities of Zoomlion.

Damaged skip trucks and waste container not replaced

71. Clause 3(b) of the Service Agreement (Sanitation Improvement Package) between Zoomlion Ghana Limited and Asunafo South District Assembly made on 3rd January 2024, requires among other things that, Zoomlion shall replace or repair any machinery upon notification by the Assembly of damage or defects. However, in cases where the damage or defect is attributable to the negligence of the Assembly or its authorised agents, Zoomlion shall undertake repairs or replacements at the cost of the Assembly.

72. Notwithstanding written letters from the Assembly to Zoomlion in line with the agreement, we noted during our inspection of sanitation equipment that the two refuse trucks which broke down five years ago and a waste container allocated to Sakore that got damaged in 2024 had not been replaced by Zoomlion.

73. In view of this, the effectiveness of the collection and evacuation of solid waste from communal containers to the final disposal sites during the period under review were compromised.

74. We recommended that Management should pursue Zoomlion through the Ministry of Local Government and Ahafo Regional Coordinating Council to replace the two refuse trucks and waste container.

75. Management accepted to implement our recommendation.

Procurement and Stores Irregularities

Unaccounted fuel for DRIP activities – GH¢10,000.00

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

77. We noted that on 15 October 2024, Management of Asunafo South District Assembly purchased fuel amounting to GH¢10,000.00 via payment voucher number 7/10/2024 for DRIP activities but could not provide evidence of usage of the fuel.

78. We could not confirm whether the fuel worth GH¢10,000.00 was used in the interest of the Assembly.

79. We recommended that the District Coordinating Director and District Finance Officer should refund the amount of GH¢10,000.00 into the Assembly’s designated bank account.

80. Though Management responded that the receipts were ready for verification, they could not produce them for audit during our follow-up.

Unaccounted store items

81. Section 52 of the Public Financial Management Act, 2016 (Act 921) states that; a principal spending officer is discharged of accountability of government stores where the stores have been consumed in the public business and records are available to show how the stores have been consumed.

82. Our audit disclosed that the Management of four Assemblies received various items from the Ahafo Regional Coordinating Council (RCC) and the Ministry of Food and Agriculture (MoFA-HQ). Management could however not provide evidence of the distribution and usage of the items. Details are provided in the table below.

No	Items	UoM	Tano South Municipal Assembly	Asutifi South District Assembly	Asunafo North Municipal Assembly	Asunafo South District Assembly	Total
1	Street light	Pieces	1,685	2,624	580	1,104	5,993
2	NPK Fertilizer	Bags	300	350	2697	-	3,347
3	Urea	Bags	1,000	-	-	-	1,000
4	NPK 20:10:10	Bags	1,000	-	-	-	1,000
5	Cutlass	Pieces	100	100	150	-	350
6	Football	Ball	50	50	117	-	217
7	Jersey	Sets	50	50	431	-	531
8	6W Bulbs	Pieces	270	270	-	270	810

No	Items	UoM	Tano South Municipal Assembly	Asutifi South District Assembly	Asunafo North Municipal Assembly	Asunafo South District Assembly	Total
9	9W Bulbs	Pieces	135	135	-	135	405
10	13W Bulbs	Pieces	135	135	-	135	405
11	Hybrid Coconut Seedlings	-	25,000	-	11,105	-	36,105
12	Oil Palm Seedlings	-	15,000	-	15,000	-	30,000
13	Local rice	Bags	-	-	107	-	107
14	25kg Rice	Bags	-	-	190	-	190

83. Management of the four Assemblies stated as follows;

- i. **Tano South Municipal:** On the streetlights, the officer concerned has been tasked to provide the distribution list while necessary documents for the other items would be made available.
- ii. **Asutifi South District:** The items were issued to the Parliamentary Candidate (Hon. Yaw Broni), and when contacted, he said the items were distributed before the national elections and that his assistant would furnish the Assembly with the distribution list.
- iii. **Asunafo North Municipal:** Efforts are being made to provide the distribution list.
- iv. **Asunafo South District:** The Assembly will ensure that all goods received from the Regional Coordinating Council and other sources are routed through stores.

84. We could therefore not confirm whether the items were used for their intended purposes.

85. In our view, the Assemblies risk losing the items due to the failure to maintain records of distribution and usage. To mitigate this, we urged the Chief Executives and Coordinating Directors of the Assemblies to ensure the full accountability of the items.

ASHANTI REGION

Introduction

86. The total allocations of DACF to the 43 Assemblies in the Ashanti Region during the 2024 financial year amounted to GH¢93,071,354.95 out of which GH¢26,073,535.11 was deducted at source in favour of the Assemblies' Service Providers leaving net cash transfers of GH¢66,997,819.84 or 71.99 percent of the total allocations, as shown in **Appendix A**.

Management Issues

Cash Irregularities

Unpresented payment vouchers - GH¢338,227.23

87. Regulation 82 of the PFMR, 2019 (L.I. 2378) requires that a payment by a covered entity should be accompanied with a payment voucher, authorized by the head of accounts and approved by the Principal Spending Officer.

88. In contrast, the Accountant of Amansie South District Assembly failed to produce four payment vouchers valued at GH¢338,227.23 for audit upon several requests. Details are provided below:

No.	Date	Account	Detail	Payee	Amount (GH¢)
1	05/03/2024	DACF	Construction of 1 No. 3 Unit classroom block, store and 6-seater toilet facility at Manso Odaho	Riiemy 2k Co. Ltd.	57,044.23
2	05/03/2024	DACF	Payment of rent accommodation.	Mary Adjei	27,600.00
3	07/11/2024	DACF	Supply of 10 Boxes of chocolate for BECE students.	Freddy Beбето Ent.	28,583.00
4	04/09/2024	MP	Support to self-help community projects.	Dist. Finance Officer	225,000.00
	Total				338,227.23

89. The Finance Officer explained that the payment vouchers involved were misfiled. We could as a result not authenticate the payments, and this could lead to misappropriation of funds and also the denial of financial resources for the Assembly's operations.

90. We therefore recommended the recovery of the amount of GH¢338,227.23 from the Coordinating Director and Finance Officer of the Assembly into the DACF account.

Unsupported payments - GH¢58,126.21

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

92. Contrary to the above, four payment vouchers totalling GH¢58,126.21 of Old Tafo Municipal Assembly were not supported with the relevant documents such as receipts, invoices, statement of claims and other necessary documents for authentication. Details are provided below:

Date	PV No	Details	Payee	Amount
22/05/2024	23/DACF /05/24	Payment for the cost of furniture supplied to the Police Command	Geoservice EPC Ltd	29,126.21
15/04/2024	10/DACF /04/24	Payment for uploading data on infrastructure projects into gov't performance tracker	MCD	1,500.00
26/09/2024	19/DACF /08/24	Payment of expenses incurred on data collection and uploading of GKMA household and institutional toilet facilities into the government performance tracker	MCD	2,500.00
13/05/2024	20/DACF /04/24	Contribution towards monitoring and supervision of learning and teaching in schools	MCD	25,000.00
	Total			58,126.21

93. Consequently, we could not confirm the authenticity of the payments and therefore recommended that the amount of GH¢58,126.21 should be recovered from the Coordinating Director and the Finance Officer of the Assembly into the DACF account.

Payments not fully accounted for - GH¢10,568.50

94. Contrary to Regulation 78 of the PFMR, 2019 (L.I. 2378), Management of two Assemblies did not account for GH¢10,568.50 out of an amount of GH¢91,478.00 disbursed on various activities as detailed below:

No.	Assembly	Particulars	No. of PVs	PV Amount	Amount Accounted for	Amount unaccounted
1	Adansi South District	Cost of organising community durbar and other expenses.	3	39,358.00	38,210.80	1,147.20
2	Asante Akyem South Municipal	Release of funds to organize General Assembly meeting, sub-committee meetings and farmers day celebrations	2	52,120.00	42,698.70	9,421.30
	Total		5	91,478.00	80,909.50	10,568.50

95. Management of Adansi South Assembly did not give the cause of anomaly but Management of Asante Akyem South Municipal attributed the anomaly to delays in submission of receipts by payees.

96. As a result, we could not confirm the authenticity of the payments and therefore recommended recovery of GH¢10,568.50 from the Coordinating Directors and Finance Officers involved into the DACF accounts of the Assemblies.

Misapplication of DACF - GH¢44,308.88

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

98. We noted that two Assemblies misapplied an amount of GH¢44,308.88 on unrelated activities of the Common Fund contrary to the above-stated provision. Details are provided below:

No.	Assembly	Particulars	No. of PVs	Amount
1	Old Tafo Municipal	Funeral donation, fuel, coffin and others to the family of a deceased staff	1	11,330.00
2	Sekyere Central District	Funds to enable the Budget Officer gazette fees and rates for 2024 and payment for expenses.	4	32,978.88
	Total		5	44,308.88

99. Management of Old Tafo Assembly could not offer any explanation for the infraction, but the Sekyere Central District Assembly attributed the anomaly to its inability to generate adequate Internally Generated Funds (IGF) to fund the operational activities. This could defeat the purpose of the DACF which is intended for specific developmental activities.

100. We recommended that Management of the two Assemblies involved should refund the amount of GH¢44,308.88 from their respective IGF accounts into the DACF accounts.

Failure to allocate resources to Local Governance activities

101. The 2023 Guidelines for the Utilisation of the DACF require Assemblies to allocate eight percent of their DACF allocation for Local Governance activities.

102. Contrary to the above requirement, Management of Old Tafo Municipal Assembly did not allocate the required GH¢241,493.27 of the share of the Assembly’s Common Fund of GH¢3,018,665.83 for Local Governance activities for the 2024 financial year.

103. The non-compliance with the above guidelines by Management could negatively affect the implementation of the Local Governance activities in the Municipality.

104. We recommended to Management to adhere to the dictates of the Guideline by allocating the required amount of GH¢241,493.27 to implement the Local Governance activities.

Cash payments to third parties

105. Regulation 83 of the PFM Regulations, 2019 (L.I. 2378) provides among other things that all payments for expenditure of covered entities to third parties shall be made through the Ghana Integrated Financial Management Information System (GIFMIS) using electronic transfer or crossed cheques.

106. Contrarily, Management of Atwima Nwabiagya Municipal Assembly made 10 third-party payments totalling GH¢419,405.00, by cash instead of electronic transfers or issuing cheques directly to the suppliers. Details are provided below:

Date	Details of Payment	Payee by Cash	Supplier	Amount GH¢
17/10/2024	Fuel for DRIP projects	MCD	Total Energies	30,000.00
04/11/2024	Fuel for DRIP projects	MCD	Total Energies	32,050.00
04/11/2024	Fuel for DRIP projects	MCD	Total Energies	30,455.00
04/11/2024	Fuel for DRIP projects	MCD	Total Energies	48,400.00
04/11/2024	Cost of grade and gravel road networks	Municipal MCD	Total Energies	33,100.00
02/12/2024	Fuel for DRIP projects	MCD	Total Energies	54,000.00
31/12/2024	Hiring of equipment for reshaping of Tanoso feeder roads	Edward Fosu, Accounts Officer at the Assembly	Cross N Crown Engr Works	56,400.00
31/12/2024	Reshaping of roads	Edward Fosu, Accounts Officer at the Assembly	Gilbert Compress	35,000.00
31/12/2024	Payment for fuel, hiring of equipment for DRIP	Yaw Appiah, Principal Roads Officer at the Assembly	Total Energies	62,879.00
31/12/2024	Cost of grading and gravelling	Yaw Appiah, Principal Roads Officer at the Assembly	Yaw Kasaba Ent.	37,121.00
	Total			419,405.00

107. Withdrawal of bulk cash for payment could lead to risk of robbery, theft etc. causing loss of the funds to the Assembly.

108. We recommended to the Management of the Assembly to desist from the practice and ensure that all third-party transactions are processed and paid directly through the bank.

Contract Irregularities

Delayed/abandoned projects - GH¢9,958,813.65

109. Section 52 of the PFM Act, 2016 (Act 921) requires the Coordinating Directors, as Principal Spending Officers to institute proper control system to prevent losses and wastage.

110. On the contrary, we noted that 16 Assemblies expended a total amount of GH¢9,958,813.65 on 56 projects which were at various stages of completion but had been abandoned/delayed for periods ranging between one month and nine years whilst new projects were awarded. Details are provided below:

Assembly	Project Description	Funding Source	Contractor	Contract Sum	Payment to Date	Award Date	Expected Date of Completion	Period abandoned/ delay	% of Completion
Adansi Asokwa	Construction of 1 No. 3 Units Classroom Block at Asokwa	DACF	True Engineers Const. Ltd	195,802.95	133,146.00	11/04/2022	4/20/2023	2 Years	68%
	Construction of 1 No. 3-Unit Disability Classroom Block Vocational Training Centre at Asokwa	DACF	Perfect Favours Enterprise	549,940.10	215,812.35	8/13/2021	06/11/2023	1 Year, 10 Months	39%
	Completion of Durbar Grounds at Karroum	MPCF	J.Y Memorial Ent.	180,730.00	178,356.00	09/06/2023	03/11/2024	1 Year	99%
	Completion of Durbar Grounds at Ayako	MPCF	Caesarean Ent.	199,913.00	168,200.00	9/27/2023	05/10/2024	10 Months	84%
	Completion of Durbar Grounds Kojo Nkwanta	MPCF	Caesarean Ent.	197,560.00	137,550.00	11/02/2023	05/10/2024	10 Months	70%
Adansi North District	Construction of Administration Block at Dompooe Senior High School	DACF	M-Business Services Ltd	465,596.00	148,475.61	7/22/2019	07/08/2021	3 years, 7 months	35%
Adansi South District	Renovation of Administration Block	Office of the DACF	-		-				
Afigya Kwabre South	Construction of 1No. 9-Unit Classroom Block at Afrancho	DACF	Enye Mahouden Eye Awurade	949,438.55	20,000.00	07/08/2021	02/01/2022	2 years, 10 months	30%
	Renovation of 6-Unit Classroom Block Atimatim	DACF	Victory Structural Works	171,771.00	102,505.40	1/26/2021	3/24/2021	3 years, 9 months	45%
	Rehabilitation of 1No. 6-Unit Classroom Block with Ancillary facilities at Krobo DA Primary	DACF	Jometo Enterprise Limited	297,101.70	112,600.00	4/28/2021	7/15/2021	3 years, 5 months	45%
	Construction of 1No. 3- Storey Health Centre at Wioso	DACF	Chaucer Limited	901,080.00	586,300.00	9/13/2019	2/21/2020	4 years, 10 months	70%
	Construction of 1No. 20-Seater WC Toilet with Mechanized boreholes for males and females at Ejuratia Senior High School	DACF	Rem-Aion Consult Limited	444,445.10	147,800.00	10/30/2023	4/16/2024	8 months	80%
	Construction of 20-Seater WC at Aduman Senior High School	DACF	Enye Mahouden Eye Awurade Limited	284,479.02	270,932.40	09/10/2019	2/21/2020	4 years, 10 months	70%
Ahafo Ano North	Rehabilitation of Bungalow for Municipal Circuit Court Judge Tapa	DACF	Messrs MAY ALAB Ventures	182,470.50	65,720.00	10/13/2020	12/22/2020	4 years	90%
	Completion of Area Council, Akwasease	DACF	Messrs Fiikan Co. Ltd.	199,142.24	116,283.74	10/10/2019	3/23/2020	4 years	90%
	Completion of 1No. Unit Classroom Block, Odikro Nkwanta	DACF	Edkana Ent.	195,875.00	186,073.65	10/04/2022	12/01/2022	2 years	95%
	Construction of 3No. Crèche and Pit Latrines, Abonsuaso, Achina & Danyame	GPSNP	D-Beniako Company Ltd	68,699.85	22,899.95	7/14/2023	01/07/2024	8 months	50%
Ahafo Ano South East District	Construction of 1 No.4-unit Staff Quarters at Adugyama	DACF	Gidb Co Ltd	549,820.00	82,473.00	10/03/2022	4/30/2023	21 months	15%
Amansie South	Construction of ultra-modern fire station at Manso Adubia	STOOL LANDS	Fair Bridge Construction Limited	1,865,234.62	1,449,838.13	1/27/2022	6/29/2022	2 years, 6 months	70%
	Construction of 20-Seater W/C facility at Manso Kwabenaso	DACF	Habash Co. Ltd	495,775.78	176,405.71	06/01/2022	01/11/2023	24 months	40%

Assembly	Project Description	Funding Source	Contractor	Contract Sum	Payment to Date	Award Date	Expected Date of Completion	Period abandoned/delay	% of Completion
Amansie West	Construction of 1No. 6 UNIT Classroom Block with office, store, Library, Mechanised borehole and Six (6) Seater Water Closet at ASAMANG.	DACF	Triumphant Co. Ltd	994,123.62	149,118.54	11/22/2024	22/07/2024	5 months	10%
	Completion of 2 Unit KG Block with office, store and toilet-Kyekyenase	DACF	3M Co. Ltd	199,058.34	77,253.83	11/22/2021	22/05/2022	31 months	55%
	Construction of 1No.4 Unit Single room Self-Contained Teachers Quarters at HIAKOSE	DACF	Dankus Co. Ltd.	402,978.15	181,839.15	11/25/2021	25/05/2022	31 months	55%
	Construction of 1No.4 Unit Singleroom Self-Contained Teachers Quarters at ATOBRAKROM	DACF	Dankus Co. Ltd	415,160.55	155,645.55	11/25/2021	25/05/2022	31 months	55%
	Construction of 1No.4 Unit Single room Self-Contained Teachers Quarters at ASAREKROM	DACF	Dankus Co. Ltd	404,885.35	177,681.35	11/25/2021	25/05/2022	31 months	56%
Atwima Nwabiagya	Completion of 1No 6 Unit Flats with Ancillary Facilities	DACF	M/S Gidbart Complex Ltd, Toase	460,500.00	259,958.70	11/15/2022	6/17/2024	6 months	80%
Bosome Freho	Construction of office block for Agric Directorate at Asiwa	DACF	K.K Yaro Ent.	498,776.67	388,159.67	12/06/2018	12/06/2019	5 years	90%
	Completion of 1No. CHPS Compound at Danso	DACF	M/S Osei & Haruna Const. & trade ltd.	330,537.30	15,000.00	08/02/2022	08/02/2023	18 months	70%
	Construction of 1No. Semi-detached staff bungalow at Asiwa	DACF	M/S Osbeel Ent. Ltd.	459,586.00	256,662.90	10/01/2017	10/01/2018	6 years, 2 months	80%
	Construction of 1No. 6-Unit classroom block with office and store at Tebeso II	DACF	M/S Royal Phinift Company Ltd.	428,037.23	130,004.00	11/23/2018	11/23/2019	5 years, 1 month	70%
	Construction of 1No. 3-unit classroom block with office, store and @-seater KVIP for R/C JHS at Amantoboum	DACF	M/S Champion Co. Ltd.	289,767.00	59,142.90	7/24/2020	7/24/2020	4,years, 5 months	42%
	Renovation of old Assembly block and isolated centre for Covid-19 with an attached garage for Fire Tender and Ambulance	DACF	M/S Ecosky construction and supplies Ltd.	174,904.30	92,575.00	4/27/2020	7/27/2020	4 years, 5 months	85%
	Construction of 1No. 3-unit Classroom block at Minnti	DACF	M/S Aduss Holy Family Co. Ltd.	306,183.68	60,000.00	10/06/2020	10/06/2021	3 years, 2 months	70%
	Construction of Community Centre at Yapesa	DACF	M/S Kusaman Ventures	337,333.24	35,600.89	10/06/2020	10/06/2021	3 years, 2 months	20%
	Completion of CHPS Compound at Duase	DACF	M/S Osei Hyeaman Co. Ltd.	228,883.92	80,000.00	10/06/2020	10/06/2021	3 years, 2 months	80%
	Completion of Community Centre at Asamama	DACF	M/S Victory JA Const. Ltd.	316,119.00	122,622.57	3/31/2022	11/30/2022	2 years, 1 month	65%
Ejura Sekyeredumasi	Drilling and mechanization of 4No boreholes at Residency and Municipal office	DACF	Awudu Sweet Mother Ent.	198,198.00	85,025.00	1/25/2022	6/25/2022	2 years, 6 months	48%

Assembly	Project Description	Funding Source	Contractor	Contract Sum	Payment to Date	Award Date	Expected Date of Completion	Period abandoned/delay	% of Completion
	Construction of 2-bedroom semi-detached Nurses' Quarters at Juaben	DACF	Begods Company Ltd.	323,624.70	177,983.21	11/20/2020	5/20/2021	3 years, 7 months	85%
Mampong	Renovation of 1No.6 Unit classroom block with office and store at Islamic Primary School at Juaben	DACF	Kwus Pride Enterprise	181,088.17	122,756.90	5/16/2021	10/23/2021	3 years, 2 months	95%
	Completion of 2-bedroom semi-detached Teachers' Quarters at Juaben	DACF	Bka Benkofa Ltd.	325,866.00	244,941.60	05/02/2023	09/09/2023	1 year, 3 months	90%
	Construction of 16 seater W/C toilet and 4 unit Urinal facility at Juaben	DACF	Emelia Pobee Contracts Works	207,276.30	194,820.78	06/04/2019	12/09/2019	4 years	95%
	Completion of CHPS Compound at Sekruwa	DACF	Elibon Ent.	60,234.13	27,000.00	09/07/2018	02/07/2019	5.8 years	70%
Oforikrom Municipal	Construction 3-storey Office Accommodation for the Assembly at Emina	Ministry of Local Gov't	Messrs. Afrako Company Limited	-	-	2019	-	-	30%
Old Tafo	Construction of 3 storey office complex external works for the Depart. of Agricultural, Health and Education at Tafo Municipal Assembly	DACF	Jaborah construction Ltd	2,908,877.40	904,000.00	11/15/2023	11/29/2024	1 month	30%
Sekyere Kumaswu	Construction of 1No. 3-unit classroom, office, store, JHS computer lab at Woraso	DACF	M/S AJS Asma Enterprise/ Works Dept	181,345.00	40,930.00	06/10/2018	10/10/2018	6 years, 2 months	60%
	Construction of 1 No. 3 unit Classroom block with office and computer lab at Bodomase	DACF	Messrs Iddi and Partners Co. Ltd/ Works Dept	88,833.00	63,649.13	06/10/2018	12/10/2018	6 years	80%
	Construction of 1 No. 6- Seater Water Closet Toilet with mechanization of borehole at Oyoko Zongo	DACF	M/S Yabi Const. Works/ Works Dept	89,578.50	51,997.00	3/15/2019	10/12/2019	4 years, 3 months	85%
	Construction of 1No. 4 Unit Classroom, office and store at Oyoko	DACF	Amoster Construction Company Limited/ Works Dept	105,163.95	56,000.00	7/29/2019	02/11/2020	4 years, 10 months	50%
	Rehabilitation of 1No. 3 Unit classroom, office and stores at Woraso	DACF	Messrs A. A. Adehyee Limited/ Works Dept	114,955.05	48,211.34	7/29/2019	11/18/2020	4 years, 1 month	40%
	Construction of CHP's Compound at Pepeace	DACF	Iddi and Partners/ Works Dept	293,694.00	122,476.00	11/05/2020	5/26/2021	3 years, 7 months	50%
	Construction of 1No. CHP's Compound at Abotanso	DACF	P. Asas Enterprise/ Works Dept	294,194.00	252,327.00	11/05/2020	5/25/2021	3 years, 7 months	80%
	Construction of No. 14-Seater aqua privy toilet at Oyoko	DACF	M/S Rashmo Zack Company Limited/ Works Dept	122,496.15	10,000.00	8/23/2017	2/28/2018	5 years 10 months	45%
	Construction 1No. 2-Unit Pre-school at Bomeng	DACF	Dandus and Sons Company Limited/ Works Dept	112,183.00	40,800.00	8/23/2018	04/12/2019	4 years, 8 months	51%

Assembly	Project Description	Funding Source	Contractor	Contract Sum	Payment to Date	Award Date	Expected Date of Completion	Period abandoned/delay	% of Completion
Sekyere South	Construction of 13No. 12 Unit Market Stalls at Agona	DACF	Solid Contrate Technology	780,258.70	780,258.70	2/25/2021	6/30/2021	43 months	95%-Phase 1
	Construction of ICT Centre for D/A Primary School at Bipoa	DACF	Adease Contract Works	99,180.02	58,000.00	01/08/2014	8/16/2014	9 years, five months	55%
	Construction of 1No. 3-units classroom block for D/A Primary School at Bipoa	DACF	Messrs Dio Conte Company Limited	314,211.45	115,000.00	09/09/2020	1/29/2021	36 months	45%
	Total			21,442,972.66	9,958,813.65				

111. Management of the Assemblies attributed the delays/abandonments of the projects to the inconsistent releases of the DACF allocations.

112. Delayed in executing projects could lead to cost overruns resulting from increases in the prices of building materials to the detriment of other planned development projects of the Assemblies. Also, abandoning projects at various stages of completion does not only result in locked up funds of the Assemblies which could had been used for other programme but deny communities of the benefits to be derived from the projects.

113. We recommended to Management of the Assemblies involved to give priority to ongoing/abandoned projects and ensure their completion before new ones are awarded.

Completed projects not in use - GH¢1,765,362.61

114. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted that Amansie West District and Bekwai Municipal Assemblies completed eight projects valued at GH¢1,765,362.61 were not in use after one to 20 months of completion. Details are provided below:

No.	Assembly	Description of Project	Contractor	Contract Sum	Payments to date	Source of Funding	Date completed	No. of months not in use	Reasons for not using the project
1	Amansie West	Construction of 1No.3 Unit Single room self-contained (Bedroom, Kitchen, Toilet and Bath) Teachers Quarters at Ahwerewa	OBMAX Construction	417,933.70	368,053.20	DACF	20/06/2024	6 months	Power not connected to the building
		Construction of 2 No. Police Posts with W.C and Mechanised Borehole with Overhead TANK at Akropong and Kwakokrom Junction	J Top Co. Ltd	273,191.00	234,147.31	DACF	25/04/2024	8 months	Power not connected to the building
		Construction of 1No. Single Storey for Vocational Training Center Mpattuom	Kubi Dwira Solutions Ltd	468,252.00	143,528.40	MPCF	15/12/2024	1 month	Power not connected to the building
		Construction of Vocational training Center at Essuowin	Kubi Dwira Solutions Ltd	190,042.00	75,132.90	MPCF	22/12/2024	1 month	Power not connected to the building
		Construction of Vocational training Center at Manso Abore	Kubi Dwira Solutions Ltd	190,122.00	49,388.40	MPCF	22/12/2024	1 month	Power not connected to the building
		Construction of 1No. 4 Unit Singleroom Self Contained Teachers Quarters at Moseaso	J Top Company Ltd	408,499.00	333,571.50	DACF	11/06/2024	6 months	Power not connected to the building
		Construction of Vocational training Center at Manso Akropong	J Top Company Ltd.	209,467.00	175,124.70	MPCF	15/12/2024	1 month	Power not connected to the building
2	Bekwai	Constructing 1No.12 Kente Weaving Center at Kwamang	Alexarko Company Limited	386,416.20	386,416.20	DACF	31/07/2023	20 months	Unresolved dispute on allocation
		Total		2,543,922.90	1,765,362.61				

115. The anomaly denied the intended users the benefit of the facilities. Also, the non-use of the facilities could lead to deterioration resulting in loss of funds arising from additional cost of renovation.

116. We recommended to Management of Amansie West District to ensure connection of electricity to the facilities and Management of Bekwai Municipal should take the necessary steps to resolve disputes on the allocation of the Kente Weaving Centre for immediate use.

117. Management of the Assemblies accepted our recommendations and promised to put the projects to use as soon as possible.

Payment for no work done - GH¢231,412.97

118. Regulation 80 of the PFM Regulations, 2019 (L.I. 2378) requires that a Principal Spending Officer shall as a condition for certifying completion of works and large-scale supply of goods, inspect the physical output of the works and supplies in the field. The Principal Spending Officer shall not certify the completion of works unless the contractor concerned has complied with all the provisions of the contract.

119. We noted that Management of Atwima Nwabiagya Municipal Assembly awarded a contract of I No. 24 Unit stalls with ancillary facilities at Toase at the contract sum of GH¢999,576.02 to Messrs. Cross ‘N’ Crown Engineering. The contract was awarded on 9 August 2023 and expected to be completed on 3 August 2024.

120. Contrary to Regulation 80 of the PFM Regulations, 2019 (L.I. 2378), an amount of GH¢142,018.00 was paid as certificate No. 4 to M/S Cross ‘N’ Crown Engineering for the installation of the underlisted works which had not been done.

Description	Unit	Quantity	Amount
Ground Floor			
Frame-50*150mm window frame	M	65	1,950.00
Stain Italian mortice lock screwed to hard wood	No	13	3,900.00
Burglar proof-galvanised welded mesh proof nailed to window frame	M²	76	60,800.00
Louvre Blade- 114mm NACO louvre blades with 8No. Clip	Pairs	13	910.00
Louvre blades-Plain and obscure glass 920*150mm	No.	52	624.00
Mirror-Polished Mirror -450*450mm thick	No.	13	1,950.00
First Floor			
Stain Italian mortice lock screwed to hard wood	No	13	3,900.00
Frame-50*150mm window frame	M	65	1,950.00
Burglar proof-galvanised welded mesh proof nailed to window frame	M²	76	60,800.00
Louvre Blade- 114mm NACO louvre blades with 8No. Clip	Pairs	13	910.00
13 Amp single socket	No	20	580.00
75mm*150 Switch box	No	78	1,170.00
Louvre blades-Plain and obscure glass 920*150mm	No.	52	624.00
Mirror-Polished Mirror -450*450mm thick	No.	13	1,950.00
Total			142,018.00

121. In related issue, we noted that Management of three Assemblies paid a total amount of GH¢89,394.97 to six contractors for unexecuted portions of five projects. Details are provided below:

No.	Assembly	Project	Contractor	Unexecuted portion	Amount
1	Ejura-Sekyedumase Municipal	Construction 1No. 12-Seater WC Toilet with Mechanized Borehole at Anyinasu	3M Construction Ltd	No provision of 5000 litres poly tank, wall tiles and toilet roll handle	23,350.00
2	Mampong Municipal	Septic Tank & Mechanization of Borehole at Mampong	Messes Intermove Company Ltd.	Pipe works, installation and provision of 4500 liters water tank	13,455.00
		Construction on mechanization of water and Erection of Tank at Mprim	Messes RIF-Connac Ltd	water tank elevation expenses	30,836.50
3	Sekyere Central District	Construction of 1 No 3-Unit Classroom Block with office, store and 6 seated KVIP toilet at Adutwan	Klean Metro Company Limited	No provision of concrete aprons, poly tank, connection to national grid	14,929.12
		Construction of 1 No 3 Unit Classroom Block with office, store and seater KVIP toilet at Birem	Alhaji Ahamed Enterprise	No provision of poly tank, connection to the national grid	6,824.35
		Total			89,394.97

122. Payment for no work done constitutes loss of funds to the Assemblies.

123. We recommended to Management of the Assemblies involved to ensure that the contractors return to site to undertake the unexecuted works for which payment had been made at no additional cost to the Assemblies, otherwise the amount involved should be recovered from the contractors. Failing this the Coordinating Directors, Works Engineers and the Finance Officers involved should be jointly held liable for the refund of the payments made.

Store irregularity

Fuel not accounted for – GH¢335,000.00

124. Section 52 of the PFM Act, 2016 (Act 921) states that, a Principal Spending Officer shall maintain adequate records of government stores and that the Principal Spending officer is discharged of accountability of government stores where the stores have been consumed in the course of public business and records are available to show that the stores have been consumed.

125. Contrary to the above provision, we noted that Management of Sekyere Kumawu District Assembly purchased fuel totalling GH¢335,000.00 for District Road Improvement Project (DRIP) related activities but failed to account for it in the vehicle logbooks nor provide itinerary of work undertaken to account for the fuel purchased.

126. The Management of the Assembly could not offer any explanation for the anomaly.

127. Consequently, we were unable to confirm that the fuel purchased was used in the interest of the Assembly.

128. We therefore recommended that the Coordinating Director and the Finance Officer involved should refund the total amount of GH¢335,000.00 into the Assembly account.

Sanitation Management Irregularity

Failure to supply machinery and to replace/repair broken down trucks

129. Schedule one (1) of the Sanitation Improvement Package (SIP) Service Agreement signed between Zoomlion Ghana Limited (ZGL) and 12 Assemblies requires Zoomlion Ghana Limited to supply to the Assembly machinery consisting of skip trucks and solid waste containers. The agreement also specified that the company was to replace equipment upon notification by the Assemblies provided that the defects or damage is not caused by the negligence of the Assemblies.

130. Contrary to the SIP agreement, we noted that ZGL failed to supply eight trucks, 40 containers, did not maintain seven trucks and repair or replace 34 containers, yet the Administrator of DACF deducted the required fees from the share of DACF of the 12 Assemblies involved to ZGL. We also noted that Management of three out of the 12 Assemblies failed to notify ZGL for the repair or replacement of damaged containers contrary to the provision of the agreements. Details are provided below:

No.	Assembly	Equipment	Equipment not supplied	Equipment not repaired	Period	Remarks
1	Adansi North District	Skip Truck	1	0		No evidence of letters written to ZGL
		Containers	2	0		
2	Afigya Kwabre South District	Skip Truck	1	0		No evidence of letters written to ZGL
		Containers	3	0		
3	Ahafo Ano North Municipal	Skip Truck	0	1	Since 2018	Letters written to ZGL
		Containers	0	3		
4	Ahafo Ano South West District	Skip Truck	0	1	Since 2020	Letters written to ZGL
		Containers	0	0		
5	Asante Akim North Municipal	Skip Truck	0	1	Since 2021	Letters written to ZGL
		Containers	4	3		
6	Asante Akim South Municipal	Skip Truck	2	1	Since 2018	Letters written to ZGL
		Containers	10	3		
7	Bekwai Municipal	Skip Truck	1	1	Since 2023	Letters written to ZGL but ADACF was not copied.
		Containers	4	10		
8	Bosome Freho District	Skip Truck	0	1	Since 2023	Letters written to ZGL and ADACF duly copied.
		Containers	4	0		
9	Ejura-Sekyedumase Municipal	Skip Truck	1	0	Since 2023	No evidence of letters written to ZGL
		Containers	0	10		
10	Juaben Municipal	Skip Truck	0	1		Correspondences between the Assembly and ZGL were sighted
		Containers	0	4		

No.	Assembly	Equipment	Equipment not supplied	Equipment not repaired	Period	Remarks
11	Mampong Municipal	Skip Truck	1	0		The Assembly had written requests and three reminders to ZGL on 9 March 2018, 29 August 2023, 13 March 2024 and 20 June 2024 on the issue.
		Containers	8	0	Since 2023	
12	Suame Municipal	Skip Truck	1	0		Letters written to ZGL
		Containers	5	1		
	Total		48	41		

131. We were unable to quantify the value of equipment not delivered and services not rendered in the agreement as the deliverables were not individually priced. Non-delivery of equipment and repair/replacement of damaged equipment negatively affected the management of solid waste within the communities of the Assemblies and had the risk of outbreak of endemic prone diseases as such cholera in the communities.

132. We recommended to Management of the Assemblies involved to pursue ZGL for the supply of the outstanding skip trucks and refuse containers and also notify ZGL for the replacement/repair of worn-out containers failing which the ADACF should be notified to suspend payments to the Company until the anomalies are addressed. We further recommended to Management to ensure that subsequent revised agreements should include pricing of individual deliverables for ease of apportioning cost to unperformed services.

Tax irregularities

Unremitted withheld taxes – GH¢90,360.25

133. Section 117 of the Income Tax Act, 2015 (Act 896) requires the Assembly as a withholding agent to deduct and pay withholding taxes to the Commissioner-General of Ghana Revenue Authority (GRA) within 15 days after the end of each calendar month, a tax that has been withheld.

134. In contravention of the above provisions, we noted that the Finance Officers of three Assemblies did not remit taxes amounting to GH¢90,360.25 withheld from payments totalling GH¢1,815,399.34 to the GRA. Details are provided below:

Assembly	No. of PVs	Period	Details	Gross Amount	Tax Amount
Ahafo Ano South East	21	Jan. to Dec. 2024	Goods and services the SUB-CF, MPCF & PWDs Accounts	1,230,131.69	64,873.33
Ahafo Ano South West	20	Jan. to Dec. 2024	Goods and services from the DACF, MPCF & PWDs Accounts	500,877.65	22,876.92
Asante Akim North	1	Jun-24	Tools, Equipment and materials	84,390.00	2,610.00
Total				1,815,399.34	90,360.25

135. The practice denied the State of timely tax revenue which could have been used

to meet other commitments. Also, delays in remitting taxes to GRA could lead to the Assembly paying penalties.

136. We recommended to Management of the Assemblies involved to ensure that the Finance Officers remit the tax deducted amounting to GH¢90,360.25 to GRA. We also recommended that the Finance Officers of the Assemblies should be held personally liable to pay for penalties that may be imposed.

Unwithheld taxes – GH¢63,635.50

137. Section 116 of Income Tax Act, 2015 (Act 896) require that the Assemblies as withholding agencies to deduct applicable taxes from payments for goods, works and services, and to remit the amounts deducted to the Commissioner-General of the GRA within 15 days after the end of the calendar month a tax that has been withheld.

138. We however noted that Management of three Assemblies paid a total amount of GH¢1,246,863.91 for goods and services via 27 payment vouchers but did not withhold the required taxes of GH¢63,635.50 on the payments made. Details are provided below:

Assembly	No. of PVs	Period	Details	Gross Amount	Tax Amount
Ahafo Ano South East District	8	May. to Dec. 2024	Goods and services the DACF, Sub-CF & PWDs Accounts	830,284.60	38,836.23
Ahafo Ano South West District	10	Mar. to Dec. 2024	Goods and services from the DACF & MPCF accounts	272,026.31	12,592.37
Asante Akim South Municipal	9	Oct. to Dec. 2024	Goods & Services from the DACF account	144,553.00	12,206.90
Total	27			1,246,863.91	63,635.50

139. This could lead to losses to the Assemblies arising from penalties payments due to non-adherence to relevant provision of the tax law.

140. We recommended to Management of the Assemblies involved to ensure compliance with the relevant provision of the Tax law and be held liable to pay for any penalty that may be imposed.

Payment of VAT without VAT invoices - GH¢19,875.19

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

142. We noted on the contrary that, Atwima Mponua District Assembly paid VAT inclusive supplies totalling GH¢516,988.00 without obtaining the requisite VAT invoices/receipts from the suppliers to support the VAT of GH¢19,875.16. Details are provided in the following table.

Date Paid	Details of Payment	Source of Funding	Name of Payee	Amount	Tax Amount
27/03/2024	Payment for the supply of 155 boxes of LED streetlights	MPCF	Premium world Ltd	88,660.00	3,401.00
16/04/2024	Payment of assorted foods	MPCF	Lexmall Ltd	77,688.00	2,988.00
16/04/2024	Payment for the procurement of 195 pieces of GTP wax	MPCF	Premium world Ltd	81,120.00	3,120.00
16/08/2024	Payment for the supply of dual desk	MPCF	Clock of Life	90,000.00	3,461.54
16/08/2024	Payment for the supply of assorted material	MPCF	Clock of Life	88,000.00	3,384.62
19/09/2024	Payment for the supply of football items	MPCF	Lexmall Ltd	91,520.00	3,520.00
	Total			516,988.00	19,875.16

143. The anomaly would deny the State of tax revenue of GH¢19,875.16 for development projects as by this act, the suppliers are not bound to pay the VAT amount to GRA.

144. We recommended that Management of the Assembly should obtain the VAT invoices/receipts from the respective suppliers or recover the VAT paid of GH¢19,875.16 from them. Failure of which, the Finance Officer should be held liable to refund the tax amount into the DACF account.

BONO REGION

Introduction

145. The total allocations to the 12 Assemblies in the Bono Region for the 2024 financial year was GH¢21,224,996.67. Out of this amount, GH¢7,170,644.97 was deducted at source in favour of the 12 Assemblies' service provider (Zoomlion Ghana Limited), NALAG dues, and HIV/AIDS leaving a net cash transfer of GH¢14,054,351.70, representing 66.22% of the total allocation as shown in Appendix "A."

Management Issues

Cash Irregularities

Noncompliance with DACF Guidelines

146. Paragraph 3.6 of the Guidelines for the Utilisation of the District Assemblies Common Fund (DACF), 2023, issued in accordance with Section 126(3) of the Local Governance Act, 2016 (Act 936) as amended, requires that Management utilise not more than 10% of the total DACF allocation on administrative expenses and 5% on Social Services and Environment.

147. Our audit revealed that the Management of Banda District Assembly spent a total of GH¢950,530.14 from their gross DACF allocation on administrative expenses – far exceeding the approved ceiling of GH¢101,990.18 (representing 10% of the total DACF). This resulted in unapproved expenditure of GH¢848,539.96. The table below provides the detailed breakdown.

Particulars	Total DACF allocation	10% allowable recurrent expenses	Amount spent on recurrent expenditure	Excess disbursement on recurrent expenditure	Excess %
2024 DACF Releases	1,019,901.76	101,990.176	950,530.14	848,539.96	83.20%

148. We advised the Management of the Assembly to ensure strict compliance with the Guidelines for the Utilisation of the DACF, 2023 to prevent recurrence of such financial irregularities.

149. We further urged Management to refund the excess amount of GH¢848,539.96 incurred on recurrent expenditure from the Assembly's Internally Generated Funds (IGF) into the DACF account for use on developmental projects.

150. Management noted the recommendation for compliance.

Illegal transfers from designated accounts not refunded – GH¢238,000.00

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

152. We noted that the Management of Banda and Berekum West Assemblies transferred

funds from their respective People with Disability (PWD) accounts to DACF accounts and IGF accounts respectively without any proper justification. Transfers were also made from the MP Common Fund for Berekum into their IGF accounts. Similarly, Sunyani West Assembly transferred GH¢135,000.00 from their DACF accounts to their IGF accounts. The table below provides the details.

No.	Assembly	Designated Account	Other Account	Amount transferred	Amount refunded	Amount Outstand.
1	Banda	People With Disability (PWD)	DACF	20,000.00	5,000.00	15,000.00
2	Berekum West	People With Disability (PWD)	IGF	38,000.00	0	38,000.00
3	Berekum West	MP’s Common fund	IGF	50,000.00	0	50,000.00
4	Sunyani West	DACF	IGF	135,000.00	0.00	135,000.00
		Total		243,000.00	5,000.00	238,000.00

153. Though a refund of GH¢5,000.00 had been made by the Banda Assembly from its DACF into the People with Disability (PWD) account, the rest of the transfers made by the respective Assemblies had not been refunded.

154. In view of this, the programmes relating particularly to People with Disability could not be executed during the period under review.

155. We recommended that the Co-ordinating Directors and Finance Officers should ensure the immediate refund of the total amount of GH¢238,000.00 into the designated accounts without further delay. We further advised the managements of the Assemblies to desist from such practices to avoid the disruptions of projects and programmes under designated accounts.

156. Management of Banda responded that the amount will be paid back into the designated account during the first quarter of 2025.

157. Management of Berekum West responded that the 88,000.00 would be paid back into the respective accounts when DACF releases are received.

158. Management of Sunyani West responded that the amount would be refunded to the DACF Account.

Contract Irregularities

Completed projects not used

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

160. We noted during our project inspection at Banda and Dormaa East District Assemblies that six projects, that were completed between 2016 and 2021 were not in use. Details are provided below:

Project Title	Funding source	Contractor	Date Completed	Period of abandon	Reasons for not using the project	Contract Sum	Payment to date
Banda District Assembly							
Police Post at Banda Boasi	DACF	M/S Koboam Co Ltd	January 2016	8 years	Wired but no power supplied. All louver blade stolen & ceiling removed	97,352.00	97,352.00
1No CHPS Compund @ Kojei Banda	DACF	M/S Oteseth Co Ltd	December 2019	5 years	No water and electricity connected to the facility	247,247.00	222,522.30
10 No Lockable Market Stores with office and Restaurant @ Bongase	DACF	M/S Koboam Co Ltd	October 2019	5 years, 2 months	No Power supplied, ceiling weak, no locks and allocation of stores have not been done	141,357.00	141,357.00
22 No Lockable Market Stores with office and Restaurant @ Bongase	DACF	M/S Kambol Co Ltd	August 2020	4 years, 4 months	No Power supplied, no locks fixed and allocation have not been done	199,325.00	199,325.00
District Police Headquarters at Banda Ahenkro	DACF	M/S Kabare Ent	March 2021	3 years, 9 months	Facility not furnished as the Police demand several additions and changes in other to occupy it.	548,387.18	548,387.18
Dormaa East District Assembly							
Construction of Wamfie Lorry Station	DACF	M/S D.D CARAVAN VENTURES	March 2020	4 years, 9 months	Efforts to have the drivers relocate to the station has been without success and that a proposal for change of use as durbar, funeral and festival grounds has since been sent to the General Assembly for consideration.	117,669.72	117,669.72
Total						1,351,337.90	1,326,613.20

161. This situation has denied the intended beneficiary communities the use of the facilities.

162. We recommended to Management of the two Assemblies to take steps to ensure the projects are used without further delay.

Sanitation Management Irregularity

Non – replacement of unserviceable skip truck

163. The Sanitation Improvement Package (SIP) contract agreement between Zoomlion Ghana Limited (ZGL) and the Wenchi Municipal Assembly, required the provision of two Skip Trucks for haulage of solid waste from all communal sites to final disposal sites, maintenance and replacement of damaged trucks upon the Assembly notifying ZGL. These services were to be provided at a quarterly fee of GH¢94,437.50 and an annual cost of GH¢373,750.00 to the Assembly.

164. Our audit inspection carried out at Wenchi Municipal Assembly disclosed that two skip trucks allocated to the Assembly were not functioning. Skip truck No GT 7653-12 had not worked for the entire 2024 financial year, while Skip truck No GR 6081-16 worked for a period of 68 days within the 2024 financial year.

165. Similarly, ZGL failed to repair or replace one refuse truck allocated to the Dormaa East Assembly which had broken down since January 2023.

166. Based on our findings, we are of the view that the Assemblies had not received value for money in this agreement and residents have been exposed to the risk of sanitation challenges due to overflow of refuse.

167. We recommended to Management to communicate the conditions of the trucks to Zoomlion Ghana Ltd for immediate repairs or replacement to improve upon the sanitation situation.

168. Management responded that the recommendation was noted for compliance.

Failure by Zoomlion Ghana ltd to supply the required number of refuse containers to the Assembly

169. Clause 1 of the Service Agreement between Zoomlion Ghana ltd and the Dormaa East District Assembly require that, Zoomlion at the request of the Assembly supplied seven (7) solid waste containers. A Supplementary Agreement made on 09 March ,2011 between Zoomlion Ghana ltd and the Assembly, Zoomlion at the request of the Assembly agreed to provide additional four (4) waste containers bringing the total number waste containers to be deployed in the district to eleven (11).

170. Our audit examination and field visit to the waste containers site in the Dormaa East District confirmed that only eight out of the 11 containers had been supplied by ZGL.

171. This notwithstanding, we noted that, as at 31 December 2024, the Management of the Assembly had not made any efforts at getting the outstanding three containers supplied by ZGL.

172. We recommended that Management should pursue Zoomlion Ghana ltd to supply the remaining three containers.

173. Though Management indicated in their response that they had written to Zoomlion Ghana Limited to supply the remaining three containers, there was no evidence to that effect.

Tax Irregularity

Failure to obtain VAT invoice / receipts – GH¢8,665.67

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

175. Our audit disclosed that Management of Wenchi Municipal Assembly paid for goods and services totalling GH¢260,636.31, without obtaining VAT receipts. The table below provides the details.

No	Date	Payee	Details	PV No.	Amount	VAT
1	22/4/24	NE Miracle ENT	Payment for the supply of detergents for official use	WM\ DACF\2024\04\003	19,000.00	760.00
2	15/7/24	NE Miracle ENT	Payment for detergents	WM\ DACF\2024\07\003	21,320.00	852.80
3	12/7/2024	Samdele Ventures	payment for the purchase of electrical items	WM\ DACF\2024\07\007	38,480.00	1,539.20
4	19/7/24	Eyram’s Kitchen	payment for water, snacks and lunch	WM\ DACF\2024\07\010	3,784.00	110.21
5	25/7/24	New Generation Computer and Business Solution	payment for stationery supplied	WM\ DACF\2024\07\015	8,341.31	242.95
6	17/10/24	N.E Miracle	payment for cleaning materials	WM\ DACF\2024\10\005	10,000.00	400.00
7	17/10/24	NE Miracle ENT	Payment for detergents	WM\ DACF\2024\10\005	10,000.00	400.00
8	11/1/2024	Messrs Laulees Dolyn investment ltd	Payment for domestic and industrial goods for Physically challenged	PWD\24\11\001	96,351.00	2,806.34
9	12/2/2024	Messrs Laulees Dolyn investment ltd	Payment for supply of domestic and industrial goods for the physically challenged	PWD\24\12\002	53,360.00	1,554.17
					260,636.31	8,665.67

176. Failure to obtain VAT receipts suppliers could lead to the loss of tax revenue.

177. We recommended to Management to ensure that it procures from only VAT registered suppliers and in all cases ensure that receipts are obtained to cover supplies.

178. Management responded that the outstanding VAT receipts would be obtained from the suppliers and evidence provided for verification.

BONO EAST REGION

Introduction

179. For the 2024 financial year, total allocations to the 11 Assemblies in the Bono East Region were GH¢19,365,151.03. Out of this amount, a total of GH¢6,482,644.24 was deducted at source in favour of the Assembly's Service Providers, HIV/ AIDS and NALAG dues resulting in net cash transfers of GH¢12,882,506.80 representing 66.52% of the total allocations as shown in Appendix 'A'.

Management Issues

Cash Irregularities

Actual expenditure in excess of the approved budget – GH¢1,235,783.00

180. Section 30 of the Public Financial Management Act, 2016 (Act 921) requires that the Principal Spending Officer plan and manage the activities of a covered entity in accordance with the policy statement and financial estimates of that covered entity.

181. Our review of the year 2024 budget estimates showed that the General Assembly approved a total amount of GH¢1,975,300.00 for the Techiman Metropolitan Assembly for its planned programmes and activities. We however noted that, the Assembly incurred a total expenditure of GH¢3,214,083.91 resulting in excess expenditure of GH¢1,235,783.00 as shown in the table below.

No	Items	Budgeted Amount	Actual Expenditure	Variance	Percentage
1	Printed material & stationary	75,000.00	188,243.85	113,243.83	150.99
2	Value Books	85,000.00	113,920.00	28,920.00	34.02
3	Water	15,000.00	27,665.00	12,665.00	84.43
4	Maintenance & Repair office vehicle	150,000.00	159,707.00	9,707.00	6.47
5	Running cost of official vehicle	528,000.00	1,185,603.03	657,603.03	124.55
6	Repairs of residential building	70,000.00	84,305.00	14,305.00	20.44
7	Repairs of office Building	125,000.00	145,631.03	20,631.03	16.5
8	Training materials	264,000.00	391,995.00	127,995.00	48.48
9	Official celebration	117,800.00	305,485.00	187,685.00	159.33
10	Assembly members sitting allowance	230,000.00	251,917.00	21,917.00	9.53
11	Bank charges	6,500.00	8,507.00	2,007.00	30.88
12	Court expense	4,000.00	11,140.00	7,140.00	178.5
13	Donation	305,000.00	339,965.00	34,965.00	11.46
	Total	1,975,300.00	3,214,083.91	1,238,783.89	62.71

182. Management stated that the overruns were due to the additional burden placed on the Assembly during the year occasioned by the introduction of the DRIP equipment in September 2024.

183. We disagreed with Management and reiterated our position to ensure strict compliance with Public Financial Management Act, 2016 (Act 921).

184. Management accepted our recommendations for compliance.

Payment outside GIFMIS Platform

185. 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 (GIFMIS).

186. Contrary to the Regulation in reference, we observed that the Managements incurred a total expenditure of GH¢521,481.33 on 38 transactions and paid same from their respective Common Fund Accounts without processing the payments through the Ghana Integrated Financial Management Information System (GIFMIS). The table below provides the details:

Assembly	No. of PVs	Nature of Transactions	Funding Source	Amount	Grand Total
Techiman Metropolitan Assembly	2	Fuel, Events and Repairs	DACF	17,901.00	366,712.33
	19	Miscellaneous		342,861.33	
	3	GRA		5,950.00	
Pru-West District Assembly	1	Refreshment	DACF	20,000.00	133,000.00
	2	Contract related payments		83,000.00	
	1	Purchase of engine and servicing		30,000.00	
Techiman North District Assembly	10	Traveling, Transport and refreshment	DACF	21,769.00	21,769.00
Total	38				521,481.33

187. Though Management explained that the non-use of the system was due to network challenges, we disagreed and urged Managements to desist from that practice and process all its payments through the GIFMIS platforms.

188. Management accepted our recommendations for compliance.

Unpresented Payment Vouchers – GH¢110,000.00

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

190. We noted that Management of the Pru West District Assembly failed to submit two payment vouchers with a total face value of GH¢110,000.00 for audit inspection as detailed in the table below.

No.	Date	PV Number	Cheque No.	Payee	Description	Amount
1	04/09/2024	01/09/2024	000572	DCD	Being payment to support students school fees	88,000.00
2	04/09/2024	02/09/2024	000573	DCD	Being payment to support medical bills	22,000.00
Grand Total						110,000.00

191. Management blamed the anomaly on misfiling of the payment vouchers.

192. As we could not ascertain the genuineness of the expenditure or confirm whether the transactions were made in the interest of the Assembly, we recommended that the District Coordinating Director and Finance officer should refund the total amount of GH¢110,000.00 from their personal resources into the Assembly’s account.

Funds not allocated to Sub-District Structures – GH¢74,737.41

193. Category 3 of the 2023 Guidelines for the District Assemblies Common Fund (DACF) for Metropolitan, Municipal and District Assemblies (MMDAs) requires that up to 8% of the DACF receipts should be used for the following: i. the strengthening of sub-structures ii. Assembly Member and DCE’s community participation iii. Electoral area self-help projects.

194. We noted during our audit that Management of Nkoranza North District Assembly did not release the required 8% of its District Assembly Common Fund allocation totalling GH¢74,737.41 to the four zonal and area councils (Busunya, Yefri, Dromankesi and Kranka) for the conduct of their activities. The table below provide the details.

Date	Details	Amount	8%
9/04/24	4 th Quarter 2023	332,105.84	26,568.47
05/02/24	1 st Quarter 2024	301,055.84	24,084.47
09/10/24	2 nd Quarter 2024	301,055.84	24,084.47
Total		934,217.52	74,737.41

195. Management stated that the delay by the Town and Area Councils in submitting their planned programme contributed to the anomaly.

196. We urged Management of the Assembly to transfer the total amount of GH¢74,737.41 to the sub-structures without further delay and ensure that proper arrangements are always in place to avoid a recurrence.

197. Management accepted our recommendation for compliance.

Sanitation Management Irregularities

Non-supply and replace SIP equipment

198. Clause 1 and 5 of the Service Agreement between Zoomlion Ghana Limited (ZGL) and the Assemblies require ZGL to provide a number of solid waste containers, skip trucks, and haulage of solid waste to the final disposal site for a quarterly consideration.

199. Also, Clause 3 Paragraph (d) of the Sanitation Improvement Package (SIP) agreement dated 2/01/2019 between ZGL and the Assemblies provides that sanitation equipment should be replaced or repaired upon notification by the Assemblies of any damage or defect.

200. We noted that ZGL did not provide four skip trucks and nine waste containers to two Assemblies. We also noted that ZGL failed to replace seven scrapped/grounded / weak skip trucks and six damaged waste containers of five Assemblies in spite of the notification of the conditions of the equipment to the Company. The details are provided below:

Name of Assembly	Skip Trucks		Waste Containers	
	Non-supplied	Non-repaired / replaced	Non-supplied	Non-repaired / replaced
Atebubu-Amantin Municipal	2	-	9	4
Nkoranza North District	2	-	-	-
Pru East District	-	1	-	-
Nkoranza Municipal	-	2	-	-
Kintampo South District	-	2	-	2
Techiman North District	-	2	-	-
Total	4	7	9	6

201. We urged Management of the six Assemblies to pursue Zoomlion through the Ministry of Local Government and the Regional Coordinating Council to provide the equipment for effective sanitation management. We also urged Management of the six Assemblies to monitor the operations of Zoomlion to prevent a recurrence.

202. Management accepted our recommendations.

Assets management Irregularities

Stores items issued out not accounted for

203. Section 52 of the Public Financial Management Act, 2016(Act 921) states that a Principal Spending Officer of a covered entity, state-owned enterprise or public corporation shall be responsible for the assets of the institution under the care of the Principal Spending Officer and shall ensure that proper control systems exist for the custody and management of the assets. The control system shall be capable of ensuring that preventive mechanisms are in place to eliminate theft, loss, wastage and misuse.

204. Our audit disclosed control weaknesses in the stores management processes at

Atebubu Amantin Municipal Assembly. We noted that the Assembly could not account for various items issued to two individuals, Messrs. B.D. Issah Abu and E.T Okonnor as detailed in the table below.

Item	SIV/Date	Qty issue	Name of Recipient	Ledger folio	Qty received
5W Led street bulbs	1160/24/23/8/24	420 boxes	B. D. Issah Abu	L1/F.223	420 boxes
5w Led bulbs	1160/23/8/24	127boxes	B. D Issah Abu/ Hon. Abu	L1/F.109	127boxes
Bulbs	1901/24/10/10/24	202 boxes	B.D Issah Abu / Hon Abu	L1/F.109	11boxes
Bulbs	1160/24/23/8/24	202 boxes	B.D Issah Abu / Hon Abu	L1/F.109	64Boxes
Fertilizer	1940/24	6,850 bags	E.T Okonnor	L3/F215	6,850Bags
Coconut seedlings	1948 dated 24/10/24	2,352pcs	E.T Okonnor	L3/F288	2,352pcs
Cashew seedling	1948 dated 24/10/24	10,000pcs	E . T Okonnor	L3/F286	10,000pcs
Fertilizer	1948 dated 24/10/24	1,880bags	E.T Okonnor	L3/F215/	1,880Bags
Streetlight bulbs	1950 dated 30/8/24	45boxes	E.T Okonnor	L1/F223	45Boxes

205. Management stated that they were instructed by the Bono East Regional Coordinating Council to issue the items to the two individuals.

206. The issuance of items to private individuals without evidence of distribution or usage by the intended beneficiaries does not ensure transparency or accountability. This in our view, could lead to abuse through diversion of the items for private gains.

207. We therefore recommended that the Municipal Chief Executive and Coordinating Director should be held liable for the unaccounted items. We further advised the Management of the Assembly to exercise strong oversight over stores management procedures to prevent a recurrence.

Tax Irregularities

Unremitted taxes – GH¢10,165.25

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

209. We noted that Management of the Pru West District Assembly did not remit withheld taxes totalling GH¢10,165.25 from service providers to the GRA as detailed in the following table.

No.	Date	PV No.	Payee / Supplier	Gross Amount	WHT Tax
1	26/04/2024	01/08/2024	High North Company Ltd	54,400.00	2,720.00
2	23/07/2024	02/08/2024	Maazozo Enterprise	10,185.00	315.00
3	15/08/2024	05/08/2024	Regift Enterprise	26,400.00	1,100.00
4	15/08/2024	09/08/2024	Regift Enterprise	42,240.00	1,760.00
5	10/10/2024	13/08/2024	High North Company Ltd	81,134.75	4,270.25
	Total			214,359.75	10,165.25

210. We recommended to management to remit the tax of GH¢ 10,165.25 to GRA without further delay and provide evidence of payment for our verification.

211. Management agreed to remit the tax to the GRA.

Failure to obtain VAT Invoice - GH¢12,276.29

212. Section 41 of the Value Added Tax (VAT) Act, 2013 (Act 870) requires that a taxable person upon making a taxable supply of goods or services shall issue a tax invoice to the recipient in the prescribed format and with the required details that as directed by the Commissioner-General.

213. We noted that the Finance Officer of the Pru West District Assembly made payments totaling GH¢306,907.20, inclusive of VAT, for the supply of various items without obtaining the required VAT invoices. The table below provides detail.

Date	P.V. No.	Payee	Description	Amount	4% VAT
27/03/2024	04, 05, 06/03/2024	High north Company Ltd	Being payment of sugar and rice purchased for Islamic community during Ramadan	45,400.00	1,816.00
27/03/2024	07, 08, 09/03/2024	High north Company Ltd	Being payment of sugar and rice purchased for Islamic community during Ramadan	27,200.00	1,088.00
05/03/2024	10/03/2024	High north Company Ltd	Being payment for supply of 100 bags of sugar, five boxes of lift on and ten cartons of milk.	71,647.20	2,865.89
10/04/2024	01, 02, 03/04/2024	High north Company Ltd	Being supply of 40 bags of sugar, 15 bags of rice and 5 bags of oil	38,520.00	1,540.80
26/04/2024	06/04/2024	High north Company Ltd	Being payment for the supply of fridges, TVs, Gas, etc. for awards.	54,400.00	2,176.00
01/08/2024	01, 02/08/2024	Pegift Ent.	Being payment for supply of 80 boxes of Agro Chemical for farmers in the district	27,500.00	1,100.00
15/08/2024	03/08/2024	Pegift Ent.	Being payment for supply of 80 boxes of Agro Chemical for farmers in the district	42,240.00	1,689.60
Total				306,907.20	12,276.29

214. The failure of the Assembly staff to demand VAT receipts undermines the Commissioner-General’s effort towards revenue mobilization.

215. We urged Management to ensure that VAT receipts are obtained for goods and services paid for. We also advised Management to obtain VAT receipts from the supplier to cover the goods and services supplied.

Payment of penalty on default tax liability - GH¢23,266.48

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

217. During the period under review, we examined the Common Fund Account at Nkoranza North District Assembly and noted that Management paid a total amount of GH¢100,821.41 on four payment vouchers to Ghana Revenue Authority. These comprised taxes withheld by the assembly amounting to GH¢77,554.93 and tax penalty of GH¢23,266.48 for failing to pay the taxes withheld by the Assembly on due date. The details are provided in the table below.

Year	Transaction Type	Tax Charged	Payment	Outstanding	30% Penalty Paid
2018	Goods, Works, and Service	25,733.06	24,113.34		
	Emoluments	10,383.20			
	Sub Total	36,116.26	24,113.34	12,002.92	3,600.88
2019	Goods, Works, and Service	55,085.50	38,646.30		-
	Emoluments	10,722.61			-
	Sub Total	65,808.11	38,646.30	27,161.81	8,148.54
2020	Goods, Works, and Service	90,896.05	81,211.98		-
	Emoluments	28,706.13			-
	Sub Total	119,602.18	81,211.98	38,390.20	11,517.06
	Grand Total	221,526.55	143,971.62	77,554.93	23,266.48

218. We recommended to Management to strengthen their controls to minimize a recurrence.

CENTRAL REGION

Introduction

219. The total allocations of DACF to the 22 Assemblies in the Central Region during the 2024 financial year amounted to GH¢40,522,753.09 out of which a total of GH¢13,398,586.58 was deducted at source in favour of the Assemblies' Service Providers leaving net cash transfers of GH¢27,124,166.51 or 66.94 percent of the total allocations, as shown in Appendix A.

Cash Irregularities

Over-utilization of DACF on expenditure items - GH¢1,623,387.53

220. Section 3.0 of the 2023 Guidelines for the utilization of the District Assembly Common Fund (DACF) requires 10 percent of the MMDAs share of DACF allocations to be spent on Administration.

221. We, however, noted that the underlisted Assemblies made an excess expenditure of GH¢1,623,387.53 on administrative expenses from their share of the 2024 DACF. Details are provided below:

Assembly	Total DACF Allocation	Upper limit percentage to be utilised	10 % of DACF Allocation	Actual expenditure	Variance	
					Amount	%
Gomoa East	1,584,844.50	10%	158,484.45	961,045.81	802,561.36	506
Awutu Senya	632,202.20	10%	63,220.22	322,685.60	259,465.38	410
Twifo Atti-Morkwa	1,102,437.40	10%	110,243.74	424,843.29	314,599.55	285
Gomoa Central	2,442,600.00	10%	244,260.00	491,021.24	246,761.24	101
Total	5,762,084.10		576,208.41	2,199,595.94	1,623,387.53	282

222. The practice negatively affected the ability of the Assemblies to complete planned DACF projects.

223. We recommended that Management of the Assemblies involved should refund the total amount of GH¢1,623,387.53 from their IGF accounts into the DACF accounts. We also recommended Management of the Assemblies to strictly adhere to the Guidelines for the Utilization of the DACF and maximise their IGF mobilisation efforts to generate funds for administrative activities to prevent the recurrence of the anomaly.

Unsupported payments – GH¢342,234.56

224. 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 and that evidence of service received, certificate for work done and any other supporting documents exists.

225. We, however noted that Management of seven Assemblies made a total payment

of GH¢342,234.56 from DACF, MPCF and PWD accounts on goods and services without supporting the payment vouchers with relevant documents such as statements of claims, receipts, and invoices to authenticate the payments. Details are provided below:

No.	Assembly	No. of PVs	Funding Source	Amount
1	Gomoa West District	10	DACF/ MPCF	58,447.00
		1	DACF-PWD	50,000.00
2	Twifo Hemang Lower Denkyira District	3	DACF	14,189.00
		1	DACF-PWD	4,400.00
3	Upper Denkyira West District	10	DACF	63,659.94
4	Awutu Senya East Municipal	2	DACF	61,823.30
5	Asikuma-Odoben-Brakwa	2	DACF	6,655.00
6	Agona West Municipal	1	DACF	2,073.32
7	Ekumfi District	4	DACF-MPCF	70,300.00
		4	DACF-PWD	10,687.00
	Total	38		342,234.56

226. We could not confirm the authenticity of the payments in the absence of the relevant supporting documents and therefore recommended recovery of the amount of GH¢342,234.56 from the Coordinating Directors and Finance Officers involved into the designated accounts of the Assemblies.

Misapplication of funds-GH¢164,697.21

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

228. We however noted that Management of two Assemblies misapplied GH¢164,697.21 of DACF and M-SHAP funds for IGF expenditure as detailed below:

No.	Assembly	Details	No. of PVs	Funding Source	Amount
1	Gomoa East District	Payment to organize Town Hall Meeting, cost of electricity for the Assembly and other expenses	8	DACF	163,107.21
2	Gomoa Central District	Payment to organize budget committee meeting and to attend training workshop	2	M-SHAP	1,590.00
	Total		10		164,697.21

229. The practice could stall the implementation of DACF and M-SHAP planned activities within the beneficiary Districts.

230. We recommended to Management of the Assemblies involved to reimburse the DACF and M-SHAP accounts with GH¢164,697.21 from the IGF account.

Borrowed funds from DACF not refunded - GH¢139,959.17

231. Section 7 (1) of the PFM Act, 2016 (Act 921) enjoins a Principal Spending Officer of a covered entity to ensure the regularity and proper use of money appropriated in that covered entity.

232. On the contrary, Management of three Assemblies borrowed a total of GH¢139,959.17 earmarked for DACF, PWD, MPCF, DRIP and disbursed on IGF related expenditure but failed to refund the amount into the designated accounts. Details are provided below:

No.	Assembly	Source of funds	Date	No. of PVs	Details	Amount
1	Twifo Atti-Morkwa District	MPCF	05/03/2024	1	Towards 2024 Independent Day Celebration	25,000.00
		PWD	20/09/2024	1	For administrative expenses of the assembly	10,890.00
		DRIP	31/12/2024	1	For payment of Assemblymen's end of service benefit	28,113.29
2	Twifo Hermang Lower Denkyira	PWD	12/09 to 10/10/24	8	For District Assembly's important program	30,955.88
3	Ekumfi District	MPCF	12/01/2024	1	For administrative expenses of the assembly	45,000.00
Total				12		139,959.17

233. Such practice could stall planned activities of Assemblies for which the funds were earmarked for.

234. We recommended to Management of the Assemblies involved to ensure that the funds are refunded into the designated accounts. We also recommended to Management of the Assemblies to maximise their internally revenue generation of the Assemblies to avoid recurrence of such anomaly.

Expenditure outside the GIFMIS platform

235. Regulations 83 of the PFMR, 2019 (L.I 2378) states that all payments for expenditure of covered entities shall be made through the Ghana Integrated Financial Management Information System (GIFMIS).

236. Contrary to the above regulation, we noted that Management of five Assemblies made payments amounting to GH¢2,101,840.13 for various activities without the use of GIFMIS. Details are provided in the following table:

No.	Assembly	No. of PVs	Nature of Transactions	Funding Source	Amount
1	Awutu Senya East Municipal	8	Commissioning of Central East Police HQ and other works	DACF	85,020.00
2	Gomoa West District	15	Works and other expenses	DACF	271,211.00
3	Gomoa East District	35	Works and other expenses	DACF	994,670.33
4	Effutu Municipal	7	Payment for the supply of toners and preparation for 2025 Composite Budget and other expenses	DACF	154,626.80
5	Ekumfi District	44	Payment for workshop and support for school fees	DACF	596,312.00
	Total	109			2,101,840.13

237. Payments made outside the GIFMIS platform would not facilitate proper control over the use of public funds. This would also not enhance financial reporting and negatively impact on decision making.

238. We recommended that the Coordinating Directors and Finance Officers of the Assemblies involved should adhere to the relevant laws on disbursement of public funds by ensuring that all payments are made through GIFMIS.

Unutilized HIV/AIDS funds

239. 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.

240. Contrary to the above provision, we noted that Management of Mfantseman Municipal Assembly failed to utilize an amount of GH¢8,736.95 earmarked for HIV-AIDS treatment activities within the year 2024.

241. The schedule officer explained that Management had not appointed an HIV/ AIDS focal person after the officer in charge was transferred to Gomoa West on 10 September 2024.

242. This anomaly would affect HIV/AIDS awareness among citizens within the Municipality and could ultimately lead to a rise in infections and new cases.

243. We recommended to Management to ensure that a focal person is appointed as soon as practicable to perform these duties.

Undisbursed MP's share of Common Fund

244. Section 7 of the PFM Act 2016 (Act 921) states amongst others that a Principal Spending Officer of a covered entity shall ensure the regularity and proper use of money appropriated in that covered entity.

245. Our audit disclosed that there was an undisbursed amount of GH¢1,223,387.96

made up of GH¢574,173.55 from 2023 and a total transfer of GH¢649,214.41 in 2024 available to the Member of Parliament of Agona West Municipal Assembly during the year 2024. However, the MP utilized only GH¢628,924.20 representing 52 percent of the Common Fund available to the Constituency leaving a balance of GH¢594,463.76 unutilized. Details are provided below:

Details	Amount
Balance b/f	574,173.55
3rd Quarter 2023 (1, 2 & 3 quarter)	236,292.97
4th Quarter 2023	137,640.48
1st Quarter 2024	137,640.48
2nd Quarter 2024	137,640.48
Total Receipts	1,223,387.96
Total Payments	628,924.20
Closing Balance as at 31/12/24	594,463.76

246. The funds remained idle in the Assembly’s accounts, contrary to the intended purpose of supporting developmental projects, social interventions and community initiatives.

247. We recommended to the Management of the Assembly to liaise with the sitting MP to ensure the taxpayers’ funds allocated for the developmental projects in the Constituency are utilized for the benefits of the constituents.

MP’s Financial support to needy but brilliant students without appropriate selection criteria - GH¢8,000.00

248. Section 7 (1) of the PFM Act, 2016 (Act 921) enjoins a Principal Spending Officer of a covered entity to ensure the regularity and proper use of money appropriated in that covered entity.

249. We however noted that Management of Assin North District Assembly disbursed a total amount of GH¢8,000.00 under the MP’s Common Fund on school fees for two students without evidence of any criteria for the selection, such as proven academic performance, students’ financial standing, need assessment etc. to authenticate the payment. Details are provided below:

Date	PV No.	Payee	Details	Amount
16/10/2024	ANDA/MPCF/ 09/10/2024	DCD	Financial support to needy but brilliant students (Boahen Bekoe)	4,000.00
16/10/2024	ANDA/MPCF/ 10/10/2024	DCD	Financial support to needy but brilliant students (Baida Yahya)	4,000.00
Total				8,000.00

250. The non-involvement of the Social Service Sub-Committee to develop clear and acceptable selection criteria by Management of the Assembly contributed to the lapse. In the absence of clearly defined selection criteria, eligible brilliant but needy students could be denied the opportunity to access the financial support.

251. To ensure that only eligible students benefits from the financial support, we recommended that the Social Services Sub-Committee should be involved in determining the selection criteria for the support for any scholarship to needy but brilliant students.

252. Management accepted to ensure implementation of the recommendation and stated that the students were pursuing various programs in health sciences (pharmacy and Nursing) which the MP supported when they requested for financial assistance to pay their school fees.

Non-release of PWD funds by ADACF - GH¢6,085.86

253. Section 7 of the PFM Act, 2016 (Act 921) states that where a Principal Spending Officer receives a subvention on behalf of another entity, that Principal Spending Officer shall remit the subvention to the other entity in accordance with the approved cashflow for the subvention.

254. We, however, noted that the Administrator of DACF did not release a total amount of GH¢6,085.86 being PWDs’ share of Twifo Atti-Morkwa District Assembly’s Common Fund allocation for first, second and third quarters of 2024. Details are provided below:

Period	Amount	Remarks
1 st Quarter 2024	2,028.62	Not remitted to the assembly
2 nd Quarter 2024	2,028.62	Not remitted to the assembly
3 rd Quarter 2024	2,028.62	Not remitted to the assembly
Total	6,085.86	

255. The non-release of GH¢6,085.86 by the Administrator of DACF rendered PWDs ineffective in carrying out their planned activities and this may impact negatively on their livelihood.

256. We recommended to Management of the Assembly to pursue the Administrator of DACF to transfer the deducted amount of GH¢6,085.86 for PWD activities into the designated account of the Assembly.

257. Management indicated it would follow up on the unremitted PWD share of the DACF for the relevant quarters.

Locked up PWD funds at Akoti Rural Bank - GH¢67,467.50

258. Contrary to Section 7 of PFM Act, 2016 (Act 921), we noted that an amount of GH¢67,467.50 belonging to Persons with Disabilities (PWD) of Assin Fosu Municipal Assembly had been locked up at Akoti Rural Bank since October 2022 because the bank was in financial distress.

259. Consequently, PWDs had been denied funds to be used to implement its planned activities towards improving the living standard of its members.

260. We recommended that Management should bring the matter to the attention of the legal team of the Assembly for the necessary action to be taken aimed at retrieving the amount.

261. Management responded that it had engaged the bank to explore possible ways to retrieve the funds.

Unjustified financial support - GH¢86,000.00

262. Regulation 78 of the PFM Regulations, 2019 (L.I. 2378) state among others that, a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity, the validity, accuracy and legality of the claim for the payment as well as evidence of service received, and any other supporting documents exist.

263. We however noted that the Coordinating Director and the Finance Officer of Gomoa East District Assembly made three payments totalling GH¢86,000.00 on 1 March 2024 as financial support to 41 Persons with Disability (PWD) whose names were not included in the PWD album. Details are provided below.

No.	Date	PV No.	Beneficiary	Status	Amount
1	05/03/2024	PWD/01/03/24/PPM	Ama Brago	Physically Challenged	2,000.00
2			Gilbert Anim	Physically Challenged	2,000.00
3			Kofi Nyame	Blind	2,000.00
4			Evans Ayemini	Physically Challenged	2,000.00
5			Yaa Gyamfua	Blind	2,000.00
6			Maaame Adwoa Dede	Physically Challenged	2,000.00
7			Peter Gyamfi	Physically Challenged	2,000.00
8			Kojo Bentil	Physically Challenged	2,000.00
9			Yaw Nkansah	Deaf	2,000.00
10			Gifty Annan	Physically Challenged	2,000.00
11			Afia Ntiwaa	Physically Challenged	1,500.00
12			Adwoa Amoasiwaa	Physically Challenged	2,000.00
13			Alex Yamoah	Deaf	2,000.00
Sub Total					25,500.00
14	05/06/2024	PWD/1000/06/24/WGA	Kweku Andoh	Physically Challenged	2,000.00
15			Kofi Adu	Physically Challenged	2,000.00
16			Richard Mensah	Blind	1,500.00
17			Ama Botwe	Deaf	1,500.00
18			Efua Mensah	Physically Challenged	2,000.00
19			Obed Abram	Physically Challenged	2,000.00
20			John Entsie	Deaf	1,500.00
21			Kojo Asiamah	Physically Challenged	2,000.00
Sub Total					14,500.00

No.	Date	PV No.	Beneficiary	Status	Amount
22	09/10/2024	PWD/05/10/24/WGA	George Budu	Physically Challenged	2,000.00
23			Afua Yeboah	Physically Challenged	2,000.00
24			Yaa Nimo	Deaf	2,000.00
25			Agatha Manu	Physically Challenged	2,000.00
26			Esi Quansah	Physically Challenged	3,000.00
27			Angelo Ososuhene	Blind	500
28			Dora Boatemaa	Physically Challenged	3,000.00
29			Felicia Agyeman	Deaf	3,000.00
30			Mary Wilson	Physically Challenged	2,000.00
31			kweku Yeboah	Deaf	2,000.00
32			Kweku Asamoah	Physically Challenged	3,000.00
33			Eric Arhin	Physically Challenged	3,000.00
34			Kwesi Botwe	Physically Challenged	2,000.00
35			Phillipa Adkon	Physically Challenged	2,000.00
36			John Baafi	Physically Challenged	3,000.00
37			Christian Larbi	Deaf	2,000.00
38			Richard Forson	Physically Challenged	1,500.00
39			Kweku Osei	Physically Challenged	3,000.00
40			Joyce Bawa	Physically Challenged	3,000.00
41			Doris Annan	Physically Challenged	2,000.00
Sub total					46,000.00
Grand Total					86,000.00

264. As a result, we could not authenticate whether the payments were made to the rightful beneficiaries since their names were not on the PWD album.

265. We recommended that the amount of GH¢86,000.00 should be refunded by the Coordinating Director, Finance Officer and the Director in-charge of PWDs.

Contract irregularities

Completed projects not put to use - GH¢10,749.981.11

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

267. Contrary to the above stated law, we noted that Management of four Assemblies expended a total amount of GH¢10,749.981.11 on five projects but failed to put them to use after completion due to the undermentioned reasons.

Assembly	Project name	Source of funding	Name of contractor	Contract sum	Payment to date	Start date	Completion date	No. of months not in use	Remarks/ Reason
Cape Coast Metro	Completion of 10-seater WC Toilet facility including the supply and installation of submersible pumps and provision of Electricity at Ekon	DACF	Hansonic Works Service	22,927.50	22,927.50	07/11/2023	13/12/2023	14 months	The project is sited far away from the community
Awutu Senya District	5 No. Market Shed at Bentum	DACF	Amoh Mensah	234,978.05	234,978.09	14/06/2022	06/06/2023	15 months	Citing of the project far away from the main community.
	Senya Market Shed at Senya Bereku	DACF	Duwaah Company Ltd	401,654.98	401,654.98	23/12/2022	Apr-23	17 months	

Agona East District	Construction of female and Children's ward at Agona Nsaba	DACF	Maxhay Company Ltd	302,524.25	150,000.00	26/07/2016	15/09/2022	27 months	No hospital equipment
Agona West Municipal	Construction of three (3) storey 60No. Lockable shops at Mandela market	GSCSP	BEA-NEWT Comp. Ltd	11,488,459.55	9,940,420.54	07/11/2023	06/11/2024	13 months	The contractor has not handed over the project to the Assembly
	Total			12,450,544.33	10,749,981.11				

268. The delay in operationalising the projects would consequently deny the beneficiaries of the use of the projects. Also, completed projects not put to use could deteriorate and result in additional cost to the Assemblies.

269. We recommended to Management to address the challenges impeding the use of the projects in order to operationalise the facilities for the benefits of the intended beneficiaries. We also recommended to Management of the Cape Coast Metro and Awutu Senya District Assemblies to in future vigorously engage relevant stakeholders before siting projects to avoid loss of funds arising from non-use. We further recommended to Management of Agona East District to ensure that future budget should make provisions for ancillary facilities that would be needed to put the facilities immediately to use after completion. Management of Agona West Municipal should compel the contractor to hand over the project for use.

Abandoned /delayed projects -GH¢5,741,856.44

270. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted that 13 Assemblies expended a total amount of GH¢5,741,856.44 on 35 projects which were at various stages of completion but had been abandoned/ delayed for periods ranging between three and 122 months. Details are provided below:

No	Assembly	Project Name	Source of funding	Name of Contractor	Contract Sum	Payment to date	Start date	Expected completion date	% of Completion	Period of delay
1	Gomoa West District	Construction of 1 No. 2 Unit KG Block	DACF	Ringworld Ltd	111,973.06	71,598.72	04/02/2015	11/08/2015	55%	122 months
		Construction of 1 No. 2 Unit KG Block	DACF	Aliemma Co. Ltd	109,979.31	104,480.34	27/11/2015	01/06/2016	95%	103 months
		Construction of 3Unit Classroom block with KVIP toilet Facility	DACF	Jobbeco Const. & Eng. Co Ltd	252,638.05	153,919.44	11/01/2018	15/07/2018	80%	77 months
		Construction of Classroom block with office and store	DACF	Karica Matrix Consult	518,945.10	291,993.44	25/08/2022	25/08/2023	99%	15 months
2	Gomoa East District	Construction of DCE's bungalow	DACF	Mega 3 Royal Ventures/ District Works Department	499,925.32	463,070.50	25/06/2019	24/02/2020	93%	58 months
		Construction of District Coordinating Director's Bungalow	DACF	Soghabisco Ent. Ltd. P.O.Box 28 Cape Coast	350,676.70	244,145.37	25/06/2019	24/02/2020	70%	58 months
		Construction of 3-Unit classroom block with office, store and staff common room	DACF	Efa Prestige, P.O. Box 11894, Accra North	361,903.30	226,285.50	03/06/2019	02/02/2020	63%	58 months
3	Gomoa Central District	Completion 1 No. 6 Classroom - Gomoa Lome	DACF	Josh Yank Ent.	478,175.49	148,649.00	13/08/2022	13/03/2023	60%	21 months

No	Assembly	Project Name	Source of funding	Name of Contractor	Contract Sum	Payment to date	Start date	Expected completion date	% of Completion	Period of delay
4	Assin North District	Construction of 1No. 4-Unit Bedroom Bungalow for DCE	DACF	Esben World Ltd.	259,106.45	142,190.54	26/04/2022	30/01/2023	90%	23 months
		Construction of 1No. 3-Unit Bedroom Bungalow for DCD	DACF	Jesus Christ is All Enterprise	195,345.17	139,260.34	26/04/2022	30/01/2023	90%	23 months
		Construction of 1 No. 3-Unit Classroom block with Ancillary Facility	DACF	Sikasem Co. Ltd.	199,092.04	175,356.90	30/09/2022	05/04/2023	95%	20 months
5	Assin Fosu Municipal	Rehabilitation and Modernization of Official Residence for MCE at Assin Foso	DACF	Prince Setraco Gh. Ltd	124,831.96	53,865.00	23/03/2022	11/07/2022	95%	4 months
		Construction of 1No. CHPS Compound Assin Aponsie/ Brofoyedur	DACF	Gabtack Construction Ltd	270,463.60	139,672.71	22/10/2029	18/04/2020	70%	15 months
		Rehabilitation of 1No. 24-Seater W Facility at Artisan Village	DACF	Markadu Engineering Ltd	169,576.00	72,000.00	23/03/2022	27/06/2022	95%	3 months
6	Assin South District	Construction of 1 No. 3 unit classroom block	DACF	Rising Sun Construction and Civil Engineering	169,899.90	47,944.10	21/10/2019	21/04/2020	40%	56 months
		Construction of Magistrate Bungalow	DACF	Kakson Construction Limited	67,382.27	11,890.00	26/03/2015	26/09/2015	60%	111 months
		Construction of 1 No. Community based health	DACF	Theo Metro const. Ltd	206,556.36	50,000.00	02/12/2019	05/06/2020	70%	55 months
7	Upper Denkyira East Municipal	Construction of 1 No. 10 Seater Public Toilet	DACF	Gloren Ent	120,000.00	50,753.10	25/10/2017	28/08/2018	95%	76 months
8	Awutu Senya District	Construction of 1 No. 6 seater mater closet toilet	DACF	Confidence Trade and Hardware Ltd	162,140.56	136,655.61	01/12/2021	31/07/2022	96%	26 months
9	Effutu Municipal	Construction of Nurses' Quarters with ancillary facilities	DACF	M/S Sag-An Ltd	145,882.50	140,600.64	02/01/2016	02/01/2017	100%	84 months
10	Twifo Atti-Morkwa District	Construction of 1 No. 6-unit classroom block and store with ancillary facilities at Asensuho Agave	DACF	MS. Maspong Investment Ltd	494,194.34	147,878.00	06/09/2019	28/08/2020	85%	52 months
11	Upper Denkyira West District	Construction of 24-sheds and rehabilitation of old market sheds	Minerals Development Fund (MDF)	Merkot Mining and Construction Ltd	207,589.00	192,435.01	11/07/2019	11/01/2020	93%	48 months
		Construction of 1no. 24-unit WC with 10- Bathrooms, 8-unit Urinal Storeroom and Office at Diaso Market	MDF	Patkot Nyametease Building Const. Ltd.	749,993.00	724,247.90	05/04/2022	05/12/2022	97%	36 months
		Construction of District ICT Centre at Diaso	DACF	SGB-4 Ltd Co. New Abirem	529,183.00	452,450.50	20/07/2022	05/03/2024	85%	11 months
		Construction of 1no. 3-Unit Classroom Block with Office and Store at New Obuasi Anglican	DACF	Sikasem Compaany Ltd.	549,957.66	168,689.00	27/07/2022	26/03/2024	31%	11 months
		Construction of Meat Shop at Diaso	DACF	Lionel Brothers Co.	364,707.00	347,413.33	16/09/2021	16/04/2022	95%	33 months

No	Assembly	Project Name	Source of funding	Name of Contractor	Contract Sum	Payment to date	Start date	Expected completion date	% of Completion	Period of delay
12	Agona East District	Const. 1No. 6-unit classroom with ancillary facility at Agona Kwanyako Methodist Primary	GETFUND	Klenam Ltd	348,299.51	-	28/09/2016	23/05/2017	74%	91 months
		Completion of 1No. 3-Unit Classroom with ancillary facilities at Agona Kwanyako Presby JHS	DACF	Theo Metro Construction Ltd	194,809.65	80,000.00	28/12/2017	19/07/2018	80%	77 months
		Construction of 1No. 6-Unit Classroom Block with ancillary facilities at Mensakrom	GETFUND	Asp Construction Co. Ltd	451,096.80	-	30/07/2019	14/04/2020	64%	56 months
		Completion of DCE accommodation into Staff Quarters at Nsaba	DACF	Rymos Consult Limited	182,600.00	60,000.00	08/02/2022	22/06/2024	70%	34 months
13	Asikuma -Odoben-Brakwa	Construction of 1No 2Unit Classroom Block	DACF	First choice	165,701.00	97,679.50	09/05/2016	09/05/2017	60%	91 months
		Construction of No, 2-unit KG Block at Odoben Catholic	DACF	Messrs. Glovision investment LTD	270,541.65	99,514.57	25/05/2018	25/10/2018	63%	75 months
		Construction of 1No. 2-unit KG block at Kuntense	DACF	Messrs. Glovision investment LTD	200,411.65	119,710.77	25/05/2018	25/10/2018	70%	75 months
		Construction of 1No. 2 Unit KG Block at Anhwiam	DACF	Messrs. Glovision investment LTD	300,591.20	61,168.30	25/05/2018	25/10/2018	40%	75 months
		Construction of 1No.2unit KG Block at Anibrenye	DACF	Messrs. Glovision investment LTD	280,511.62	56,338.31	25/05/2018	25/10/2018	40%	75 months
		Renovation of Internal Auditor and Planning Officer’s bungalow (ASIKUMA)	DACF	Emecouv company LTD	78,636.10	20,000.00	28/04/2023	14/09/2023	70%	15 months
		construction of 1No 1.2m 3-cell concrete pipe culvert and 100m length 0.9m concrete U-Drain at Brakwa Breman Methodist school	DACF	Awinbiht company LTD	406,965.30	250,000.00	18/05/2023	14/09/2023	80%	15 months
		Construction of retaining walls and filling of approaches at Teacher abekah Bridge at Breman Asikuma	DACF	Awinbiht Company LTD	473,062.70	0.00	18/05/2018	14/03/2024	80%	8 months
	Total				11,023,344.32	5,741,856.44				

271. Delays in executing projects could lead to cost overruns resulting from increases in the prices of building materials to the detriment of other planned development projects of the Assemblies. Abandoning projects at various stages of completion does not only result in locked up funds of the Assemblies which could had been used for other programme but also deny communities of the benefits to be derived from the projects.

272. We recommended to Management of the Assemblies involved to give priority to delayed/abandoned projects and ensure their completion before new ones are awarded and also liaise with the Management of GETFund for completion of its funded projects.

Payment for unexecuted works – GH¢4,000.00

273. Regulation 80 of the PFM Regulations, 2019 (L.I. 2378) states that the Principal Spending officer or the authorized officer of the Principal Spending Officer shall not certify the completion of works, unless the contractor concerned has complied with all provisions of the contract and the size, quality, and performance of the physical output is consistent with the design and specifications.

274. Management of Agona West Municipal Assembly contracted Anoco Limited for the construction of 1 No. Kindergarten block with furniture and Rambo 1500 litres water tank including an overhead support at a contract sum of GH¢249,945.23. We however noted that Management made full payment to the contractor even though the overhead support and the Rambo 1500 litres water tank valued at GH¢4,000.00 were not provided. Details are provided below:

Description of contract	Location	Contract sum	Date of award	Date of completion	Stage of completion
Construction of 1No. Kindergarten block with Furniture	Agona Swedru Methodist Basic School	249,945.23	12/15/2019	4/18/2022	100%

275. Payment for work not done could result in loss to the Assembly. The School Management would have difficulty catering for the water needs of kindergarten children in the event of water shortage due to the absence of the reservoir.

276. We recommended to Management to compel the contractor to execute the outstanding works or GH¢4,000.00 recovered from the contractor. Failing this, the Coordinating Director, Finance officer and the Work Engineer should be jointly held liable to refund the amount.

277. Management responded that the contractor had given assurance that the poly tank would be supplied and installed.

Procurement Irregularity

Procurement of goods above the Head of Entity’s threshold

278. Section 20 of Public Procurement (Amendment) Act, 2016 (Act 914) states that an Entity Tender Committee shall work within the method and thresholds specified in

the fifth schedule and approval limits in the Second and Third Schedules in the conduct of its duties as regards tenders for works, goods or services. The Third Schedule gives approval limit for Heads of Entity under category F3 of GH¢50,000.00 for Goods and Services and up to GH¢90,000.00 for Works.

279. However, we noted that the Head of Entity of Twifo Atti-Morkwa District Assembly approved the procurement of goods of GH¢64,384,60 and GH¢117,601.12 above his approving threshold without referring the procurements to the Entity Tender Committee for review and concurrent approval. Details are provided below:

Award letter No.	Award Date	Description of contract package	Name of Supplier	Contract Sum
TAMDA/PROC/AWD/24/047	21/11/2024	Supply of 350 bags of cement & 10 packets of Aluzinc roofing sheets	Samfel Co. Ltd	64,384.60
TAMDA/PROC/AWD/24/015	30/04/2024	Supply of 14 deep freezers, 2 Mist blowers, 2 Industrial Sewing machines, 2 Fufu pounding machines and 1 Gas Stove Burner	Maad-Woavic Ent.	117,601.12
Total				181,985.72

280. The non-compliance with the provisions in the Public Procurement Act undermines its objective of ensuring competition, transparency and fairness in public procurement.

281. We recommended to Management to adhere to the relevant provision of the Procurement Act and ensure that future procurements/contracts whose values are above the threshold of the Head of Entity are referred to the appropriate review committee for approval.

Sanitation Management Irregularities

Non-supply and replacement of sanitation equipment

282. Schedule 1 of the Sanitation Improvement Package (SIP) Services Agreement signed between Zoomlion Ghana Limited (ZGL) and six Assemblies requires the company to supply to the Assemblies machinery consisting of skip trucks and solid waste containers.

283. Contrary to the above provision, we noted that ZGL had not supplied three skip trucks and 20 containers to the Assemblies. We were unable to determine the value of the equipment not supplied since the respective contract agreements did not indicate the individual prices of the deliverables. Details are provided below:

No	Assembly	No. of skip trucks	No. of containers
1	Awutu Senya District	-	2
2	Effutu Municipal	-	7
3	Assin Fosu Municipal	1	3
4	Assin South District	1	2
5	Ajumako Enyan Esiam District	1	4
6	Agona East District		2
	Total	3	20

284. In a related issue, the agreement between ZGL and two Assemblies (Awutu Senya District and Agona East District) specified that the company was to replace equipment upon notification by the Assemblies provided that the defects or damage is not caused by the negligence of the Assemblies.

285. We, however, noted that an unserviceable skip truck and two worn-out containers were not repaired/replaced despite the notification by the Agona East District Assembly to ZGL of the conditions of the equipment. On the other hand, Management of Awutu Senya District Assembly did not notify ZGL of five damaged containers for replacement. Details are shown below:

Assembly	Equipment	Broken down	Remarks
Awutu Senya District	Refuse containers	5	ZGL not notified
Agona East District	Skip truck	1	ZGL notified; AEDA/20/20/02/02 Dated 5/08/2023
	Refuse containers	2	ZGL notified; AEDA/20/20/02/02 Dated 5/08/2023

286. Non-delivery, replacement and failure to repair the equipment negatively affected the management of solid waste within the affected Assemblies and could lead to outbreak of epidemic prone diseases.

287. We recommended that Management of the Assemblies involved should ensure that ZGL supply the outstanding refuse containers and skip trucks and also repair the damaged trucks and replace the refuse containers without further delay, failure of which the Administrator of DACF should be notified to halt payments to the company until the lapses are addressed. We also recommended that Management of the Assemblies should adhere to the tenets of the agreement and notify ZGL of any outstanding commitments. We further recommended to Management to ensure that subsequent revised agreements should include pricing of individual deliverables for ease of apportioning cost to unperformed services.

Tax Irregularities

Payment of VAT without invoices - GH¢16,516.26

288. 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.

289. We, however, noted that the Finance Officers of five Assemblies made payments totalling GH¢384,169.45 inclusive of a VAT component of GH¢16,516.26 on 23 payment vouchers for the supply of goods and services without obtaining VAT invoices to cover the VAT paid. Details are provided in the following table:

No.	Assembly	Period	Description	Supplier	No. of PVs	Gross Amount	VAT Amount
1	Awutu Senya East	April '24	Payment for 250 bags of cement and other building materials	Jonahson Ent.	1	65,596.15	2,623.85
2	Upper Denkyira West	April and May '24	Payment for Building materials and others	Evans Brakoh Ent., Data Ms Ltd and others	3	112,272.96	5,640.40
4	Gomoa Central District	April - Oct. '24	Payment for 50 bags of rice, building materials and others	Global Solids, Larkwaps Ent. Kizben Ltd and others	5	98,392.34	3,935.69
5	Asikuma-Odoben-Brakwa District	Jan - Oct 2024	Payment for food, stationery, electrical items, repair & servicing of laptop, vehicle servicing, accommodation	Shangrila Restaurant, Micrays Ventures, Samina Guest House, Jemah Enterprise, G-Point Stationery, Data Running View Ltd , tiger Direct& others	13	78,908.00	3,156.32
			Payment for goods and services	Tiger Direct	1	29,000.00	1,160.00
	Total				23	384,169.45	16,516.26

290. By this act, the suppliers are not bound to remit the VAT of GH¢16,516.26 to GRA and this undermines the tax revenue generation effort of the Government.

291. We recommended that Management should ensure that the Finance Officers obtain the VAT invoices from the suppliers to support the tax paid or recovered the amount from the suppliers. Failure of which, the Finance Officers should be held liable to refund the amount of GH¢21,751.26 into the DACF accounts of the Assemblies involved.

Failure to withhold and remit taxes withheld - GH¢56,431.20

292. Sections 116 and 117 of the Income Tax Act, 2015 (Act 896) require 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 calenda month in which the tax was withheld.

293. Contrary to the above provisions, Management of two Assemblies failed to remit taxes withheld amounting to GH¢30,197.00 from payments to suppliers and service providers. We also noted that Management of two Assemblies made payments totalling GH¢453,720.00 for goods and services on 14 payment vouchers but failed to deduct the prescribed tax of GH¢26,234.20 from the payments made during the period under review. Details are provided in the following table:

Assembly	PV No.	Gross Amount	Not remitted	Undeducted tax
Agona East	9	167,516.00	12,230.00	
Gomoa Central	4	450,018.66	17,967.00	
Twifo Hemang Lower Denkyira	1	77,872.00		3,393.66
Asikuma-Odoben-Brakwa	12	375,848.00		22,840.54
Total		1,071,254.66	30,197.00	26,234.20

294. Non-deduction and unremitted taxes to the Commissioner-General could result in the award of penalties against the Assemblies. It also impedes the government's effort in timely meeting intended tax revenue targets.

295. We recommended to Management of the Assemblies involved to ensure compliance with relevant tax laws and also remit the withheld tax of GH¢30,197.00 to the GRA. We also recommended that the finance officers should be personally held liable for any penalty that may arise due to non-compliance of the tax law.

296. Management of the Assemblies responded that they had taken notice of the undeducted taxes. With respect to taxes not remitted, Management indicated that they would remit the amount to GRA as early as possible.

EASTERN REGION

Introduction

297. The total allocations of DACF to the 33 Assemblies in the Eastern Region during the 2024 financial year amounted to GH¢62,321,564.48 out of which a total of GH¢19,617,136.83 was deducted at source in favour of the Assemblies' Service Providers leaving net cash transfers of GH¢42,704,427.65 representing 68.52 percent of the total allocations, as shown in Appendix A.

Management Issues

Cash Irregularities

Payment without the use of GIFMIS

298. Regulation 78 (2) of the PFM Regulations, 2019 (LI 2378) states that all covered entities shall use the Ghana Integrated Financial Management system from the commencement of the procurement process through to payment.

299. Contrary to the above, two Municipal Assemblies paid a total of GH¢147,586.60 via 12 payment vouchers without the use of GIFMIS. Details are provided below:

No	Assembly	No. of PVs	Amount
1	New Juaben South Municipal	2	102,576.60
2	Kwahu West Municipal	10	45,010.00
Total		12	147,586.60

300. The Finance Officers attributed the irregularity to network challenges. This would not enhance financial reporting of the Assemblies.

301. We recommended to Management to ensure that all payments are made via GIFMIS to enhance sound financial practice and reporting.

Over utilization of DACF on Administration expenses - GH¢274,177.34

302. Paragraph 3.6 of the 2023 DACF Utilization Guidelines requires MMDAs to use up to 10 percent of the fund on Administration in the areas of Spatial Planning, Capacity Building and Institutional Strengthening among others.

303. We however noted that for the year under review, Management of Ayensuano District Assembly spent GH¢431,412.75 (27.44%) out of the total DACF receipts of GH¢1,572,354.02 on Administration expenses resulting in excess expenditure of GH¢274,177.34 (17.44%).

304. Management attributed the situation to inadequate revenue generation internally to undertake some of the pressing administration activities due to the rural nature of the district. Consequently, funds earmarked primarily for development projects fell short of GH¢274,177.34.

305. We recommended to Management of the Assembly to put in strategies to shore up

internal revenue generation and refund the excess expenditure of GH¢274,177.34 from the IGF accounts to the DACF account to which Management agreed.

Use of DACF to support ex-gratia payment to Assembly Members – GH¢6,000.00

306. Contrary to paragraph 3.6 of the 2023 DACF Utilization Guidelines for MMDAs, the Suhum Municipal Assembly used DACF fund of GH¢6,000.00 to support the IGF fund of GH¢56,000.00 to pay ex-gratia (as Transfer Grant and non-availability Grant) to 42 Assembly members vide payment voucher number SUMA/DACF/01/09/24 dated 11/09/2024.

307. Management explained that the amount was borrowed from the DACF to support IGF due to inadequate funds in the IGF account at the time. The practice denied the DACF of GH¢6,000.00 for development projects.

308. We recommended and Management of the Suhum Municipal agreed to refund the amount from the IGF account to the DACF account and apply the DACF for the purpose for which it was allocated.

Contract Irregularities

Delayed/abandoned projects - GH¢3,225,759.30

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

310. We however noted that six Assemblies expended a total amount of GH¢1,028,881.46 on nine projects which were at various stages of completion but had been delayed or abandoned for periods ranging between six and 100 months. Details are provided below:

No	Project	Contractor	Contract Sum	Total Payment	Award Date	Expected Completion Date	Status
Yilo Krobo Municipal Assembly							
1	Const. of Police post at Klo Agogo	M/S Napaps	202,856.61	120,000.00	11/09/2019	10/05/2020	65%
2	Const. of Concrete footbridge at Agavenya-Somanya	M/S Anseli Ghana Co. Ltd	40,783.66	27,126.38	May-21	Jul-21	95%
Asuogyaman District Assembly							
3	Const. of 16-seater vault chamber toilet at Mamakope	M/S. Jenstico Ent.	111,003.86	42,650.58	16/05/2016	16/12/2016	30%
4	Const. of 12seater vault chamber toilet at Abumayaw	M/S. Albeneco Construction Work	95,430.00	25,314.50	16/05/2016	16/12/2016	20%
5	Const. of 3-unit classroom block with ancillary facilities at Totibu	M/S. Regido Construction Works	190,920.00	10,000.00	31/08/2016	28/02/2017	10%
Atiwa West District Assembly							
6	Const. of CHPs Compound at	M/S Zerfito Enterprise	299,828.00	163,253.00	01/07/2020	01/01/2021	70%
Kwahu Afram Plains South District Assembly							
7	Const. of Fence Wall around DCE's bungalow at Tease	New Era Dynamic Construction	270,091.75	174,174.30	19/10/2022	18/04/2023	74%

Kwahu South Municipal Assembly							
8	Construction of Police Station at Adawso	Matbua Limited	472,100.00	379,978.00	14/09/2020	04/10/2022	90%
Nsawam Adoagyiri Municipal Assembly							
9	Construction of 1No. CHPS Compound at Bowkrom	Natriku Co. Ltd	480,046.90	86,384.70	26/07/2021	31/12/2023	45%
Total			2,163,060.78	1,028,881.46			

311. Management of the Assemblies involved attributed the anomaly to inadequate funding.

312. In a related issue, we noted that two Assemblies expended a total amount of GH¢2,196,877.84 from the MPCF on four projects which were at various stages of completion but had been delayed or abandoned for periods ranging between six and 48 months. Details are provided below:

No	Project	Contractor	Contract Sum	Total Payment	Award Date	Expected Completion Date	Status	Remarks
New Juaben North Municipal								
1	Construction of 1 No 14-seater w/c toilet at Oyoko	So Good Engineering & construction	197,890.40	88,148.34	28/10/2022	28/04/2023	64%	Court Injunction
Atiwa West District								
2	Construction of 2- story office accommodation for District Fire Station Phase I	M/S Rich Wood Work and Construction.	1,426,115.03	955,663.99	09/02/2023	09/08/2023	69%	Inadequate funding
3	Construction of 2- story office accommodation for District Fire Station Phase II	M/S Rich Wood Work and Construction.	1,326,115.03	989,812.51	06/02/2024	23/07/2024	75%	Inadequate funding
4	Construction of CHPs Compound	M/S Zerfito Enterprise	299,828.00	163,253.00	01/07/2020	01/01/2021	70%	Inadequate funding
Total			3,249,948.46	2,196,877.84				

313. Management of New Juaben North Municipal Assembly attributed the delay to a court injunction on the land while Management at Atiwa West District Assembly attributed the anomaly to inadequate funding.

314. The stalled projects had locked up funds of GH¢3,225,759.30 without any economic benefit to the people in the communities. Also, the delayed/abandoned projects would lead to cost overruns as a result of price hikes of building materials.

315. We recommended to Management of the Assemblies involved to give priority for the completion of ongoing/abandoned projects before awarding contracts for new ones. We also recommended to Management of New Juaben North to explore alternative dispute resolution to resolve the impasse.

316. Management of Atiwa West District responded that the contract was terminated on 15 December 2022 and was being repackaged in 2025 while the rest of the Assemblies stated that the projects would be completed before they initiate new ones as recommended.

Completed projects not in use - GH¢149,980.50

317. In contravention of Section 52 of the PFM Act, 2016 (Act 921), our audit revealed that the MP for Atiwa West initiated the construction of office accommodation for National Health Insurance Scheme on 09 February 2023 which was completed in June 2024 but had not been put to use.

318. The contract with a sum of GH¢299,297.00 was awarded to Messrs. Emmarks Construction Works with a total payment to date of GH¢149,980.50 leaving an amount of GH¢149,316.50 yet to be paid.

319. According to the Schedule Officer the project had not been put to use due to non-connection of electricity.

320. This had resulted in locked up funds as it defeats the purpose of putting up the structure.

321. We recommended to Management to ensure that the project is connected to electricity and put it to use to prevent deterioration and in future Management should make provision in the budget for ancillary facilities that would be needed to put the project to use immediately after its completion.

322. Management indicated that the provision for electricity connection was not part of the contract and that the process for the extension of electricity to the facility was ongoing.

Sanitation Management Irregularity

Failure to repair/replace Sanitation Improvement Package (SIP) equipment

323. Clause 3 of the Service Agreement on SIP between Zoomlion Ghana Limited (ZGL) and three Assemblies requires ZGL to provide skip trucks and communal refuse containers to the Assemblies and repair or replace the equipment used for the refuse collections upon being notified by the Assemblies of any damage or defect.

324. We however noted that 12 containers and two refuse skip trucks for three Assemblies had damaged, but they had neither been repaired nor replaced by ZGL even though Management of the Assemblies had notified the company contrary to Clause 3 of the service agreement. Details are provided below:

No.	Assembly	No. of damaged containers	No. of damaged truck
1	Atiwa West District	4	-
2	Ayensuano District	-	1
3	Nsawam Adoagyiri Municipal	8	1
Total		12	2

325. This had negatively impacted on sanitation service delivery as we sighted people in the affected communities dumping refuse on the ground at the dumping sites due to the damaged containers. The situation may result in outbreak of epidemic prone diseases such as cholera in the affected communities.

326. We recommended to Management of the Assemblies involved to pursue ZGL for the repair or replacement of the refuse containers and the skip trucks failing which the ADACF should be notified to suspend payments to the Company until the anomalies are addressed.

GREATER ACCRA REGION

Introduction

327. The total allocations of DACF to the 29 Assemblies in the Greater Accra Region during the 2024 financial year amounted to GH¢90,189,524.01 out of which a total of GH¢19,875,554.10 was deducted at source in favour of the Assemblies’ Service Providers leaving net cash transfers of GH¢70,313,969.92 or 77.96 percent of the total allocations, as shown in Appendix A.

Management Issues

Cash Irregularities

Over-utilization of DACF on expenditure Items - GH¢2,819,124.59

328. Section 3.0 of the 2023 Guidelines for the utilization of the DACF requires a percentage of the MMDAs share of DACF allocations to be spent on categories of expenditure forming part of their approved development budget for the 2024 fiscal year.

329. We however noted that three Assemblies made an excess expenditure of GH¢2,819,124.59 on three categories of expenditure as against the approved percentages in the DACF Guidelines. Details are provided below:

Assembly	Category	Upper limit	Total allocation	Allowable Expenditure	Actual Expenditure	Excess Expenditure
Ayawaso North Municipal	Local Governance	8%	4,124,894.20	329,991.54	460,975.65	130,984.10
	Social Service/Env't	5%	4,124,894.20	206,244.74	787,200.00	580,955.29
	Administration	10%	4,124,894.20	412,489.42	896,753.48	484,264.06
Ayawaso Central Municipal	Social Service/Env't	5%	3,961,497.10	198,074.86	1,089,639.75	891,564.90
	Administration	10%	3,961,497.10	396,149.71	758,112.99	361,963.28
Tema Metropolitan	Administration	10%	649,214.40	64,921.44	434,314.40	369,392.96
Total			20,946,891.20	1,607,871.71	4,426,996.27	2,819,124.59

330. The practice negatively affected the ability of the three Assemblies to complete planned DACF projects.

331. We recommended that Management of the Assemblies involved should refund the total amount of GH¢2,819,124.59 from their IGF accounts into the DACF accounts. We also recommended to Management of the Assemblies to strictly adhere to the Guidelines for the Utilization of the DACF.

Failure to allocate resources to Local Economic Development (LED) and preserve & promote cultural heritage activities

332. The 2023 Guidelines for the Utilisation of the DACF requires Assemblies to allocate 20 and two percent of DACF allocation for promoting LED and preserve & promote cultural heritage respectively.

333. Contrary to the above guideline, we noted that the Ledzokuku Municipal

Assembly (LEKMA) did not allocate the required 20 and two percent share of DACF amounting to GH¢445,262.48 for the above stated activities during the 2024 financial year. Details are provided below:

Sub-Structure	DACF Allocation	Required percentage	Total Amount not allocated
Promoting Local Economic Development (LED)	2,023,920.35	20%	404,784.07
Preserve & promote cultural Heritage	2,023,920.35	2%	40,478.41
Total			445,262.48

334. The non-compliance of the above guidelines by the Assembly negatively affected the implementation of Promoting Local Economic Development (LED) and Preserve & promote cultural Heritage activities in the Municipality.

335. We recommended to Management of Ledzokuku Municipal Assembly to ensure compliance with the DACF guidelines and transfer the total amount of GH¢445,262.48 for the implementation of the two programmes.

Unpresented payment vouchers – GH¢193,607.40

336. Regulation 82 of the PFMR, 2019 (L.I. 2378) requires that a payment by a covered entity should be accompanied with a payment voucher, authorized by the head of accounts and approved by the Principal Spending Officer.

337. Contrary to the above provision, two Municipal Assemblies did not present seven payment vouchers totalling GH¢193,607.40 for audit. Details are provided below:

Assembly	No of PVs	Amount
La Dadekotopon Municipal Assembly	2	96,000.00
Ayawaso East Municipal Assembly	5	97,607.40
Total	7	193,607.40

338. Consequently, we could not authenticate whether the payments were made in furtherance of programmes of the Assemblies and could result in misappropriation of funds thereby denying the Assemblies resources to carry out their planned activities.

339. We recommended recovery of the amount of GH¢193,607.40 from the Coordinating Directors and Finance Officers of the two Assemblies into the DACF accounts.

Unaccounted funds - GH¢1,175,949.65

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

341. Contrary to the above provision, Management of two Assemblies did not account for an amount of GH¢1,175,949.65 with relevant supporting documents out of a total

payment of GH¢1,340,883.84 made for various activities such as supply of laptops, security arrangements, two days training sessions etc. Details are provided below:

No	Assembly	No of PVs	Funding Source	PV Amount	Amount accounted for	Amount not accounted for
1	Ablekuma Central	36	DACF MP-CP GARID	1,104,583.84	112,834.19	991,749.65
2	Ayawaso East	2	DACF	236,300.00	52,100.00	184,200.00
	Total	38		1,340,883.84	164,934.19	1,175,949.65

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

343. We recommended recovery of the amount of GH¢1,175,949.65 from the Coordinating Directors and Finance Officers into the DACF accounts of the Assemblies involved.

Misapplication of funds - GH¢525,998.84

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

345. On the contrary, we noted that Management of three Assemblies misapplied a total of GH¢525,998.84 from their DACF and DRIP accounts to undertake activities such as the construction of 0.6dm Culvert, purchase of fuel, purchase of vehicle, etc instead of funding these from the originally budgeted sources. Details are provided below:

Assembly	Original Fund Source	Fund Source Used	Details	Misapplied Amount
Accra Metropolitan	GARID	DACF	Construction of 0.6dm Culvert at Agbogbloshie	124,836.00
	IGF	DRIP	Fuel for refuse collections	92,000.00
Ayawaso East Municipal	IGF	DACF	8th GITFIC Conference in New York	29,162.84
Tema Metropolitan	IGF	DACF	Purchase of 4×4 Double Cabin Pick Up Vehicle	280,000.00
Total				525,998.84

346. The practice could negatively affect the implementation of planned programmes under the DACF.

347. We recommended to Management of the Assemblies to reimburse the DACF/DRIP accounts with GH¢525,998.84 from the IGF and GARID accounts.

Failure to utilize funds for PWDs and Ghana AIDS Commission (MSHARP)

348. Section 7 (3) of the PFM Act, 2016 (Act 921) states that where a Principal Spending Officer receives a subvention on behalf of another entity, that Principal Spending Officer

shall remit the subvention to the other entity in accordance with the approved cashflow for the subvention.

349.We however noted that Management of Ledzokuku Municipal Assembly failed to disburse a total amount of GH¢190,166.34 to People Living with Disability (PWDs) even though 31 and 22 PWDs were vetted in the year 2022 and 2023 respectively to receive support.

350.Similarly, Management of Tema Metropolitan Assembly (TMA) failed to utilize an amount of GH¢32,898.00 received from the Office of Administrator of DACF for HIV&AIDS activities.

351.The Coordinating Director of the Ledzokuku Municipal Assembly explained that the names and amount requested by the beneficiaries differ from the final request submitted by the Head of Social Welfare.

352.The inability to disburse the funds denied the PWDs and the people living with HIV&AIDS the benefits of the fund in respect of the economic empowerment and educational support among others.

353.We recommended to Management to take the necessary steps to disburse the total amount of GH¢223,064.34 to the eligible PWDs and people living with HIV/ AIDS.

Non-release of HIV/AIDS funds by ADACF - GH¢7,441.68

354.Contrary to Section 7 of the PFM Act, 2016 (Act 921), we noted that the releases from the Common Fund to the Kpone Katamanso Municipal Assembly showed that, a total deduction of GH¢7,441.68 by the Administrator of DACF as HIV/ AIDS share of the Assembly’s allocation for the first, second and third quarters of the 2024 financial year were not remitted to the Assembly. Details are shown in the table below.

Period	Amount
1 st Quarter 2024	2,480.56
2 nd Quarter 2024	2,480.56
3 rd Quarter 2024	2,480.56
Total	7,441.46

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

356.We recommended to Management of the Assembly to pursue the ADACF for the transfer of the deducted amount of GH¢7,441.68 into the designated account of the Assembly to implement HIV/ AIDS activities.

Avoidable office rental cost – GH¢431,094.00

357.Section 7 of the PFM Act, 2016, (Act 921) provides 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.

358.We noted that two Assemblies were accommodated in private rented building and continued to use earmarked DACF for the payment of annual rent while the construction of their office accommodations by ADACF had been abandoned.

359.In 2024, the two Assemblies paid a total amount of GH¢431,094.00 out of total annual rent for office accommodation of GH¢557,094.00 which could have been used for other projects if the office accommodation were completed for use. Details are provided below:

Assembly	Source of Funds	Period	Payee	Amount paid	Remarks
Krowor Municipal	DACF	Jan-Dec 2024	Part payment to Webb Adamah	174,000.00	Stalled Office Complex
Ayawaso North Municipal	DACF	Jan - Dec 2024	Full payment to Franklin Dornu Agbloee	257,094.00	
	Total			431,094.00	

360.Management of the Assemblies attributed the continuous payment of rent on the properties to the delay in the completion of their proposed office complexes by Administrator of the District Assemblies’ Common Fund.

361.The non-completion of the office complexes had resulted in the payment of rental which drained the scarce resource the Assemblies.

362.We recommended to Management of the two Assemblies to bring the matter to the attention of the Hon. Minister of Ministry of Local Government, Chieftaincy and Religious Affairs and the ADACF for the completion of the projects to safeguard the limited resources for other development projects.

Payments outside GIFMIS

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

364.We however noted that Management of two Assembly manually processed and paid a total of GH¢338,057.20 via six payment vouchers without the use of the GIFMIS. Details are provided below:

Assembly	No. of PVs	Amount
Ayawaso East Municipal	4	280,755.00
Ada West District	2	57,302.20
Total	6	338,057.20

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

366.We recommended to Management to address any challenges preventing the use of GIFMIS and ensure that all payments are made through GIFMIS.

Contract Irregularities

Payment for unexecuted works – GH¢922,558.69

367. Regulation 80 of the PFM Regulations, 2019 (L.I. 2378) states among other things that, the Principal Spending officer or the authorized officer of the Principal Spending Officer shall not certify the completion of works, unless the contractor concerned has complied with all provisions of the contract and the size, quality, and performance of the physical output is consistent with the design and specifications.

368. We however noted that Management of the Ablekuma West Municipal Assembly paid a total amount of GH¢922,558.69 to Sika Sem Company Limited for portions of works and goods not fully supplied/executed. Details are provided below:

Name of Project	Name of Contractor	Description of Work per Contract	Qty per BoQ	Unit	Unit cost of work per BoQ	Cost of work not done
1No.2-Storey Community Hospital at Gbegbeyise	Messrs Sika Sem Company Limited	GROUND FLOOR - JOINERY				
		Frames				
		50mm x 150mm door frame plugged to blockwork or concrete work	329	M	55	18,095.00
		Planted stops, battens etc.				
		Clad door frame with wooden architrave	51	No	455	23,205.00
		Fittings and fixtures				
		Allow for fittings and fixture in joining in shelves and counter in Dispensary and Records	Nil	Item		57,900.00
		METALWORK				
		Supply and installation of 50mm diameter galvanize steel pipe guiding rail to staircase	28	M	490	13,720.00
		Ditto to internal handicap ramp	58	M	490	28,420.00
		Supply and installation of 50mm diameter galvanized steel pipe balustrade (veranda)	58	M	490	28,420.00
		ALUMINIUM GLAZING				
		Three bay window size: 2700 X 1500mm High	6	No	1,870.00	11,220.00
		PLUMBING AND MECHANICAL ENGINEERING INSTALLATION				
		Supply and installation of 3 in 1 recessed	3	No	2,400.00	7,200.00
		Ditto 2 in 1 recessed stainless steel hand wash	4	No	1,600.00	6,400.00
		19mm Chromium plated towel rail 750mm long with pair of loose brackets including plugging screwing to blockwork	7	No	220	1,540.00

		FIRST FLOOR - JOINERY			
		Frames			
		Clad door frame with wooden architrave	47	No	455
		Allow for fittings and fixtures in joinery in kitchen shelve	Nil	Item	
					49,403.69
		METALWORK			
		Supply and installation of 50mm diameter galvanize steel pipe balustrade (Veranda)	78	M	490
					38,220.00
		Ditto back Terrace	10	M	490
					4,900.00
		ALUMINIUM GLAZING			
		Double bay window size: 700 X 600mm High	17	No	510
					8,670.00
		Double bay window size: 1500 X 600mm High	1	No	1,050.00
					1,050.00
		Double bay window size: 1800 X 1500mm High	26	No	1,205.00
					31,330.00
		Three bay window size: 2700 X 1500mm High	5	No	1,870.00
					9,350.00
		PLUMBING AND MECHANICAL ENGINEERING INSTALLATION			
		Supply and installation of 3 in 1 recessed stainless steel hand wash basin with tap	2	No	2,400.00
					4,800.00
		Ditto 2 in 1 recessed stainless steel hand wash basin tap	2	No	1,600.00
					3,200.00
		Single wash hand basin with tap (large)	2	No	880
					1,760.00
		19mm Chromium plated towel rail 750mm long with pair of loose brackets including plugging screwing to blockwork	7	No	220
					1,540.00
		Construction of Septic Tank			
					211,610.00
		Fabricate and install a standard galvanized wire mesh chain link fabric in blockwork	1680		11
					184,800.00
		GRAVELLING			
		Supply, spread and compact gravels around building	1830		32
					58,390.00
		Total			
					826,528.69

Items paid for but not supplied

Name of project	Name of Contractor	Description of work per contract	Qty per BoQ	Qty installed	Qty not installed	Unit cost	Cost of Qty not installed
Completion of 1No.2-Storey Community Hospital at Gbegbeyise	Messrs. Sika Sem Company Limited	Bill No.2					
		GROUND FLOOR					
		DOORS					
		Door size 1200*2100 high	14	10	4	1,055.00	4,220.00
		Door size 900*2100 high	19	18	1	955.00	955.00
		Door size 750*2100 high	18	3	15	855.00	12,825.00
		WC complete	16	5	11	1,200.00	13,200.00
		Supply and installation of 3in1 recessed	3	0	3	2,400.00	7,200.00
		Ditto 2in1 recessed stainless steel hand wash	4	3	1	1,600.00	1,600.00

		Single wash hand basin with tap (large)	2	2	0	880.00	-
		Urine pot	7	2	5	750.00	3,750.00
		Shower complete	7	0	7	660.00	4,620.00
		Fans	23	21	2	1,300.00	2,600.00
		FIRST FLOOR					
		Doors					
		Door size 1200*2100 high	7	3	4	1,055.00	4,220.00
		Door size 900*2100 high	26	26	0	955.00	-
		Door size 750*2100 high	14	8	6	855.00	5,130.00
		Plumbing and Mechanical Engineering Installation					
		WC complete	12	0	12	1,200.00	14,400.00
		Supply and installation of 3in1 recessed stainless steel hand wash basin with tap	2	0	2	2,400.00	4,800.00
		Ditto 2in1 recessed stainless steel hand wash basin tap	2	0	2	1,600.00	3,200.00
		Single wash hand basin with tap (large)	2	0	2	880.00	1,760.00
		Stainless steel kitchen sink with double bowl, two arms and separate drainer	1	0	1	780.00	780.00
		Urine pot	3	0	3	750.00	2,250.00
		Shower complete	7	0	7	660.00	4,620.00
		Fans	22	19	3	1,300.00	3,900.00
		Total				24,090.00	96,030.00

369. The practice of not ensuring execution of contract to specification before payments were made indicated weak contract management and is susceptible to loss of funds.

370. We recommended that the contractor should undertake the outstanding works at no additional cost to the Assembly or the amount of GH¢922,558.69 should be recovered from the Contractor. Failing which, the Coordinating Director, Finance Officer and Works Engineer should refund the amount into the Assembly's account.

371. Management in response stated that the contractor had returned to site and the outstanding works were ongoing.

Completed projects not in use - GH¢2,579,672.59

372. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted that three Assemblies had completed seven projects at a total cost of GH¢2,579,672.59 but these projects were yet to be put to use for periods ranging between three and 69 months after completion. Details are provided in the following table:

Assembly	Project description	Contractor	Date of award	Date completed	Contract sum	Payment to date	Period not in use	Reason
GA South Municipal	Construction of CHPS Compound, Fankyekor	Marfagye Ghana	07/04/2019	27/11/2022	287,560.35	282,118.20	25 months	No water and electricity connected to the facility. The facility is also not furnished with medical tools and equipment
	Construction of Lorry Park Passengers, Sitting Shelves and 8-seater water closet Public Toilet facility, Ashalaja	1 Square Consult Limited.	23/09/2022	25/01/2024	337,394.93	335,764.10	11 months	No electricity is connected to the two facilities to power the pumping machine to pump water to the toilet facility and the septic tank is leaking
	Construction of 1 Storey 12 Unit Classroom Block, Bortianor	Awacon Ghana Limited	21/03/2023	20/09/2023	4,078,023.14		15 Months	Only three (3) units out of the twelve (12) units are put to use. The 9 units that is not put to use has the following issues: a) No washroom facility for the whole block. b) have no whiteboards
Accra Metropolitan	Construction of a single storey Accra City Child Care Centre at Old Fadama	M/S City Plus	01/03/2023	30/01/2024	299,328.82	299,328.82	11 Months	No reason provided
	Rehabilitation of the 2-Storey Office Block for AMA Sanitation Court	M/S Mic-Fam Ltd	28/07/2023	15/01/2024	745,282.65	637,874.76	12 Months	Court not operational
	Supply of Furniture for Sanitation Court at AMA Old office, Accra.	M/S Quality Supplies & Builders Comp. Ltd.	16/08/2024	09/10/2024	530,254.00	530,254.00	3 Months	Furniture not in use
Ga East	Construction of a 2-storey maternity clinic & NHIS office block at Haatso (Phase 1: Ground Floor Maternity	M/S Imarich Venture	30/03/2016	25/04/2018	494,394.03	494,332.71	69 Months	Financed by MPCF
	Total				6,772,237.92	2,579,672.59		

373. This anomaly had resulted in locked up of the Assemblies' funds which could have been channelled to fund other needed programmes and also the intended users had been denied the benefit of the facilities.

374. Concerning the Ga East project at Haatso funded from the MPCF, the Municipal Engineer/Quantity Surveyor explained that the former Member of Parliament did not hand over the project to the Assembly. Also, according to the Municipal Health Director, the constructed 2-storey maternity clinic & NHIS office block at Haatso was located at a waterlogged area which had affected the building and made it uninhabitable for health delivery.

375. We recommended that the various deficiencies as a result of which the projects had not be put to use should be addressed to make them operationalise for the avoidance of additional cost resulting from deterioration and also for the intended benefits of the communities.

Delayed/abandoned projects - GH¢7,515,211.84

376. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted that nine Assemblies awarded 24 projects with a total contract sum of GH¢18,739,971.02 out of which a total amount of GH¢7,515,211.84 were paid to the Contractors, but the projects had been delayed or abandoned at various stages of completion. Details are provided below:

Assembly	Project description	Contractor	Contract sum	Total payment	Expected completion date	% completed	Status
Ayawaso East Municipal	1 No. 6-unit classroom block with staff common room and 8-seater water closet facility at Kanda flagstaff House Basic School	Magnum Arena Services	1,198,613.50	744,994.50	08/06/2023	80	Delayed
	Construction of Police Post and Fire Service station for Kanda Community	Amba Engineering Trading Limited	1,171,845.75	224,195.94	24/10/2024	45	Delayed
Tema Metropolitan	Animal Pond	Messrs. Sagyan Construction	121,446.50	60,643.46	23/08/2022	90%	Abandoned
Accra Metropolitan	Completion of IN0. Storey Community Hospital at Gbegbeyise	Messrs Sika Sem Company Limited	5,335,743.19	4,716,331.29	27/12/2023	95%	Delayed
Weija/Gbawe Municipal	Construction of Police Station	J.A Biney & Company Ltd	545,981.85	-	15/02/2024	55%	Delayed
	Construction of Ground Floor, 8 Unit Classroom Block with Ancillary Facilities (Phase 1)	Blackrock Ghana Ltd	779,229.50	348,974.73	30/06/2021	50%	Abandoned
Ga South Municipal	Construction of 2 storey 6-unit classroom block	Prixin Company Limited.	641,119.08	469,918.81	20/08/2022	85%	Delayed
	Construction & completion of 3-unit classroom	Edition Design & Construction Limited.	379,394.95	-	20/11/2024	-	Delayed
	Construction & completion of CHPS compound	Latitude Engineering Limited	422,933.62	-	20/11/2024	-	Delayed
	Construction of 1 Storey 3 Unit Classroom Block	1 Square Consult Limited.	255,782.65	-	20/11/2024	-	Delayed

Assembly	Project description	Contractor	Contract sum	Total payment	Expected completion date	% completed	Status
Ada East District	Construction of 1 No. 3-Unit Classroom Block, Office & Store with ancillary facility	Nefacon Company Limited	320,000.00	-	20/03/2017		Abandoned
Shai Osudoku District	Construction of 1 No. 3-Unit Staff Bungalow for DWDA/SODA Staff	UPS Construction & Engineering Ltd	105,752.09		22/05/2011		Abandoned
	Construction of No. 3-Unit Staff Bungalow for DWDA/SODA Staff	Infinity Alliance Co.Ltd	105,351.06		22/05/2011		Abandoned
	Construction 1 No. 3 Unit Classroom Block with office and store Asutsuare DA-Basic School	Infinity Alliance Co. Ltd	164,031.53		26/05/2012		Abandoned
	Construction of 1 No. 3 Unit classroom with office for Osuwem DA-Basic	Level View Ent.	143,062.23		26/05/2012		Abandoned
	Construction of 1No. 3UNIT Classroom Block with office &store	Bengasco structural works Ltd	141,094.19		14/04/2022		Delayed
	Construction of 1No 3 unit classroom with office, store for Dormelian D/A Basic school	Jokadof Ltd	157,121.65		30/03/2012		Abandoned
	Construction of 1 No. Teachers quarters at Abuviepong	Dick manor Construction works	106,255.71		26/03/2012		Abandoned
Ga West Municipal	Construction of Two Storey 12 – Unit Classroom Block, Office, Store & Library	D-Mark Ent.	679,069.81	330,153.11	15/08/2019	85%	Abandoned
OkaiKwei North Municipal	Construction of Market Shed and Shops at Kisseman (Phase 2)	C. T. Quaye Construction Ltd.	1,425,195.30	430,000.00		28%	Abandoned
	Construction of 3-Storey 18 Unit Classroom Block	Western Forms Engineering Ltd.	4,090,946.86	190,000.00	01/05/2020	10%	Abandoned
	Construction of 6-Unit Classroom Block	Mizpah Construction	450,000.00		01/05/2021	50%	Abandoned
	Total		18,739,971.02	7,515,211.84			

377. The practice of investing funds into projects for which completions are delayed/ abandoned impact negatively on the smooth running of the operations of the Assemblies as the desired benefits are not timely achieved. Also, cost overruns cannot be ruled out as a result of price hikes in building materials, repackaging of contracts for re-award and additional expenditure due to deterioration.

378. We recommended that Management of the nine Assemblies should prioritize these projects and allocate funds for their completion before commencing new ones.

Non-payment of certified Interim Payment Certificates (IPCs) - GH¢1,929,123.25

379. In contravention of Section 52 of the PFM Act, 2016 (Act 921), we noted that Management of Ledzokuku Municipal Assembly paid only GH¢429,753.98 (16.41) out

of a total certified works of GH¢2,618,111.81 leaving a balance of GH¢1,929,123.25 in respect of 16 contracts awarded to contractors with some dating back to 2019. Details are provided below.

No	Contract	Contractor	Contract Sum	Payment To Date	IPC raised	Source Of Funding	Expected Date of Completion	Implementation Status
1	Construction of drains near Abotsiri store in Aborley-Bu Electoral Area lot	Davka Enterprise	196,004.00		185,772.80	MP'S (DACF)	20/12/23	94%
2	Construction of 600MM diameter U- drains near Daresalam street Teshie Zongo in Teshie Nungua Estates South Electoral Area (RHS)	Groundtouch Ltd	146,444.00		104,381.81	IGF/ DACF	7/12/23	100%
3	Construction of 600MM diameter U- drains near Daresalam street Teshie Zongo in Teshie Nungua Estates South Electoral Area (LHS)	Rotamac Real Estates and Const. Ltd	139,080.00		96,297.00	IGF/ DACF	7/12/23	100%
4	Construction of concrete and soil testing laboratory at roads department , phase II (finishes, electrical, plumbing)	Mojoson Limited	195,720.00		184,334.00	IGF/ DACF	14/5/24	99%
5	Construction of 2No steel access control gantry across local and collector roads	Mohib Limited	163,040.50		154,277.98	IGF	4/5/24	85%
6	Construction of materials testing laboratory phase 1 (foundation, superstructure & roofing)	Skylynx Haven Investment Ltd	189,670.43		175,749.98	IGF/ DACF	3/1/23	95%
7	Paving and construction of passenger shed No 1 at proposed taxi and lorry terminal, Tsuibleoo phase 1. (clearing and fencing)	M/S Hans Partners Ltd	192,697.00	109,975.00	71,595.15	IGF/ DACF	31/7/23	100%
8	Grading and spot improvement of local roads in Lascala and Tsuibleoo Zones - Lot 1	Mohib Ltd	196,600.00		193,643.16	IGF/ DACF	22/1/24	100%
9	Construction of drains in Tsuibleoo Central Electoral Area near Ford School PHI	Joz K Company Ltd	195,243.00		185,468.85	Common Fund Reserve	1/2/24	100%
10	Construction of drains in Tsuibleoo Central Electoral Area near Ford School PHII	Joz K Company Ltd	196,270.00		186,339.50	Common Fund Reserve	14/2/24	100%
11	Construction of drains in Tsuibleoo Central Electoral Area near Ford School PHIII	Mohib Ltd	194,328.00		176,903.60	IGF/ DACF	20/5/24	100%
12	Pothole patching in Ledzokuku Municipality	M/S Hans Partners Ltd	88,100.00	70,000.00	13,295.00	DACF	5/3/21	100%
13	Pothole patching and routine maintenance works along Oak Street and other roads, Teshie	Hornblower Expressway Ltd	197,710.00	40,431.00	95,933.50	DACF	17/9/21	100%
14	Drainage and gravel works near First Junction	M/S Hans Partners Ltd	103,493.00	61,615.48	61,615.48	DACF	29/7/21	100%

No	Contract	Contractor	Contract Sum	Payment To Date	IPC raised	Source Of Funding	Expected Date of Completion	Implementation Status
15	Construction of speed humps along selected road	M/S Samrak Ltd	109,636.13	57,732.50	37,091.21	DACF	4/2/22	100%
16	Construction of walkways along King Kotey road near Northern Cluster of schools	M/S Wise Solutions Ventures	114,075.75	90,000.00	6,424.23	DACF	10/10/22	100%
		Total	2,618,111.81	429,753.98	1,929,123.25			

380. Management attributed the lapse to the delay in the release of the District Assemblies' Common Fund.

381. The indebtedness to the service providers/suppliers/contractors could result in legal suits against the Assembly leading to avoidable cost due to the payment of judgment debts.

382. We recommended that Management should prioritise the settlement of the indebtedness of GH¢1,929,123.25 before awarding new contracts to avoid any legal actions or be held liable to refund any legal expenses and judgment debts that may arise from the delay in payment of the indebtedness.

383. Management accepted our recommendation and stated that the debt would be settled once the Assembly's cash flow situation improves.

Supply of two polytanks with wrong specifications - GH¢20,600.00

384. Regulation 78 of the PFM Regulations 2019, L.I. 2378 states that, a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity the validity, accuracy and legality of the claim for the payment. The contract document signed by the Management of Ablekuma West Municipal for the completion of 1 No. 2-Storey Community Hospital at Gbegbeyise awarded to Messrs. Sika Sem Company Limited provides for the supply and installation of 2No. 4,500 litres capacity polytanks at the cost of GH¢20,600.00.

385. On the contrary, our inspection at the project site disclosed that, Messrs Sika Sem Company Limited installed two 2,500 litre capacity polytanks instead two 4,500 litre polytanks.

386. The Municipal Works Engineer could not explain the cause for the anomaly.

387. The community had been denied the full benefit of the water storage facility.

388. We recommended to the Coordinating Director, Finance Officer and the Work Engineer to ensure that, the contractor replaces the 2,500-litre capacity polytanks with the 4,500 litre capacity ones or be jointly held liable for the refund of the amount involved.

Procurement and store Irregularities

Fuel purchases not accounted for – GH¢480,000.00

389. Section 52 of the PFM Act, 2016 (Act 921) states among other things that a Principal Spending Officer is discharged of accountability of government stores where the stores have been consumed in the course of public business and records are available to show that the stores have been consumed.

390. We noted that, Management of two Municipal Assemblies purchased fuel totalling GH¢480,000.00 on five payment vouchers but were not logged in vehicle logbooks. In the case of Ayawaso Central Municipal Assembly, the Urban Roads engineer indicated that part of the funds allocated for the purchase of the fuel were used to pay for the allowances of the DRIP machine operators though they accounted for it as fuel purchases. This claim was not supported by documentary evidence of any form. Details are as shown below:

Assembly	Source of Fund	Programme	No. of PVs	Amount
Ablekuma Central Municipal	DACF	DRIP	3	240,000.00
Ayawaso Central Municipal	DACF	DRIP	2	240,000.00
Total			5	480,000.00

391. We recommended that the Coordinating Directors and Finance Officers should refund the unaccounted payments of GH¢480,000.00 into the Assemblies’ DACF accounts.

Unaccounted stores - GH¢89,960.00

392. Contrary to Section 52 of the PFM Act, 2016 (Act 921), Management of La Dadekotopon Municipal Assembly procured relief items such as rice, cooking oil and roofing sheets on 02 August 2024 but did not account for the stores of GH¢89,960.00 with relevant documents such as distribution list.

393. We could as a result not confirm whether the items were received by the intended beneficiaries.

394. We recommended that the Coordinating Director and Finance Officer should be jointly held liable to refund the amount of GH¢89,960.00 into the DACF account of the Assembly.

Stolen deep freezers - GH¢29,982.17

395. Contrary to Section 52 of PFM Act, 2016 (Act 921), we noted that six deep freezers valued at GH¢29,982.17 procured for distribution to Persons with Disability (PWD) could not be produced for verification at Ayawaso North Municipal Assembly.

396. Management responded that the six deep freezers were stolen during mob action by unknown individuals who invaded the Assembly on 8 December 2024.

397. This resulted in the loss of the Assembly’s assets and Persons with Disability had been deprived of the use of the deep freezers to enhance their living conditions.

398. We recommended that Management should liaise with the Ghana Police to identify the perpetrators and take the necessary actions including retrieving the stolen items.

Medical equipment and other items procured but not in use- GH¢98,530.00

399. Contrary to Section 52 of the PFM Act, 2016 (Act 921), Management of the Ablekuma Central Municipal Assembly procured medical items on 30 May 2024 worth GH¢98,530.00 but had not been put to use.

Items	Quantity	Items	Quantity
Dressing Set	2	Baby Digi sphyg	1
Ambu Bag Adult	2	Suction machine medium	1
Child Ambu bag	2	Fridge	1
Galipot Large	1	Wardscreen	2
Galipot Medium	1	Wheelchair	2
Galipot Small	1	Suction machine small	1
Glucometer Machine	1	Cabinet	1
Glucometer Strips	1	Kettle	1
Kidney Dish L	1	Office table	1
Kidney Dish M	1	Glucometer	1
Medicine Crusher	3	Patient Monitor	1
Tray Large	2	Infrared thermometer	2
Trolley	2	Defibrillator	1
Nebulizer Machine	2	Patient trollet adjustable	1
Pulse Oximeter	2	Ward Screen 3 folds	1
Digital Sphyg	3		

400. The procurement and stores officers explained that the medical items were procured to be used at the Assembly’s newly constructed clinic located at Mambruk which is yet to be commissioned for operations.

401. The delay in the use of the medical equipment could lead to obsolescence and deprive the people in the Municipality of the benefits of effective medical care.

402. We recommended to Management of the Assembly to commission the clinic and put the medical equipment to use.

Sanitation Management Irregularities

Increase in SIP and Fumigation deductions without notification - GH¢173,697.50

403. Article 7 of the Service Agreement signed between Zoomlion Ghana Ltd (ZGL) and the Korle Klottey Municipal Assembly (KOKMA) on Sanitation Improvement Package (SIP) provides among others that any review of service fees agreed upon on quarterly basis should be communicated to the Assembly before its implementation.

404. Also, article 3 of the Service Agreement between ZGL and Korle Klottey Municipal on Disinfestation and Fumigation Services provides for communication of review of quarterly service fees before implementation.

405. We however noted that the service fees for both agreements were reviewed upwards by ZGL without official communication to the Assembly for consideration before implementation resulting in the payment of a cumulative increment amount of GH¢173,697.50 to ZGL. Details are provided below:

Date	Service package	Quarters	Amount in the Agreements	Amount deducted at Source	Excess Deduction
08/04/2024	SIP	4th Quarter, 2023	69,060.00	71,875.00	2,815.00
	Fumigation	4 th Quarter, 2023	46,000.00	57,500.00	11,500.00
24/09/2024	SIP	1 st Quarter, 2024	69,060.00	93,437.50	24,377.50
	Fumigation	1 st Quarter, 2024	46,000.00	74,750.00	28,750.00
28/12/2024	SIP	2 nd Quarter, 2024	69,060.00	93,437.50	24,377.50
	Fumigation	2 nd Quarter, 2024	46,000.00	74,750.00	28,750.00
30/01/2025	SIP	3 rd Quarter, 2024	69,060.00	93,437.50	24,377.50
	Fumigation	3 rd Quarter, 2024	46,000.00	74,750.00	28,750.00
Total			460,240.00	633,938.50	173,697.50

406. The practice could negatively affect the implementation of other planned activities.

407. To avoid the distortion of the Assembly’s planned programmes, we recommended that the dictates of the agreement should be strictly adhered to by both parties.

Double payment for sanitation works – GH¢130,000.00

408. 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.

409. Contrary to the above, we noted that the Accra Metropolitan Assembly made a total payment of GH¢130,000.00 via two payment vouchers for sanitation works at the sites where ZGL had been contracted for the lifting of the SIP containers and for which the company is paid through quarterly deductions of the Assembly’s share of the DACF at source. Details are provided below:

No.	Date	PV No.	Detail	Payee	Amount
1	15/3/2024	AMA//IGF/GS /124/04/24/PYA	Evacuation of refuse at Railways Park	One Love Car Rental	80,000.00
2	15/3/2024	AMA/IGF/GS /08/05/24/PYA	Pushing & spreading of piled up debris	Heavy trucks services	50,000.00
Total					130,000.00

410. A report prepared by the Head of Works Department indicated that ZGL had not been lifting or emptying the SIP containers situated at designated areas regularly, leading to spillage.

411. This necessitated the Assembly to hire trucks to evacuate the refuse, resulting in additional cost of GH¢130,000.00 on sanitation works which was paid for through source deductions in favour of ZGL.

412. We recommended that Management of the Assembly notify the ADACF of the non-perfromance for a refund of the amount from payments to be made to ZGL. We also recommended to Management to ensure strict monitoring over the work done by ZGL and report any cases of non-performance to the ADACF in future.

Non-supply and replacement of sanitation equipment

413. Schedule 1 of the Sanitation Improvement Package (SIP) Service Agreement signed between Zoomlion Ghana Limited (ZGL) and nine Assemblies requires the Company to supply to the Assemblies machinery consisting of skip trucks and solid waste containers. Also, the agreement specified that the company was to replace equipment upon notification by the Assemblies provided that the defects or damage is not caused by the negligence of the Assemblies.

414. Contrary to the above provision, we noted that ZGL had not supplied three skip trucks and 24 containers to the nine Assemblies and did not also repair two trucks and 22 containers upon notification to the company.

415. We were unable to determine the values of the items not supplied and unrepaired/ unreplaced equipment since the respective contract agreements did not indicate the individual price of the deliverables. Details are provided below:

No	Assembly	No. of Skip Trucks not supplied	No. of trucks not repaired	No. of Containers not supplied	No. of containers not Replaced
1	Ablekuma North Municipal	-	-	-	5
2	Okaikwei North Municipal	2	-	11	1
3	Korle Klottey Municipal	-	-	-	4
4	Ga Central Municipal	-	-	3	-
5	Ga South Municipal	-	-	-	3
6	Adenta Municipal	-	-	4	1
7	Kpone Katamanso Municipal	-	1	-	-
8	Tema Metropolitan	-	1	-	8
9	Shai Osudoku District	1	-	6	-
	Total	3	2	24	22

416. The non-delivery, non-repairs and non-replacement of the equipment negatively affected the management of solid waste within the environment of affected Assemblies and could result in the outbreak of epidemic prone diseases.

417. We recommended that Management of the Assemblies involved should ensure that ZGL supply the outstanding equipment and also replace the damaged trucks and containers without further delay or the Administrator of DACF should be notified to halt payments to the company until the lapses are addressed. 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 cost to unperformed services.

Tax Irregularities

Unremitted withheld taxes – GH¢27,780.44

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

419. Contrary to the above provision, we noted that Management of two Assemblies withheld taxes totalling GH¢27,780.44 from a total payment of GH¢427,794.98 made to suppliers of goods and services but failed to remit same to the GRA. Details are provided below:

No	Assembly	No. of PVs	Particulars	Gross Amount	Tax
1	Ayawaso North Municipal	7	Being payment of allowances, construction, fuel, repairs etc	262,648.58	20,099.43
2	Shai Osudoku District	4	Being purchase of Tyre, booklets, judgement debt, Air conditioners	110,369.70	6,037.71
		2	Payment for food supplied payment for sports equipment – MPCF	54,776.70	1,643.30
	Total	13		427,794.98	27,780.44

420. The practice denied the State of timely tax revenue which could have been used to meet other commitments. Also, delays in remittance of taxes to GRA could lead to the Assemblies paying penalties.

421. We recommended that the unremitted taxes of GH¢27,780.44 should be paid to GRA without delay and any penalty that may arise should be paid by the Finance officers.

Failure to obtain VAT invoice for taxable supplies procured – GH¢22,095.63

422. Section 41 of the 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.

423. We however noted that Management of two Assemblies procured taxable supplies totalling GH¢558,943.86 including VAT component of GH¢22,095.63 without obtaining the VAT invoices from the suppliers. Details are provided in the following table:

No	Assembly	Source of Funds	No. of PVs	Amount	VAT Charge
1	Ayawaso North Municipal	DACF	2	433,093.86	17,155.63
2	Ablekuma Central Municipal	DACF	1	41,600.00	1,650.00
		MP	2	84,250.00	3,290.00
	Total		5	558,943.86	22,095.63

424. This could lead to loss of tax revenue of GH¢22,095.63 to the State as by this act, the suppliers were not bound to make payment to GRA.

425. We recommended to Management to obtain the VAT invoices from the suppliers involved or the amount should be recovered from them. Failing which the amount should be recovered from the Finance Officers into the DACF accounts.

NORTH EAST REGION

Introduction

426. For the 2024 financial year, total allocations to the six Assemblies in the North East Region were GH¢10,933,333.69. Out of this amount, a sum of GH¢3,318,853.34 was deducted at source in favour of the Assemblies' Service Providers, HIV/AIDS and NALAG dues leaving net cash transfers of GH¢7,614,480.35 or 69.64 percent of the total allocations as shown in Appendix 'A'.

Management Issues

Cash Irregularities

Excessive use of DACF on recurrent Expenditure – GH¢560,583.20

427. Section 3.0 of the 2023 Guideline for the Utilization of the District Assemblies Common Fund (DACF) for Metropolitan, Municipal and District Assemblies (MMDAs) requires MMDAs to disburse up to 75% of their share of the DACF on Basic Infrastructure, Local Economic Development and Modernisation of Agriculture and the remaining 25% on Local Governance, Social Services & Environment, Preserve & promote cultural heritage and Administration.

428. The DACF guidelines required the Chereponi District to use 75% of their allocation totalling GH¢703,058.70 on Infrastructure development while 25% amounting to GH¢234,352.90 on Local Governance, Social Services & Environment, Preserve & promote cultural heritage and Administration.

429. Contrary to the guidelines, we noted that Management of the Assembly expended GH¢794,936.10 representing 84.80% of their share of DACF on Local Governance, Social Services & Environment, Preserve & promote cultural heritage resulting in the misapplication of GH¢560,583.20 of their allocation. This constrained their ability to invest adequately in their basic Infrastructure, Local Economic Development and Modernisation of Agriculture as required in the Guidelines. The table below provides the details.

Category of Expenditure	Required Expenditure as per the guideline	Percentage Required	Actual Expenditure	Actual Percentage
Basic Infrastructure, Local Economic Development and Modernisation of Agriculture	703,058.70	75.00%	142,475.50	15.20%
Local Governance, Social Services & Environment, Preserve & promote cultural heritage and Administration	234,352.90	25.00%	794,936.10	84.80%

430. We disagreed with Management's justification for the misapplication and urged them to ensure strict compliance with the DACF guidelines.

Contract Irregularities

Stalled Administration Block Projects

431. Section 52 of the Public Financial Management Act, 2016 (Act 921) states “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.”

432. We noted that the Ministry of Local Government awarded contracts in 2008 to M/S Toonbihi Limited for the construction of a 2-Storey Administration block each for the Chereponi and Yunyoo-Nasuan District Assemblies. Our inspection of the projects disclosed that the projects had stalled since October 2023 and June 2022 respectively and portions were fast deteriorating. The Assemblies could not provide details of the two contracts for our review. The pictures of the projects are shown below.



Chereponi project



Yunyoo Project

433. Management of Chereponi attributed the delay to the demise of the Contractor, M/S Toonbihi Limited in October 2023, whilst the DFO at Yunyoo-Nasuan explained that, the project was being handled by the Ministry of Local Government, hence, they had limited information.

434. The continuous delay of the projects could result in increased project costs.

435. We recommended to Management of the two Assemblies to liaise with the Ministry of Local Government to expedite action on the completion of the projects to avoid further deterioration and cost overruns.

436. Management responded as follows.

Chereponi District Assembly

- i. "Management through a letter dated 4 February 2025 requested for the intervention of the Ministry of Local Government, Chieftaincy and Religious Affairs to facilitate the completion of the project, but the Ministry is yet to respond to the request."

Yunyoo-Nasuan District Assembly

- ii. Management responded that they will duly convey our recommendation to the Ministry of Local Government, Chieftaincy and Religious Affairs.

Completed project not put to use

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

438. Our project inspection disclosed that Management of the West Mamprusi Municipal Assembly awarded a contract for Construction and furnishing of CHPS compound and Social Center at Yama to Naross company Ltd at a sum of GH¢1,795,253.33 out of which an amount of GH¢1,164,311.44 had been paid. We however noted that the project which was completed on schedule had not been put to use.

439. To ensure that the community benefits from the project, we recommended that Management should ensure that the project is put into economic use without further delay.

Sanitation Management Irregularities

Non-replacement and repairs of Sanitation Equipment

440. Clause 3 of the Service Agreement (Sanitation Improvement Package) signed on the 2nd day of January 2019 between Zoomlion Ghana Limited (ZGL) and Assembly requires 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.

441. We noted during our inspection of sanitation equipment at two Assemblies that, two skip trucks which had broken down and seven refuse containers which were damaged had not been repaired or replaced by Zoomlion. The table below provides the details:

Name of Assembly	No. of broken-down Skip Trucks	No. of Damaged Refuse Containers
East Mamprusi Municipal	1	4
Bunkpurugu/Nakpanduri District	1	3
Total	2	7

442. The non-availability of the skip trucks and the failure to supply the required number of refuse containers made the insanitary conditions in the communities worse.

443. We urged Management of the two Assemblies to exercise strong oversight on the operations of Zoomlion and to report same to the Ministry of Local Government if they fail to comply to the directives of the Assemblies in line with the contract agreement.

Payment for Fumigation Services not rendered - GH¢261,625.00

444. Section 3.1.1 of the Service Agreement (Disinfestation and Fumigation) service agreement between the Zoomlion Ghana Limited (ZGL) and the East Mamprusi Municipal Assembly signed on 2nd day of January, 2018 provides that upon the terms and subject to the conditions set forth in this Agreement and the Schedules hereto, each of which is made an integral part of this Agreement, Zoomlion shall continue to provide the Services indicated in Schedules I and II every month with the requisite chemicals and shall be required to provide those services as specifically identified and contained in this Agreement and Schedules hereto.

445. Our audit revealed that ZGL received direct payments totalling GH¢261,625.00 from the Administrator of DACF, on behalf of the East Mamprusi Municipal Assembly, for Disinfestation and Fumigation for four quarters (4th quarter 2023 and the first three quarters of 2024) in the year 2024 for no services rendered. Our further checks at health facilities, schools, markets, etc., disclosed that, Zoomlion undertook the last Disinfestation and Fumigation in 2021. Furthermore, ZGL did not conduct any public education on vector control/environmental sanitation in the communities. Details are shown below.

Contract Activity	2023	2024			
	Four Quarter	First Quarter	Second Quarter	Third Quarter	Total
Fumigation	65,406.25	65,406.25	65,406.25	65,406.25	261,625.00

446. Management did not provide any reasons for the infraction.

447. We recommended that management of the Assembly should notify ZGL of any outstanding commitments and in subsequent review of the agreement, ensure that the services were priced individually so that the costs of unperformed services could be determined and disallowed.

Asset Management Irregularities

Non-functioning backhoe (DRIP)

448. Section 52 of the 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.

449. We noted that the Backhoe equipment with chassis number LGC777AZERC508962, allocated to the Mamprugu Moagduri District Assembly on 5th September 2024 as part of the District Roads Improvement Project (DRIP) machinery, had not been operational since its allocation and remains parked at the Northeast Regional Co-ordinating Council.

450. The District DRIP Co-ordinator in response to our observation explained that the backhoe always experienced overheating anytime they tried operating it. He stated that though Management of the Assembly had informed the supplier of the malfunctioning equipment, no action had been taken by the supplier.

451. We urged Management to report to the Ministry of Local Government and the Administrator of Common Fund to compel the supplier to replace the malfunctioned equipment.

452. Management noted our recommendation for compliance.

NORTHERN REGION

Introduction

453. In 2024, total allocations to the 16 Assemblies in the Northern Region were GH¢28,794,131.97. A sum of GH¢9,400,461.88 was deducted at source from the total allocated amount in favour of the Assemblies' Service Providers, HIV/AIDS and NALAG dues leaving net cash transfers of GH¢19,393,670.08 or 67.35 percent of the total allocations as shown in Appendix 'A'.

Management Issues

Cash Irregularities

Unsupported Payments – GH¢62,747.00

454. 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 that evidence of service received, certification of work done, and other supporting documents exist for each payment made by that entity.

455. Our examination of payment vouchers at Nanumba South District Assembly revealed control weaknesses in the acquittal of expenditures. A sampled review of payment vouchers during the period under review showed that payments totaling GH¢62,747.00 were not supported with relevant receipts, invoices, and other documentation necessary to authenticate the transactions. Details are provided in the table below.

PV Number	Pay Date	Payee	Description	Amount	Remarks
01/10/24	18/10/2024	DCD	being funds to support a PWD with medical bills payment	1,937.00	No receipt attached
	28/11/2024	DCD	being funds to transport disabled equipment	650.00	Provide Honour certificate
9/7/24	17/7/2024	DCD	Being funds to organize a durbar	60,160.00	Receipts, invoices etc.
Total				62,747.00	

456. As there were no evidence to confirm the regularity of the payments, we recommended to Management to refund the unaccounted amount of GH¢62,747.00 into the Assembly Account. We also advised Management to streamline its controls to minimize a recurrence.

457. Management accepted our recommendation for compliance.

Fuel not accounted – GH¢19,772.50

458. Section 52 of the Public Financial Management Act, 2016 (Act 921) provides, among others, that a Principal Spending Officer shall maintain adequate records of government stores and may only be discharged of accountability where the items have been consumed in the course of public business and supporting records are available to confirm such consumption.

459. Contrary to the Act, our audit revealed that the Management of the Nanumba South District Assembly made payments totaling GH¢19,772.50 for the purchase of fuel covering six payment vouchers, but did not provide any evidence of the utilization of the fuel, such as vehicle logbooks, fuel request forms, or consumption records. The details of the transactions are presented in the table below.

PV number	Pay date	Payee	Fuel receipt date	Type of fuel	Vehicle no.	Amount
04/10/2024	18/10/2024	Alinco oil	14/07/2024	Diesel		2,925.00
		Ibrahim Osman	06/11/2024	Diesel		1,200.00
		Amdaway oil	14/03/2024	Diesel	GN 8898 18	4,847.50
14/10/2024	25/10/2024	Naa Gamni petroleum	30/10/2024	Diesel		1,000.00
		Amdaway oil	15/10/2024	Diesel	NR 591 24	1,000.00
11/11/2024	26/11/2024	Amdaway oil	27/11/2024	Diesel	GT 2431 X	1,000.00
		Ibrahim Osman	27/11/2024	Diesel		1,000.00
		Amdaway oil	27/11/2024	Diesel	GN 8889 18	1,000.00
11/11/2024	26/11/2024	Ibrahim osman	26/11/2024	Diesel		1,000.00
02/12/2024	12/12/2024	Amdaway oil	13/12/2024	Diesel		1,000.00
09/12/2024	13/12/2024	Ibrahim Osman	22/10/2024	Diesel		1,000.00
		Ibrahim osman	22/10/2024	Diesel		1,000.00
43/12/24	30/12/2024	Alinco oil	30/12/2024	Diesel	GN 8898 18 and GN 7466 13	1,800.00
		Total				19,772.50

460. Management attributed this anomaly to the inability of Assembly drivers to make entries in their logbooks.

461. In view of this, we could not ascertain the genuineness of the transactions or whether the fuel was bought and used in the interest of the Assembly.

462. To strengthen control, we urged Management to provide adequate training to its staff including the drivers.

463. Management accepted our recommendation for compliance.

Excessive use of DACF on recurrent Expenditure

464. Section 3.0 of the 2023 Guidelines for the Utilization of the District Assemblies Common Fund (DACF) for Metropolitan, Municipal and District Assemblies (MMDAs) stipulates that 75% of each Assembly’s DACF allocation should be spent on Basic Infrastructure, Local Economic Development, and Modernisation of Agriculture, while the remaining 25% should be used for Local Governance, Social Services & Environment, Preservation and Promotion of Cultural Heritage, and Administration.

465. In line with this, the Gushegu Municipal Assembly was expected to utilize GH¢907,532.066 (75%) of its DACF allocation on Infrastructure development and GH¢388,942.314 (25%) on the other components. However, our audit revealed that Management of the Assembly spent GH¢1,237,142.48 (95.42%) on Local Governance,

Social Services, Cultural Heritage, Environment, and Administration, while only GH¢59,331.90 (4.58%) was expended on Infrastructure development, contrary to the DACF guidelines. The table below provides the details;

Category of Expenditure	Required Expenditure as per the guideline	Percentage Required	Actual Expenditure	Actual Percentage
Basic Infrastructure, Local Economic Development and Modernisation of Agriculture	907,532.07	75.00%	59,331.90	4.58%
Local Governance, Social Services & Environment, Preserve & promote cultural heritage and Administration	388,942.31	25.00%	1,237,142.48	95.42%

466. This resulted in the misapplication of funds for infrastructure on Local Governance, Social Services & Environment, Preserve & promote cultural heritage and Administration.

467. We recommended to management of the Assembly to improve on the mobilization of its internally generated funds to avoid the excessive utilization of DACF on its recurrent/ administrative expenditures and other categories expenditures. We also urged management to desist from violating the Guidelines on the Utilization of DACF.

468. Management accepted our recommendation and promised to put in place all revenue mobilization strategies to step up the revenue collection drive.

Contract Irregularities

Delayed Projects

469. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires the Principal Spending Officer to establish and maintain proper control systems to prevent losses and wastage of public resources.

470. Our audit disclosed that between 2022 and 2024, three Assemblies awarded 20 contracts totaling GH¢90,343,671.39 for the construction of various facilities to serve local communities. However, our physical inspection of the project sites revealed that, as of 31st December 2024, all the projects had stalled and were showing signs of rapid deterioration. The following table provides the details of the affected projects.

Name of project	Name of Contractor	Contact sum	Year of award	Year of completion	State of Project	Project Location
Sagnarigu District						
2-storey,40 lockable stores and bank facility	Savana Construction Ltd	9,544,020.66	20/10/2023	08/12/2024	Completed except the bank facility	Jisonayili Market
2- storey, 24 lockable stores, 20 seater WC urinal & hand wash	Savana Construction Ltd	4,705,484.69	13/05/2024	08/12/2024	Ongoing	Sagnarigu Market
2-Storey,20 Lockable stores, clinic & crèche	Asfrim Ghana Limited	2,890,629.85	01/02/2022	20/04/2024	Ongoing	Sagnarigu Market
Commercial building,60 no. open sheds & external works	Iddal Company Limited	3,320,168.75	27/06/2024	04/02/2025	Ongoing	Sagnarigu Market
2-Sorey, Commercial building stores, 6 no. wash rooms & warehouse	Myturn Limited	5,010,444.57	-	-	Ongoing	Katariga Market
2-Storey, 20 Lockable stores, bank, 24 no. stalls & paving with car park	Kumodo Company Limited	4,010,406.09	12/07/20224	02/01/2025	Ongoing	Katariga Market
2-Storey, 40 no. Lockable stores	Kumodo Company Limited	3,849,372.43	27/06/2024	01/02/2025	Ongoing	Kalpohini Market
24 no. stalls, 14 seater washrooms & external works	Otensco Construction & Multi service Limited	3,287,581.17	13/05/2024	10/12/2024	Ongoing	Kalipohini Market
Construction of road, street light & trees planting	Mawums Construction Company	14,939,369.45	20/11/2023	04/10/2024	Second coat & streetlight outstanding	Katariga
Construction of road, streetlight & trees planting	Ashcal Investment Limited	17,200,000.00	28/05/2024	04/10/2024	Second coat, trees planting & streetlight outstanding	Kpalsi/ Dimali
Construction of drain & gravelling	Ashcal Investment Limited	10,950,000	28/05/2024	04/11/2024	Gravel feeling & spreading outstanding	Nobisco
Construction of drain & gravelling	Bildex Company Limited	6,934,979.60	10/10/2023	04/01/2025	Joining the drain, gravel spreading	Nobisco
Construction of road	Myturn Limited	1,324,415.48	13/05/2024	05/02/2025	Ongoing	Gumani/ Nyanshegu
	Total	87,966,872.74				

Nanton District							
Details	Contractor	Contract Sum	Start Date	Expected Completion Date	% Completed	Payment To Date	Reason For Delay
MPCF							
Payment of IPC No. 1 (Advancement Mobilisation) for the Construction of 1NO. CHPS Compound at Sahakpalgu	Messrs Nyoglo Ghana Limited	354,684.60	27/12/23	28/03/24	70	53,202.69	Lack of funds
Construction of 1No. CHPS Compound, Chayili	M/S Bacoda Com. Ltd	270,000.00	2/011/2022	04/02/2022	27	75,000.00	Lack of funds
DACF							
Construction of 1No. GES Directorate, Nanton	M/S Bacoda Com. Ltd	471,914.12	2/011/2022	04/02/2022	39	184,553.55	Lack of funds
Construction of 1No. CHPS Compound at Kpunduli	Messrs Aarunbis Co.Ltd	330,000.00	2/011/2022	04/02/2022	37	122,219.16	Lack of funds
Construction of 1No. 6 Unit JHS Classroom block with Ancillary facilities at Zieng	M/S Plus Sr Ent.	545,633.52	2/011/2022	04/02/2022	46	252,388.98	Lack of funds
Total		1,972,232.24					

Project Description	Original Contract Sum	Start Date	Period of delay	Level of complet.	Total Payment to date	Reason for delay
Kumbungu District						
Construction of 1 No.3-Unit classroom block with office, store and other ancillary facilities at Zangbalun awarded to Sam-Kad Ghana Ltd. P.O Box 382, Tamale	209,281.90	15/10/2020	44 months	40%	-	Irregular release of funds & insufficiency of it.
Construction of District stores at Kumbungu District Assembly by Tintum Enterprise. P.o Box 289. Tamale	195,284.50	16/07/2021	36 months	45%	86,803.20	Irregular release of funds & insufficiency of it.
Total	404,566.41				86,803.20	

471. The continued delay in completing the projects could result in significant cost overruns due to price escalations, rework, and further deterioration of existing work. This situation also poses a risk of resource wastage and denies the intended beneficiaries access to essential services.

472. We recommended that Management of the three Assemblies prioritize the completion of the stalled projects in their subsequent budgetary allocations to prevent further deterioration and avoid increased project costs.

Completed projects not put to use

473. Section 52 of the Public Financial Management Act, 2016 (Act 921) states that a Principal Spending Officer of a covered entity is responsible for the assets of the institution and must ensure that proper control systems exist for the custody and management of such assets.

474. Our audit revealed that management of two Assemblies constructed four projects at a total cost of GH¢18,920,868.91 under the District Assemblies Common Fund (DA CF). Although all four projects have been completed, they had not been put to use as of the time of our review. The details of the affected projects are provided in the table below.

Name of project	Name of Contractor	Contact sum	Year of award	Date of completion	State
Sagnarigu District					
2-Sorey, 40 no. Lockable stores at Jisonayili	Savana Construction Company Limited	9,544,020.66	20/10/2023	08/12/2024	Completed
2-Storey, 72 Lockable stores, police post, crèche, butcher house, market stalls & 2- storey toilet facility at Jisonayili	Iddal Company Limited	8,631,803.83	20/10/2023	08/06/2025	Completed
Total		18,175,824.49			

Project Description	Fund Source	Original Contract Sum	Revised Contract Sum	Completion Date	Total Payment to date	Reason for Non-usage
Savelugu District						
Construct and furnish 1 No. CHPS Compound by Yape Doo Com. Ltd at Kuga Fong	DACF	590,623.25	654,783.25	12/06/2024	575,044.42	Nurses were not posted to the facility, and there were no delivery beds
Renovation and supply of furniture as well as basic medical equipment for 2nd CHPS Compound at Kadia	Ghana Gas	170,000.00	-	29/09/2024	170,000.00	Nurses were not posted to the facility, and there were no delivery beds
Total					745,044.42	

475. The delay in utilizing the completed projects had deprived the beneficiary communities of the intended social and economic benefits. Additionally, prolonged non-use may lead to deterioration of the facilities, resulting in avoidable maintenance or rehabilitation costs.

476. We recommended that Management of the Assemblies expedite action to operationalize the completed projects to ensure that the communities derive the intended benefits and to prevent deterioration of the facilities.

Sanitation Management Irregularities

Damaged sanitation improvement containers

477. Clause 3.1 and 4.1 of the Service Agreement (Sanitation Improvement Package) signed between Zoomlion Ghana Limited and the Sagnarigu Municipal Assembly on 2nd January 2019 requires Zoomlion to provide refuse trucks for the collection and evacuation of waste from communal containers supplied by Zoomlion to designated final disposal sites.

478. However, during our inspection of sanitation equipment at two Assemblies, we noted that five solid waste containers provided under the agreement were damaged and had not been repaired or replaced by Zoomlion as required. The details are presented in the table below.

Name of Assembly	Type of Service	Type of Equipment	Qty	Broken down
Sagnarigu	Sanitation Improvement Package	Solid Waste Containers	20	4
Nanton	Sanitation Improvement Package	Solid Waste Containers	2	1
			22	5

479. The non-availability of the required number of refuse containers has had a negative impact on sanitary conditions within the affected communities, potentially exposing residents to health and environmental risks.

480. We recommended that the Management of the two Assemblies should pursue Zoomlion Ghana Limited through the Ministry of Local Government and the Regional Coordinating Council to ensure the replacement of the damaged containers to support effective sanitation management.

481. We further urged Management to exercise strong oversight over Zoomlion’s operations to ensure compliance with contractual obligations and to prevent a recurrence of such lapses.

482. Management of the two Assemblies stated that Zoomlion Ghana Limited is responsible for the maintenance of the equipment, and that the matter has been reported to Zoomlion through the District Coordinator for redress.

Procurement / Store Irregularities

Unaccounted Store Items – GH¢81,574.57

483. Section 52 of the Public Financial Management Act, 2016 (Act 921) states among others, that a Principal Spending Officer shall be discharged of accountability for government stores only when the stores have been consumed in the course of public business and there is adequate documentation to confirm such consumption.

484. Our audit identified control lapses in the stores management processes at the Nanumba North District Assembly, Bimbilla. Specifically, we noted that Management could not account for the custody, distribution, and usage of goods procured, amounting to GH¢81,574.57, as detailed in the table below.

PV. No. & Date	Payee	Details	Amount Paid
10/04/24 of 19/4/24	Y&Y Visionary Ent	Payment of 68 bags of sugar, 20 ctns of milk and 25 ctns of impera tea	58,226.50
12/04/24 of 22/4/24	MCD	Sanitation materials	3,925.00
06/01/24 of 02/01/24	Total Supplies & Services LTD	Stationery-(5pkts of comb ring 10mm and 10pkts of binding cover not supplied)	19,423.07
Total			81,574.57

485. Due to the absence of the supporting records, we could not confirm the genuineness of the transactions or determine whether the expenditure was in the interest of the Assembly. This raises concerns about possible misapplication or misappropriation of public funds.

486. We therefore urged Management to furnish us with the relevant supporting documents failure of which the total amount of GH¢81,574.57 should be recovered from the Municipal Coordinating Director and the Accountant.

OTI REGION

Introduction

487. For the 2024 financial year, total allocations to the nine Assemblies in the Oti Region were GH¢13,946,718.44. Out of this amount, a sum of GH¢4,419,963.09 was deducted at source in favour of the Assemblies' Service Providers, HIV/AIDS and NALAG dues leaving net cash transfers of GH¢9,526,755.35 or 68.31 percent of the total allocations as shown in Appendix 'A'.

Management Issues

Cash irregularities

Payments not accounted for – GH¢11,702.00

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

489. We noted during our audit that in April 2024, Management of the Nkwanta North District Assembly paid a total amount of GH¢44,002.00.00 but accounted for GH¢32,300.00 leaving a difference of GH¢11,702.00 unaccounted for. The table below provides details.

Dare	PV No.	Details	Payee	PV Amount	Amount acquitted	Unacquitted Balance
17/4/24	DACF/15/MF/24	Donation to Kpassa Traditional Council	DCD	6,200.00	200.00	6,000.00
17/4/24	DACF/07/MF/24	Independence Day celebrations	DCD	37,802.00	32,100.00	5,702.00
Total				44,002.00	32,300.00	11,702.00

490. We were unable to confirm the validity of the unaccounted payment of GH¢11,702.00 or whether the expenditure was made for the intended purpose and in the interest of the Assembly. This raises concerns of possible misapplication or misappropriation of public fund.

491. We recommended to Management that the District Coordinating Director and the District Finance Officer be held jointly accountable and be made to recover the total amount of GH¢11,702.00 into the Assembly's designated bank account.

Failure to process transactions on the GIFMIS platform

492. Section 25 of the Public Financial Management Act, 2016 (Act 921) stipulates that where a covered entity enters a contract or any other arrangement that commits government to make a payment, such a contract or arrangement shall be approved by

the Principal Spending Officer and payment processed through the Ghana Integrated Financial Management Information System (GIFMIS).

493. However, our examination of payment transactions at the Kadjebi and Guan District Assemblies revealed that Management incurred a total expenditure of GH¢414,481.24, covering 21 payment vouchers, from their respective District Assemblies Common Fund (DACF) accounts, without processing the transactions through GIFMIS, in contravention of the above requirement. Details of the transactions are provided in the table below.

No.	PV No.	Date	Payee	Details	Amount
Kadjebi District Assembly					
1	2/1/2024	7/2/2024	Baba Karim & co	Payment for refreshment and others	10,000.00
2	1/4/2024	7/5/2024	Frimeess Catering	Payment for food during Independence Day Celebration	9,100.00
3	21/04/2024	30/04/2024	R.Y Sefakor Ent.	Funds for street light servicing	3,700.00
4	14/04/2024	23/04/2024	Rewal Prestige Ltd	Payment for rehabilitation of 6-unit classroom block	26,476.00
5	27 - 28/04/2024	6/2/2024	Makassa Walker Ltd	Payment for stationery	25,000.00
6	1/5/2024	2/5/2024	Global Shalom Brothers Company Ltd	Payment for construction of 3-unit classroom	50,000.00
7	2/5/2024	2/5/2024	Blood Redeemed Enterprise	Rehabilitation of Dodo Amanfrom Health Centre	20,000.00
8	3/5/2024	2/5/2024	Plelian Ventures	Payment for customize letter heads	10,000.00
9	4/5/2024	22/07/2023	Shalom Ledi Ent.	Payment for protocol items	3,880.00
10	14/07/2024	19/04/2024	Baba Karim Mech	Maintenance of official vehicle	5,900.00
11	3/10/2024	5/11/2024	K Ntiamoah Ent	Payment for roofing sheets to support disaster victims	15,150.00
12	12/11/2024	17/11/2024	DCD	Payment for items for Farmer’s Day	25,430.00
Sub-total					204,636.00

Guan District Assembly					
13	4/4/2021	9/5/2024	Bowcom Enterprise	Payment for rice and sugar	21,400.00
14	28/05/2024	4/6/2024	AI Restaurant	Payment for feeding	9,600.00
15	3/7/2024	31/07/2024	grace Depot	Payment for refreshment items	5,020.00
16	4/7/2024	29/07/2024	Gobenwin Enterprise	Payment for stationery items	42,052.90
17	6/7/2024	14/07/2024	AI Restaurant	Payment for food during engagement meeting and put stakeholders up to speed on the expenditure of the Assembly	8,480.00
18	10/9/2024	11/9/2024	OS Construction and Trading Ltd	Payment for rehabilitation of 3-unit classroom office and store for Likpe Mate R.C Primary School	56,846.36
19	18/10/2024	29/10/2024	OS Construction and Trading Ltd	Payment for rehabilitation of 3-unit classroom office and store for Likpe Mate R.C Primary School	20,511.00
20	19/10/2024	28/10/2024	KADEMCO Ventures	Payment for W/C installation and bulgar proof at guest house at Likpe Todome	25,984.98
21	21/10/2024	28/10/2024	Bowcom Enterprise	Payment for maintenance and repairs of official vehicle	19,950.00
Sub - Total					209,845.24
Grand Total					414,481.24

494. The failure of the Managements to process transactions through the GIFMIS system undermines Government of promoting accountability and consistency in the use of a common system for processing payments.

495. Management indicated that they failed to use the GIFMIS due to internet connectivity challenges they encountered. We urged Management to put in the necessary mechanisms to ensure that all payments are processed through the GIFMIS platforms.

Contract Irregularities

Abandoned projects

496. Section 52 of the Public Financial Management Act, 2016 (Act 921) mandates that a Principal Spending Officer of a covered entity shall be responsible for the custody and management of the entity's assets. The Act further requires the establishment of proper control systems capable of preventing theft, loss, wastage, and misuse of public resources.

497. During our inspection of projects, we observed that the Management of Nchumuru

District Assembly awarded contracts for the construction of two facilities in 2014 and 2023 at a total contract sum of GH¢342,852.90. As of the time of our audit, a total of GH¢139,470.00 had been paid to contractors. However, we noted that all two projects had been abandoned and were at various stages of completion. The details of the affected projects are presented in the table below.

Name of Project	Name of Contractor	Source of Fund.	Status	Start Date	Expected Complet. Date	Contract Sum	Payment made	Reasons for abandoning the project
Construction of 1 No CHPS Compound at Wandando	Kekom Ventures	DACF	70%	18/8/14	21/4/15	150,552.90	89,470.00	Lack of funding
Construction of fence wall, security post and car park at Agric Directors bungalow, at Chinderi	Gaja Construction Limited	DACF	24%	27/1/23	27/4/23	192,300.00	50,000.00	Lack of funds
	Total					342,852.90	139,470.00	

498. The abandonment of the projects has resulted in non-utilization of substantial public funds, depriving the intended communities of the socio-economic benefits of the facilities. Extended delays may also lead to further deterioration of partially completed works and eventual cost overruns if restarted.

499. We urged Management to prioritise the completion of the abandoned projects and ensure that the facilities are completed and put to use for the benefit of the targeted communities.

Sanitation Management Irregularities

Failure by ZLG Ltd to replace damaged SIP equipment

500. Zoom Lion Ghana Limited (ZLG Ltd) provided 11 solid waste containers to the Krachi Nchumuru District Assembly under its SIP agreement between the Assembly and ZLG Ltd. Per Clause 3 of the terms of the agreement between the Assemblies and Zoom Lion Ghana Limited, ZLG Ltd is to replace damaged containers within the agreement period.

501. Clause 3 of the Service Agreement (Sanitation Improvement Package) between Zoomlion Ghana Limited (ZGL) and the District Assemblies requires ZGL to provide specified number of skip Trucks and communal refuse containers to the Assemblies and repair and/or replace the equipment upon being notified by the Assembly of any damage or defect.

502. We observed during our inspection of sanitation equipment at Krachi Nchumuru District Assembly that seven out of the required 11 waste containers supplied were damaged beyond repair and had not been operational between January 2022 to December 2024. We further noted that even though Management had duly informed Zoomlion about the condition of the equipment, the latter had failed to replace or repair the equipment.

503. This notwithstanding, we that, Zoomlion continued to receive payments totaling GH¢425,500.00 for the period January to December 2024, based on the contract from the Administrator of Common fund.

504. The non-availability of the required number of refuse containers negatively affected the sanitary conditions in the respective communities.

505. We recommended to Management of the Assembly to pursue Zoomlion through the Ministry of Local Government and the Regional Coordinating Council to ensure replacement of the equipment for effective sanitation management. We also urged the Managements to exercise strong oversight on the operations of Zoomlion to prevent a recurrence.

506. Management accepted our recommendation and promised compliance.

Tax Irregularities

Failure to withhold & remit taxes – GH¢16,461.71

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

508. Section 117 of Income tax Act 2015 (Act 896) stipulates that a withholding agent shall pay to the Commissioner-General within fifteen days after the end of each calendar month a tax that has been withheld in accordance with this division during the month. It further says that a withholding agent shall file with the Commissioner-General within fifteen (15) days after the end of each calendar month a statement in the form prescribed.

509. Our audit revealed that for the period under review, the Finance Officers of the Guan District Assembly failed to withhold taxes amounting to GH¢11,868.27 from payments made to suppliers of goods and services as detailed in the table below.

No.	PV. No.	Date	Payee	Details	PV Amount	Tax
1	7/2/2024	29/02/2024	Flossia’s Kitchen	Payment for feeding during inauguration of MMDAs	4,500.00	135.00
2	3/3/2024	29/04/2024	Grace Depot	Payment for snack, water and castle bridge	4,740.00	142.20
3	3/3/2024	29/04/2024	Flossia’s Kitchen	Payment for food	3,900.00	117.00
4	3/3/2024	29/04/2024	Flossia’s Kitchen	Payment for minerals	4,500.00	135.00
5	3/3/2024	29/04/2024	Grace Depot	Payment for drinks	2,935.00	88.05

No.	PV. No.	Date	Payee	Details	PV Amount	Tax
6	4/4/2021	9/5/2024	Bowcom Enterprise	Payment for rice and sugar	21,400.00	642.00
7	5/4/2021	30/07/2024	Judinam Enterprise	Payment for refreshment	2,400.00	72.00
8	7/4/2024	24/04/2024	Napoe Gifty and others	Payment of allowance during Execo meeting	990	198.00
9	3/5/2024	16/05/2024	Judinam Enterprise	Payment for refreshment items and food	5,314.00	159.42
10	3/5/2024	16/05/2024	DCD	Payment of allowance during General Assembly meeting	990	198.00
11	4/5/2024	9/4/2024	DCD	Payment of allowance sub committee meetings	4,235.00	847.00
12	10/5/2024	28/10/2024	Flossia's Kitchen	Payment for food during engagement with widows of DACF-REF	4,500.00	135.00
13	11/5/2024	21/05/2024	DCD	Payment of allowance during Audit Committee meeting	6,100.00	1,220.00
14	22/05/2024	24/05/2024	Grace Depot	Cost of refreshment items during budget preparation	4,900.00	147.00
15	22/05/2024	24/05/2024	Flossia's Kitchen	Cost of refreshment items during budget preparation	4,400.00	132.00
16	28/05/2024	3/6/2024	Judinam Enterprise	Payment for refreshment items and food	3,600.00	108.00
17	28/05/2024	4/6/2024	AI Restaurant	Payment for feeding	9,600.00	288.00
18	3/7/2024	31/07/2024	grace Depot	Payment for refreshment items	5,020.00	150.60
19	4/7/2024	29/07/2024	Gobenwin Enterprise	Payment for stationery items	42,052.90	1,261.59
20	6/7/2024	14/07/2024	Judinam Enterprise	Payment for refreshment items during engagement meeting and put stakeholders up to speed on the expenditure of the Assembly	8,480.00	254.40
21	6/7/2024	14/07/2024	AI Restaurant	Payment for food during engagement meeting and put stakeholders up to speed on the expenditure of the Assembly	8,480.00	254.40
22	2/8/2024	25/09/2024	Delanyo Datsomor and others	Payment of sitting allowance to Audit Committee members	550.00	16.50
23	10/9/2024	11/9/2024	OS Construction and Trading Ltd	Payment for rehabilitation of 3-unit classroom office and store for Likpe Mate R.C Primary School	56,846.36	2,842.32

No.	PV. No.	Date	Payee	Details	PV Amount	Tax
24	18/10/2024	29/10/2024	OS Construction and Trading Ltd	Payment for rehabilitation of 3-unit classroom office and store for Likpe Mate R.C Primary School	20,511.00	1,025.55
25	19/10/2024	28/10/2024	KADEMCO Ventures	Payment for W/C installation and bulgar proof at guest house at Likpe Todome	25,984.98	1,299.25
Total					256,929.24	11,868.27

510. In a related development, Finance Officers of Krachi Nchumuru District Assembly, did not remit taxes of GH¢4,593.44 withheld from payments to suppliers and service providers as shown in the table below.

Quarter	Quarterly deduction of tax	Remittances to GRA	Tax Deductions not remitted
Quarter 4, 2023	2,296.72	2,296.72	-
Quarter 1, 2024	2,296.72	-	2,296.72
Quarter 2, 2024	2,296.72	2,296.72	-
Quarter 3, 2024	2,296.72	-	2,296.72
Total	9,186.88	4,593.44	4,593.44

511. We recommended to Management of Guan District Assembly to strengthen their controls to ensure full compliance with Section 117 of Income tax Act 2015 (Act 896).

512. Furthermore, we urged Management of the Krachi Nchumuru District Assembly to pay the unremitted withheld taxes of GH¢4,593.44 to the GRA without further delay.

513. Management did not respond to this finding.

SAVANNAH REGION

Introduction

514. In 2024, total allocation to the seven Assemblies in the Savannah Region was GH¢12,512,482.23. Out of this amount, a total of GH¢3,870,002.35 was deducted at source in favour of the Assemblies' Service Providers, HIV/ AIDS and NALAG dues leaving a net cash transfer of GH¢8,642,479.88 or 69.07 percent of the total allocations as shown in Appendix 'A'.

Management Issues

Cash Irregularities

Unpresented PVs – GH¢276,048.12

515. Regulation 82 of the PFMR, 2019 (L.I. 2378) requires that, “a payment by a covered entity should be accompanied with a payment voucher, authorized by the head of accounts and approved by the Principal Spending Officer.”

516. Our audit disclosed control lapses in the processes of disbursement of public funds at the North-East Gonja District Assembly. We noted that Management of the Assembly failed to produce 30 payment vouchers with a total face value of GH¢276,048.12 for audit inspection as detailed in the table below.

No.	Date	PV No	Chq No	Details	Payee	Amount
1	17/01/2024	07/01	425		DFO	1,030.00
2	17/01/2024	08/01	425	Fuel refund	DFO	7,500.00
3	17/01/2024	12/01	425	T & T	Hon. MP	1,680.00
4	24/01/2024	15/01	428	5% Withholding tax	GRA	7,901.95
5	24/01/2024	16/01	429	Dual Desk procurement	Zakmat Co. Ltd	12,125.00
6	24/01/2024	17/01	430	5% Withholding tax	GRA	375
7	26/01/2024	18/01	431	CABINET	DCD	2,000.00
8	29/01/2024	19/01	432	Electricity bill	NEDCO	10,000.00
9	21/02/2024	04/02	436	Repair and maintenance	Alhassan Auto Service	10,894.95
10	21/02/2024	05/02	437	5% Withholding tax	GRA	4,413.35
11	20/03/2024	02/03	441	5% Withholding tax	GRA	14,208.25
12	15/04/2024	01/04	442		DCD	20,000.00
13	15/04/2024	02/04	443		DCD	15,000.00
14	15/04/2024	03/04	444	Travel to Accra	Hon. DCE	7,030.00
15	19/04/2024	04/04	445	Repair and maintenance of Ambulance	E. Owusu Boadu Ent.	11,160.00
16	19/04/2024	05/04	446	5% Withholding tax	GRA	840
17	23/04/2024	08/04	449	3% Withholding tax	GRA	726

No.	Date	PV No	Chq No	Details	Payee	Amount
18	29/04/2024	13/04	454	Transfer of borrowed money	PWD	93,900.00
19	29/04/2024	14/04	455	Payment of electricity bill	NEDCO	16,073.17
20	29/04/2024	15/04	456	Funeral donation	DCD	4,080.00
21	20/05/2024	11/05	457	Fuel for Salaga	Alhassan Abdulai	2,000.00
22	20/05/2024	14/05	458	Official stamp	Yussif Baba	540
23	03/06/2024	02/06	464	3% Withholding tax	GRA	468.88
24	03/06/2024	04/06	466	3% Withholding tax	GRA	153.81
25	03/06/2024	06/06	468	7.5 Withholding tax	GRA	525
26	03/06/2024	08/06	471	3% Withholding tax	GRA	151.41
27	03/06/2024	10/06	474	Repairs and maintenance	Alhassan Auto Service	1,200.00
28	14/06/2024	15/06	478	Internal Audit Committee	DCD	12,600.00
29			478	Internal Audit Committee	DCD	12,600.00
30	02/08/2024	06/08	0	5% Withholding tax	GRA	4,871.35
	Total					276,048.12

517. In view of this we could not ascertain the genuineness of the expenditure or confirm whether the transactions were made in the interest of the Assembly.

518. We recommended that the District Coordinating Director and Finance officer should refund the total amount of GH¢276,048.12 from their personal resources into the Assembly's designated bank account.

519. Though Management responded that the affected payment vouchers were misfiled at the time of the audit and promised to make them available for our verification they failed to produce the PVs for our review as at the time of putting up this report.

Expenditure not supported with PVs – GH¢69,668.00

520. Regulation 82 of the Public Financial Management Regulations, 2019 (L.I. 2378) stipulates that all payments made by a covered entity must be supported by a payment voucher, which must be authorized by the Head of Accounts and approved by the Principal Spending Officer through the Ghana Integrated Financial Management Information System (GIFMIS).

521. Our review of bank records revealed that the North-East Gonja District Assembly made a payment of GH¢69,668.00 for the renovation of a CHPS Compound. However, the payment was not supported with a payment voucher by the Head of Accounts and approved by the Principal Spending Officer through the Ghana Integrated Financial Management Information System (GIFMIS). Details of the payment are provided in the following table.

Date	P O No	Chq No	Details	Payee	Amount
17/09/2024	118	444142	Part payment for Renovation of CHPS Compound	Wabi Enterprise Ltd, Salaga	69,668.00

522. Management did not provide any justification for the failure to support the payment with appropriate documentation. As a result, we could not verify the genuineness of the transaction or confirm that the expenditure served its intended purpose, raising concerns over potential misapplication or misappropriation of public funds.

523. We recommended that the District Coordinating Director and the Finance Officer be held jointly liable.

524. Though Management responded that the affected payment vouchers were misfiled at the time of the audit and promised to make them available for our verification they failed to produce the PVs for our review as at the time of putting up this report.

Failure to pay back moneys borrowed from PWDs Fund – GH¢32,000.00

525. The allocation of resources under the District Assemblies Common Fund (DA CF) includes dedicated funding for Persons with Disabilities (PWDs) to help reduce poverty, promote sustainable and dignified employment, and enhance their social inclusion.

526. Our review of the PWD Fund account at the Sawla District Assembly revealed that on 27 March 2024, Management transferred an amount of GH¢32,000.00 from the PWD account to the IGF to finance other Assembly activities. However, as of 31 December 2024, Management had not refunded the amount to the PWD Fund account. Furthermore, no justification was provided for this irregular transfer.

527. This action constitutes a misapplication of earmarked funds and this has deprived the intended beneficiaries, Persons with Disabilities, of resources essential to improving their livelihoods through planned PWD activities.

528. We recommend that Management immediately refunds the GH¢32,000.00 to the PWD Fund account to ensure the continuity of support for PWDs. Additionally, steps should be taken to prevent future diversions of earmarked funds, and appropriate sanctions applied where necessary.

529. Management accepted the observation for compliance.

Sanitation Management Irregularities

Equipment for sanitation improvement Programme not supplied

530. Clause 3.1(c) of the contract agreement between the East Gonja Municipal Assembly and Zoomlion Ghana Limited requires the company to provide refuse trucks for the collection and evacuation of waste from communal containers supplied by Zoomlion to designated disposal sites. In addition, Schedule One of the agreement specifically mandates Zoomlion Ghana Limited to supply 20 solid waste trucks (each with a capacity of 12 cubic metres) and 3 skip trucks.

531. However, our inspection of the equipment under the Sanitation Improvement Package at the East Gonja Municipal Assembly revealed that Zoomlion Ghana Limited had only provided 2 out of the 3 required skip trucks and 13 out of the 20 refuse containers stipulated in the contract. Furthermore, we observed that one of the skip trucks was broken down and three refuse containers were damaged and had remained unserviceable since 2021. These items had not been repaired or replaced at the time of our inspection. Detailed findings are provided below.

Equipment	Required Number to be supplied per contract	Actual Number supplied	Number not supplied	Period
Skip truck	3	2	1	Since 2021
Refuse container (12 cubic meter)	20	13	7	Since 2021

532. The shortfall of skip trucks and refuse containers adversely affected sanitary conditions within the communities.

533. We recommended that the Management of the East Gonja Municipal Assembly liaise with Zoomlion Ghana Limited – through the Ministry of Local Government and the Regional Coordinating Council – to ensure the immediate replacement of the missing and unserviceable equipment to enhance effective sanitation management.

534. Additionally, we urged Management to strengthen its oversight of Zoomlion’s operations to prevent a recurrence of such lapses. However, Management failed to respond to this observation.

Tax Irregularities

VAT not accounted for – GH¢17,434.55

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

536. Our audit of the North-East Gonja District Assembly disclosed that the Finance Officer made payments for goods and services totaling GH¢176,080.13, which included a VAT component of GH¢17,434.55. However, the suppliers did not issue VAT invoices to support the transactions, contrary to the provisions of the VAT Act. The details of the payments are as provided in the table below.

No.	Date	PV No	Details	Payeee	Amount	Vat
1	20/01/2024	1555525	Procurement of electrical accessories	Deme-Naa Electrical Ent	13,400.00	536.00
2	05/02/2024	1563240	Payment for accommodation	DCD	5,253.00	1,103.13
3	23/04/2024	1630253	Procurement of rice and oil	Kud-Sham Enterprise	15,431.00	617.24

4	19/04/2024	PO No. 90	Procurement of rice and oil	Kud-Sham Enterprise	8,769.00	350.76
5	30/06/2024	1697225	Cost of food packs	Vivan Pastries and Trad. Ent	2,800.00	112.00
6	18/06/2024	1684179	Funds released for food rationing for DCE, DCD and DFO	DCD	7,000.00	280.00
7	02/06/2024	1668772	Payment for 7No. Packets of roofing sheets	Makada Enterprise	5,047.00	201.88
8	02/06/2024	1668770	Payment to update Assembly's website	Ecotour Services, Damongo	5,127.00	1,076.67
9	02/06/2024	1668769	Streetlights installation	Deme-Naa Electrical Ent	15,462.56	3,247.13
10	02/08/2024	1726470	Procurement of electrical accessories	Dramani Co. Ltd	3,087.00	123.48
11	02/08/2024	1727800	Procurement of 4No tyres	Zakmant Co. Ltd, Tamale	12,000.00	480.00
12	25/07/2024	1717897	Payment for rice and oil	Kud-Sham Ent	4,000.00	160.00
13	02/08/2024	1726455	Payment for servicing official vehicles	Alhassan Auto Services, Tamale	8,200.00	1,722.00
14	02/08/2024	1726471	Procurement of construction materials	Dramani Co. Ltd	4,800.00	192.00
15	17/10/2024	1809715	Payment for stationery and equipment	Next Door Gh. Ltd	21,020.57	840.83
16	07/11/2024	1833729	Payment for food and drinks	Berny-Joy Delicious Food	13,960.00	2,931.60
17	13/12/2024		Funds released for repairs and servicing of vehicle	A.K.M Nurudeen Ent. Tamale	6,273.00	1,317.33
18	20/12/2024	1891380	Payment for servicing vehicle No. GN 1816-11	Alhassan Auto Services	4,990.00	1,047.90
19	22/11/2024	1848337	Payment for stationery	IT DATA-PRO Computer SYSTEM LTD	2,100.00	84.00
20	16/12/2024		Payment for repairs and servicing of official vehicle	A.K.M Nurudeen Ent. Tamale	1,860.00	390.60
21	26/11/2024	1850811	Procurement of rice and oil	Kud-Sham Ent	15,500.00	620.00
	Total				176,080.13	17,434.55

537. The failure of the Assembly to demand tax receipt undermines the effort of the Ghana Revenue Authority with respect to revenue mobilisation.

538. We recommended that the District Coordinating Director and the Finance Officer should recover the VAT amount of GH¢17,434.55 from the suppliers and remit same to the Commissioner-General of the Ghana Revenue Authority (GRA).

539. Management failed to respond to this observation at the time of finalizing this report.

UPPER EAST REGION

Introduction

540. During the 2024 financial year, the 15 Assemblies in Upper East Region received a total DACF of GH¢25,477,249.37 with total deductions at source of GH¢8,685,563.44 for the Assemblies' Service Providers, HIV/AIDS and NALAG dues resulting in net amount transfers of GH¢16,791,685.92 or 65.91 percent of total allocations as shown in Appendix 'A'.

Management Issues

Cash Irregularities

Unpresented Payment Vouchers – GH¢24,741.91

541. Section 11 of the Audit Service Act, 2000 (Act 584) grants the Auditor-General or any authorized officer the right to access all books, records, returns, and other documents, including those in computerized or electronic form, that are relevant to the accounts under audit.

542. However, our audit revealed that the Management of Kassena Nankana Municipal Assembly failed to present six payment vouchers with a total face value of GH¢24,741.91 for audit inspection, contrary to the requirements of the Act. The details of the unsubmitted vouchers are provided in the table below.

Date	PV No.	Description	Payee	Amount
22/7/2024	001575		MCD	10,000.00
11/07/2024	001558	Withholding tax	MCD	3,458.91
11/07/2024		Night allowance	MCD	2,283.00
21/10/2024	18/10/24	Funds released for the payment of practical items	MCD	4,000.00
21/10/2024	20/10/24		MCD	3,000.00
17/12/2024	19/12/24		MCD	2,000.00
Total				24,741.91

543. The failure to provide the relevant documentation raised doubts about the regularity of the expenditure. Consequently, we were unable to ascertain the validity and appropriateness of the expenditure, or whether the payments were made in the best interest of the Assembly.

544. We recommended that the District Coordinating Director and the Finance Officer be made to refund the total amount of GH¢24,741.91 from their personal resources into the Assembly's designated bank account, failing which appropriate sanctions would be applied.

Unsupported payments – GH¢290,449.81

545. Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378) places personal responsibility on the Principal Spending Officer of a covered entity to

ensure that for every payment, there is evidence of services received, certificates of work done, and other relevant supporting documentation to authenticate the transaction.

546. Contrary to the above Regulation, our audit disclosed that two District Assemblies made total payments amounting to GH¢290,449.81, processed through 30 payment vouchers, without attaching the required supporting documents. Details of the unsupported transactions are provided in the table below.

Name of Assembly	No. of Payment Vouchers	Amount
Tempane District Assembly	4	38,671.00
Talensi District Assembly	26	251,778.81
Total	30	290,449.81

547. Due to the absence of supporting documentation, we were unable to ascertain the genuineness of the expenditure or confirm whether the transactions were made in the best interest of the Assemblies.

548. We recommended that the District Coordinating Director and the Finance Officer be held jointly liable and be made to refund the total amount of GH¢290,449.81 from their personal resources into the Assemblies' designated bank account, failing which appropriate disciplinary actions would be taken against them.

Failure to account for fuel under DRIP Project – GH¢626,869.12

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

550. Our review of the transport management of the Builsa South District and Talensi District Assemblies revealed that, the Managements procured fuel totalling GH¢626,869.12 under the DRIP project but did not provide receipts as evidence of payments. They also failed to provide evidence of its usage.

551. The District Finance Officers explained that Management appointed committees to oversee the projects and that no accounts officer was among to monitor the usage of the fuel. Details of the unaccounted fuel are below:

Date	No. of PVs.	Project	Amount
Builsa South District Assembly	5	Drip	266,500.00
Talensi District Assembly	2	Drip	120,042.70
Bolgatanga Municipal Assembly	4	Drip	240,326.42
Total	11		626,869.12

552. In view of this we were unable to ascertain whether the money spent was in the interest of the Assemblies and whether value for money was achieved.

553. We recommended that, the amount should be refunded by the DCDs and DFOs who authorised and approved the payment. We further recommended that, management should immediately provide all the vehicles of the Assemblies with logbooks and

ensure that the drivers and the officers using the vehicles record on daily basis journeys undertaken and fuel consumed by the vehicles.

Excessive use of DACF on recurrent expenditure - GH¢247,186.76

554. Paragraph 3.6 of the Guidelines for Utilisation of the District Assembly Common Fund (DACF), 2023, issued in line with Section 126 (3) of the Local Governance Act, 2016 (Act 936) as amended, requires Management to utilise 10% of the total DACF allocation on administrative expenses.

555. We noted that Bawku West District Assembly spent GH¢357,986.38 out of their total DACF received totalling GH¢1,107,996.24 on administrative expenses, instead of the allowable limit of GH¢110,799.62 representing ten percent.

DACF Allocation	10% allowable recurrent expenses	Actual disbursement on recurrent expenditure	Excess disbursement on recurrent expenditure
1,107,996.24	110,799.62	357,986.38	247,186.76

556. Management explained that their inability to generate enough IGF caused them to fall on the DACF for the maintenance of the Assembly.

557. We advised Management to desist from misapplying the DACF and improve revenue mobilisation in order to avoid overreliance on the DACF.

558. Management responded that measures have been instituted to improve revenue mobilisation in order to support the day-to-day operations of the Assembly and ensure future compliance with the allowable limits on DACF expenditure.

Contract Irregularities

Abandoned Project

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

560. We noted that 31 projects being undertaken by four Assemblies at a total contract sum of GH¢16,239,186.74 and at various levels of completion had stalled for a long time. Details are provided in the table below.

Description	Location	Name of Contractor	Contract Sum	Start Date	Expected Completion Date	Payment to Date	Status	Source of Funding
Builsa North Municipal								
Construction of 4-Unit Teachers Quarters at Kpikpaluk Primary School	Kadema	Osman Amidu Enterprise	517,750.53	25/1/20216	18/10/2016		80%	GETFund
Construction of 4-Unit Teachers Quarters at Yikpien Primary	Yikpien	MI Breakthrough	289,774.43	03/07/2015	03/03/2016		90%	GETFund

Description	Location	Name of Contractor	Contract Sum	Start Date	Expected Completion Date	Payment to Date	Status	Source of Funding
Construction of 6-Unit classroom block at Kpikpaluk School	Kadema	Chambasco Ent	427,096.45		18/10/2016		90%	GETFund
Construction of Assembly Hall Complex	SSHTS	M/S Solodom Const. Ltd	1,292,564.35	10/07/2015	10/01/2017		90%	GETFund
Construction of 2-Unit KG at Kalijiisa no.1 primary school	Kalijiisa no.1 prim	Adjue-Wusuima Co. Ltd	299,997.68	11th February, 2020	11th November, 2020		50%	GETFund
Bolga East District								
Construction of 1No. 4-bedroom bungalow		Master Sly Co. Ltd.	397,173.00	11/11/2019	22/03/2020	213,544.80		
Bawku West District								
Construction of office block for district health directorate for Ghana Health Service at Zebilla		M/s Johnabs Ent.Ltd	272,482.69	17/02/2014	02/02/2015	-	Superstructure blockwork at lintel level	DACF
Construction of 3-unit classroom block with office, store, 4-seater KVIP and 2-unit urinal at Boya		Dambe Enterprise	209,742.23	06/05/2016	30/11/2016	-	Superstructure blockwork completed	DACF
Construction of 3-unit classroom block with office, store, 4-seater KVIP and 2-unit urinal at Narigu		Tanba	210,165.30	06/05/2016	30/11/2016	138,470.76	Plastering completed painting yet to begin.	DACF
Construction of 1 No. 3-unit classroom block with office, store and 2-unit urinal at Kopella		M/s D-Nice Investment Limited	228,602.59	13/06/2019	12/01/2020	130,203.00	Project roofed	DACF
Construction of 1 No.3-unit classroom block with 4-seater KVIP and 2-unit urinal at Azongo primary school		M/s Bukson Enterprise	180,500.00	30/09/2016	30/03/2017	62,682.30	Superstructure blockwork completed	GETFund
Construction of 1 No.6-unit classroom block with 4-seater KVIP and 2-unit urinal at Tanga primary School		M/s Benwincol construction Limited	180,499.00	30/09/2016	30/03/2017	63,071.10	Superstructure blockwork completed	GETFund

Description	Location	Name of Contractor	Contract Sum	Start Date	Expected Completion Date	Payment to Date	Status	Source of Funding
Construction of 1 No.6-unit classroom block with 4-seater KVIP and 2-unit urinal at Biringu primary School		M/s Benwincol construction Limited	181,686.00	30/09/2016	30/03/2017	64,867.32	Superstructure blockwork completed	GETFund
1 No.6-unit classroom block with 4-seater KVIP and 2-unit urinal at Gore junior high School		M/s Bukson Enterprise	182,882.00	30/09/2016	30/03/2017	85,044.42	Superstructure blockwork completed	GETFund
Bongo District Assembly								
CHPS Compound, Pavillion, Drilling and Mechanization of One Borehole	Amanga	Bumuka Enterprise	223,443.92	20/05/16	11/12/2016	58,516.59	35%	DACF
Construction of CHPS Compound, Pavillion, Drilling and Mechanization of One Borehole	Goo	M/S Alhaji Amadu Agongo& Sons Ent.	223,443.92	20/05/16	11/12/2016	142,111.86	82%	DACF
Construction of Dining Hall & Kitchen Block	Soe SHS	Solodom Const. Ltd	1,407,006.64	18/7/2014	18/1/2016	1,290,900.00	55%	GETFund
Construction of Single Storey Dormitory Block (Girls)	Soe SHS	Sunlugh. Ltd	860,984.08	18/7/2014	18/1/2016	626,507.78	50%	GETFund
Construction Of 2 Storey 12-Unit Classroom Block	Soe SHS	Talkai Co. Ltd/ Upright Gh. Ltd	676,321.32	24/2/2014	20/8/2015	119,491.21	45%	GETFund
6-Unit Classroom Block	Feo-D/A Prim	H.L. Enterprise	489,189.09	30/11/2016	30/9/2017	163,525.98	35%	GETFund
Construction Of 2-Storey,12-Unit Classroom Block	Beo Comm. SHS	Leenergygh. Dev't Co. Ltd	1,052,130.09	14/9/2016	14/3/2018	77,995.95	20%	GETFund
Construction of Single Storey Girls' Dormitory Block	Beo Comm. SHS	Leenergygh. Dev't Co. Ltd	1,209,307.88	14/9/2016	14/9/2017	511,445.95	60%	GETFund
Construction of Single Storey Administration Block	Beo Comm. SHS	Leenergygh. Dev't Co. Ltd	641,925.57	14/9/2016	14/9/2017	126,728.23	50%	GETFund
Construction Of 2 Storey Dormitory Block	Soe SHS	Hassanash Ventures Ltd	1,815,511.01	10/11/2016	10/05/2018	0.00	35%	GETFund

Description	Location	Name of Contractor	Contract Sum	Start Date	Expected Completion Date	Payment to Date	Status	Source of Funding
Construction of Dining Hall/Kitchen Complex	Zorkor SHS	T. M. Ziblim Ltd	1,499,354.07	04/05/2016	04/11/2017	209,798.60	50%	GETFund
Construction of Single-Storey Administration/Library Block	Zorkor SHS	Lamtiayament. Ltd	550,795.25	29/12/2015	29/12/2016	203,031.01	55%	GETFund
Construction of a 3-Unit Classroom Block at Akulyor	Akulyor	Jovima Enterprise Limited	196,679.45	02/02/2018	16/06/2018	140,477.88	65%	DACF
Construction of A 2-Bedroom Semi-Detached Bungalow at Bongo	Bongo	Hassan Brother Company Ltd	280,978.20	02/02/2018	16/06/2018	214,090.40	70%	DACF
Refurbishment of Tankoo CHPS Compound	Tankoo	Robert Aboor Ent.	119,500.00	05/03/2021	05/04/2021	0.00	45%	DACF
Refurbishment of Sikabiisi CHPS Compound	Sikabiisi	Akokasiga Ent.	121,700.00	05/03/2021	05/42021	0.00	70%	DACF
Construction of Fence Wall	Bongo New Market	Makoso Ent.	63,265,00	3/5/24	3/12/24	29,938.00	-	DACF
Total			16,239,186.74			4,672,443.14		

561. Management attributed the anomaly to lack of funds.

562. We recommended to Management of the Assemblies to prioritise the projects and ensure their completion for use by the communities.

Completed Projects not in use

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

564. Our inspection of projects revealed that 11 projects awarded at a total sum of GH¢14,154,348.86 and paid by three Assemblies, had been completed but remained unused as at the time of the audit. Details are provided in the table below.

Project Title	Name of Contractor	Start Date	Date of Completion	Payment to Date	Reason not in use
Bolgatanga East District					
Construction of 1No CHPS Compound and Nurses Accommodation with furniture at KUMBOSIGO	M/s Abaseyure Company Limited	10/10/2022	02/10/2023	606,674.50	Water and Electricity not connected.
Construction of 1No. 3-unit Nurses Accommodation at Dulugu	M/S Hydronomics Limited	20/11/2023	08/08/2024	380,534.01	Water and Electricity not connected.
Construction of 1No. CHPS Compound and 3-Bedroom Nurses Accommodation at Daboore		20/11/2023	08/08/2024	740,580.10	Water and Electricity not connected.
Rehabilitation of 1No. 10-seater toilet facility with an overhead tank at Zuarungu Central Market (Tua)		20/11/2023	08/08/2024	254,783.50	Water not connected.
Binduri District					
Construction of 6-seater WC toilet with mechanised borehole and overhead water tank at Bazua Chief Palace	Alacko Sam Enterprise	12-Jul-24	2-Sep-24	139,160.99	
Construction of 1NO. 3-Unit classroom Block with an office, a store, 1 No. 4-seater KVIP Toilet, a 2-unit changing room, 1no. 2-unit urinal and supply of 200no. Dual wooden desks at Barabogo	Ameben Construction Ltd	28-Nov-23	31-Oct-24	878,630.30	
Bolgatanga Municipal					

Project Title	Name of Contractor	Start Date	Date of Completion	Payment to Date	Reason not in use
Construction of retaining wall and filling works at mechanic enclave	Bulba Ghana Ltd		21/06/2021	2,297,863.64	UDG program
Construction of 2NO. Mechanic sheds, Police station and public washroom	Abdulai A.S. Ltd		21/06/2021	1,999,706.94	UDG program
Construction of 1NO. 2-Storey 40 units lockable stores and fire post	Asonga Company Ltd		07/06/2023	2,677,729.62	UDG program
Construction of 4NO. Mechanical Sheds and external civil/electrical works	MyTurn Ltd		07/06/2023	2,676,362.46	UDG program
Construction of retaining wall and filling works	Bulba Ghana Ltd		07/06/2023	1,502,322.80	UDG program
Total				14,154,348.86	

565. The delay in putting the completed projects to use has deprived the beneficiary communities of the intended services and benefits, thereby undermining the purpose for which the projects were undertaken.

566. We recommended that Management of the Assemblies expedite action to operationalize the completed projects so that they can serve their intended purpose and deliver value to the communities.

Sanitation Management Irregularities

Non replacement or repair of SIP equipment

567. Clause 3 of the Service Agreement, Sanitation Improvement Package (SIP) between Zoomlion Ghana Ltd (now Upper East Waste Management Service Limited) and the various assemblies, state that, the company shall provide skip trucks for the emptying of communal refuse and repair and replace the equipment used for the refuse collections upon being notified by the Assembly of any damage or defect.

568. We noted during our inspection of sanitation equipment at three Assemblies that two skip trucks which had broken down and four refuse containers which were damaged had not been repaired or replaced by Zoomlion. The details are as below:

Name of Assembly	No. of broken-down Skip Trucks	No. of Damaged Refuse Containers
Builsa North	1 (GS-8606-Y)	-
Nabdam Assembly	-	4
Bongo Assembly	1 (GS1932-12)	-

569. The non-availability of the required number of the sanitation equipment negatively affected the sanitary conditions in the communities.

570. We recommended to Management of the two Assemblies to pursue Zoomlion

through the Ministry of Local Government and the Regional Coordinating Council to replace the equipment for effective sanitation management.

Asset management

Missing assets

571. 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 be responsible for the assets under their care and ensure that proper control systems exist for their custody and management. These control systems must include preventive mechanisms to eliminate theft, loss, wastage, and misuse.

572. Our review of the Asset and Inventory Registers of the Bongo District Assembly revealed that certain assets, including vehicles and a laptop, could not be produced for our verification.

Name of asset	Type of asset	Registration / Serial No.	Remarks
Vehicle	Tipper Truck	GN 7180-12	Missing
Vehicle		GT8475-19	Missing
Vehicle		GE3607-24	Missing
Computer	Lenovo laptop	PF4K73VL	Missing

573. The District Coordinating Director (DCD) explained that the assets were under the control of the former District Chief Executive (Hon. Rita Atanga) and that he could not account for their whereabouts. He further stated that a letter had been written to the Minister through the Regional Coordinating Council regarding the missing vehicles.

574. The Assembly risks losing these assets due to weak asset management and lack of proper handing-over procedures.

575. We recommended that the DCD takes immediate steps to retrieve the vehicles and laptop from the former District Chief Executive, Hon. Rita Atanga, and make them available for our verification.

576. Management responded that the outgoing DCE did not hand over any of the vehicles to the Transport Officer before leaving office. They were therefore unable to confirm the current location of the vehicles. Management also stated that the laptop remained with the former DCE and that all efforts to retrieve it had so far proved futile.

Tax Irregularities

Payments without VAT invoices – GH¢20,291.70

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

578. Our review of payment vouchers disclosed that two Assemblies made payments

totaling GH¢142,519.55 (inclusive of VAT amounting to GH¢20,291.70) for goods and services but failed to obtain VAT invoices from the suppliers. Details are provided in the table below.

Date	PV No.	Details	Payee	Amount	VAT Rate	VAT Amount
Binduri District Assembly						
16/02/24	10805	Being funds released in respect of snack, lunch and accommodation for Assembly Guest	Bamden Lodge	3,347.01	6% / 15%	733.00
5/3/24	11809	Being funds released for the celebration of the 67th Independence Day celebration (cost of sports items e.g. football, volleyball, jersey)	Danways Enterprise	7,692.31	4.0%	307.69
5/3/24	11809	Cost of soft drings, biscuits and water	Danways Enterprise	9,903.85	4.0%	396.15
30/4/24	11840	Being release of funds to enable DCE travel to Accra to meet the Chief of Staff regarding ongoing publication of government performance tracker and servicing of vehicle	Osman Hamidu Auto Works	4,090.91	4% / 6% / 15%	259.08
25/4/24	11838	Being funds released as final payment for the supply of office equipment for the Assembly	Kpandari Company Ltd	5,000.00	4.0%	200.00
6/5/24	07902	Being release of funds for cleaning exercise at Bazua main market	Kiporozy Catering Services	2,461.03	6% / 15%	538.97
23/5/24	07929	Being payment for maintenance works on vehicle GC848-18	Wuni Ntira Auto Mobile Eng. Works	2,987.75	4% / 6% / 15%	472.25
7/3/24	10862	Being release of funds as support for the celebration of the 2024 Independence Day (renting of canopies, plastic chairs and decoration of parade ground for Independence Day celebration)	Winpang Trading Enterprise	2,854.80	6% / 15%	625.20
12/3/24	1591396	Being funds released to undertake community sensitization activities on conflict and peace building	Ave Maria Canteen	16,406.89	6% / 15%	3,593.11
Builsa South District Assembly						
04/4/24	3377475	Being release of funds for payment of working drawings for the Soco projects.	DCD	1,800.00	15%	270.00
25/07/24	Soco/01 /06	Being release of funds for buffet and 80 package of take away.	U-Mana training Ent.	6,000.00	15%	900.00
10/12/24	B U S D A 'Soco/ 12/ 036/ AB	Being release of funds for supply of soap making materials.	Abutora Ent.	79,975.00	15%	11,996.25
Total				142,519.55		20,291.70

579. Though Management responded that the VAT invoices had been obtained and have been attached to the respective payment vouchers they were not made available to us during the audit.

580. We urged Management to strengthen their controls and ensure that all taxes due Government are duly collected and paid to GRA on time.

Unremitted taxes – GH¢29,712.25

581. Sections 116 and 117 of the Income Tax Act, 2015 (Act 896) require that the appropriate rate of tax be withheld on payments made for goods and services. Furthermore, a withholding agent is required to remit the withheld tax to the Commissioner-General within 15 days after the end of each calendar month in which the tax was withheld.

582. Our audit revealed that Management of four District Assemblies withheld taxes amounting to GH¢29,712.25 from total payments of GH¢227,782.04 made to suppliers of goods and services. However, the withheld taxes were not remitted to the Ghana Revenue Authority (GRA) as required. Details are provided in the table below.

No.	Assembly	No. of PVs	Amount	Tax Withheld
1	Kassena Nankana West District Assembly	7	119,835.50	3,491.52
2	Kassena Nankana West District Assembly	4	44,735.00	2,332.20
3	Tempane District Assembly	9	-	14,968.69
4	Garu District Assembly	2	63,211.54	8,919.84
		22	227,782.04	29,712.25

583. We recommended that Management of the affected Assemblies should remit the outstanding taxes of GH¢29,712.25 to the GRA without further delay.

UPPER WEST REGION

Introduction

584. For the 2024 financial year, total allocations to the 11 Assemblies in the Upper West Region were GH¢17,304,430.01. Out of which, a total amount of GH¢6,196,646.33 was deducted at source in favour of the Assemblies’ Service Providers, HIV/ AIDS and NALAG dues leaving net cash transfers of GH¢11,107,783.68 representing 64.19 percent of the total allocations.

Management Issues

Cash Irregularities

Direct cash payment to third parties

585. Regulation 83 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires that a Head of Department shall ensure all payments to third parties are made by cheque or through electronic funds transfer.

586. Contrary to the above regulation, we noted that the Management of the Nadowli-Kaleo District Assembly made cash payments totalling GH¢26,855.29 to BB Catering Services for the supply of food, instead of using a crossed cheque or electronic transfer. Details of the transactions are provided below.

Date	P.V. No.	Particulars	Payee	Amount
24/04/24	DACF/06/04/24	Funds released to carry out the inauguration exercise of Area councils	B.B Catering services	6,855.29
23/07/24	DACF/1D/07/24	Being payment to facilitate the Phase ii commissioning of solar project	B.B Catering service	20,000.00
Total				26,855.29

587. This practice does not promote transparency in the disbursement of public funds and could result in mismanagement, misappropriation, or diversion of funds.

588. We advised Management of the Assembly to desist from making cash payments and ensure that all future payments to third parties are effected through electronic transfer or crossed cheque, in compliance with Regulation 83, to safeguard the integrity of public financial transactions.

589. Management responded that the cash payment to BB Catering Services was necessitated by an urgent request.

Misapplication of DACF on administrative expenditure – GH¢850,946.51

590. Paragraph 3 of the 2023 guidelines for the utilization of the District Assemblies Common Fund (DACF) mandated that Assemblies shall not spend more than 10% of funds allocated to them from the DACF on administrative cost.

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

592. We noted during the audit that, the Nandom Municipal Assembly spent GH¢700,439.71, representing 79.49% of their total gross DACF allocation on administrative expenses above the allowable limit of GH¢78,270.70 or ten percent. This resulted in over utilisation of the DACF allocations on recurrent expenditure of GH¢622,169.07.

593. Similarly, Management of two Assemblies misapplied GH¢228,777.44 from the DACF account on administrative activities detailed in the table below.

Date	P.V. No.	Details	Payee	Amount
Lawra Municipal Assembly				
19/02/24	24/006	Logistics for SOCO workshop on Local Economic Development	MCD	6,300.00
25/01/24	24/007	Workshop for MCE and MPO on SOCO scoping report and digital knowledge	MCD	1,470.00
06/05/24	24/006	Fuel to Wa to set up SOCO contractors on GIFMIS Platform	MCD	1,000.00
01/07/24	24/005	Being funds released for SOCO conference	MCD	3,870.00
Sub – Total				12,640.00
Wa East District Assembly				
17/05/24	DACF/06/05/24A	Funds as logistics for the Vice President visit to the region	DCD	7,000.00
03/12/2024	DACF/04/12/24/AZ	Payment for the supply of 80No. Bags of rice	Corny Ent	38,846.16
28/10/2024	DACF/07/10/24/A	Funds to organise general Assembly meeting	DCD	17,295.00
28/10/2024	DACF/05/10/24AZ	Supply of lunch for Vice President's Visit	Mummy's Kitchen Ent	9,572.44
02/05/2024	DACF/01/05/24AZ	Funds released for the supply of 120 bags of 50kg sugar	Azimpep Ltd	92,112.00
27/08/2024	DACF/03/08/24IA	Logistics for PAC sitting and SOCO meeting in Tamale	DCD	18,750.00
23/12/2024	DACF/ 18/12/24AZ	Final payment for 80 bags of rice	Corny Ent	22,561.84
05/02/2024	DACF/01/02/24IA	Funds to carry out Joint monitoring of SOCO and DPAT Projects	DCD	10,000.00
Sub – Total				216,137.44
Total				228,777.44

594. Management indicated that the Assemblies had to spend from the DACF allocations because they were challenged with low revenue mobilization.

595. The misapplication of DACF affected the execution of developmental projects in the respective Assemblies thereby defeating the purpose for which the allocations were made.

596. We recommended to the Management of the Assemblies to reimburse the DACF the total amount of GH¢850,946.51 from their IGF account. We further advised the Management of the Assemblies to desist from misapplying the DACF and improve revenue mobilisation in order to avoid overreliance on the DACF.

Illegal transfers from designated accounts not refunded – GH¢173,000.00

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

598. We noted that the Management of three Assemblies illegally transferred a total amount of GH¢173,000.00 from designated bank accounts to the DACF bank account to undertake activities. We further noted that these funds had not been refunded into the designated accounts as at 31 December 2024. Details are provided in the table below.

Name Of Assembly	Date	From	Into	Amount
Nandom Municipal	1/3/2024	MPCF	DACF	63,000.00
Lawra District	30/10/2024	MPCF	DACF	40,000.00
Sissala West District	06/02/2024	PWD	DACF	50,000.00
	19/02/2024	PWD	DACF	20,000.00
Total				173,000.00

599. The Management of the three Assemblies did not provide reasons for the illegal transfers.

600. This situation affected the implementation of projects and programmes budgeted for under the People with Disability and MPs Common Fund.

601. We recommended that the Co-ordinating Directors and Finance Officers should ensure the immediate reimbursement of the total amount of GH¢173,000.00 into the designated accounts without further delay. We further advised the managements of the Assemblies to desist from such practices to avoid the disruptions of projects and programmes under designated accounts.

Procurement Irregularity

Wrong Application of Procurement method

602. Section 20 of the Public Procurement (Amendment) Act, 2016 (Act 914) states that an entity tender committee shall work within the method and thresholds specified in the fifth schedule and approval limits specified in the Second and Third Schedules in the conduct of its duties as regards tenders for works, good, or services. The fifth schedule gives the threshold for procurement method under Price Quotation to be up to GH¢100,000.00 for Goods, up to GH¢200,000.00 for works and up to GH¢50,000.00 for technical services.

603. Our review of procurements disclosed that Management of the Lambussie District Assembly wrongly used the Price Quotation method to award a contract at a sum of

GH¢120,199.99 to Nakpenaah Enterprise for the supply of motor bikes, tricycles and bicycles.

604. This act of violating the procurement process does not promote transparency and value for money in the use of public funds.

605. We recommended that the Coordinating Director and Finance Officer should be sanctioned in accordance with Section 92 of the Public Procurement Act (Act 663) as amended to serve as a deterrent.

606. Management noted our recommendation for compliance but indicated that, the procurements were made for immediate consumption in respect of the Farmers Day celebration.

Sanitation Management Irregularities

Non-supply and replacement / repair of SIP equipment

607. Clause 3 of the Service Agreement under the Sanitation Improvement Package (SIP) signed in 2019 between Zoomlion Ghana Limited and the Metropolitan, Municipal, and District Assemblies (MMDAs) requires Zoomlion Ghana Ltd to provide skip trucks and communal refuse containers to the Assemblies. The agreement further obligates Zoomlion to repair or replace any damaged or defective equipment used for refuse collection upon notification by the Assembly.

608. However, during our inspection of sanitation infrastructure at four Assemblies, we observed that five skip trucks had broken down and, despite formal notification to Zoomlion, they had not been repaired or replaced as required by the agreement. The affected Assemblies and equipment are detailed in the table below.

Name of Assembly	Vehicle Description	Qty	Condition / Status	Date of Breakdown
Daffiama Issa Bussie District Assembly	Skip Truck - GS - 6568 - 12	1	Broken down - faulty electric motor	June 2024
Jirapa Municipal Assembly	Skip Truck - GN 1924 -12	1	Broken down	2020
Sissala East District Assembly	Skip Truck - GS -8555 Y	1	Broken down	January 2021
Lawra Municipal Assembly	Refuse Containers	2	Broken	July 2024

609. Additionally, we observed that Zoomlion Ghana Limited failed to supply the Jirapa Municipal Assembly with the full complement of sanitation equipment as stipulated under the SIP agreement. The shortfall and condition of equipment across the affected Assemblies are detailed in the table below.

Assembly	Equipment	Required Per contract	Actual supplied	Outstanding
Jirapa Municipal Assembly	Skip trucks	3	2	1
	Containers	20	11	9

610. The non-availability of the required number of refuse containers and skip trucks has negatively affected sanitary conditions in the affected communities, potentially exposing residents to health hazards and undermining environmental cleanliness efforts.

611. Management of the Jirapa and Lawra Municipal Assemblies, and the Daffiama-Bussie-Issa (DBI) District Assembly indicated that formal notifications have been sent to Zoomlion requesting the provision and replacement of the outstanding sanitation equipment, but no action had been taken by the company at the time of this report.

612. We recommended that Management of the affected Assemblies pursue Zoomlion through the Ministry of Local Government and the Regional Coordinating Council to ensure the repair, replacement, or provision of the required sanitation equipment. We also urged Management to exercise stronger oversight over the operations of Zoomlion to prevent a recurrence of such contractual breaches.

VOLTA REGION

Introduction

613. The total allocations of DACF to the 18 Assemblies in the Volta Region during the 2024 financial year amounted to GH¢32,040,344.16 out of which a total of GH¢10,623,080.82 was deducted at source in favour of the Assemblies' Service Providers leaving net cash transfers of GH¢21,417,263.34 representing 66.84 percent of the total allocations, as shown in Appendix A.

Management Issues

Cash Irregularities

Misapplication of DACF - GH¢70,000.00

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

615. We however noted that Management of Adaklu District Assembly transferred a total amount of GH¢70,000.00 from the DACF account into the IGF account in March 2024 to cater for cost of training, casual workers, servicing of official vehicle, accountable imprest, fuel, food items and training allowance without reimbursing the former account.

616. Management attributed the anomaly to the emergency nature of the expenditures, coupled with insufficient generation of IGF.

617. This constituted misapplication of funds which could stall planned activities under DACF.

618. We recommended to Management to ensure the refund of the total amount of GH¢70,000.00 into the DACF account and maximise the revenue generation effort of the Assembly to prevent the recurrence of the anomaly.

Unaccounted/unsupported payments - GH¢914,399.49

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

620. We noted on the contrary that Management of six Assemblies failed to support 46 payment vouchers totalling GH¢803,913.49 with relevant documents such as receipts, statement of claims, invoices etc to authenticate the payments. We also noted that out of a total amount of GH¢290,076.00 advanced for programme activities, only GH¢179,590.00 was accounted for leaving GH¢110,486.00 unaccounted for. Details are provided in the following table:

No	Assembly	Unsupported payments		Unaccounted funds			
		No. of PVs	Amount	No. of PVs	Amount advanced	Amount accounted	Unaccounted Amount
1	Adaklu	7	84,954.30	19	140,969.00	57,410.00	83,559.00
2	Akatsi North	17	450,638.75				
3	Afadzato South	-	-	4	66,440.00	50,910.00	15,530.00
4	Ketu South	3	4,180.00				
5	Ho Municipal	19	264,140.44				
6	Agotime-Ziope	-	-	4	82,667.00	71,270.00	11,397.00
Total		46	803,913.49	27	290,076.00	179,590.00	110,486.00

621. We could not authenticate the genuineness of the payments, and the anomaly could lead to misappropriation and the use of funds on unrelated DACF activities.

622. We recommended recovery of the amount of GH¢914,399.49 from the Coordinating Directors and Finance Officers involved into the DACF accounts of Assemblies.

Failure to allocate funds to Sub-Structures

623. Paragraph 3.3 of the 2023 Guidelines for the Utilisation of the DACF requires that up to two percent of DACF receipts should be used for the establishment and strengthening of zonal, urban, town and area councils.

624. Contrary to the Guidelines, the Adaklu District Assembly received a total DACF allocation of GH¢1,150,250.08 for the year under review but failed to allocate the required two percent of GH¢23,005.00 to the zonal, urban, town and area councils for their planned activities.

625. The non-compliance with the above-stated guidelines by the Assembly could render the sub-structures ineffective in operating their programmes at the grass-root level of decentralization.

626. We recommended to Management of the Assembly to ensure compliance with the DACF guidelines and transfer the amount of GH¢23,005.00 to the zonal councils.

Contract and Project Management

Completed projects not in use - GH¢382,694.53

627. Section 52 of the PFM Act, 2016, (Act 921) requires a Principal Spending Officer of a covered entity to be responsible for the assets of the institution under his care and to ensure that proper control systems exist for the custody and management of the assets. A control system shall be capable of ensuring that preventive mechanisms are in place to eliminate theft, loss, wastage, and misuse.

628. We noted from the review of project status report of two Assemblies that, two completed projects executed at a total contract sum of GH¢480,954.48, out of which GH¢382,694.53 had been paid remained unused due to various reasons as detailed in the following table:

Name of Assembly	Project Description	Start Date	Completion date	Contract sum	Payment made	Reasons for non-use
Ketu South	Construction of 1No. Police Station at Gakli executed by Nyasmond Co. Ltd.	14/09/2022	28/11/2024	480,954.48	319,287.60	No electricity at the facility.
Central Tongu	Construction of 26 lockable shops with market sheds at Mafi-Kumase executed by Siebs Ray Limited	06/08/2018	07/12/2018	63,406.93	63,406.93	The location of the market and non-fixing of pavement
Total				480,954.48	382,694.53	

629. The non-use of the facilities could lead to deterioration resulting in loss of funds arising from additional cost of renovation. The anomaly also deprived the communities the benefits to be derived from the facilities and value for money may not be obtained from the funds spent.

630. We recommended to Management of the Assemblies involved to ensure that all the facilities needed are provided to make the projects usable. In future Management should vigorously engage stakeholders to determine the location of projects and also include in the budget for projects ancillaries needed to put them to immediate use after completion.

Delayed projects - GH¢3,329,825.02

631. Contrary to Section 52 (1) and (2a) of the PFM Act, 2016, (Act 921), we noted from the project status reports of five Assemblies that 28 projects valued at GH¢7,845,334.67 which were awarded to various contractors and scheduled for completion between 2016 and 2023 had delayed for periods ranging between one and nine years. A total amount of GH¢3,329,825.02 had so far been paid to the contractors for the work done. Details are provided below:

No.	Name of Assembly	Project Description	Name of Contractor	Contract Sum	Total Payment as at 31/12/2024	Start date	Expected Compl.	Percentage of Completion	Period of delayed/ abandoned
1	North Tongu District	Construction of Fence Wall of Juapong Market, Juapong	Kudzos Second Ltd	356,557.50	295,000.00	13/06/2022	25/11/2022	98%	25 months
2	Hohoe Municipal	Construct 1No. CHPS Compound with two (2) bedrooms for nurses, consulting room, delivery room, waiting area, storeroom, weighing centre and mechanized borehole, Alavanyo-Wudididi St. Mary School	Hab-Amenyo Co. Ltd	400,386.00	211,874.40	19-Dec-22	16-May-23	85%	19 months

No.	Name of Assembly	Project Description	Name of Contractor	Contract Sum	Total Payment as at 31/12/2024	Start date	Expected Compl.	Percentage of Completion	Period of delayed/ abandoned
3		Expansion of Health Center with Mechanized Borehole, Gbledi-Gbogame	Avokot Co. Ltd	294,900.65	252,068.54	08-Mar-22	28-Jan-23	88%	18 months
4	Afadzato South District	Completion of DCD bungalow, Ve-Golokwati	Kekom Ventures Ltd - Ho	306,534.24	135,722.52	19/11/2021	19/05/2022	95%	31 months
5		Construction of 1 No.2 Unit Classroom Block with ancillary Facilities, Leklebi-Dafor	Right First Time Ltd	323,610.65	280,692.78	21/06/2019	21/09/2019	85%	63 months
6		Construction of 1 No.2 Unit Classroom Block with ancillary facilities, Sadzikope	Proximity Development Group Ltd	380,758.44	201,445.67	23/07/2020	09/01/2022	80%	36 months
7		Construction of 1 No. ICT Centre, Ve-Deme	S.P.K KOSAP	297,930.63	161,597.87	23/07/2020	07/01/2021	95%	48 months
8		Construction of No 10-Seater water closet toilet, Wudome	Sam-Ans Ltd	186,493.69	121,860.82	19/10/2016	07/01/2017	80%	96 months
9	Akatsi North District	Construction of Police Headquarters at Dakpa	Vidal Const. works.	760,500.00	272,275.10	26-Jan-15	26-Sep-16	25%	99 months
10		Construction of 1No. Office accommodation for District Health Directorate at Ave-Dakpa	Covenant Const. Ltd.	275,989.70	260,000.00	26-Jan-16	26-May-16	75%	103 months
11		Construction of 1No. 2-unit Semi-detached bungalow for senior staff, Ave-Dakpa	Ralph J Global Ltd	229,942.67	80,000.00	16-Nov-17	16-Mar-18	55%	79 months
12		Construction of 1No. 2-unit Semi-detached bungalow for senior staff, Ave-Dakpa	Agbe Express const. works ltd	230,942.67	92,949.07	16-Nov-17	16-Mar-18	55%	79 months
13		Construction of 1No. 3-Unit classroom block with ancillary facilities at Ave-Afiadeniyigba Voc-Tech sch., Ave-Afiadeniyigba	Bideck LTD.	170,597.70	80,000.00	16-Nov-17	16-Mar-18	40%	79 months
14		Construction of 1No. Theater at Ave Dakpa Health Center	K.A. Frontline ltd	230,793.00	110,957.00	12-Dec-17	12-Apr-18	60%	78 months
15		Construction of 1No. 3-Unit classroom block with ancillary facilities, Nudowukope	Yendeg co. ltd	170,597.70	81,744.75	14-Dec-17	14-Apr-18	55%	78 months
16		Construction of 1No. ICT Centre, Ave-Dakpa	M/S Pinnacle Consult Ent.	366,187.00	15,000.00	-Dec-2019	Jun-20	35%	76 months

No.	Name of Assembly	Project Description	Name of Contractor	Contract Sum	Total Payment as at 31/12/2024	Start date	Expected Compl.	Percentage of Completion	Period of delayed/ abandoned
17		Construction of Ambulance Bay, Ave-Dakpa	Zakka Ventures Limited	240,301.02	59,000.00	Aug-20	Feb-21	95%	46 months
18		Construction of 1No. 2unit Classroom Block at Ave Dakpa	Awlisco	164,565.60	64,058.40	29-Feb-20	29-Dec-20	68%	48 months
19		Construction of 5 Bedroom DCEs Residence With Boys Quarters at Ave-Dakpa	Zawars Co. Ltd	822,283.61	10,000.00	26-Jan-15	26-Sep-16	12%	99 months
20	Central Tongu	1 No. 6-Seater WC at Kutime and Contraction of 1 No. 4-Seater KVIP at Adidome Aziewa -	G. Kwame Co. Ltd	90,942.00	43,654.80	20/05/2019	20/11/2019	48%	61 months
21		Construction of 1 No. 6-Seater WC at Adidome Zongo and Kpedzeglo	VIAN ENT.	104,500.00	93,337.00	20/05/2019	20/11/2019	89.30%	61 months
22		Construction of 1 No. 4-Seater Water closet at Mafi Anfoe and 1 No. 6-Seater water Closet at Awakpedome	Phibek Enterprise Ltd	90,942.00	57,839.50	20/05/2019	20/11/2019	63.60%	61 months
23		Renovation of some selected bungalows and main office building at Adidome	Pristen Consult Ghana Ltd	81,393.90	10,000.00	05/04/2020	11/04/2020	12.39%	44 months
24		Construction of 1 No. 6 Unit Classroom Block at Awakpedome -	Frohlart Comp Ltd	439,857.55	90,966.80	08/11/2017	11/08/2018	20.68%	76 months
25		Construction of 1 No. 2 Uint Classroom Block at Mafi Kutime	Noonavo Ent.	276,054.00	15,000.00	09/08/2022	03/08/2023	5.43%	16 months
26		Completion of 1 No. 3-Unit Classroom Block at Bakpa Todze	Kosglo Ltd	112,120.00	15,000.00	09/08/2022	03/08/2023	85.00%	16 months
27		Reshaping of some selected roads	VIAN ENT.	184,772.00	84,048.00	27/07/2022	25/01/2023	60.00%	23 months
28		Rehabilitation of existing accommodation for Adidome District Hospital	Malmayi Co. Ltd	254,880.75	133,732.00	16/06/2015	26/12/2016	85.00%	96 months
		Total			7,845,334.67	3,329,825.02			

632. Management of the Assemblies attributed the anomaly to funding challenges. The delay in completion of the projects could lead to cost overruns to the detriment of other development projects.

633. We recommended that Management of the Assemblies involved should ensure that priority is given to the completion of the existing projects before new ones are awarded.

Sanitation Management Irregularity

Non-supply and replacement of sanitation equipment

634. Clause 3 of the Service Agreement on SIP between Zoomlion Ghana Limited (ZGL) and three Assemblies requires ZGL to provide skip trucks and communal refuse containers to the Assemblies and repair or replace the equipment used for the refuse collections upon being notified by the Assemblies of any damage or defect.

635. We noted that four Assemblies signed an agreement with ZGL for the supply of 53 solid waste containers and two skip trucks under the SIP Programme. However, ZGL supplied 39 solid waste containers and one skip truck leaving 14 containers and one skip truck not supplied. We also noted that out of the 39 solid waste containers supplied, seven were in a bad condition and had not been repaired or replaced though the Assemblies had notified ZGL for repair /replacement.

No	Assembly	Equipment	Number required	Number supplied	Number Not Supplied	Need Replacement
1	Anloga	Waste Containers	11	11	-	6
2	Agotime-Ziope	Waste Containers	11	8	3	1
		Skip Trucks	2	1	1	
3	Hohoe Municipal	Waste Containers	20	13	7	-
4	Kpando Municipal	Waste Containers	11	7	4	-
	Total		55	40	15	7

636. The non-supply and non-replacement of the equipment negatively affected the management of solid waste within the environment of the communities involved and was susceptible to the outbreak of epidemic prone diseases. We were unable to quantify the value of equipment not delivered and services not rendered in the agreement as the deliverables were not individually priced

637. We recommended to Management of the Assemblies to ensure that ZGL supply the outstanding refuse containers and skip truck and also replace the damaged containers without further delay otherwise the ADACF should be informed to stop payments to the company until the anomaly is addressed. We further recommended to Management to ensure that subsequent revised agreements should include pricing of individual deliverables for ease of apportioning cost to unperformed services.

Tax Irregularities

Taxes not withheld and not remitted – GH¢53,063.19

638. Section 116 and 117 of Income Tax Act, 2015 (Act 896) requires a withholding agent to withhold tax and pay same 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.

639. On the contrary, we noted that three Assemblies did not deduct and/or remit taxes of GH¢53,063.19 from payments made to suppliers. Details are provided below:

No	Assembly	No. of transaction	Un-deducted	Un-remitted	Total
1	Adaklu	15	1,918.00	15,191.36	17,109.36
2	Ho Municipal	12	10,310.71	-	10,310.71
3	South Tongu	28	8,024.75	17,618.37	25,643.12
	Total	55	20,253.46	32,809.73	53,063.19

640. The practice undermines the tax revenue mobilisation effort of the State as the Government might not meet its intended tax revenue target timely.

641. We recommended to Management of the Assemblies involved to ensure adherence to the relevant provisions of the tax laws and the Finance Officers be made to remit the GH¢20,253.46 tax withheld to GRA. We also recommended that the Finance Officers of the Assemblies involved should be held personally liable to pay for any penalty that may be imposed due to non-adherence to the relevant provision of the tax law.

WESTERN REGION

Introduction

642. The total allocations of DACF to the 14 Assemblies in the Western Region during the 2024 financial year amounted to GH¢26,676,417.24 out of which a total of GH¢8,441,246.62 was deducted at source in favour of the Assemblies' Service Providers leaving net cash transfers of GH¢18,235,170.62 or 68.36 percent of the total allocations, as shown in Appendix A.

Management Issues

Cash Irregularities

Unsupported payments – GH¢109,260.00

643. 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 and that evidence of services received, certificates for work done and any other supporting document exists.

644. Contrary to the above provision, Management of two Assemblies made payments totalling GH¢109,260.00 via 69 payment vouchers for various activities without supporting them with relevant documents such as receipts, invoices, statement of claims, certify cates of claims, memos etc. to authenticate the payments. Details are provided below:

No.	Assembly	Fund	Nature of Transaction	No of PVs	Amount
1	Effia Kwesimintsim Municipal	PWD	Payments for training blind and partially sighted people in the use of tactile ballot & attendance of national conference	2	11,460.00
2	Sekondi-Takoradi Metropolitan	MPCF	Payment of school fees and medical bills for 67 people	67	97,800.00
	Total			69	109,260.00

645. We could therefore not authenticate the genuineness of the payments and as a result recommended recovery of GH¢109,260.00 from the Coordinating Directors and the Finance Officers into the accounts of the Assemblies involved.

Over utilisation of DACF Funds on recurrent administrative expenses – GH¢1,295,360.59

646. Section 3.6 of the 2023 DACF Guidelines stipulates that Assemblies could spend up to 10 percent of their DACF allocation on Administration.

647. We however noted that Management of the Mpohor District Assembly received DACF allocation of GH¢1,635,567.00 for the year under review and spent an amount of GH¢1,455,917.20 (89 percent) on administrative expenses instead of up to the approved 10 percent threshold of GH¢163,556.70 resulting in excess expenditure of GH¢1,292,360.50.

648. Excess expenditure on administration under the DACF stalled the implementation of other programmes to the disadvantage of the communities.

649. We recommended to Management of the Mpohor District Assembly to refund the amount of GH¢1,295,360.59 from the IGF account into the DACF account. We also recommended that revenue mobilisation efforts should be strengthened to provide funds needed to implement planned administrative activities of the Assembly.

Overpayment of allowances to personnel of the DRIP programme - GH¢16,500.00

650. Section 7 (1) of the PFM Act, 2016 (Act 921) enjoins a Principal Spending Officer of a covered entity to ensure the regularity and proper use of money appropriated in that covered entity.

651. We noted that Mpohor District Assembly paid an amount of GH¢16,500.00 to five operators under the DRIP programme, covering five weeks additional allowances (GH¢660.00 per operator per week) in September and October 2024 outside the approved monthly allowance of GH¢2,500.00. However, the payment which was captured as arrears for preliminary work done to determine the places or roads to construct and reshape could not be supported with evidence of work or services rendered. Details are provided below.

P.V. No.	Name of payee/ Oper- ative	Job Title	Allowance paid	Invalid Additional allowance paid
002040/	Bernard Abrokwah	Bulldozer Operator	8,687.00	3,300.00
002041	Francis Arthur	Backhoe Operator	8,687.00	3,300.00
	Mark Arthur	Grader Operator	8,687.00	3,300.00
002042/	Richmond Kwame Ary- eepah	Roller Operator	8,687.00	3,300.00
002043	Ebenezer Afari Kwofie	Co-ordinator	10,686.00	3,300.00
Total			45,434.00	16,500.00

652. In our opinion, the determination of where to reshape is a planning function of the Urban Roads, Town and Country Planning, and Works Department and not the operators who do not have any technical expertise in measurement.

653. Consequently, this constituted unearned allowances resulting in loss of funds to the Assembly.

654. We recommended that the Co-ordinating Director should ensure that the amount of GH¢16,500.00 is recovered from the five operators of the DRIP machines or be held liable to refund the amount into the designated account.

Misapplication of Mineral Development Funds - GH¢93,500.00

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

656. Contrary to the above law, we noted that Management of Ellembele District Assembly misapplied a total of GH¢93,500.00 from Mineral Development programme funds to meet recurrent expenditure as shown below:

PV No.	Cheque No.	Payee	Details	Gross Amount
MDF/03/06	931	DCD	Funds for Workshop on Administrative Reporting at Anita Hotel	3,500.00
MDF/01/05	000921	EDA/Recurrent Account	Transfers to Recurrent Account recurrent expenses	23,380.00
MDF/02/05	922	EDA/Recurrent Account	Transfers to Recurrent Account for recurrent expenses	66,620.00
Total				93,500.00

657. According to the Finance Officer, the funds were drawn from the affected accounts due to insufficient funds in the IGF account to meet the operational expenses but promised to refund once the Assemblies mobilized sufficient funds for IGF.

658. We recommended that Management should ensure that the account involved is reimbursed with the amount of GH¢93,500.00 from the IGF account and also desist from such practices.

Contract Irregularities

Completed projects not in use - GH¢1,202,317.36

659. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted that Management of two Assemblies spent a total amount of GH¢1,202,317.36 to complete six projects, which had not been put to use for periods ranging from three months to nine months after completion. Details are provided below:

No.	Assembly	Project	Contractor	Contract Sum	Payment to date	Date Completed	Period Completed Projects not put use	Reasons
1	Ahanta West Municipal	Construction of CHPS Compound at Mpatase	M/S EHM'S Delivery	172,717.00	163,606.25	25/9/2024	3 months	Lack of logistics and health personnel
		Construction of 18-Seater WC Toilet@ Kejebil	B2K Company Limited	347,163.07	345,683.07	28/6/2023	6 months	Disagreement on who should manage the toilet
		Construction of 16-Seater Toilet@ Kwamekrom	B2K Company Limited	99,754.56	99,742.29	24/8/2022	4 months	Not provided
		Construction of 12-Seater WC Toilet@ Bokoro	Taay Engineering Ltd	352,294.84	328,117.75	25/9/2024	4 months	Not provided

No.	Assembly	Project	Contractor	Contract Sum	Payment to date	Date Completed	Period Completed Projects not put use	Reasons
2	Mpohor District	Construction 1 No 10 units seater WC facility at Adum Dominase	Blow Prince Ventures	180,113.00	180,113.00	25/3/2024	9months	The project was yet to be handed over to the Assembly
		Construction of 1 no. Borehole facility at Adum Trebum	Blow Prince Ventures	85,055.00	85,055.00	3/25/2024	9 months	The project was yet to be handed over to the Assembly
	Total			1,237,097.47	1,202,317.36			

660. As a result, the beneficiary communities had been denied the benefits of the use of the projects. Also completed projects not put to use could deteriorate and result in additional cost to the Assemblies.

661. We recommended to Management of the Assemblies involved to ensure that the necessary actions are taken including procurement of logistics and amenities to enable the facilities to be put to use. We also recommended that future budgets for projects should include the necessary ancillaries to make them operational to prevent instances of completed projects not put to use.

Payment for unexecuted portion of telecom works – GH¢400,000.00

662. Regulation 80 of the PFM Regulations, 2019 (L.I. 2378) states that the Principal Spending officer or the authorized officer of the Principal Spending Officer shall not certify the completion of works, unless the contractor concerned has complied with all provisions of the contract and the size, quality, and performance of the physical output is consistent with the design and specifications.

663. We however noted that Management of Ellembele District Assembly did not ensure the full execution of two contracts for the acquisition and installation of a 50 m telecom tower and accessories at Adubrim and Aidoosuazo before paying the total amount of GH¢534,499.70 to Balmarlnac Technologies and Patart Construction Ventures for the installation of the Telecom Towers to boost communication and internet connectivity.

664. Our inspection of the projects disclosed that only a 50m three-legged telecom tower was mounted at Adubrim without any other installations to make it functional. Consequently, the work executed amounted to GH¢134,499.70 resulting in payment of GH¢400,000.00 for work not executed which could lead to loss of funds to the Assembly. The status of the tower is as shown:



Adubrim Three-Legged 50m Tower

665. We recommended to Management to pursue the Contractors to undertake the outstanding works at no additional cost to the Assembly or the amount of GH¢400,000.00 should be recovered from the company into the designated account. Failing this, the Coordinating Director, Finance Officer and the Engineer involved should be jointly held liable to refund the amount into the DACF account of the Assembly.

Delayed projects - GH¢543,126.87

666. In violation of Section 52 of the PFM act, 2016 (Act 921), we noted during our review of projects that, Management of Jomoro Municipal Assembly expended a total amount of GH¢543,126.87 on three projects which were at various stages of completion but had been delayed for periods of 53 months. Details are provided below:

Assembly	Projects	Contractor	Expected Date of Completion	Level of Completion	Period of Delayed	Contract Sum	Payment to date
Jomoro District	Construction of Community Based Health Planning Services compound at New Kabenlasuazo	Messrs Emnesdey Co. Ltd	7/20/2020	80%	53 months	339,400.00	228,277.50
	Construction of Community Based Health Planning Services compound at Allowulley	Messrs E.B.J. Ghana Ltd	7/13/2020	45%	53 months	324,000.00	182,234.52
	Construction of 2-Unit Classroom Block with Office, Staff Room, Kitchen, and Washrooms at Ekpu	Messrs Emnesdey Co. Ltd	7/20/2020	60%	53 months	220,400.00	132,614.85
	Total					883,800.00	543,126.87

667. Management of the Assembly attributed the delayed completion of projects to lack of funds which could lead to cost overruns to the detriment of other developmental projects of the Assembly.

668. We recommended to Management of Jomoro District Assembly to ensure that the projects are completed before awarding new ones, for the communities to derive the intended benefits and the avoidance of cost overruns.

Procurement and store Irregularities

Procurement without competitive consideration

669. Section 35 of the Public Procurement Act, 2003 (Act 663) as amended states that a procurement entity shall procure goods, services or works by competitive tendering.

670. We however noted that Effia-Kwesimintsim Municipal Assembly single sourced the procurement of the underlisted goods and works totalling GH¢540,808.70 via five payment vouchers without approval from the PPA. Details are provided below:

No.	Date	PV No.	Name Of Project	Funding Source	Name of the Contractor	Amount
1	07/05/2024	MPE/02/05/24	Desilting exercise at Kansaworado Drains	MPCF	K Benyah Ltd	50,019.00
2	10/06/2024	Sub CF 03/05/24	Drilling of 3 mechanized borehole with polytank	DACF	Edenkema Gh ltd	178,445.70
3	10/06/2024	Sub CF 04/05/24	Fabrication and Supply of basic school furniture	DACF	Ist class Engineering and Construction	195,000.00
4	25/09/2024	NIB/01/09/24	Spreading and evacuation of refuse	DACF	1ST Class Engineering & Construction Services ltd	32,300.00
5	12/07/2024	NIB/01/07/24	Desilting of selected drains	DACF	1ST Class Engineering &Construction Services ltd	85,044.00
	Total					540,808.70

671. In the absence of competitiveness, fair pricing might be compromised and value for money would not be achieved.

672. We recommended that Management of the Assembly should adhere to the above stated Section of the PPA in all future transactions otherwise they would be held liable to account for any losses from such procurements.

Procurement process not documented for review

673. Section 11 of the Public Procurement (Amendment) Act, 2016 (Act 914) requires that Procurement entities to maintain and keep records of proceedings through to execution.

674. We noted that Sekondi-Takoradi Metropolitan Assembly engaged in 11 procurement transactions at a total cost of GH¢1,075,079.26 without documenting the

procurement processes from opening of quotations, evaluation of tender submissions, review of evaluation report, letter of acceptance and notification of award contrary to relevant provisions of the Act. Details are provided below:

No.	Date	Name of Project	Name of the Contractor	Amount
1	18/11/2024	Release of funds for minor drains repairs	Sea Weld Engineering Ltd	98,983.00
2	29/11/2024	Purchase of materials to carry out Road works in Ekuasi/Essaman Area (Natural gravel)	Le Goshen Ventures	81,000.00
3	25/11/2024	Supply of materials for DRIP Activities at Kweikuma (Crushed rock 0-40mm)	Le Goshen Ventures	99,372.10
4	18/12/2024	Supply of materials for DRIP Activities at Chapel Hill (Crushed rock 40mm)	Le Goshen Ventures	99,372.10
5	21/10/2024	Supply of material for DRIP	Lady Moniq Enterprise	96,717.50
6	21/10/2024	Supply of material for DRIP activities - Beach Road	Le Goshen Ventures	100,000.00
7	02/01/2024	Supply of materials for DRIP Activities at Airport Ridge Area- Crushed rock	Le Goshen Ventures	99,808.80
8	21/10/2024	Supply of materials for DRIP Activities at Kansaworowdo- Crushed rock	Lady Moniq Enterprise	99,946.60
9	26/11/2024	Supply of materials for DRIP Activities at Adiembra	Le Goshen Ventures	99,879.00
10	27/11/2024	Supply of materials for DRIP Activities at Essipong	Lady Moniq Enterprise	100,000.00
11	21/10/2024	Supply of materials for DRIP Activities at Fijai- Natural gravel	Le Goshen Ventures	100,000.16
	Total			1,075,079.26

675. This could lead to abuse of procurement process and as such, value for money might not be achieved.

676. We recommended that Management should ensure adherence to the relevant provisions of procurement laws otherwise be held liable to account for any losses from such procurements.

Sanitation irregularities

Payment made to Zoomlion Ghana Ltd. for no work done - GH¢84,093.50

677. The agreement between Sekondi Takoradi Metropolitan Assembly and Zoomlion

Ghana Limited in June 2022 requires the Company to undertake disinfection and fumigation exercise within the Metropolis and payment are to be made from the quarterly deduction of the DACF allocation to the Assembly by the ADACF.

678. We noted that Sekondi Takoradi Metropolitan Assembly suffered quarterly deductions of GH¢84,093.50 from its share of Common Fund allocation for the year under review in favour of ZGL for disinfection and fumigation of the metropolis. However, there were no reports and certification of works done from the Head of Waste Management and Metropolitan Environmental Officers as evidence of work done by ZGL for the fourth quarter of 2024.

679. We recommended to Management to notify the ADACF for the recovery of the GH¢84,093.50 from subsequent payment to ZGL and refunded to the account of the Assembly.

Non-supply and replacement of sanitation equipment

680. Schedule 1 of the Sanitation Improvement Package (SIP) Service Agreement signed between Zoomlion Ghana Limited (ZGL) and eight Assemblies requires the Company to supply to the Assemblies machinery consisting of skip trucks and solid waste containers.

681. Also, the agreement specified that the company was to replace equipment upon notification by the Assemblies provided that the defects or damage is not caused by the negligence of the Assemblies.

682. Contrary to the above provision, we noted that ZGL had not supplied seven trucks and 41 refuse containers to eight Assemblies after several notifications to the company of the outstandings. We also noted that three unserviceable skip trucks and 32 refuse containers were not repaired/replaced in spite of notification by the Assemblies to ZGL. Details are provided below:

No.	Assembly	Equipment	Supplied	Not supplied	Broken down	Remarks
1	Ahanta West	Skip truck	1	2	1	Broken down since 2019 and Zoomlion notified
		Containers	12	8	3	
2	Mpohor	Skip truck	1	0	0	Truck being shared with Ahanta West
		Containers	7	4	2	
3	Jomoro Municipal	Skip truck	2	0	1	Broken down since January 2020 and Zoomlion notified
		Containers	8	3	2	
4	Wassa Amenfi Central	Skip truck	1	1	0	Zoomlion Ghana Ltd. Notified
		Containers	6	5	0	
5	Wassa Amenfi West	Skip truck	1	0	1	Broken down since July 2024 and Zoomlion notified
		Containers	0	0	0	
6	Wassa Amenfi East	Skip truck	1	1	0	Zoomlion Ghana Ltd. Notified
		Containers	8	3	0	

No.	Assembly	Equipment	Supplied	Not supplied	Broken down	Remarks
7	Sekondi Takoradi Metro	Skip truck	0	0	0	Zoomlion Ghana Ltd. Notified
		Containers	0	0	22	
8	Shama District	Skip truck	0	0	0	Environmental Health Officer reported it in the 3rd quarter of 2024
		Containers	0	0	3	
	Total Trucks		7	4	3	
	Total Containers		41	23	32	

683. The non-delivery and replacement of the equipment negatively affected the management of solid waste within the communities involved. As a result, the outbreak of epidemic prone disease cannot be overruled. We were unable to quantify the value of equipment not delivered and services not rendered in the agreement as the deliverables were not individually priced.

684. We recommended that Management of the Assemblies involved should ensure that ZGL supply the outstanding refuse containers and skip trucks and replace the damaged ones. We also recommended to the Management of the Assemblies to notify the ADACF to halt payments to the Company until the lapses are addressed. We further recommended to Management to ensure that subsequent revised agreements should include pricing of individual deliverables for ease of apportioning cost to unperformed services.

WESTERN NORTH REGION

Introduction

685. The total allocations of DACF to the nine Assemblies in the Western North Region during the 2024 financial year amounted to GH¢15,228,252.03 out of which a total of GH¢5,103,221.67 was deducted at source in favour of the Assemblies' Service Providers leaving net cash transfer of GH¢10,125,030.37 or 66.49 percent of the total allocations, as shown in Appendix A.

Management Issues

Cash Irregularities

Over utilisation of DACF on administrative expenditure-GH¢987,248.60

686. Section 3.6 of the 2023 DACF Guidelines stipulates that Assemblies could spend up to 10 percent of their DACF allocation on Administration.

687. We however noted that three Assemblies spent in excess of GH¢987,248.60 of the allocated DACF of GH¢4,394,507.60 on administrative expenses such as training of staff, servicing of vehicles, fuel, T & T, stationery, allowances and others in contravention of the above guidelines, which requires spending up to 10 percent threshold of their total net allocation. Details are provided below.

Assembly	Net Amount Received	10% Allocation to Administration	Amount spent on Administration	Excess amount spent
Bodi	1,318,914.36	131,891.44	282,091.00	150,199.56
Sefwi Akontombra	1,250,351.84	125,035.20	546,796.40	421,761.22
Sefwi Wiawso	1,825,241.40	182,524.14	597,811.96	415,287.82
Total	4,394,507.6	439,450.78	1,426,699.36	987,248.60

688. Management attributed the cause of the infraction to insufficient internally generated funds. This resulted in the reduction of funds for earmarked projects under the Common Fund thereby impacting negatively on their execution.

689. We recommended to Management of the Assemblies involved to take steps to improve their internal revenue generation to forestall the over-dependence of the DACF for recurrent expenses. We also recommended to Management to ensure a refund of the GH¢987,248.60 from the IGF account into the DACF account of the Assembly.

Unsupported payments - GH¢138,141.08

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

691. On the contrary, our review showed that three Assemblies did not provide supporting documents such as official receipts, monitoring reports, and attendance sheet

to substantiate the payment of GH¢138,141.08. Details are provided in the following table.

No.	Assembly	No. of transactions	Source of funding	Details	Amount
1	Aowin	11	DACF	Goods & services	38,582.34
		9	DACF	Goods & services	25,084.39
2	Sefwi Akontombra	3	DACF	Transportation on Election	32,474.35
		3	PWD	Goods and services	14,000.00
3	Suaman	2	DACF	Goods & services	28,000.00
	Total	28			138,141.08

692. Management attributed the cause of the infraction to delays by the officers concerned in acquitting the payment vouchers involved. We were unable to authenticate a total payment of GH¢138,141.08 which could lead to loss of funds to the Assemblies.

693. We recommended a recovery of GH¢138,141.08 from the Coordinating Directors and the Finance Officers of the respective Assemblies into the DACF accounts.

Misapplication of Persons with Disability (PWDs) funds - GH¢135,000.00

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

695. Contrary to the above provisions, Management of the Bodi District Assembly transferred an amount of GH¢118,550.00 from the PWDs accounts to the IGF account and also utilised a share of PWD funds of GH¢110,000.00 for DACF activities. However, only GH¢93,550.00 had been refunded from the amount advanced to the IGF account while no reimbursement had been made to the PWD account from the DACF account. As a result, GH¢135,000.00 was yet to be reimbursed into the PWD account. Details are provided below.

Date	Transfer from	Transfer to	Amount
25/07/24	Transfer of funds from PWDs account	Internally Generated Fund (IGF) Account	25,000.00
14/08/24	Transfer of funds from PWDs account	Internally Generated Fund (IGF) Account	15,000.00
20/08/24	Transfer of funds from PWDs account	Internally Generated Fund (IGF) Account	26,000.00
28/08/24	Transfer of funds from PWDs account	Internally Generated Fund (IGF) Account	37,550.00
30/08/24	Transfer of funds from PWDs account	Internally Generated Fund (IGF) Account	15,000.00
	Sub - Total (a)		118,550.00
	Refunds		
28/08/24	Transfer to PWDs account	Transfer of funds from IGF account	24,500.00

16/10/24	Transfer to PWDs account	Transfer of funds from IGF account	69,050.00
	Sub - Total (b)	Amount refunded	93,550.00
Outstanding balance (a-b)			25,000.00
16/10/24	Use of PWD funds for DACF activities	Use of PWD funds for DACF activities	110,000.00
	Grand Total		135,000.00

696. The misapplication of the funds had affected the effective implementation of the planned activities of the PWDs in the District.

697. We recommended a reimbursement of GH¢135,000.00 from the IGF and DACF accounts into PWD account.

PWDs disbursements not received by the intended beneficiaries - GH¢27,300.00.

698. Notwithstanding Regulation 78 (1), (a) and (b) of the PFMR, 2019 (L.I. 2378), we noted that the Management of Suaman District Assembly paid a total amount of GH¢27,300.00 via cheque numbers 000248 & 000250 on 21 November 2024 to support seven PWDs under the apprenticeship programme without ensuring that the funds were received by the deserving PWDs in apprenticeship.

699. Our engagement with the purported recipients of the apprenticeship support revealed that one of them, an official of the Assembly who received an amount of GH¢6,000.00 did not qualify under the apprenticeship support programme. The remaining six purported beneficiaries however denied receipt of GH¢21,300.00 alleged to have been paid to them as support. Details are as below.

No	Name	Type of Disability	Community	Item Requested	Amount
1	Matthew Aidoo	Difficulty hearing	Karlo	Financial	3,000.00
2	Cecilia Sarfowaa	Difficulty moving	Nyameadomkrom	Financial	4,000.00
3	Stephen Boahen	Difficulty moving	Atekyem	Financial	2,000.00
4	Alex Adu	Difficulty moving	Karlo	Financial	2,000.00
5	Richard Okyere	Difficulty moving	3 Miles	Financial	3,500.00
6	Kwabena Agbobla	Difficulty moving	Atekyem	Financial	6,800.00
7	Philip Lutterodt	Difficulty speaking	Staff of the Dist. Assembly Dadieso	Financial	6,000.00
	Total				27,300.00

700. This led to misappropriation of funds earmarked for specific activities of persons with disability.

701. We recommended recovery of GH¢27,300.00 from the Coordinating Director and Finance Officer who superintended over the payments.

Locked-up funds with Distress Bia Torya Community Bank Ltd - GH¢25,264.90

702. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted that Management

of Bodi District Assembly could only withdraw GH¢5,000.00 out of its PWDs funds of GH¢30,264.90 with Bia Torya Community Bank Ltd though the Assembly requested for a withdrawal of GH¢30,000.00 on 19 September 2024. This was because the bank was in financial distress and funds continued to be locked up with the bank.

703. The inaccessibility of the PWD funds at the bank could affect the planned activities for the period under review.

704. We recommended to the Chief Executive, Coordinating Director and Finance Officer to engage the bank managers with the aim of retrieving the GH¢25,264.90 from the bank.

Non-allocation of funds for sub-structures

705. Part 1, Section 3 of the guidelines for utilization of the DACF for 2023 requires that up to two percent of the Assembly’s total net DACF receipts after the provision of funds for mandatory projects should be used to establish and strengthen sub-district structures.

706. We however noted that Management of three Assemblies did not provide the required financial support of GH¢146,883.50 out of the DACF receipts. Details are provided below:

No.	Assembly	DACF Allocations	2% allocation to sub-structure
1	Bia West	1,131,575.75	22,631.51
2	Bibiani/ Anhwiaso/ Bekwai	1,975,192.00	24,223.83
3	Sefwi Akontombra	1,250,351.81	100,028.16
	Total	4,357,119.56	146,883.50

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

708. We recommended to the Coordinating Directors and Finance Officers of the Assemblies to remit the amount to the sub-structures without delay.

Payments outside GIFMIS

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

710. We however noted during our review that the Management of two Assemblies processed 23 payments using manual payment vouchers outside the GIFMIS. Details are provided below:

No	Source of funds	Number of Transactions	Details	Amount
1	Bibiani/ Anhwiaso/ Bekwai	8	Goods & Services	25,435.00
2	Suaman	15	Goods, works, & Services	181,440.12
	Total	23		206,875.12

711. The act constituted financial indiscipline and would not enhance financial reporting hence negatively affecting decision-making.

712. We recommended to Management to ensure that all transactions are made through GIFMIS to enhance financial reporting of the Assemblies.

Contract irregularities

Overpayment of contract sum- GH¢110,000.00

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

714. Contrary to the above, Management of Bia West Assembly made full payment of the contract sum of GH¢550,000.00 for the construction of the District Police Headquarters at Debiso, while the project was about 80 percent complete, resulting in overpayment of GH¢110,000.00.



Uncompleted District Police Headquarters at Debiso

715. This could lead to a loss of funds to the Assembly.

716. We recommended to Management to compel the contractor to return to the site and complete the outstanding work of fixing of doors and windows, plastering, tiles etc or the amount of GH¢110,000.00 recovered from the company. Failing this, the Coordinating Director, Finance Officer, and the Work Engineer should be jointly held to refund the amount into the Assembly's account for the completion of the facility.

Payment for contract works not fully executed - GH¢38,463.75

717. Regulation 80 of the PFM Regulations, 2019 (L.I. 2378) requires that a Principal Spending Officer shall as a condition for certifying completion of works and large-scale supply of goods, inspect the physical output of the works and supplies in the field. The

Principal Spending Officer shall not certify the completion of works unless the contractor concerned has complied with all the provisions of the contract.

718. We, however, noted during project inspection that the Suaman District Assembly engaged three contractors for works but did not ensure that works were carried out to specification as stated in Bill of Quantities (BoQ). Items totalling GH¢38,463.75 had not been delivered or executed as at the time of our physical inspection in February 2025. Details are provided below.

No.	Contract	Items required per BoQ	Work not executed
1	District Police Head Office awarded to Messrs. Richy B. Bohye	16mm diameter iron rods as burglar proofing fixed to frame	9,120.00
	1.No. 4 Unit Nurses Quarters at the SDA Clinic in Dadieso awarded to Messrs. Abcsons Ent.	Four (4) Mirrors	1,000.00
		Aprrone /'U' Shaped Drains of 300mmx300mm internal dimension with 100mm side walls and 150mm thick bottom.	5,920.00
		16mm diameter Iron bars bore into frames as burglar proofing to windows	1,493.75
		NACO Brand of (0.9m long. Wide glass louvre carriers screwed to hardwood)	120.00
		NACO Brand of (1.2m long. Wide glass louvre carriers screwed to hardwood)	200.00
		NACO Brand of (0.6m long. Wide glass louvre carriers screwed to hardwood)	120.00
		10mm thick polished porcelain floor tiles	4,050.00
3	GES District Office Phase II awarded to Messrs. Dwomo Boakye Construction Works	Door	700.00
		Ceiling Fan	11,000.00
		Bulbs	1,840.00
		W/C Complete (Twyford)	700.00
		Mirror	1,500.00
		Wash Hand Basin Complete	700.00
	Total		38,463.75

719. This resulted in payment for works not executed thereby causing loss of funds to the Assembly.

720. We recommended to Management to ensure that the contractors execute the outstanding works, or the amount should be recovered from them, failure of which the

Coordinating Director, Finance Officer and Works Engineer should be jointly held liable to refund the amount.

Abandoned/delayed projects – GH¢4,820,617.98

721. Contrary to Section 52 of the PFM Act, 2016 (Act 921), our review of contract registers and physical inspection of projects at six Assemblies disclosed that 26 projects, some with a completion date as far back June 2012, had been abandoned with a total payment of GH¢4,820,617.98 made to the contractors at the time of our visit in February 2025. Details are provided below:

No.	Assembly	Projects	Contractor	Contract Sum	Payment to date	Source of funds	Expected Date of Completion	Level of Completion	Period Delayed	Reasons for delay
1	Aowin	Renovation of Municipal Agriculture Office	M/S Aluwah Trading and Construction Ltd	618,000.00	262,554.48	DACF	07/07/2023	85%	17 months	Not stated
2	Bodi	Construction Of 1no - 4unit Nurses Quarters	M/S James Tano Enterprise	345,239.62	67,785.94	DACF	2/20/2017	48%	106 months	Lack of funds
		Construction of 6-Unit Classroom Block	M/S Kingsley Atason Ventures	289,903.45	43,485.52	DACF	2/20/2017	25%	106 months	Lack of funds
		Construction Of 6 -Unit Classroom Block with ICT Facilities	M/S Fenkrab Ltd	285,339.15	87,800.70	DACF	20-12-2017	55%	96 months	Lack of funds
		Construction of Six Unit Classroom Block	Jakwadjei Constructi on Ltd	249,203.68	76,551.42	DACF	1/27/2016	38%	107 months	Lack of funds
		Construction of 6-Unit Classroom Block	Hamurkna Constructi on Works	249,203.68	37,406.80	DACF	1/27/2016	25%	107 months	Lack of funds
3	Sefwi-Akontombra	Construction of CHPS Compound.	Rays Boat Company Ltd	93,922.08	69,088.81	DACF	09/06/2012	80%	150 months	Not stated
		Construction of 1No. 3 storey at Sefwi Akontombra Phase1	M/S Tony Machineries	1,000,000.00	924,020.98	DACF	07/08/2024	92.4	4 months	Not stated
		Construction of 1No. 6-Unit Teachers Quarters at Bonwire	M/S RAYCOF Construction & Trading Ltd.	349,999.80	200,146.70	DACF	30/10/2024	63.54	2 months	Not stated
		Construction of 1No. 3-Unit Office Block at Nsawora	M/S RAYCOF Construction & Trading Ltd.	289,997.10	200,010.60	DACF	30/10/2024	92.42	2 months	Not stated
		Construction of Maternity Block project at Wiaso	M/S Stephen Kwagya Ltd.	799,965.18	341,101.27	MDF	26/7/15	66	125 months	Not stated

No.	Assembly	Projects	Contractor	Contract Sum	Payment to date	Source of funds	Expected Date of Completion	Level of Completion	Period Delayed	Reasons for delay
4	Juaboso District	Renovation of 1no. 6-unit classroom Block	KIAFI Ventures	304,695.50	90,000.00	DACF	20/12/2022	80%	24 months	Due to financial constrain
		Renovation of 1no. 6-unit classroom Block	Moslivin Gstoneent.	165,727.00	130,540.74	DACF	07/01/2016	86%	112 months	Due to financial constrain
		Construction of 1No. Culvert	Glovision Investment Limited	222,079.00	106,760.27	DACF	09/11/2020	84%	51 months	Due to financial constrain
		Construction of 1No. 6-unit classroom block with ancillary facilities	J.O Construction	190,464.21	0.00	DACF	23/06/2015	56%	114 months	Due to financial constrain
		Construction of 1No. 6-unit classroom block	Sparkx S. M GH	159,814.85	112,841.60	DACF	12/05/2013	71%	264 months	Due to financial constrain
		Construction of 1No. 6 unit classroom block 6 seater w/c toilet	GETFUND	157,757.78	157,757.78	DACF	28/01/2020	84%	48 months	Due to financial constrain
5	Sefwi Wiawso Municipal	Const. of 1No. 3-unit classroom with office and store and ancillary facilities	M/S Y.A. Brenyah Ent.	94,205.00	94,802.67	DACF	26/9/15	75%	111 months	The project has stalled due to non-payment of certificate
		Rehab. of Clinic and nurses' quarters	M/S Y.A. Brenyah Ent.	11,483.00	52,458.01	DACF	03/07/2016	54%	115 months	The project has stalled due to non-payment of certificate

No.	Assembly	Projects	Contractor	Contract Sum	Payment to date	Source of funds	Expected Date of Completion	Level of Completion	Period Delayed	Reasons for delay
6	Suaman District	3Classroom Block Office and store at Gyampokrom	Chris Dze Eng. Co. Ltd. P.O.Box 7532	181,110.05	116,110.05	DACF	23/06/2016	40.00%		Due to financial constrain
		1No. 6 Unit classroom block at Dadieso SHS	Dwomo Boakye Construction Works	410,225.00	122,000.00	DACF	23/06/2016	88.00%		
		4 Urinal at Dadieso Main Market at Dadieso	Dwomo Boakye Construction Works	10,374.00	6,374.00	DACF	12/02/2016	75.00%		
		Medical Equipment at Dadieso Hospital	Medicine Tech Services	859,028.97	813,066.05	DACF	05/07/2019	80.00%		
		1 No. District Education Office Block (phase II) at Dadieso	Dwomo Boakye Construction Works	501,822.00	286,038.00	DACF	05/04/2022	95.00%		
		1 No. 2 Unit semi-detached nursing quarters at Dadieso	Christap Mining and Construction	252,240.00	148,774.52	DACF	16/09/2021	70.00%		
		1No. District Police Headquarters with furnishing and mechanized borehole at Dadieso	Richy B Bohye	780,403.05	273,141.07	DACF	1/11/2024	60%		
		Total		8,872,203.15	4,820,617.98					

723. Delays in executing projects could lead to cost overruns to the detriment of other development projects of the Assemblies involved.

724. We recommended to Management to ensure that priority is given to the abandoned or delayed projects before new ones are awarded to avoid situations where funds are locked up unnecessarily.

Completed projects not put to use

725. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted during our project inspection at the Suaman District Assembly that the District Magistrate Court, the District Magistrate Bungalow and the furnishing of the projects being financed under the Coastal Development Authority (CoDA) Projects, were completed but not in use as at the time of our visit in February 2025. Details are as follows.

No.	Assembly	Project Description	Name of Contractor	Contract sum	Source of funds	Date of completion
1	Suaman	Construction 1. No. District Magistrate Court at Dadieso	M/S Laweb Ventures	Unknown	CoDA	Unknown
2		Construction of 1. No. Magistrate Bungalow and Furnishing at Dadieso	M/S Laweb Ventures	Unknown	CoDA	Unknown

726. Management of Suamen Assembly indicated that it identified some defects on the Magistrate Court during monitoring and inspection and had since notified the contractor for the necessary corrections.

727. We recommended to Management of the Assembly to address all issues hindering the use of the projects to enable them to be put to use.

Procurement Irregularities

Non-compliance with procurement method

728. Section 20 of the Public Procurement (Amendment) Act, 2016 (Act 914) states that an entity tender committee shall work within the method and thresholds specified in the fifth schedule and approval limits specified in the Second and Third Schedules in the conduct of its duties as regards tenders for works, good, or services.

729. We, however, noted that Management of the Bibiani/Anhwiaso/Bekwai Municipal Assembly used a request for quotations (RFQ) method to procure works valued at GH¢448,360.00 from Messrs. Garnets Global Ltd., instead of using the National Competitive Tendering method. We also observed that the Head of Entity approved for the award of the contract without referring it to the Entity Tender Committee for further review and concurrent approval.

Contract	Contract Sum	Date of award
Filling of Single 3*2 Box Culvert Approach at Nsuotam	231,260.00	07/03/24
Reshaping/Rehabilitation of 100km Feeder Roads in the Municipality	217,100.00	07/03/24
Total	448,360.00	

730. The non-compliance in the provisions in the Public Procurement Act undermines its objective of ensuring transparency, fairness and reasonableness of prices in public procurement.

731. We recommended compliance with relevant provisions of the Public Procurement Act and also the responsible officials should be held liable for any losses in procurement dealings.

Bulk breaking of procurements

732. Section 20 of the Public Procurement (Amendment) Act, 2016 (Act 914) requires an Entity Tender Committee to work within the method and thresholds specified in the fifth schedule and approval limits, which includes GH¢200,000 in the case of works under the third schedule. In addition, Section 21 of the Procurement Act (Act 914) enjoins

the Covered Entity to conduct its activities in line with the procurement plan.

733. We however noted that Management of Bibiani/ Anhwiaso/ Bekwai Municipal Assembly circumvented the provision of the procurement law by bulk breaking two procurements into four contract packages totalling GH¢784,900.00 leading to the use of RfQ methods to source for quotations rather than the National Competitive Tendering (NCT). Each contract package was then awarded to the same contractor. Again, though after bulk breaking the procurements, the threshold did not fall within that of the Head of Entity but rather Entity Tender Committee (ETC), yet the Head of Entity went ahead to approve for the award of the contract without any concurrent approval from the ETC. Details are provided below.

Contract Date	Supplier/ Contractor	Details	Fund Source	Works Procured	Value
19/03/24	Elplicit Ventures	Provision and Installation of Streetlights to illuminate some selected communities	MDF	Street Lights 260 Pces (LED Bulbs Complete)	192,600.00
01/03/24	Elplicit Ventures	Provision and Installation of Streetlights to illuminate some selected communities	MDF	Street Lights 260 Pces (LED Bulbs Complete)	192,600.00
Contract Sum					385,200.00
15/02/24	Garnets Global Ltd.	Provision and Installation of Streetlights to illuminate some selected communities	MDF	Street Lights 270Pces (LED Bulbs Complete)	199,850.00
15/02/24	Garnets Global Ltd.	Provision and Installation of Streetlights to illuminate some selected communities	MDF	Street Lights 270Pces (LED Bulbs Complete)	199,850.00
Contract Sum					399,700.00
Total Contract Sum					784,900.00

734. The non-compliance with the appropriate procurement method defeated the purpose of value for money and led to uncompetitive procurement, which could breed unfair pricing and benefits to be derived from bulk buying. Also, failure to refer the award to ETC for approval blurs transparency.

735. We recommended compliance with the relevant procurement laws in the procurement dealings of the Assembly otherwise the Coordinating Director and Procurement Officer should be held liable for any losses that may occur.

Fuel not accounted for - GH¢244,281.00

736. Section 52 (7a) of the PFM Act, 2016 (Act 921) states, “The Principal Spending Officer is discharged of accountability of Government stores where the stores have been

consumed in the course of public business and records are available to show that the stores have been consumed”.

737. Contrarily, Management of two Assemblies purported to have spent GH¢244,281.00 on the purchases of fuel for official purposes, but did not provide evidence of accountability such as recording in the vehicle logbooks and receipts for audit review. Details are provided below.

Assembly	No. of transactions	Details	Amount
Akontombra	43	Fuel purchased	42,076.00
Juaboso	28	Fuel purchased	159,205.00
	10	Transportation on Election	43,000.00
Total	71		244,281.00

738. Management attributed the cause of the infraction to the non-availability of logbooks and receipts at the time of the audit. We were therefore unable to confirm that the fuel purchased was used in the interest of the Assemblies.

739. We recommended recovery of the amount of GH¢244,281.00 from the Coordinating Directors and Finance Officers of the Assemblies involved in the DACF accounts.

Unaccounted stores - GH¢8,000.00

740. Section 52 (7) of the PFM Act, 2016 (Act 921) states that the Principal Spending Officer is discharged of accountability of government stores where the stores have been consumed in the course of public business and records are available to show that the stores have been consumed

741. We noted that the Chief Executive of Suaman requested and was paid GH¢8,000.00 on 24 October 2024 to convey the underlisted stores items from the Regional Coordinating Council (RCC), Wiawso to the Suaman District Assembly at Dadieso. We however observed that there were no relevant documentations such as invoices, waybill and distribution list to authenticate the receipt and how the items were use.

Date	PV No.	Amount	Details	Items Conveyed
24/10/2024	1877524	8,000.00	Payment to convey logistics from Wiawso	250 boxes of Streetlights 428 bags of Fertilizer 96 pcs of Football 46 sets of Jersey 96 boxes of Cutlass

742. The anomaly renders it difficult for us to authenticate the quantity received and how they were utilised for purpose of accountability of the stores. As a result, the unaccounted stores could result in loss of items and subsequent loss of funds to the Assembly.

743. We recommended the recovery of the GH¢8,000.00 and the replacement cost of the unaccounted items from the former Chief Executive.

Sanitation Improvement Package (SIP)

Non-supply and replacement of sanitation equipment

744. Section (71a) of the PFM Act, 2016(Act 921) states that a Principal Spending Officer of a covered entity shall ensure the regularity and proper use of money appropriated in that covered entity. Again, Clause 3D of the Agreement between four Assemblies and ZGL requires the Company to repair or replace any container that gets damaged because of normal wear and tear upon being notified by the Assembly.

745. We, however, noted during our review of the SIP agreement between the Assemblies and ZGL that the company had not honoured its obligation to supply a total of 15 solid waste containers and three trucks to three Assemblies. We also noted that ZGL was yet to repair or replace 17 refuse containers and two refuse trucks at four Assemblies. Details are provided below:

Assembly	Remarks	Refuse Containers	Refuse Truck
Bodi	Not supplied by Zoomlion	6	1
Juaboso District	Damaged	3	1
	Not supplied by Zoomlion	4	
Sefwi Wiawso Municipal	Damaged	9	-
	Not supplied by Zoomlion	5	2
Akontombra	Damaged	5	1
Total		32	5

746. Management attributed the infraction to ZGL failure to supply the equipment in spite of reminders to the Company. The situation could lead to an outbreak of endemic prone diseases such as cholera as refuse are left in communities unattended to.

747. We were unable to quantify the value of equipment not delivered and services not rendered in the agreement, as the deliverables were not individually priced.

748. We recommended that the Management of the Assemblies involved should pursue ZGL to supply the outstanding equipment and also repair or replace the broken-down refuse truck and waste containers, failing which the ADACF should be notified to suspend payments to the Company until the anomalies are addressed. We also recommended to Management to ensure that subsequent revised agreements should include pricing of individual deliverables for ease of apportioning cost to unperformed services.

Tax Irregularities

Failure to deduct/remit withholding tax - GH¢42,457.27

749. Sections 116 and 117 of the Income Tax Act, 2015 (Act 896) require 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 calenda month in which the tax was withheld.

750. We however noted that Management of four Assemblies did not withhold tax of GH¢17,984.71 and also failed to remit withheld taxes of GH¢24,472.56 on procured goods and service to the GRA. Details are provided below:

No.	Assembly	Source of Fund	No. of Transactions	Gross Amount	Tax not Deducted	Tax not Remitted	Total
1	Aowin	DACF	4	19,700.00	1,041.00		1,041.00
		MPCF	10	352,254.00		11,949.25	11,949.25
2	Bia West	DACF	3	33,315.50	2,831.55		2,831.55
3	Sefwi Akontombra	DACF	3	30,088.00	2,081.10		2,081.10
		DACF	2	79,900.00		7,242.50	7,242.50
4	Suaman	DACF	25	208,166.12	12,031.06		12,031.06
		DACF	3	105,616.12		5,280.81	5,280.81
	Total		50	829,039.74	17,984.71	24,472.56	42,457.27

751. The practice did not contribute to the tax revenue mobilisation drive of the Government as by this act, the State was denied timely tax revenue. Also, delays in remittances of taxes to GRA could lead to the Assemblies paying penalties.

752. We recommended that Management of the Assemblies involved should ensure adherence to relevant provisions of the tax law and remittance by the Finance Officers of the amount of GH¢24,472.56 to GRA. We also recommended that the Finance Officers should be held liable for any penalties to be imposed on the Assemblies for non-compliance with the tax law.

PART IV

DISTRICT ASSEMBLIES COMMON FUND – RESPONSIVENESS FACTOR GRANT (DACF-RFG)

2024 DACF-RFG Releases to Assemblies

753. The Administrator of the District Assemblies’ Common Fund disbursed total DACF-RFG funds of GH¢456,498,269.00 to 261 Assemblies during the 2024 financial year mainly towards their DACF-RFG infrastructure development activities. The table below shows the summary and details attached as Appendix ‘D’.

No.	REGION	DPAT VI (2021) COMPLIANCE	DPAT VII (2022) CAPACITY GRANT	DPAT VII (2022) INVESTMENT GRANT	TOTAL ALLOCATION
1	Ahafo	2,520,007.00	249,426.00	8,195,826.00	10,965,259.00
2	Ashanti	18,501,846.00	1,787,553.00	56,353,058.00	76,642,457.00
3	Bono	5,036,337.00	498,852.00	15,900,166.00	21,435,355.00
4	Bono East	4,760,766.00	457,281.00	13,775,183.00	18,993,230.00
5	Central	9,381,354.00	914,562.00	28,502,258.00	38,798,174.00
6	Eastern	13,219,578.00	1,371,843.00	43,195,499.00	57,786,920.00
7	Greater Accra	12,464,641.00	1,205,559.00	38,427,563.00	52,097,763.00
8	NorthEast	2,590,096.00	249,426.00	7,447,476.00	10,286,998.00
9	Northern	6,861,347.00	665,136.00	19,332,291.00	26,858,774.00
10	Oti	3,892,498.00	374,139.00	11,406,752.00	15,673,389.00
11	Savannah	3,016,875.00	290,997.00	8,385,949.00	11,693,821.00
12	Upper East	6,368,381.00	623,565.00	19,196,408.00	26,188,354.00
13	Upper West	4,675,969.00	457,281.00	12,994,840.00	18,128,090.00
14	Volta	7,575,394.00	748,278.00	24,191,970.00	32,515,642.00
15	Western	5,919,755.00	581,994.00	16,889,209.00	23,390,958.00
16	Western North	3,807,920.00	374,139.00	10,861,026.00	15,043,085.00
	Total	110,592,764.00	10,850,031.00	335,055,474.00	456,498,269.00

Summary of Irregularities

754. The irregularities reported included unsupported payments, abandoned/ delayed projects, completed projects not in use and failure to return assets acquired with DACF-RFG. The monetary value of the significant irregularities reported was GH¢13,578,808.71 compared to GH¢15,244,844.82 recorded in 2023. The succeeding paragraphs provide the summary of the findings and recommendations as well their details and recommendations.

Cash irregularities- GH¢1,380,807.30

755. Four Assemblies reported cash irregularities amounting to GH¢1,380,807.30 comprising payments without relevant supporting documents and award of contract of GH¢481,750.00 above the approved DPAT budget of GH¢250,000.00 by the Tano South Municipal Assembly resulting in excess unbudgeted expenditure of GH¢231,750.00.

Irregularity	Amount	No. of Assemblies
Unsupported payments	1,149,057.30	3
Unbudgeted expenditure	231,750.00	1
Total	1,380,807.30	4

756. We recommended recovery of the unsupported payments of GH¢1,149,057.30 from the Coordinating Directors and Finance Officers into the DACF-RFG accounts of the Assembly. We also recommended to Management of Tano South Municipal Assembly to implement workplans within the approved budget and seek approval from the DACF-RFG Steering Committee at the Ministry of Local Government for the excess budgetary commitments.

Contract Irregularities – GH¢12,153,960.41

757. We noted that Management of 23 Assemblies sunk a total amount of GH¢11,683,210.41 into projects which were either not put after completion or abandoned /delayed. We also noted an instance at Bibiani/ Anhwiaso/ Bekwai where 1/900mm pipe culvert completed on 29 November 2024 had developed cracks in February 2025, a month after completion, among others as provided below.

Irregularity	Amount spent	No. of Assemblies
Delayed / abandoned projects	7,549,538.71	11
Completed projects not in use	4,133,671.70	12
Defect on completed culvert project	119,860.00	1
Payment for no work done	6,000.00	1
Payment for supply electricity to Jama Market disconnected	124,860.00	1
Supply of used laptops instead of new	40,192.00	1
Payment for Electricity poles not supplied	179,838.00	1
Total	12,153,960.41	28

758. We recommended to Management of the 12 Assemblies to give priority to ongoing projects and ensure their completion before new ones are awarded. We also recommended to Management of the 11 Assemblies to ensure that the challenges impeding the use of the completed projects are resolved to enable the projects to be put to use. We further recommended to Management of Bibiani/ Anhwiaso/ Bekwai Assembly to compel the contractor to return to the project site and rectify the defect at no additional cost, otherwise the GH¢119,860,00 should be recovered from the Contractor. Failure of which, the Coordinating Director, Finance Officer and Municipal Engineer should be jointly held liable to refund GH¢119,860,00 to the Assembly's accounts. In respect of payment for the supply of electricity to Jama Market which had been disconnected due to technical violation, we recommended to Management to compel the contractor to rectify all deficiencies leading to the disconnection or the total contract sum of GH¢124,860.00 should be recovered from the contractor. We recommended to Management of the Assemblies involved to ensure that all outstanding works are executed/ supplied or

the amount involved should be recovered from them. Also, the used laptops should be returned to the supplier for delivery of new laptops per the contract agreement or the amount involved recovered from him.

Store irregularity

Failure to return laptop and tablet - GH¢15,089.00

759. We noted that the former Finance Officer of Ahafo Ano South West District Assembly failed to return assets valued GH¢15,089.00 procured with DACF-RFG upon his transfer to Sekyere East District Assembly.

760. We recommended that the Coordinating Director should retrieve the assets or their replacement value recovered from the former finance officer.

Tax irregularity

Unremitted tax - GH¢28,952.00

761. We noted that Wa East District Assembly withheld taxes amounting GH¢28,952.00 from payments totalling GH¢417,736.00 but failed to remit same to the GRA.

762. We recommended that the MFO should remit the taxes withheld to the GRA without further delay.

DETAILS OF FINDINGS AND RECOMMENDATIONS

AHAFO REGION

Cash irregularities

Un-budgeted expenditure - GH¢645,219.00

763. Section 170 of the Local Governance Act, 2016 (Act936) states: “A District Assembly may incur any expenditure necessary for or incidental to the carrying out of a function conferred on the District Assembly under this Act, or by the Instrument which established that District Assembly, but the expenditure shall be included in the approved budget for the District Assembly for the relevant year.”

764. We noted that the Management of the Tano South Municipal Assembly paid an amount of GH¢645,219.00 from the RFG account under the Account code 3111354 and expenditure subhead (Markets). However, this expenditure was not budgeted for in the Assembly’s 2024 budget statement.

765. The unbudgeted expenditures in our view constituted financial indiscipline and negatively affected the execution of planned programmes and activities of the Assembly.

766. We recommended that the MCD and MFO of the Assembly should be sanctioned in accordance with Section 98 of the Public Financial Management Act, 2016 (Act 921) for breach of financial discipline.

767. Management responded that the Assembly captured the expenditure in the mid-

year budget for 2024; however, due to the Assembly’s inability to elect a Presiding Member, the supplementary budget was forwarded through the RCC for approval pending the election of the Presiding Member, where retrospective approval could be sought.

Disbursement of DACF-RFG above approved work plan – GH¢231,750.00

768. Section 30 of the Public Financial Management Act 2016 states: “A Principal Spending Officer shall plan and manage the activities of a covered entity in accordance with the policy statement and financial estimates of that covered entity.”

769. Contrary to this provision, the Tano South Municipal Assembly awarded a contract sum of GH¢481,750.00 to Messrs Samotrust under the DPAT VII work plan for the construction of a 0.3km pavement driveway at St. Joseph’s College of Education, Bechem. The approved budget for the entire project was GH¢250,000.00 revealing excess unbudgeted expenditure of GH¢231,750.00.

770. The Municipal Planning Officer explained that what the Assembly sent as a work plan for approval was tentative, not the project’s actual cost.

771. We recommended to Management to implement workplans within the approved budget and seek approval from the DACF-RFG Steering Committee at the Ministry of Local Government for any excess budgetary commitments.

772. Management responded that the Assembly had submitted a revised action plan through the RCC to the Ministry of Local Government, Chieftaincy, and Religious Affairs for approval.

ASHANTI REGION

Contract Irregularities

Completed projects not in use - GH¢1,213,927.25

773. Section 52 of the PFM Act, 2016 (Act 921) requires the Principal Spending Officer of a covered entity to institute proper control systems to prevent losses and wastage.

774. On the contrary, we noted that three Assemblies completed four projects at a total cost of GH¢1,213,927.25, but the projects were yet to put to use after four to 18 months of completion. Details are provided below:

No.	MMDA	Description of Project	Contractor	Contract Sum	Source of Funding	Date completed	No. of months not in use	Payment to date	Reasons for not using the project
1	Ahafo Ano South West District	Construction of 1No 3unit classroom block at Onyinanufu	Evando Construction Limited	268,285.65	DACF-RFG	19/12/2023	12 months	257,455.00	Lack of furniture
2	Amansie South District	Construction of 1 No. 1 Bedroom Semi-detached Nurses Quarters at Manso Adubia (003)	Kofatrade ltd.	358,677.90	DPAT V	05/09/2024	4 months	322,740.90	Awaiting fixing of WC ports

3	Amansie West District	Construction of 1No.3 Unit Nurses Quarters (Including Kitchen) at Esaase	Zekusey Ventures	412,103.00	DPAT	12/09/2024	4 months	370,892.70	Power not connected to the building
		Construction of 1No.4 Unit Single Room self-contained Teachers Quarters including Kitchen at Tetrem	J Top Co. Ltd	387,470.34	DPAT	07/06/2023	18 months	262,838.65	Power not connected to the building
		Total		1,426,536.89				1,213,927.25	

775. As a result, this denied the intended users the benefit of the facilities. Also, the non-use of the facilities could lead to deterioration resulting in loss of funds arising due to additional cost of renovation.

776. We recommended to Management of the Assemblies involved to provide the required ancillary facilities to enable the use of the projects. We also recommended that future project budget should include the provisions for ancillary facilities needed to put the projects to use immediately after completion.

Delayed / abandoned of DACF-RFG projects - GH¢2,784,551.85

777. In violation of Section 52 of the PFM Act, 2016 (Act 921), we noted that six Assemblies expended a total amount of GH¢2,784,554.85 on nine projects which were at various stages of completion but had been abandoned/delayed for periods ranging between six and 37 months whilst new projects were being awarded. Details are provided below:

No.	Assembly	Project Description	Funding Source	Name of Contractor	Contract sum	Payments to Date	Award Date	Expected Date of Completion	Period abandoned/delayed	% of Completion	Remarks
1	Ahafo Ano North Municipal	Construction of 1No. Municipal Health Directorate at Tapa	DACF-RFG	Messrs Cross & Crown Engineering and Trading Ventures	702,004.60	334,302.84	16/01/2023	16/06/2023	20 months	50%	No reasons provided
2	Ahafo Ano South East District	Construction and furnishing of 1no.6-unit classroom block with office, store and library at Abesewa	DACF-RFG	Hafa Well Works & Trading Ent	660,850.50	468,941.83	09/11/2022	31/05/2023	20 months	75%	No reasons provided
		Construction of 20 -unit market stalls and 10 -unit lockable stores at Pokukrom	DACF-RFG	Cross and Crowns	258,300.00	245,212.50	10/10/2022	30/04/2023	21 months	90%	
3	Amansie South District	Construction of CHPS Compound at Manso Afedie	DPAT V	Fair Bridge Construction	516,206.25	287,044.73	18/12/2022	19/06/2023	18 months	30%	Contract terminated
4	Atwima Mponua District	Construction of 1no. Resident Bungalow at College of Nursing and Midwifery at Tanodumasi	DACF-RFG	Messrs. K.TAC Vod Ent.	95,052.50	50,000.00	01/01/2024	31/06/2024	6 months	90%	Funding constraints

No.	Assembly	Project Description	Funding Source	Name of Contractor	Contract sum	Payments to Date	Award Date	Expected Date of Completion	Period abandoned/delayed	% of Completion	Remarks
		Construction of 1no. 2-bedroom Doctor's bungalow at Anhwiafutu	DACF-RFG	Makosse Essy Ent.	545,000.00	545,000.00	01/03/2024	31/03/2024	9 months	90%	
5	Bosome Freho District Assembly	Completion of blk B' of Market Stores and Lorry Park Complex at Asiwa	DDF	M/S Aduss Holy Family Co. Ltd.	503,424.50	381,894.75	19/11/2020	19/11/2021	37 months	70%	Funding constraints
		Construction of Health Insurance office at Asiwa	DDF	M/S Lizbee Holy Ent.	264,311.00	160,450.10	13/01/2022	13/09/2022	27 months	95%	
6	Sekere South Municipal Assembly	Construction of 1 No. 9-Units offices with stores, conference hall, reception and 6-Units washrooms for District Health Directorate	DDF	Asare Construction limited	434,134.00	311,705.10	13/10/2023	13/02/2024	12 months	70%	The funds allocated for the project has been fully utilised by the contractor
		Total			3,979,283.35	2,784,551.85					

778. Management of two Assemblies attributed the delay completion of the projects to erratic flow of the DACF-RFG releases. Delay in executing projects could lead to cost overruns resulting from increases in the prices of building materials to the detriment of other planned development projects of the Assemblies.

779. We recommended to Management of the Assemblies involved to give priority to ongoing projects and ensure their completion before new ones are awarded.

Store Irregularity

Failure to return laptop and tablet - GH¢15,089.00

780. Contrary to Sections 52 of the PFM Act, 2016 (Act 921), we noted that the former finance Officer, Mr. Isaac Gama, of Ahafo Ano South West District Assembly failed to return the underlisted assets procured with DACF-RFG funds of GH¢15,089.00 upon his transfer to Sekyere East District Assembly, Effiduase. Details are provided below:

No.	Item	Brand	Model	Specification	Colour	Q'ty	Value
1	Laptop	HP	Pavilion i7	16GB Ram, 512GB SSD, 14" Touch Screen	Ash Black	1	12,290.00
2	Tablet	Huawei	KOB2-LO9	2GB Ram, 32GB Storage	Deepsea Blue	1	2,799.00
	Total						15,089.00

781. The former District Finance Officer explained that the laptop was stolen at a repairer's shop when he took it for repairs. However, there was no police report to corroborate the assertion. This could result in loss of Project funds if the laptop and the

tablet are not recovered from the former Finance Officer.

782. We recommended that the Coordinating Director should recover the two assets or their replacement value from the former finance Officer.

BONO REGION

Procurement Irregularity

Use of doubtful tax clearance certificate in procurement process

783. Part three, Section 21 (9) of the Public Procurement Act 2016, (Act 663) states that a procurement entity may require the authenticity of a foreign document provided by a tenderer to demonstrate the qualification of the tenderer.

784. We reviewed procurement records at Tain District Assembly in respect of two civil work contracts funded from DACF-RFG and noted that three contractors, Kyekawa International Company Ltd, Richprimanok Company Ltd and Al Iddisah Company Ltd presented doubtful or expired TCCs to bid for contracts in the Assembly, which the related companies eventually won at a total contract sum of GH¢1,466,527.00. The Ghana revenue Office upon a request, could not confirm the validity of the TCCs used. Details of the contracts are provided below:

No	Contract Description	Contractor	Location	Contract Sum	Remarks
1	3-Unit Classroom block	Kyekawa International Company Ltd	Badu	399,795.00	Doubtful TCC. Issued to a taxpayer, Strategic Youth Network for Development with TIN of C0009378421
2	3-Unit Classroom block	Richprimanok Company Ltd	Akore	399,987.00	Doubtful TCC. Issued to a taxpayer, Strategic Youth Network for Development with TIN of C0009378421
3	Rehabilitation of Hani Site Road	Al Iddisah Company Ltd	Hani	666,745.35	Expired TCC
Total				1,466,527.00	

785. Management of the Assembly did not provide any reasons for the infraction.

786. This situation does not promote fairness and transparency in the procurement and value for money may not be obtained.

787. We recommended that the Coordinating Director and Finance Officer should be sanctioned in accordance with Public Procurement Act 2016, (Act 663) as amended for the breach of the procurement process.

BONO EAST REGION

Contract Irregularities

Completed projects not in use – GH¢485,963.78

788. Section 52 of the Public Financial Management Act 2016, Act 921 requires among others that a Principal Spending Officer of a covered entity, state-owned enterprise or public corporation shall be responsible for the assets of the institution under the care of the Principal Spending Officer and shall ensure that proper control systems exist for the custody and management of the assets and preventive mechanisms are in place to eliminate theft, loss, wastage, and misuse.

789. We noted that a project awarded by Management of Nkoranza South Municipal Assembly and funded under DACF/RFG & DPAT at a cost GH¢539,959.75 had been completed but had not been put to use. Details are provided in the table below.

Name of Project	Location of project	Funding Source	Name of contractor	Contract sum	Payment to date	Reason for not using the project
Construction and formation of 1 No. Health Centre and 1 No. Nurses quarters	Akumsa Domase	DACF/RFG /DPAT	Klik Building and Business Solutions Ltd.	539,959.75	485,963.78	Not furnished

790. The delay in the use of the facility has deprived the community of the benefit of the projects.

791. We recommended to the Management of the Assembly to expedite action to put the projects to use.

CENTRAL REGION

Cash Irregularities

Unsupported payments – GH¢86,102.30

792. 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 and that evidence of service received, certificate for work done and any other supporting documents exists.

793. We, however, noted that Management of Assin South District Assembly made payment of GH¢86,102.30 via three payment vouchers without the relevant supporting documents such as statements of claims, receipts, and invoices to authenticate the payments. Details are provided below:

No.	Date	PV No.	Details	Payee	Amount
1.	18/06/24	ASSDA/DACF-RFG/02/06/24/WF	Being funds released for the construction of boreholes	Omama Damtse Ventures	24,954.60

No.	Date	PV No.	Details	Payee	Amount
2.	18/06/24	ASSDA/DACF-RFG/01C/06/24/WF	Extension of electricity to CHPs Compound and Teachers Bungalow at Sergeantkrom and Wankoso	Omama Damtse Ventures	32,647.70
3.	18/06/24	ASSDA/DACF-RFG/01C/06/24/WF	Extension of electricity to CHPs Compound and Teachers Bungalow at Sargentkrom and Wankoso	Omama Damtse Ventures	28,500.00
Total					86,102.30

794. We could therefore not confirm the authenticity of the payments, and as a result recommended recovery of the amount of GH¢86,102.30 from the Coordinating Director and Finance Officer into the DACF-RFG account of the Assembly.

Expenditure outside the GIFMIS

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

796. Contrary to the above regulation, we noted that Management of Gomoa West District Assembly made payments amounting to GH¢1,551,886.26 for works and other expenses without the use of GIFMIS. Details are provided below:

No.	Date	PV No.	Details	Payee	Amount
1	14/03/2024	1/3	Office Laptop	Kaioda Enterprise	7,200.00
2	19/09/2024	1A/B/C/7	Payment of 7No Mechanised Boreholes	Trust Water Works Ltd	130,993.80
3	03/09/2024	1A/B/9	Construction of teachers quarters at Gomoa Mankoadze	EAK Company Limited	107,454.61
4	19/09/2024	2A/B/9	Payment of 7No Mechanised Boreholes	Trust Water Works Ltd	283,820.40
5	22/10/2024	2A,B,C/10	Payment of Mono and Dual Desks	Abera Construction Ltd	83,125.12
6	28/10/2024	4A,B/10	Purchase of polytank for the Gomoa West District Assembly	Abera Construction Ltd	26,475.59
7	01/11/2024	5A,B,C/10	Payment of 1No.6 Unit single room self contain with Kitchen, toilet, electricity and water connection teachers quarters-Apam	Abera Construction Ltd	322,749.00
8	19/11/2024	1A,B/11	Re-supply of twelve(12) swivel chairs and (2) office desk	Abera Construction Ltd	32,656.00
9	22/11/2024	2A,B/11	Construction of 2 No. Sandcrete Block Polytank Stand	Abera Construction Ltd	11,797.80
10	06/12/2024	1A,B/12	Payment for construction of 1 NO. 6 Unit Single self contain	Abera Construction Ltd	415,360.40
11	12/12/2024	2A,B/12	Payment for construction of 1 No. 6 Unit Single self contain	Abera Construction Ltd	122,765.54
12	24/12/2024	3/12	Purchase of swivel chairs for heads of department as part of staff development	Abera Construction Ltd	7,488.00
Total					1,551,886.26

797. Payments made outside the GIFMIS would not enhance the financial reporting of the Assembly.

798. We recommended that the Coordinating Director and finance officer of the Assembly should adhere to the relevant laws on disbursement of public funds by ensuring that all payments are made through GIFMIS.

Contract Irregularities

Completed projects not put to use - GH¢1,790,259.21

799. Section 52 of the PFM Act, 2016 (Act 921) requires a Principal Spending Officer of a covered entity to be responsible for the assets of the institution under his care and ensure that a proper control system exists for the custody and management of the assets to ensure that preventive mechanisms are in place to eliminate wastage and misuse.

800. Contrary to the above regulation, we noted that Management of five Assemblies expended a total amount of GH¢1,790,259.21 on six projects but failed to put them to use for periods ranging three months to 28 months after completion due to non-availability of electricity, poly-tank, lack of fence wall, litigation, etc. Details are provided below:

Assembly	Project name	Source of funding	Name of contractor	Contract sum (GH¢)	Payment to (GH¢) date	Start date	Completion date	No. of months not in use	Remarks/ Reason
Assin North District	Construction of 1No. 20-Unit Market Shed	DACF-RFG	Messrs PM Group	161,411.40	80,536.00	01/12/22	30/09/23	15 months	There was litigation between Nananom and owner of the said land awaiting final determination from them.
Gomoa East District	2 No. Institutional Latrine (W/C) at Gomoa Potsin JHS and Nyanyano Methodist School	DACF-RFG	Sikasem Company Ltd/ District Works Department	133,114.00	104,376.60	09/01/2023	10/06/2023	18 months	Lack of Polytank to store and supply water
Ajumako Enyan Esiam District	Construction of 3-bedroom Magistrate bungalow at Ajumako	DACF-RFG	Brushwell and Associates Ltd	350,000.00	350,000.00	20/11/20	20/05/21	14 months	Absence of a fence wall
	Construction of District Court at Ajumako	DACF-RFG	Jacemenant Ltd	450,148.00	450,148.00	20/11/20	20/05/21	14 months	The building did not meet the requirements of Judicial Service

Assembly	Project name	Source of funding	Name of contractor	Contract sum (GH¢)	Payment to (GH¢) date	Start date	Completion date	No. of months not in use	Remarks/ Reason
Agona East District	Construction of 1no. CHPS Compound at Mankrong Junction	DACF RFG	Kam Tinsungu Ltd	379,825.95	379,825.95	09/08/2019	10/08/2022	28 months	Not connected to electricity and no hospital equipment
Agona East District	Construction of 1no. CHPS Compound at Agona Duotu	DACF RFG	Kam Tinsungu Ltd	563,543.25	425,372.66	13/07/2022	05/12/2024	3 months	Not connected to electricity
	Total			2,038,042.60	1,790,259.21				

801. Consequently, the intended users were denied the benefit of the facilities. Also, the non-use of the facilities could lead to deterioration resulting in loss of funds due to additional cost of renovation.

802. We recommended to Management of the Assemblies to ensure that the challenges are resolved to enable the projects to be put to use. We also recommended that future budget for projects should include all ancillaries that would be needed to put the projects to use immediately after completion.

Abandoned project-GH¢917,003.26

803. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted at two Assemblies that three projects for which a total amount of GH¢917,003.26 was expended had been abandoned for periods ranging from 18 months to 36 months. Details are provided below:

Assembly	Project Name	Name of Contractor	Contract Sum	Payment to date	Start date	Expected completion date	% of Completion	Period of delay
Agona East	Construction of Police Station phase one at Agona Nsaba	J.O Okine Co Ltd	483,739.21	285,313.50	June 2021	December 2021	52%	36 months
	Construction of Police Station phase two at Agona Nsaba	J.O Okine Co Ltd	393,097.43	189,189.90	February 2022	June 2022	70%	30 months
Gomoa West	1 No. 6-Unit Teachers Quarters	EAK Company Limited	795,768.60	442,499.86	July 2022	June 23	58%	18 months
Total			1,672,605.24	917,003.26				

804. Abandoned projects deprived the communities of the benefits from the use of the projects and could also lead to cost overruns.

805. We recommended to Management of the Assemblies involved to give priority to abandoned projects and ensure their completion before new ones are awarded.

GREATER ACCRA REGION

Contract Irregularities

Delayed project- GH¢1,591,154.74

806. We noted that the Ledzokuku Municipal Assembly awarded a contract for construction of a 3No. Storey 18 Units Classroom block with ancillary facility at Teshie SHS Phase 1 to Messrs. Nhyira & Aseda Engineering Limited at a contract sum of GH¢1,183,200.00 which was subsequently varied to GH¢2,344,118.91.

807. Contrary to Section 52 of the PFM Act, 2016 (Act 921), although a total amount of GH¢1,591,154.74 was expended, the completion of the project had been delayed for a period of 28 months. Details are provided below:

Contract	Contract sum	Variation	Total Contract sum	Payment to date	Commencement date	Expected completion date	Status
Construction of 3 Storey 18 Units Classroom block with ancillary facility at Teshie SHS Phase 1	1,183,200.00	1,160,918.91	2,344,118.91	1,591,154.74	24/1/2022	25/6/2022	85%

808. Delay in completion of the project could further lead to cost overrun and also deny beneficiaries from its use.

809. We recommended to Management to ensure that priority is given to the completion of the project before new ones are awarded.

Completed projects not in use- GH¢484,935.46

810. In violation of Section 52 of the PFM Act, 2016 (Act 921), our audit disclosed that a Single Storey Reproductive Health Centre, Phase 1 for the Adentan Health Directorate completed in December 2023 at a total cost of GH¢484,935.46 was yet to be put to use. Details are provided below:

Project title & location	Name of Contractor	Funding source	Actual completion date	Contract sum	Total payment as at 31/12/24	Percentage of work done
Construction of 1No. Single Storey Reproductive Health Centre- (Phase I), AshaleyBotwe- AdMA	Rotamac Estate & Cons Ltd	DACF- RFG	12 / 2023	511,991.30	484,935.46	100%

811. The Municipal Works Engineer explained that the Health Directorate requested for additional features to be added to the project, but the Assembly was yet to respond to the request.

812. We recommended to Management of Assembly to act on the request with dispatch

to enable the Health Directorate have access to the facility as early as practicable to prevent further cost to the Assembly arising from renovation due to deterioration for non-use of the facility.

NORTHERN REGION

Contract Irregularities

Delayed Projects

813. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires the Principal Spending Officer to establish and maintain proper control systems to prevent losses and wastage of public resources.

814. Our audit disclosed in 2022, Nanton District Assembly expended a total of GH¢1,075,772.55 for the construction of various facilities to serve local communities. However, our physical inspection of the project sites revealed that, as of 31st December 2024, all the projects had stalled and were showing signs of rapid deterioration. The table below provides the details of the affected projects.

NANTON DSITRICT							
Details	Contractor	Contract Sum	Start Date	Expected Completion Date	% Completed	Payment To Date	Reason For Delay
DACF-RFG							
Construction of 1No. Agric Directorate with Vet Lab. , Nanton	M/S BACODA COM. LTD	435,465.00	2/011/2022	04/02/2022	74	322,500.00	Lack of funds
Construction of 1No. 20 Unit Compound House, Nanton for GES and Health Staff	M/S PLUS SR ENT.	836,969.50	2/011/2022	04/02/2022	90	753,272.55	Lack of funds
		1,272,434.50				1,075,772.55	

815. The continued delay in completing the projects could result in significant cost overruns due to price escalations, rework, and further deterioration of existing work. This situation poses a risk of resource wastage and denies the intended beneficiaries access to essential services.

816. We recommended that Management of the Assembly to prioritize the completion of the stalled projects in their subsequent budgetary allocations to prevent further deterioration and avoid increased project costs.

Completed projects not put to use

817. Section 52 of the Public Financial Management Act, 2016 (Act 921) states that a Principal Spending Officer of a covered entity is responsible for the assets of the institution and must ensure that proper control systems exist for the custody and management of such assets.

818. Our audit revealed that management of Nanton District Assembly expended GH¢158,586.00 on the constructed a 1No. Slaughterhouse at nanton, under the DACF - Responsiveness Factor Grant. Although the project had been fully completed, they had not been put to use as of the time of our review. The details of the affected project are provided in the table below.

Description	Contractor	Contract Sum	Payment To Date	Reasons
	DACF-RFG			
Construction of 1No. Slaughterhouse at Nanton	M/S Dayshena I. Com. Ltd	234,344.00	158,586.00	Poor road network to the facility
				The facility is not connected to electricity
				The facility is far away from the central town thereby discouraging both traders and buyers from accessing the place

819. The delay in utilizing the completed projects has deprived the beneficiary communities of the intended social and economic benefits. Additionally, prolonged non-use may lead to deterioration of the facilities, resulting in avoidable maintenance or rehabilitation costs.

820. We recommended that Management of the Assembly expedite action to operationalize the completed projects to ensure that the communities derive the intended benefits and to prevent deterioration of the facilities.

OTI REGION

Contract Irregularity

Abandoned projects

821. Section 52 of the Public Financial Management Act, 2016 (Act 921) mandates that a Principal Spending Officer of a covered entity shall be responsible for the custody and management of the entity’s assets. The Act further requires the establishment of proper control systems capable of preventing theft, loss, wastage, and misuse of public resources.

822. During our inspection of projects, we observed that the Management of Krachi Nchumuru District Assembly awarded contracts for the construction of classroom block with an office in 2016, at a total contract sum of GH¢189,045.00. As of the time of our audit, a total of GH¢145,055.58 had been paid to contractors. However, we noted that the project had been abandoned. Details of the project are presented in the following table.

Name of Project	Name of Contractor	Source of Fund	Status	Start Date	Expected Complet. Date	Contract Sum	Payment made	Reasons for abandoning the project
Construction of 3-Unit classroom block with an office at Namondo	M/S Lion Hawk Ltd	DDF/DPAT	60%	16/12/16	17/4/17	189,045.00	145,055.58	Lack of funding

823. We urged Management to prioritise the completion of the abandoned projects and ensure that the facilities are completed and put to use for the benefit of the targeted communities.

SAVANNAH REGION

Contract Irregularity

Disconnection of Electricity at Jama Market – GH¢124,860.00

824. Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), places personal responsibility on the Principal Spending Officer of a covered entity to ensure the validity, accuracy, and legality of each payment, supported by evidence of services rendered, certificates of work done, and other relevant documentation.

825. During our audit of the DPAT account of the Bole District Assembly, we noted that on 18th June 2024, the Assembly awarded a contract worth GH¢124,860.00 to King Sparrow Electricals to extend electricity from Jama Community to the Jama market. The project was completed, commissioned, and handed over.

826. However, our inspection revealed that the electricity supply to the market had been disconnected by the Northern Electricity Distribution Company (NEDCO). Further inquiries confirmed that NEDCO disconnected the service due to the following technical and procedural violations:

- i. The poles used for the extension were substandard and not in accordance with prescribed specifications.
- ii. The distance from the power source to the market required a transformer, which was not provided.
- iii. The service should have been a three-phase connection but was instead executed as a single-phase connection.
- iv. The connection was done without the requisite approval from NEDCO and was therefore deemed illegal.

827. This situation is defeating the purpose of the project and rendering the expenditure ineffective.

828. We recommended that the Management of the Assembly should immediately compel the contractor to engage with NEDCO and rectify all deficiencies leading

to the disconnection. Should the contractor fail to comply, the total contract sum of GH¢124,860.00 should be recovered.

829. Management noted the observation for compliance.

Procurement Irregularity

Supply of used laptops instead of new ones – GH¢40,192.00

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

831. We noted during our review of the records that the East Gonja Municipal Assembly made payments totalling GH¢40,192.00 from the DPAT account to Colourbash Co. Ltd via PV No. EGMA/DPAT/01/31/12/24 dated 31/12/24 for the procurement of five new laptops. We further observed that Colourbash Co. Ltd supplied five used laptops to the Assembly instead of the new ones, paid for.

832. The DCD stated that he did not know the laptops were not new ones as it was delivered in boxes and rubbers covered as new ones usually appeared.

833. The failure of Management to do due diligence on the supplied laptops has led to Assembly not obtaining value for money in this transaction.

834. We recommended to the DCD and the Procurement Officer to immediately return the used laptops and take delivery of the new laptops from the supplier as stated in the invoice.

835. Management did not respond to this infraction.

UPPER WEST REGION

Cash Irregularity

Unsupported payments - GH¢417,736.00

836. Regulation 78 of the Public Financial Management Regulations 2019 stipulates that the Principal Spending Officer of a covered entity is personally responsible for ensuring that, for each payment, there is appropriate evidence confirming that services have been received. This includes certificates for work done and any other supporting documentation.

837. Our review revealed that the Wa East District Assembly made a payment of GH¢417,736.00 to Salford Company Ltd from the DACF_RFG for the supply of 220 low voltage electricity poles. However, the payment was not supported by the relevant and required expenditure documents needed to authenticate the transactions.

838. As a result, we were unable to ascertain the genuineness of the transactions or confirm that the funds were expended for the intended purposes and in the best interests of the Assembly.

839. We recommended that the sum of GH¢417,736.00 be recovered from the Coordinating Director and Finance Officer and returned into the DACF_RFG account of the Assembly.

840. Although Management responded by asserting that the necessary documents were available for verification, they did not produce any documentation for our review.

841. In light of this, we reiterated our earlier recommendation to ensure strict adherence to Regulation 78 and proper documentation for all payments.

Contract Irregularities

Payment for no work done – GH¢6,000.00

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

843. Our audit disclosed that Management of the Sissala East District Assembly awarded a contract at a sum of GH¢138,452.00 to M/s Lubie Constructions Works, which included an amount of GH¢6,000.00 for water quality testing before consumption. We further noted that, even though Management had made full payment, the test for water quality had not been carried out.

844. The beneficiaries of the borehole, including the health workers in the CHPS compound face the risk of consuming untreated water which may be hazardous to their health.

845. We recommended that Management should compel the contractor, M/s Lubie Constructions Works to perform the quality tests to confirm the suitability of the water for human consumption.

Payment for 90 Low Voltage Electricity poles not supplied – GH¢179,838.00

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

847. We noted that on 29 October 2024, Management of the Jirapa Municipal Assembly made full payment of GH¢399,640.00 to Dexter Construction Ltd. through Payment Voucher No. JMA/DDF/01/10/2024 for the supply of 200 low-voltage (LV) electricity poles intended for the Tuggo community. However, as at 1 March 2025, only 110 poles had been delivered, leaving a balance of 90 poles valued at GH¢179,838.00 outstanding.

848. The decision to make full payment before the complete delivery of the contracted items exposes the Assembly to a potential financial loss of GH¢179,838.00 and may deny the beneficiary community the intended service.

849. We recommended that Management should ensure the outstanding 90 electricity poles are delivered by Dexter Construction Ltd. Failure to deliver should result in the recovery of GH¢179,838.00 from the Municipal Coordinating Director, Municipal Finance Officer, Works Engineer, and Procurement Officer, and the amount paid into the Auditor-General’s Recovery Account No. 1018331470015 at the Bank of Ghana.

850. Management of the Jirapa Municipal Assembly responded that the supplier has committed to supply the remaining 90 poles by 30th April 2025.

Tax Irregularity

Unremitted taxes - GH¢28,952.00

851. Section 116 of the Income Tax Act, 2015 (Act 896) as amended provides that the appropriate rate of tax should be withheld by a withholding agent 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.

852. Our examination revealed that Wa East District Assembly withheld taxes amounting GH¢28,952.00 from payments totalling GH¢417,736.00 within the period under review but failed to remit same to the Ghana Revenue Authority.

853. We recommended that the MFO should pay the taxes withheld to the Ghana Revenue Authority without further delay.

WESTERN NORTH REGION

Contract Irregularity

Abandoned projects - GH¢252,211.32

854. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted that four projects of the Sefwi Wiawso Municipal Assembly for which a total amount of GH¢252,211.32 were expended and at various stages of completion had been stalled for periods ranging from five years to 13 years. Details are provided below:

No	Project Description	Contractor	Contract Sum	Payment to Date	Award Date	Expected Date of Completion	Date of abandoned	Status %	Reasons
1	Const. of 1No. 3-Storey Lockable Stores, Dwinase	M/S Raysboat Co. Ltd.	470,401.76	451,585.70	14/4/11	01/04/2012	Since 2012	90	Due to lack of funds
2	Const. of 1No. 2-Storey Community Health Nursing Training Hostel, Asafo	M/S Buadac Co. Ltd	508,037.02	457,233.31	01/04/11	01/02/2012	Since 2012	85	Due to lack of funds

No	Project Description	Contractor	Contract Sum	Payment to Date	Award Date	Expected Date of Completion	Date of abandoned	Status %	Reasons
3	Const. of 1No. 3-unit classroom with office and store and ancillary facilities, Pewodie	M/S Y.A. Brenyah Ent.	189,566.27	74,615.12	26/3/15	26/9/15	Since 2015	39	Due to lack of funds
4	Drilling of 3No. Boreholes, Asawinso, Asafo, Boako	M/S Kingscom Co. Ltd	120,204.00	52,566.60	18/6/20	12/10/2020	Since 2015	75	Due to lack of funds
	Total		1,288,209.05	1,036,000.73					

855. Abandoned projects deprived the communities of the benefits from the use of the projects and could also lead to cost overruns due to price hike of building materials.

856. We recommended to Management of the Assembly to give priority to abandoned projects and ensure their completion before new ones are awarded.

Procurement Irregularities

Non-compliance with procurement method

857. Section 20 of Public Procurement (Amendment) Act, 2016 (Act 914) states that an Entity Tender Committee shall work within the method and thresholds specified in the fifth schedule and approval limits in the Second and Third Schedules in the conduct of its duties as regards tenders for works, goods or services. The Third Schedule gives approval limit for Heads of Entity under category F3 of GH¢50,000.00 for Goods and Services and up to GH¢90,000.00 for Works.

858. We noted that Management of the Bibiani/Anhwiaso/Bekwai Assembly fragmented the procurement of works of GH¢307,680.00 and used the Request for Quotation method instead of National Competitive Tendering method.

Contract Date	Supplier/ Contractor	Details	Date of award	Expected date of completion	Works procured	Contract Sum
28/09/24	Garnets Global	Spot Improvement of Chirano-Atta Nyamekrom-Adermira 'C' Bekwai Feeder Roads (Phase 1)	30/07/2024	28/09/2024	13.2KM	114,112.00
29/04/24	Garnet Global	Spot Improvement of Chirano-Atta Nyamekrom-Adermira 'C' Bekwai Feeder Roads (Phase 1)	29/04/2024	30/07/2024	13.2KM	193,586.00
Total						307,680.00

859. By circumventing the provisions of the procurement law, the contract was bulk braked into two tranches and approved by the Head of Entity with all awarded to Messrs. Garnets Global Ltd without the review and concurrent approval of the Entity Tender Committee

860. The non-compliance with the appropriate procurement method may lead to uncompetitive procurement resulting in unfair pricing and thereby defeat the purpose of obtaining value for money in procurement dealings.

861. We recommended that the Coordinating Director, the Procurement Officer and the former Finance Officer should adhere to the dictates of the procurement law and be accounted for any losses that may arise due to non-adherence.

Defect on completed culvert project - GH¢119,860.00

862. We noted that the Bibiani/ Anhwiaso/ Bekwai on 18 September 2024 awarded a 1/900mm pipe culvert to Messrs. Elplicit Ventures and completed on 29 November 2024 at Chirano Attanyame-Sefwi-Bekwai Road with contract sum of GH¢119,860.00.

863. Contrary to Section 7(1) of the PFM Act, 2016 (Act, 921), our inspection in February 2025 revealed that the culvert had developed a crack, but the contractor had been fully paid upon completion.

864. This could lead to loss of Project funds as the culvert would collapse at an earlier time than expected if the defect is not timely rectified.

865. We recommended to Management to compel the contractor to return to the project site and rectify the defect at no additional cost otherwise the GH¢119,860,00 recovered from the Contractor. Failure of which, the Coordinating Director, Finance Officer and Municipal Engineer should be jointly held liable to refund GH¢119,860,00 to the Assembly's account.

866. According to Management, the contractor has been tasked to move to site immediately to correct the defects on the project and the Municipal Works Engineer has been tasked to supervise the work to ensure that the work is properly executed.

DACF REGIONAL SUMMARY

DACF ALLOCATIONS, DEDUCTIONS AND NET RELEASES - 2024

APPENDIX A

NO.	REGION	TOTAL ALLOCATIONS	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL DEDUC-TINS	NET	% OF NET AMOUNT
1	AHAFO	10,391,296.63	2,597,824.16	2,597,824.16	2,597,824.16	2,597,824.16	3,448,958.63	6,942,338.00	66.81
2	ASHANTI	93,071,354.95	23,267,838.74	23,267,838.74	23,267,838.74	23,267,838.74	26,073,535.11	66,997,819.84	71.99
3	BONO	21,224,996.67	5,306,249.17	5,306,249.17	5,306,249.17	5,306,249.17	7,170,644.97	14,054,351.70	66.22
4	BONO EAST	19,365,151.03	4,841,287.76	4,841,287.76	4,841,287.76	4,841,287.76	6,482,644.24	12,882,506.80	66.52
5	CENTRAL	40,522,753.09	10,130,688.27	10,130,688.27	10,130,688.27	10,130,688.27	13,398,586.58	27,124,166.51	66.94
6	EASTERN	62,321,564.48	15,580,391.12	15,580,391.12	15,580,391.12	15,580,391.12	19,617,136.83	42,704,427.65	68.52
7	GREATER ACCRA	90,189,524.01	22,547,381.00	22,547,381.00	22,547,381.00	22,547,381.00	19,875,554.10	70,313,969.92	77.96
8	NORTH EAST	10,933,333.69	2,733,333.42	2,733,333.42	2,733,333.42	2,733,333.42	3,318,853.34	7,614,480.35	69.64
9	NORTHERN	28,794,131.97	7,198,532.99	7,198,532.99	7,198,532.99	7,198,532.99	9,400,461.88	19,393,670.08	67.35
10	OTI	13,946,718.44	3,486,679.61	3,486,679.61	3,486,679.61	3,486,679.61	4,419,963.09	9,526,755.35	68.31
11	SAVANNAH	12,512,482.23	3,128,120.56	3,128,120.56	3,128,120.56	3,128,120.56	3,870,002.35	8,642,479.88	69.07
12	UPPER EAST	25,477,249.37	6,369,312.34	6,369,312.34	6,369,312.34	6,369,312.34	8,685,563.44	16,791,685.92	65.91
13	UPPER WEST	17,304,430.01	4,326,107.50	4,326,107.50	4,326,107.50	4,326,107.50	6,196,646.33	11,107,783.68	64.19
14	VOLTA	32,040,344.16	8,010,086.04	8,010,086.04	8,010,086.04	8,010,086.04	10,623,080.82	21,417,263.34	66.84
15	WESTERN	26,676,417.24	6,669,104.31	6,669,104.31	6,669,104.31	6,669,104.31	8,441,246.62	18,235,170.62	68.36
16	WESTERN NORTH	15,228,252.03	3,807,063.01	3,807,063.01	3,807,063.01	3,807,063.01	5,103,221.67	10,125,030.37	66.49
	TOTAL	520,000,000.00	130,000,000.00	130,000,000.00	130,000,000.00	130,000,000.00	156,126,100.00	363,873,900.00	69.98

DACF ALLOCATIONS, DEDUCTIONS AND NET RELEASES - 2024

REGION	MMDAS	TOTAL ALLOCATIONS	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL DEDUCTINS	NET	% OF NET AMOUNT
AHAFO	ASUNAF0 NORTH MUNICIPAL	1,760,802.67	440,200.67	440,200.67	440,200.67	440,200.67	687,188.58	1,073,614.09	60.97
	ASUNAF0 SOUTH	1,764,346.58	441,086.64	441,086.64	441,086.64	441,086.64	552,667.64	1,211,678.93	68.68
	TANO SOUTH MUNICIPAL	1,778,575.99	444,644.00	444,644.00	444,644.00	444,644.00	552,784.32	1,225,791.67	68.92
	TANO NORTH MUNICIPAL	1,799,361.70	449,840.42	449,840.42	449,840.42	449,840.42	552,954.77	1,246,406.93	69.27
	ASUTIFI NORTH	1,617,682.75	404,420.69	404,420.69	404,420.69	404,420.69	551,465.00	1,066,217.75	65.91
	ASUTIFI SOUTH	1,670,526.95	417,631.74	417,631.74	417,631.74	417,631.74	551,898.32	1,118,628.63	66.96
	SUB-TOTAL	10,391,296.63	2,597,824.16	2,597,824.16	2,597,824.16	2,597,824.16	3,448,958.63	6,942,338.00	66.81
REGION	MMDAS	TOTAL ALLOCATIONS	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL DEDUCTIONS	NET	% OF NET AMOUNT
ASHANTI	KUMASI METRO.	4,354,208.92	1,088,552.23	1,088,552.23	1,088,552.23	1,088,552.23	857,954.51	3,496,254.41	80.30
	OFORIKROM MUNICIPAL	4,499,261.11	1,124,815.28	1,124,815.28	1,124,815.28	1,124,815.28	709,643.94	3,789,617.16	84.23
	KWADASO MUNICIPAL	4,499,261.11	1,124,815.28	1,124,815.28	1,124,815.28	1,124,815.28	709,643.94	3,789,617.16	84.23
	OLD TAFO MUNICIPAL	4,499,261.11	1,124,815.28	1,124,815.28	1,124,815.28	1,124,815.28	709,643.94	3,789,617.16	84.23
	ASOKWA MUNICIPAL	4,499,261.11	1,124,815.28	1,124,815.28	1,124,815.28	1,124,815.28	709,643.94	3,789,617.16	84.23
	SUAME MUNICIPAL	4,499,261.11	1,124,815.28	1,124,815.28	1,124,815.28	1,124,815.28	709,643.94	3,789,617.16	84.23
	ASOKORE MAMPONG MUN.	3,073,335.81	768,333.95	768,333.95	768,333.95	768,333.95	697,951.35	2,375,384.46	77.29
	BEKWAI MUNICIPAL	1,725,318.53	431,329.63	431,329.63	431,329.63	431,329.63	686,897.61	1,038,420.92	60.19
	BOSOME FREHO	1,711,943.32	427,985.83	427,985.83	427,985.83	427,985.83	552,237.94	1,159,705.39	67.74
	AMANSIE CENTRAL	1,772,583.70	443,145.92	443,145.92	443,145.92	443,145.92	552,735.19	1,219,848.51	68.82
	OBUASI MUNICIPAL	2,003,570.97	500,892.74	500,892.74	500,892.74	500,892.74	689,179.28	1,314,391.69	65.60
	OBUASI EAST	2,383,165.21	595,791.30	595,791.30	595,791.30	595,791.30	557,741.95	1,825,423.25	76.60
	EJISU MUNICIPAL	1,686,394.76	421,598.69	421,598.69	421,598.69	421,598.69	686,578.44	999,816.32	59.29

JUABEN MUNICIPAL	1,758,071.53	439,517.88	439,517.88	439,517.88	439,517.88	439,517.88	439,517.88	439,517.88	687,166.19	1,070,905.35	60.91
MAMPONG MUNICIPAL	1,716,125.30	429,031.33	429,031.33	429,031.33	429,031.33	429,031.33	429,031.33	429,031.33	686,822.23	1,029,303.08	59.98
SEKYERE CENTRAL	1,790,323.59	447,580.90	447,580.90	447,580.90	447,580.90	447,580.90	447,580.90	447,580.90	552,880.65	1,237,442.94	69.12
OFFINSO MUNICIPAL	1,660,307.37	415,076.84	415,076.84	415,076.84	415,076.84	415,076.84	415,076.84	415,076.84	686,364.52	973,942.85	58.66
OFFINSO NORTH	1,619,627.92	404,906.98	404,906.98	404,906.98	404,906.98	404,906.98	404,906.98	404,906.98	551,480.95	1,068,146.97	65.95
ASANTE AKIM CENTRAL MUN.	1,738,637.26	434,659.31	434,659.31	434,659.31	434,659.31	434,659.31	434,659.31	434,659.31	687,006.83	1,051,630.43	60.49
ASANTE AKIM NORTH MUN.	1,788,591.46	447,147.87	447,147.87	447,147.87	447,147.87	447,147.87	447,147.87	447,147.87	552,866.45	1,235,725.01	69.09
ASANTE AKIM SOUTH MUNICIPAL	1,714,443.37	428,610.84	428,610.84	428,610.84	428,610.84	428,610.84	428,610.84	428,610.84	552,258.44	1,162,184.94	67.79
AMANSIE WEST	1,720,055.92	430,013.98	430,013.98	430,013.98	430,013.98	430,013.98	430,013.98	430,013.98	552,304.46	1,167,751.46	67.89
AMANSIE SOUTH	1,780,430.78	445,107.69	445,107.69	445,107.69	445,107.69	445,107.69	445,107.69	445,107.69	552,799.53	1,227,631.24	68.95
ADANSI SOUTH	1,644,804.28	411,201.07	411,201.07	411,201.07	411,201.07	411,201.07	411,201.07	411,201.07	551,687.40	1,093,116.88	66.46
AKROFUOM	1,954,903.36	488,725.84	488,725.84	488,725.84	488,725.84	488,725.84	488,725.84	488,725.84	554,230.21	1,400,673.15	71.65
ADANSI NORTH	1,781,681.27	445,420.32	445,420.32	445,420.32	445,420.32	445,420.32	445,420.32	445,420.32	552,809.79	1,228,871.48	68.97
ADANSI ASOKWA	1,733,677.77	433,419.44	433,419.44	433,419.44	433,419.44	433,419.44	433,419.44	433,419.44	552,416.16	1,181,261.61	68.14
SEKYERE EAST	1,562,647.31	390,661.83	390,661.83	390,661.83	390,661.83	390,661.83	390,661.83	390,661.83	551,013.71	1,011,633.61	64.74
SEKYERE KUMAWU	1,561,932.22	390,483.06	390,483.06	390,483.06	390,483.06	390,483.06	390,483.06	390,483.06	551,007.84	1,010,924.38	64.72
SEKYERE AF./PLAINS	1,674,709.38	418,677.34	418,677.34	418,677.34	418,677.34	418,677.34	418,677.34	418,677.34	551,932.62	1,122,776.76	67.04
ATWIMA NWABIAGYA MUNICIPAL	1,689,196.34	422,299.09	422,299.09	422,299.09	422,299.09	422,299.09	422,299.09	422,299.09	552,051.41	1,137,144.93	67.32
ATWIMA NWABIAGYA NORTH	1,699,406.74	424,851.69	424,851.69	424,851.69	424,851.69	424,851.69	424,851.69	424,851.69	552,135.14	1,147,271.61	67.51
ATWIMA MPONUA	1,757,893.12	439,473.28	439,473.28	439,473.28	439,473.28	439,473.28	439,473.28	439,473.28	552,614.72	1,205,278.39	68.56
AHAFO ANO NORTH MUNICIPAL	1,758,592.55	439,648.14	439,648.14	439,648.14	439,648.14	439,648.14	439,648.14	439,648.14	552,620.46	1,205,972.09	68.58
AHAFO ANO SOUTH	1,846,883.88	461,720.97	461,720.97	461,720.97	461,720.97	461,720.97	461,720.97	461,720.97	553,344.45	1,293,539.43	70.04
AHAFO ANO SOUTH EAST	1,680,547.96	420,136.99	420,136.99	420,136.99	420,136.99	420,136.99	420,136.99	420,136.99	551,980.49	1,128,567.46	67.15

	BOSOMTWI	1,794,316.48	448,579.12	448,579.12	448,579.12	448,579.12	448,579.12	552,913.40	1,241,403.08	69.19
	ATWIMA KWANWOMA	1,754,319.14	438,579.79	438,579.79	438,579.79	438,579.79	438,579.79	552,585.42	1,201,733.72	68.50
	EJU/SEKYEDUMASE MUN.	1,613,892.37	403,473.09	403,473.09	403,473.09	403,473.09	403,473.09	685,983.92	927,908.45	57.50
	KWABRE EAST MUNICIPAL	1,752,003.68	438,000.92	438,000.92	438,000.92	438,000.92	438,000.92	552,566.43	1,199,437.25	68.46
	SEKYERE SOUTH	1,673,979.41	418,494.85	418,494.85	418,494.85	418,494.85	418,494.85	551,926.63	1,122,052.78	67.03
	AFIGYA KWABRE	1,798,496.28	449,624.07	449,624.07	449,624.07	449,624.07	449,624.07	552,947.67	1,245,548.61	69.26
	AFIGYA KWABRE NORTH	1,844,030.18	461,007.54	461,007.54	461,007.54	461,007.54	461,007.54	553,321.05	1,290,709.13	69.99
	SUB-TOTAL	93,071,354.95	23,267,838.74	23,267,838.74	23,267,838.74	23,267,838.74	23,267,838.74	26,073,535.11	66,997,819.84	71.99
	MMDAS	TOTAL ALLOCATIONS	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL DEDUCTINS	NET	% OF NET AMOUNT	
	BONO	SUNYANI MUNICIPAL	1,722,123.70	430,530.92	430,530.92	430,530.92	430,530.92	686,871.41	1,035,252.28	60.11
	SUNYANI WEST	1,756,028.72	439,007.18	439,007.18	439,007.18	439,007.18	439,007.18	552,599.44	1,203,429.28	68.53
	DORMAA CENTRAL MUN.	1,645,677.36	411,419.34	411,419.34	411,419.34	411,419.34	411,419.34	686,244.55	959,432.81	58.30
	DORMAA WEST	1,712,391.90	428,097.98	428,097.98	428,097.98	428,097.98	428,097.98	552,241.61	1,160,150.29	67.75
	DORMAA EAST	2,094,847.76	523,711.94	523,711.94	523,711.94	523,711.94	523,711.94	555,377.75	1,539,470.01	73.49
	BEREKUM MUNICIPAL	1,844,311.12	461,077.78	461,077.78	461,077.78	461,077.78	461,077.78	687,873.35	1,156,437.77	62.70
	BEREKUM WEST	1,986,466.30	496,616.57	496,616.57	496,616.57	496,616.57	496,616.57	554,489.02	1,431,977.28	72.09
	WENCHI MUNICIPAL	1,766,320.61	441,580.15	441,580.15	441,580.15	441,580.15	441,580.15	687,233.83	1,079,086.78	61.09
	TAIN	1,702,424.04	425,606.01	425,606.01	425,606.01	425,606.01	425,606.01	552,159.88	1,150,264.16	67.57
	BANDA	1,539,677.10	384,919.27	384,919.27	384,919.27	384,919.27	384,919.27	550,825.35	988,851.75	64.22
	JAMAN SOUTH MUNICIPAL	1,750,312.16	437,578.04	437,578.04	437,578.04	437,578.04	437,578.04	552,552.56	1,197,759.60	68.43
	JAMAN NORTH	1,704,415.91	426,103.98	426,103.98	426,103.98	426,103.98	426,103.98	552,176.21	1,152,239.70	67.60
	SUB-TOTAL	21,224,996.67	5,306,249.17	5,306,249.17	5,306,249.17	5,306,249.17	5,306,249.17	7,170,644.97	14,054,351.70	66.22

REGION	MMDAS	TOTAL ALLOCATIONS	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL DEDUCTINS	NET	% OF NET AMOUNT
BONO EAST	TECHIMAN MUNICIPAL	1,848,368.45	462,092.11	462,092.11	462,092.11	462,092.11	687,906.62	1,160,461.82	62.78
	TECHIMAN NORTH	1,698,268.29	424,567.07	424,567.07	424,567.07	424,567.07	552,125.80	1,146,142.49	67.49
	KINTAMPO MUNICIPAL	1,700,201.14	425,050.29	425,050.29	425,050.29	425,050.29	686,691.65	1,013,509.49	59.61
	KINTAMPO SOUTH	1,706,077.92	426,519.48	426,519.48	426,519.48	426,519.48	552,189.84	1,153,888.09	67.63
	ATEBUBU AMANTIN MUNICIPAL	1,776,543.97	444,135.99	444,135.99	444,135.99	444,135.99	552,767.66	1,223,776.31	68.89
	PRU	1,858,249.07	464,562.27	464,562.27	464,562.27	464,562.27	553,437.64	1,304,811.43	70.22
	PRU WEST	1,911,157.49	477,789.37	477,789.37	477,789.37	477,789.37	553,871.49	1,357,286.00	71.02
	NKORANZA SOUTH MUN.	1,758,833.92	439,708.48	439,708.48	439,708.48	439,708.48	687,172.44	1,071,661.48	60.93
	NKORANZA NORTH	1,756,829.35	439,207.34	439,207.34	439,207.34	439,207.34	552,606.00	1,204,223.34	68.55
	SENE WEST	1,647,605.36	411,901.34	411,901.34	411,901.34	411,901.34	551,710.36	1,095,895.00	66.51
	SENE EAST	1,703,016.08	425,754.02	425,754.02	425,754.02	425,754.02	552,164.73	1,150,851.35	67.58
	SUB-TOTAL	19,365,151.03	4,841,287.76	4,841,287.76	4,841,287.76	4,841,287.76	6,482,644.24	12,882,506.80	66.52
REGION	MMDAS	TOTAL ALLOCATIONS	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL DEDUCTINS	NET	% OF NET AMOUNT
CENTRAL	CAPE COAST METRO.	2,033,756.73	508,439.18	508,439.18	508,439.18	508,439.18	838,926.81	1,194,829.92	58.75
	MFANTSEMAN WEST MUN.	1,879,329.49	469,832.37	469,832.37	469,832.37	469,832.37	688,160.50	1,191,168.99	63.38
	EKUMFI	1,650,152.05	412,538.01	412,538.01	412,538.01	412,538.01	551,731.25	1,098,420.81	66.56
	KOM/EDI/EGU/ABI MUN.	1,834,870.68	458,717.67	458,717.67	458,717.67	458,717.67	687,795.94	1,147,074.74	62.52
	UPP. DENKY. EAST MUN.	1,625,568.60	406,392.15	406,392.15	406,392.15	406,392.15	686,079.66	939,488.93	57.79
	UPPER DENKYIRA WEST	1,645,513.46	411,378.36	411,378.36	411,378.36	411,378.36	551,693.21	1,093,820.25	66.47
	EFFUTU MUNICIPAL	1,914,846.54	478,711.64	478,711.64	478,711.64	478,711.64	688,451.74	1,226,394.80	64.05
	AWUTU SENYA	1,754,894.55	438,723.64	438,723.64	438,723.64	438,723.64	552,590.14	1,202,304.41	68.51
	AWUTU SENYA EAST MUNICIPAL	2,052,150.58	513,037.65	513,037.65	513,037.65	513,037.65	689,577.63	1,362,572.95	66.40

REGION	AGONA WEST MUN.	1,771,530.32	442,882.58	442,882.58	442,882.58	442,882.58	442,882.58	687,276.55	1,084,253.77	61.20
	AGONA EAST	1,764,084.40	441,021.10	441,021.10	441,021.10	441,021.10	441,021.10	552,665.49	1,211,418.91	68.67
	ASSIN FOSU MUNICIPAL	2,074,288.24	518,572.06	518,572.06	518,572.06	518,572.06	518,572.06	689,759.16	1,384,529.08	66.75
	ASSIN NORTH	1,849,372.76	462,343.19	462,343.19	462,343.19	462,343.19	462,343.19	553,364.86	1,296,007.91	70.08
	ASSIN SOUTH	1,758,601.42	439,650.35	439,650.35	439,650.35	439,650.35	439,650.35	552,620.53	1,205,980.89	68.58
	TWIFO ATI-MORKWA	1,622,895.14	405,723.78	405,723.78	405,723.78	405,723.78	405,723.78	551,507.74	1,071,387.40	66.02
	TWIFO HEMANG/LOWER/DEN.	1,754,296.59	438,574.15	438,574.15	438,574.15	438,574.15	438,574.15	552,585.23	1,201,711.36	68.50
	AJU/ENY/ESSIAM	1,769,186.05	442,296.51	442,296.51	442,296.51	442,296.51	442,296.51	552,707.33	1,216,478.72	68.76
	GOMOA	1,946,830.04	486,707.51	486,707.51	486,707.51	486,707.51	486,707.51	554,164.01	1,392,666.03	71.54
	GOMOA EAST	2,112,315.38	528,078.85	528,078.85	528,078.85	528,078.85	528,078.85	555,520.99	1,556,794.40	73.70
	GOMOA CENTRAL	2,209,432.02	552,358.00	552,358.00	552,358.00	552,358.00	552,358.00	556,317.34	1,653,114.67	74.82
	ASI/ODO/BRAKWA	1,768,255.15	442,063.79	442,063.79	442,063.79	442,063.79	442,063.79	552,699.69	1,215,555.46	68.74
	ABURA/ ASEBU/ KWAN.	1,730,582.90	432,645.73	432,645.73	432,645.73	432,645.73	432,645.73	552,390.78	1,178,192.12	68.08
	SUB-TOTAL	40,522,753.09	10,130,688.27	10,130,688.27	10,130,688.27	10,130,688.27	10,130,688.27	13,398,586.58	27,124,166.51	66.94
	MMDAS	TOTAL ALLOCATIONS	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL DEDUCTINS	NET	% OF NET AMOUNT	
EASTERN	NEW JUABEN MUNICIPAL	2,083,970.56	520,992.64	520,992.64	520,992.64	520,992.64	520,992.64	689,838.56	1,394,132.01	66.90
	NEW JUABEN NORTH	2,052,219.42	513,054.85	513,054.85	513,054.85	513,054.85	513,054.85	555,028.20	1,497,191.22	72.95
	NSAWAM/ ADOAGYIRI MUNICIPAL	1,745,596.57	436,399.14	436,399.14	436,399.14	436,399.14	436,399.14	687,063.89	1,058,532.67	60.64
	AKUAPEM SOUTH	1,646,780.10	411,695.03	411,695.03	411,695.03	411,695.03	411,695.03	551,703.60	1,095,076.50	66.50
	WEST AKIM MUNICIPAL	2,651,287.06	662,821.76	662,821.76	662,821.76	662,821.76	662,821.76	694,490.55	1,956,796.51	73.81
	UPPER WEST AKIM	1,933,937.67	483,484.42	483,484.42	483,484.42	483,484.42	483,484.42	554,058.29	1,379,879.38	71.35
	EAST AKIM MUNICIPAL	1,892,901.79	473,225.45	473,225.45	473,225.45	473,225.45	473,225.45	688,271.79	1,204,629.99	63.64
	ABUAKWA NORTH	1,946,348.18	486,587.05	486,587.05	486,587.05	486,587.05	486,587.05	554,160.06	1,392,188.13	71.53
	ATIWA	1,769,209.60	442,302.40	442,302.40	442,302.40	442,302.40	442,302.40	552,707.52	1,216,502.08	68.76

ATIWA EAST	1,788,228.91	447,057.23	447,057.23	447,057.23	447,057.23	447,057.23	552,863.48	1,235,365.43	69.08
BIRIM CENTRAL MUNICIPAL	1,874,827.97	468,706.99	468,706.99	468,706.99	468,706.99	468,706.99	688,123.59	1,186,704.38	63.30
ASENE/MANSO AKROSO	1,853,480.61	463,370.15	463,370.15	463,370.15	463,370.15	463,370.15	553,398.54	1,300,082.07	70.14
BIRIM SOUTH	2,021,164.35	505,291.09	505,291.09	505,291.09	505,291.09	505,291.09	554,773.55	1,466,390.80	72.55
ACHIASE	1,954,918.20	488,729.55	488,729.55	488,729.55	488,729.55	488,729.55	554,230.33	1,400,687.87	71.65
BIRIM NORTH	1,775,903.48	443,975.87	443,975.87	443,975.87	443,975.87	443,975.87	552,762.41	1,223,141.07	68.87
AKYEMANSO	1,890,234.21	472,558.55	472,558.55	472,558.55	472,558.55	472,558.55	553,699.92	1,336,534.29	70.71
KWAHU WEST MUNICIPAL	1,950,294.82	487,573.71	487,573.71	487,573.71	487,573.71	487,573.71	688,742.42	1,261,552.40	64.69
KWAHU EAST	1,875,943.44	468,985.86	468,985.86	468,985.86	468,985.86	468,985.86	553,582.74	1,322,360.70	70.49
KWAHU SOUTH	1,661,563.43	415,390.86	415,390.86	415,390.86	415,390.86	415,390.86	551,824.82	1,109,738.61	66.79
KWAHU AFRAM PLAINS NORTH	1,869,891.73	467,472.93	467,472.93	467,472.93	467,472.93	467,472.93	553,533.11	1,316,358.61	70.40
KWAHU AFRAM PLAINS SOUTH	2,114,576.70	528,644.18	528,644.18	528,644.18	528,644.18	528,644.18	555,539.53	1,559,037.17	73.73
AKUAPIM NORTH MUNICIPAL	1,801,679.71	450,419.93	450,419.93	450,419.93	450,419.93	450,419.93	687,523.77	1,114,155.93	61.84
OKERE	1,848,299.44	462,074.86	462,074.86	462,074.86	462,074.86	462,074.86	553,356.06	1,294,943.39	70.06
YILO KROBO MUNICIPAL	1,752,435.66	438,108.92	438,108.92	438,108.92	438,108.92	438,108.92	687,119.97	1,065,315.69	60.79
MANYA KROBO MUNICIPAL	1,800,418.96	450,104.74	450,104.74	450,104.74	450,104.74	450,104.74	687,513.44	1,112,905.53	61.81
UPPER MANYA KROBO	1,732,125.96	433,031.49	433,031.49	433,031.49	433,031.49	433,031.49	552,403.43	1,179,722.53	68.11
SUHUM MUNICIPAL	1,753,735.01	438,433.75	438,433.75	438,433.75	438,433.75	438,433.75	687,130.63	1,066,604.38	60.82
AYENSUANO	1,817,857.25	454,464.31	454,464.31	454,464.31	454,464.31	454,464.31	553,106.43	1,264,750.82	69.57
KWAEBIBIRIM MUNICIPAL	1,865,802.15	466,450.54	466,450.54	466,450.54	466,450.54	466,450.54	553,499.58	1,312,302.57	70.33
DENKYEMBOUR	2,234,208.36	558,552.09	558,552.09	558,552.09	558,552.09	558,552.09	556,520.51	1,677,687.85	75.09
ASUOGYAMAN	1,837,624.34	459,406.08	459,406.08	459,406.08	459,406.08	459,406.08	553,268.52	1,284,355.82	69.89
FANTEAKWA	1,743,286.08	435,821.52	435,821.52	435,821.52	435,821.52	435,821.52	552,494.95	1,190,791.14	68.31
FANTEAKWA SOUTH	1,780,812.77	445,203.19	445,203.19	445,203.19	445,203.19	445,203.19	552,802.66	1,228,010.10	68.96
SUB-TOTAL	62,321,564.48	15,580,391.12	15,580,391.12	15,580,391.12	15,580,391.12	15,580,391.12	19,617,136.83	42,704,427.65	68.52

REGION	MMDAS	TOTAL ALLOCATIONS	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL DEDUCTINS	NET	% OF NET AMOUNT
GREATER ACCRA	ACCRA METRO.	4,613,456.19	1,153,364.05	1,153,364.05	1,153,364.05	1,153,364.05	860,080.34	3,753,375.85	81.36
	OKAIKWEI NORTH MUNICIPAL	4,633,428.72	1,158,357.18	1,158,357.18	1,158,357.18	1,158,357.18	710,744.12	3,922,684.60	84.66
	ABLEKUMA NORTH MUNICIPAL	4,633,428.72	1,158,357.18	1,158,357.18	1,158,357.18	1,158,357.18	710,744.12	3,922,684.60	84.66
	ABLEKUMA WEST MUNICIPAL	4,633,428.72	1,158,357.18	1,158,357.18	1,158,357.18	1,158,357.18	710,744.12	3,922,684.60	84.66
	AYAWASO EAST MUNICIPAL	4,633,428.72	1,158,357.18	1,158,357.18	1,158,357.18	1,158,357.18	710,744.12	3,922,684.60	84.66
	AYAWASO NORTH MUNICIPAL	4,633,428.72	1,158,357.18	1,158,357.18	1,158,357.18	1,158,357.18	710,744.12	3,922,684.60	84.66
	AYAWASO WEST MUNICIPAL	4,633,428.72	1,158,357.18	1,158,357.18	1,158,357.18	1,158,357.18	710,744.12	3,922,684.60	84.66
	KORLE KLOTTEY MUNICIPAL	4,633,428.72	1,158,357.18	1,158,357.18	1,158,357.18	1,158,357.18	710,744.12	3,922,684.60	84.66
	AYAWASO CENTRAL MUNICIPAL	4,633,428.72	1,158,357.18	1,158,357.18	1,158,357.18	1,158,357.18	710,744.12	3,922,684.60	84.66
	ABLEKUMA CENTRAL MUNICIPAL	4,633,428.72	1,158,357.18	1,158,357.18	1,158,357.18	1,158,357.18	710,744.12	3,922,684.60	84.66
	LA DADE-KOTOPON MUNICIPAL	2,430,282.12	607,570.53	607,570.53	607,570.53	607,570.53	692,678.31	1,737,603.80	71.50
	LEDZEKUKU MUNICIPAL	2,361,534.84	590,383.71	590,383.71	590,383.71	590,383.71	692,114.59	1,669,420.26	70.69
	KROWOR MUNICIPAL	2,487,334.79	621,833.70	621,833.70	621,833.70	621,833.70	693,146.15	1,794,188.65	72.13
	TEMA METRO.	2,613,177.82	653,294.46	653,294.46	653,294.46	653,294.46	843,678.06	1,769,499.77	67.71
	TEMA WEST MUNICIPAL	2,366,109.61	591,527.40	591,527.40	591,527.40	591,527.40	692,152.10	1,673,957.51	70.75
	KPONE								
	AKATAMANSO MUNICIPAL	1,984,444.62	496,111.16	496,111.16	496,111.16	496,111.16	554,472.45	1,429,972.18	72.06
	ASHAIMAN MUNICIPAL	3,278,866.31	819,716.58	819,716.58	819,716.58	819,716.58	699,636.70	2,579,229.61	78.66
	ADENTA MUNICIPAL	2,091,166.28	522,791.57	522,791.57	522,791.57	522,791.57	689,897.56	1,401,268.72	67.01
	GA WEST MUNICIPAL	2,032,511.08	508,127.77	508,127.77	508,127.77	508,127.77	689,416.59	1,343,094.49	66.08

	GA NORTH MUNICIPAL	2,170,086.57	542,521.64	542,521.64	542,521.64	542,521.64	542,521.64	542,521.64	690,544.71	1,479,541.86	68.18
	GA SOUTH MUNICIPAL WEIJA -	3,602,402.60	900,600.65	900,600.65	900,600.65	900,600.65	900,600.65	900,600.65	702,289.70	2,900,112.90	80.50
	GA SOUTH MUN. NGLESHIE AMANFRO	3,227,370.55	806,842.64	806,842.64	806,842.64	806,842.64	806,842.64	806,842.64	699,214.44	2,528,156.11	78.33
	GA CENTRAL MUNICIPAL	2,520,349.53	630,087.38	630,087.38	630,087.38	630,087.38	630,087.38	630,087.38	693,416.87	1,826,932.67	72.49
	GA EAST MUNICIPAL	2,242,370.07	560,592.52	560,592.52	560,592.52	560,592.52	560,592.52	560,592.52	691,137.43	1,551,232.63	69.18
	LA NKANTANANG MADINA MUNICIPAL	1,851,359.97	462,839.99	462,839.99	462,839.99	462,839.99	462,839.99	462,839.99	687,931.15	1,163,428.82	62.84
	ADA EAST	1,718,504.61	429,626.15	429,626.15	429,626.15	429,626.15	429,626.15	429,626.15	552,291.74	1,166,212.87	67.86
	ADA WEST	1,738,264.40	434,566.10	434,566.10	434,566.10	434,566.10	434,566.10	434,566.10	552,453.77	1,185,810.63	68.22
	SHAI/OSUDOKU	1,529,386.01	382,346.50	382,346.50	382,346.50	382,346.50	382,346.50	382,346.50	550,740.97	978,645.05	63.99
	NINGO/PRAMPRAM	1,629,687.56	407,421.89	407,421.89	407,421.89	407,421.89	407,421.89	407,421.89	551,563.44	1,078,124.12	66.16
NORTH EAST	SUB-TOTAL	90,189,524.01	22,547,381.00	22,547,381.00	22,547,381.00	22,547,381.00	22,547,381.00	22,547,381.00	19,875,554.10	70,313,969.92	77.96
	MMDAS	TOTAL ALLOCATIONS	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL DEDUCTINS	NET	% OF NET AMOUNT		
	EAST MAMPRUSI MUNICIPAL	1,912,773.34	478,193.33	478,193.33	478,193.33	478,193.33	478,193.33	478,193.33	553,884.74	1,358,888.60	71.04
	WEST MAMPRUSI MUNICIPAL	1,856,439.28	464,109.82	464,109.82	464,109.82	464,109.82	464,109.82	464,109.82	553,422.80	1,303,016.48	70.19
	MAMPRUGU - MOAGDURI	1,671,917.25	417,979.31	417,979.31	417,979.31	417,979.31	417,979.31	417,979.31	551,909.72	1,120,007.53	66.99
	BUNKPURUGU	1,922,124.47	480,531.12	480,531.12	480,531.12	480,531.12	480,531.12	480,531.12	553,961.42	1,368,163.05	71.18
	YUNYOO NASUAN	1,952,597.23	488,149.31	488,149.31	488,149.31	488,149.31	488,149.31	488,149.31	554,211.30	1,398,385.93	71.62
	CHERIPONI	1,617,482.12	404,370.53	404,370.53	404,370.53	404,370.53	404,370.53	404,370.53	551,463.35	1,066,018.77	65.91
	SUB-TOTAL	10,933,333.69	2,733,333.42	2,733,333.42	2,733,333.42	2,733,333.42	2,733,333.42	2,733,333.42	3,318,853.34	7,614,480.35	69.64
	MMDAS	TOTAL ALLOCATIONS	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL DEDUCTINS	NET	% OF NET AMOUNT		
NORTHERN	TAMALE METRO.	2,258,093.29	564,523.32	564,523.32	564,523.32	564,523.32	564,523.32	564,523.32	840,766.36	1,417,326.92	62.77
	SAGNERIGU MUNICIPAL	1,823,758.25	455,939.56	455,939.56	455,939.56	455,939.56	455,939.56	455,939.56	553,154.82	1,270,603.43	69.67
	YENDI MUNICIPAL	1,712,057.73	428,014.43	428,014.43	428,014.43	428,014.43	428,014.43	428,014.43	686,788.87	1,025,268.86	59.89

	MION	1,954,664.07	488,666.02	488,666.02	488,666.02	488,666.02	554,228.25	1,400,435.83	71.65
	KPANDAI	1,878,889.13	469,722.28	469,722.28	469,722.28	469,722.28	553,606.89	1,325,282.24	70.54
	NANUMBA NORTH MUNICIPAL	2,019,415.23	504,853.81	504,853.81	504,853.81	504,853.81	554,759.20	1,464,656.03	72.53
	NANUMBA SOUTH	1,851,734.93	462,933.73	462,933.73	462,933.73	462,933.73	553,384.23	1,298,350.70	70.12
	SAVELUGU	1,745,365.04	436,341.26	436,341.26	436,341.26	436,341.26	687,061.99	1,058,303.05	60.64
	NANTON	1,770,973.57	442,743.39	442,743.39	442,743.39	442,743.39	552,721.98	1,218,251.59	68.79
	GUSHIEGU MUNICIPAL	1,781,594.19	445,398.55	445,398.55	445,398.55	445,398.55	552,809.07	1,228,785.12	68.97
	KARAGA	1,657,674.68	414,418.67	414,418.67	414,418.67	414,418.67	551,792.93	1,105,881.75	66.71
	ZABZUGU	1,719,431.12	429,857.78	429,857.78	429,857.78	429,857.78	552,299.34	1,167,131.79	67.88
	TATALE SANGULI	1,707,928.19	426,982.05	426,982.05	426,982.05	426,982.05	552,205.01	1,155,723.18	67.67
	SABOBA	1,661,984.03	415,496.01	415,496.01	415,496.01	415,496.01	551,828.27	1,110,155.76	66.80
	TOLON	1,708,946.15	427,236.54	427,236.54	427,236.54	427,236.54	552,213.36	1,156,732.79	67.69
	KUMBUNGU	1,541,622.35	385,405.59	385,405.59	385,405.59	385,405.59	550,841.30	990,781.05	64.27
	SUB-TOTAL	28,794,131.97	7,198,532.99	7,198,532.99	7,198,532.99	7,198,532.99	9,400,461.88	19,393,670.08	67.35
	REGION	MMDAS	TOTAL ALLOCATIONS	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL DEDUCTINS	NET
OTI	KRACHI EAST MUNICIPAL	2,018,996.14	504,749.03	504,749.03	504,749.03	504,749.03	554,755.77	1,464,240.37	72.52
	KRACHI WEST	1,601,944.84	400,486.21	400,486.21	400,486.21	400,486.21	551,335.95	1,050,608.90	65.58
	KRACHI NTSUMURU	1,837,378.03	459,344.51	459,344.51	459,344.51	459,344.51	553,266.50	1,284,111.53	69.89
	JASIKAN	1,688,239.15	422,059.79	422,059.79	422,059.79	422,059.79	552,043.56	1,136,195.59	67.30
	GUAN	-	-	-	-	-	-	-	0.00
	BIAKOYE	1,661,337.80	415,334.45	415,334.45	415,334.45	415,334.45	551,822.97	1,109,514.83	66.78
	NKWANTA SOUTH MUNICIPAL	1,791,023.17	447,755.79	447,755.79	447,755.79	447,755.79	552,886.39	1,238,136.78	69.13
	NKWANTA NORTH	1,695,265.84	423,816.46	423,816.46	423,816.46	423,816.46	552,101.18	1,143,164.66	67.43
	KADJEBI	1,652,533.48	413,133.37	413,133.37	413,133.37	413,133.37	551,750.77	1,100,782.70	66.61
	SUB-TOTAL	13,946,718.44	3,486,679.61	3,486,679.61	3,486,679.61	3,486,679.61	4,419,963.09	9,526,755.35	68.31
REGION	MMDAS	TOTAL ALLOCATIONS	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL DEDUCTINS	NET	% OF NET AMOUNT
SAVANNAH	WEST GONJA	1,711,955.26	427,988.82	427,988.82	427,988.82	427,988.82	552,238.03	1,159,717.23	67.74
	NORTH GONJA	1,759,896.30	439,974.07	439,974.07	439,974.07	439,974.07	552,631.15	1,207,265.15	68.60
	CENTRAL GONJA	1,775,206.49	443,801.62	443,801.62	443,801.62	443,801.62	552,756.69	1,222,449.79	68.86
	EAST GONJA MUNICIPAL	1,847,034.10	461,758.53	461,758.53	461,758.53	461,758.53	553,345.68	1,293,688.42	70.04

	NORTH EAST GONJA	2,002,957.20	500,739.30	500,739.30	500,739.30	500,739.30	554,624.25	1,448,332.95	72.31
	BOLE	1,610,538.38	402,634.59	402,634.59	402,634.59	402,634.59	551,406.41	1,059,131.96	65.76
	SAWLA-TUNA-KALBA	1,804,894.50	451,223.63	451,223.63	451,223.63	451,223.63	553,000.13	1,251,894.37	69.36
	SUB-TOTAL	12,512,482.23	3,128,120.56	3,128,120.56	3,128,120.56	3,128,120.56	3,870,002.35	8,642,479.88	69.07
REGION	MMDAS	TOTAL ALLOCATIONS	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL DEDUCTINS	NET	% OF NET AMOUNT
UPPER EAST	BOLGA. MUNICIPAL	1,730,580.85	432,645.21	432,645.21	432,645.21	432,645.21	686,940.76	1,043,640.08	60.31
	BOLGA EAST	1,811,415.85	452,853.96	452,853.96	452,853.96	452,853.96	553,053.61	1,258,362.24	69.47
	TALENSI	1,719,301.12	429,825.28	429,825.28	429,825.28	429,825.28	552,298.27	1,167,002.85	67.88
	NABDAM	1,594,983.72	398,745.93	398,745.93	398,745.93	398,745.93	551,278.87	1,043,704.86	65.44
	BAWKU MUNICIPAL	1,775,363.16	443,840.79	443,840.79	443,840.79	443,840.79	687,307.98	1,088,055.19	61.29
	BINDURI	1,697,330.05	424,332.51	424,332.51	424,332.51	424,332.51	552,118.11	1,145,211.95	67.47
	PUSIGA	1,668,504.82	417,126.21	417,126.21	417,126.21	417,126.21	551,881.74	1,116,623.09	66.92
	GARU	1,801,209.64	450,302.41	450,302.41	450,302.41	450,302.41	552,969.92	1,248,239.72	69.30
	TEMPANE	1,805,703.76	451,425.94	451,425.94	451,425.94	451,425.94	553,006.77	1,252,696.99	69.37
	BAWKU WEST	1,628,499.95	407,124.99	407,124.99	407,124.99	407,124.99	551,553.70	1,076,946.25	66.13
	KASSENSA NANKANA MUN.	1,776,287.95	444,071.99	444,071.99	444,071.99	444,071.99	687,315.56	1,088,972.39	61.31
	KASSENSA NANKANA WEST	1,616,631.74	404,157.93	404,157.93	404,157.93	404,157.93	551,456.38	1,065,175.36	65.89
	BUILSA NORTH	1,631,688.85	407,922.21	407,922.21	407,922.21	407,922.21	551,579.85	1,080,109.00	66.20
	BUILSA SOUTH	1,580,977.61	395,244.40	395,244.40	395,244.40	395,244.40	551,164.02	1,029,813.59	65.14
	BONGO	1,638,770.30	409,692.58	409,692.58	409,692.58	409,692.58	551,637.92	1,087,132.38	66.34
	SUB-TOTAL	25,477,249.37	6,369,312.34	6,369,312.34	6,369,312.34	6,369,312.34	8,685,563.44	16,791,685.92	65.91
REGION	MMDAS	TOTAL ALLOCATIONS	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL DEDUCTINS	NET	% OF NET AMOUNT
UPPER WEST	WA MUNICIPAL	1,649,904.78	412,476.20	412,476.20	412,476.20	412,476.20	686,279.22	963,625.56	58.40
	WA WEST	1,606,695.99	401,674.00	401,674.00	401,674.00	401,674.00	551,374.91	1,055,321.08	65.68
	WA EAST	1,589,086.59	397,271.65	397,271.65	397,271.65	397,271.65	551,230.51	1,037,856.08	65.31
	LAWRA MUNICIPAL	1,588,569.32	397,142.33	397,142.33	397,142.33	397,142.33	551,226.27	1,037,343.05	65.30
	NANDOM	1,601,540.65	400,385.16	400,385.16	400,385.16	400,385.16	551,332.63	1,050,208.02	65.57
	SISSALA EAST EAST	1,532,061.14	383,015.28	383,015.28	383,015.28	383,015.28	550,762.90	981,298.24	64.05
	SISSALA WEST	1,492,082.39	373,020.60	373,020.60	373,020.60	373,020.60	550,435.08	941,647.32	63.11
	JIRAPA MUNICIPAL	1,625,306.58	406,326.65	406,326.65	406,326.65	406,326.65	551,527.51	1,073,779.07	66.07
	LAMBUSSIE KANI	1,541,714.19	385,428.55	385,428.55	385,428.55	385,428.55	550,842.06	990,872.14	64.27
	NADOWLI KALEO	1,543,359.66	385,839.91	385,839.91	385,839.91	385,839.91	550,855.55	992,504.11	64.31
	DAFFIAMA-BUSSIE- ISSA	1,534,108.71	383,527.18	383,527.18	383,527.18	383,527.18	550,779.69	983,329.02	64.10
	SUB-TOTAL	17,304,430.01	4,326,107.50	4,326,107.50	4,326,107.50	4,326,107.50	6,196,646.33	11,107,783.68	64.19

REGION	MMDAS	TOTAL ALLOCATIONS	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL DEDUCTINS	NET	% OF NET AMOUNT
VOLTA	HO MUNICIPAL	1,920,768.81	480,192.20	480,192.20	480,192.20	480,192.20	688,500.30	1,232,268.51	64.15
	HO WEST	1,859,802.12	464,950.53	464,950.53	464,950.53	464,950.53	553,450.38	1,306,351.74	70.24
	AGORTIME-ZIOPE	1,582,767.21	395,691.80	395,691.80	395,691.80	395,691.80	551,178.69	1,031,588.52	65.18
	ADAKLU-	1,671,103.12	417,775.78	417,775.78	417,775.78	417,775.78	551,903.05	1,119,200.08	66.97
	KETA MUNICIPAL	1,839,549.13	459,887.28	459,887.28	459,887.28	459,887.28	687,834.30	1,151,714.83	62.61
	ANLOGA	1,852,766.87	463,191.72	463,191.72	463,191.72	463,191.72	553,392.69	1,299,374.18	70.13
	HOHOE MUNICIPAL	1,931,096.44	482,774.11	482,774.11	482,774.11	482,774.11	688,584.99	1,242,511.45	64.34
	AFADZETO	1,925,503.47	481,375.87	481,375.87	481,375.87	481,375.87	553,989.13	1,371,514.34	71.23
	KETU SOUTH MUNICIPAL	1,959,171.51	489,792.88	489,792.88	489,792.88	489,792.88	688,815.21	1,270,356.31	64.84
	KETU NORTH MUNICIPAL	1,902,439.44	475,609.86	475,609.86	475,609.86	475,609.86	553,800.00	1,348,639.44	70.89
	SOUTH DAYI	1,642,118.61	410,529.65	410,529.65	410,529.65	410,529.65	551,665.37	1,090,453.24	66.41
	NORTH DAYI	1,678,337.87	419,584.47	419,584.47	419,584.47	419,584.47	551,962.37	1,126,375.50	67.11
	AKATSI SOUTH	1,809,845.82	452,461.46	452,461.46	452,461.46	452,461.46	553,040.74	1,256,805.09	69.44
	AKATSI NORTH	1,649,053.10	412,263.28	412,263.28	412,263.28	412,263.28	551,722.24	1,097,330.87	66.54
	SOUTH TONGU	1,643,210.10	410,802.52	410,802.52	410,802.52	410,802.52	551,674.32	1,091,535.78	66.43
	CENTRAL TONGU	1,613,322.94	403,330.74	403,330.74	403,330.74	403,330.74	551,429.25	1,061,893.70	65.82
REGION	NORTH TONGU	1,770,432.30	442,608.07	442,608.07	442,608.07	442,608.07	552,717.54	1,217,714.75	68.78
	KPANDO MUNICIPAL	1,789,055.29	447,263.82	447,263.82	447,263.82	447,263.82	687,420.25	1,101,635.04	61.58
	SUB-TOTAL	32,040,344.16	8,010,086.04	8,010,086.04	8,010,086.04	8,010,086.04	10,623,080.82	21,417,263.34	66.84
	MMDAS	TOTAL ALLOCATIONS	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL DEDUCTINS	NET	% OF NET AMOUNT
	SEKONDI TAKORADI METRO.	2,802,744.69	700,686.17	700,686.17	700,686.17	700,686.17	845,232.51	1,957,512.19	69.84
	EFFIA								
	KWESIMINTSIM MUNICIPAL	3,180,828.00	795,207.00	795,207.00	795,207.00	795,207.00	698,832.79	2,481,995.21	78.03
	SHAMA	1,809,369.08	452,342.27	452,342.27	452,342.27	452,342.27	553,036.83	1,256,332.26	69.43
	NZEMA EAST MUNICIPAL	1,623,727.46	405,931.87	405,931.87	405,931.87	405,931.87	686,064.57	937,662.90	57.75
	ELLEMBELLE	1,782,397.15	445,599.29	445,599.29	445,599.29	445,599.29	552,815.66	1,229,581.50	68.98
	TARKWA NSUEM MUNICIPAL	1,619,580.48	404,895.12	404,895.12	404,895.12	404,895.12	686,030.56	933,549.92	57.64
	PRESTEA-HUNI VALLEY MUNICIPAL	1,878,498.89	469,624.72	469,624.72	469,624.72	469,624.72	553,603.69	1,324,895.20	70.53
	AHANTA WEST MUNICIPAL	1,751,086.15	437,771.54	437,771.54	437,771.54	437,771.54	552,558.91	1,198,527.24	68.44

REGION	AMENFI WEST MUNICIPAL	1,673,257.33	418,314.33	418,314.33	418,314.33	418,314.33	418,314.33	551,920.71	1,121,336.62	67.02
	AMENFI CENTRAL	1,662,105.11	415,526.28	415,526.28	415,526.28	415,526.28	415,526.28	551,829.26	1,110,275.85	66.80
	AMENFI EAST MUNICIPAL	1,575,175.79	393,793.95	393,793.95	393,793.95	393,793.95	393,793.95	551,116.44	1,024,059.35	65.01
	WASSA EAST	1,701,678.43	425,419.61	425,419.61	425,419.61	425,419.61	425,419.61	552,153.76	1,149,524.67	67.55
	JOMORO MUNICIPAL	1,959,669.75	489,917.44	489,917.44	489,917.44	489,917.44	489,917.44	554,269.29	1,405,400.46	71.72
	MPOHOR	1,656,298.91	414,074.73	414,074.73	414,074.73	414,074.73	414,074.73	551,781.65	1,104,517.26	66.69
	SUB-TOTAL	26,676,417.24	6,669,104.31	6,669,104.31	6,669,104.31	6,669,104.31	6,669,104.31	8,441,246.62	18,235,170.62	68.36
	MMDAS	TOTAL ALLOCATIONS	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL DEDUCTINS	NET	% OF NET AMOUNT	
	SEFWI WIAWSO MUNICIPAL	1,825,241.42	456,310.35	456,310.35	456,310.35	456,310.35	456,310.35	687,716.98	1,137,524.44	62.32
	SEFWI AKONTOMBRA	1,772,032.52	443,008.13	443,008.13	443,008.13	443,008.13	443,008.13	552,730.67	1,219,301.85	68.81
WESTERN NORTH	BIBIANI AWIASO BEKWAI	1,732,010.93	433,002.73	433,002.73	433,002.73	433,002.73	433,002.73	552,402.49	1,179,608.44	68.11
	JUABOSO	1,585,666.83	396,416.71	396,416.71	396,416.71	396,416.71	396,416.71	551,202.47	1,034,464.36	65.24
	BODI	1,717,152.48	429,288.12	429,288.12	429,288.12	429,288.12	429,288.12	552,280.65	1,164,871.83	67.84
	BIA WEST	1,683,581.11	420,895.28	420,895.28	420,895.28	420,895.28	420,895.28	552,005.37	1,131,575.75	67.21
	BIA EAST	1,575,332.56	393,833.14	393,833.14	393,833.14	393,833.14	393,833.14	551,117.73	1,024,214.83	65.02
	AOWIN MUNICIPAL	1,779,521.88	444,880.47	444,880.47	444,880.47	444,880.47	444,880.47	552,792.08	1,226,729.80	68.94
	SUAMAN	1,557,712.31	389,428.08	389,428.08	389,428.08	389,428.08	389,428.08	550,973.24	1,006,739.07	64.63
	SUB-TOTAL	15,228,252.03	3,807,063.01	3,807,063.01	3,807,063.01	3,807,063.01	3,807,063.01	5,103,221.67	10,125,030.37	66.49

NATIONAL SUMMARY OF IRREGULARITIES

APPENDIX B

Irregularities/Regions	Ahafo region	Ashanti region	Bono region	Bono East region	Central region	Eastern region	Greater Accra region	North East region	Northern region	Oti region	Savannah region	Upper East region	Upper West region	Volta region	Western region	Western North region	Total	No. of MMDAs
CASH IRREGULARITIES																		
Over-utilization of DACF on expenditure items					1,623,387.53	274,177.34	2,819,124.59	560,583.20	848,200.17			247,186.76			1,292,360.30	987,248.60	8,652,368.69	15
Misapplication of DACF/PWD		44,308.88			164,698.21	6,000.00	525,998.84						850,946.51	70,000.00	93,500.00	135,000.00	1,890,452.44	14
Unsupported payments		58,126.21			342,234.56				62,747.00		69,668.00	290,449.81		803,913.49	109,260.00	138,141.08	1,874,540.15	21
Unbudgeted expenditure	443,696.95			1,235,783.00													1,679,479.95	2
Unaccounted funds		10,568.50					1,175,949.65			11,702.00				110,486.00			1,308,706.15	8
Unrepresented payment vouchers		338,227.23		110,000.00			193,607.40				27,6048.20	24,741.91					942,624.74	6
Borrowed funds from DACF not refunded			238,000.00		139,959.17						32,000.00		173,000.00				582,959.17	10
Avoidable office rental cost							431,094.00										431,094.00	2
Unjustified financial support					94,000.00											27,300.00	121,300.00	3
Locked up of funds with distressed Banks					67,467.50											25,264.90	92,732.40	2
Overpayment of allowances to personnel of the DRIP programme															16,500.00		16,500.00	1
Non- release of PWD/HIV/AIDS funds					6,085.86		7,441.68										13,527.54	2
Sub total	443,696.95	451,230.82	238,000.00	1,345,783.00	2,437,832.83	280,177.34	5,153,216.16	560,583.20	910,947.17	11,702.00	377,716.20	562,378.48	1,023,946.51	984,399.49	1,511,620.30	1,312,954.58	17,606,185.23	86
CONTRACT IRREGULARITIES																		
Delayed/ abandoned projects		9,958,813.65			5,741,856.44	3,225,759.30	7,515,211.84		90,343,671.39	139,470.00		4,672,443.14		3,329,825.02	543,126.87	4,820,617.98	130,290,795.63	61
Completed projects not in use	573,163.08	1,765,362.61	1,326,613.20		10,749,981.11	149,980.50	2,579,672.59	1,164,311.44	18,920,868.91			14,154,348.86		382,694.53	1,202,317.36		52,969,314.19	23
Payment for no work done		231,412.97			4,000.00		922,558.69								400,000.00	148,463.75	1,706,435.41	9
Supply of two polytanks with wrong specifications							20,600.00										20,600.00	1
Sub total	573,163.08	11,955,589.23	1,326,613.20	-	16,495,837.55	3,375,739.80	11,038,043.12	1,164,311.44	109,264,540.30	139,470.00	-	18,826,792.00	-	3,712,519.55	2,145,444.23	4,969,081.73	184,987,145.23	94
PROCUREMENT/STORES IRREGULARITIES				74,737.41														
Fuel not accounted for	10,000.00	335,000.00					480,000.00		19,772.50			626,869.12				244,281.00	1,715,922.62	10
Unaccounted stores							89,960.00		81,574.57							8,000.00	179,534.57	3
Electric poles unaccounted for	175,000.00																175,000.00	1
Medical equipment and other items procured but not in use							98,530.00										98,530.00	1
Stolen deep freezers							29,982.17										29,982.17	1
Sub total	185,000.00	335,000.00	-	-	-	-	698,472.17	-	101,347.07	-	-	626,869.12	-	-	-	252,281.00	2,198,969.36	16
SANITATION MANAGEMENT IRREGULARITIES																		
Payment made to Zoomlion Ghana Ltd. for no work done								261,625.00							84,093.50		345,718.50	2
Increase in SIP and Fumigation deductions without notification							173,697.50										173,697.50	1
Double payment for Sanitation Works							130,000.00										130,000.00	1
Sub total							303,697.50	261,625.00	-	-	-	-	-	-	84,093.50	-	649,416.00	4
TAX IRREGULARITIES																		
Unremitted withheld taxes		90,360.25		10,165.25	30,197.00					9,186.88		29,712.25		32,809.73		24,472.56	229,585.31	15
Unwithheld taxes		63,635.50			26,234.20					11,868.27				20,253.46		17,984.71	137,294.75	13
Payment of VAT without VAT invoices		19,875.16	8,665.67	12,276.29	16,516.26						17,434.55	20,291.70					95,059.63	10
Payment of penalty on default tax liability				23,266.48													23,266.48	1
Sub total	-	173,870.91	8,665.67	45,708.02	72,947.46	-	-	-	-	11,868.27	17,434.55	50,003.95	-	53,063.19	-	42,457.27	485,206.17	39
GRAND TOTAL	1,201,860.03	12,915,690.96	1,573,278.87	1,391,491.02	19,006,617.84	3,655,917.14	17,193,428.95	1,986,519.64	110,276,834.54	163,040.27	395,150.75	20,066,043.55	1,023,946.51	4,749,982.23	3,741,158.23	6,576,774.58	205,926,921.99	239.00

AHAFO REGION - SUMMARY OF IRREGULARITIES

APPENDIX C

No.	MMDAs	CASH IRREGULARITIES	CONTRACT IRREGULARITIES	SANITATION MANAGEMENT IRREGULARITIES				PROCUREMENT AND STORES IRREGULARITIES	Unaccounted fuel for DRIP activities
		Un-budgeted expenditure	Completed projects not put to use	Failure to supply, repair or replace SIP equipment				Electric poles unaccounted for	
				Unsupplied Containers	Unspplied Skip Truck	Damaged Truck	Damaged Containers		
1	Tano South Municipal	443,696.95		10	2				
2	Asutifi South District		197,082.90	2	1				
3	Tano North Municipal		376,080.18						
4	Asutifi North District				1				
5	Asunafo South District					2	1		10,000.00
6	Asunafo North District							175,000.00	
Total		443,696.95	573,163.08	12	4	2	1	175,000.00	10,000.00
No. of MMDAs		1	2	2	3	1	1	1	1

ASHANTI REGION - SUMMARY OF IRREGULARITIES

No.	MMDAs	CASH IRREGULARITIES						CONTRACT IRREGULARITIES			STORES IRREG.	SANITATION MANAGEMENT IRREG.				TAX IRREGULARITIES		
		Unpresented payment vouchers	Unsupported payments	Payments not fully accounted for	Misapplication of DACF	Failure to allocate resources to Local Governance activities	Cash payments to third parties	Delayed/ abandoned projects	Completed projects not in use	Payment for no work done		Failure to supply machinery and to replace/repair broken down trucks				Unremitted withheld taxes	Unwithheld taxes	Payment of VAT without VAT invoices
												Unsupplied Skip truck	Unsupplied Containers	Unrepaired Skip truck	Unrepaired Containers			
1	Adansi North District							148,475.61				1	2					
2	Adansi South District			1,147.20														
3	Adansi Asokwa District							833,064.35										
4	Afigya Kwabre South District							1,240,137.80				1	3					
5	Ahafo Ano North Municipal							390,977.34						1	3			
6	Ahafo Ano South West District													1		22,876.92	12,592.37	
7	Ahafo Ano South East District							82,473.00								64,873.33	38,836.23	
8	Amanse South District	338,227.23						1,626,243.84										
9	Amanse West District							741,538.42	1,378,946.41									
10	Asante Akim North Municipal												4	1	3	2,610.00		
11	Asante Akim South Municipal		9,421.30									2	10	1	3		12,206.90	
12	Atwima Nwabiagya Municipal						419,405.00	259,958.70		142,018.00								
13	Atwima Mponua District																	19,875.16
14	Bekwai Municipal								386,416.20			1	4	1	10			
15	Bosome Freho District							1,239,767.93					4	1				
16	Ejura-Sekyedumase Municipal							85,025.00		23,350.00		1			10			
17	Juaben Municipal							740,502.49						1	4			
18	Mampong Municipal							27,000.00		44,291.50		1	8					
19	Old Tafo Municipal		58,126.21		11,330.00	241,493.27		904,000.00										
20	Sekyerere Central District				32,978.88					21,753.47								
21	Sekyerere Kumawu District							686,390.47			335,000.00							
22	Sekyerere South Municipal							953,258.70										
23	Suame Municipal																	
	Total	338,227.23	58,126.21	10,568.50	44,308.88	241,493.27	419,405.00	9,958,813.65	1,765,362.61	231,412.97	335,000.00	1	5	7	1	90,360.25	63,635.50	19,875.16
	No. of MMDAs involved	1	1	2	2	1	1	15	2	4	1	7	8	7	7	3	3	1

BONO REGION - SUMMARY OF IRREGULARITIES

No.	MMDAs	CASH IRREGULARITIES	CONTRACT IRREGULARITIES	SANITATION MANAGEMENT IRREGULARITIES		TAX IRREGULARITIES
		Illegal transfers from designated accounts not refunded	Completed projects not put to use	Failure to supply, repair or replace SIP equipment	Unsupplied Containers	
1	Banda District	15,000.00	1,208,943.48	Damaged Skip Truck		
2	Berekum West District	88,000.00				
3	Sunyani West Municipal	135,000.00				
4	Dormaa East District		117,669.72	1	3	
5	Wenchi Municipal			2		8,665.67
Total		238,000.00	1,326,613.20	3	3	8,665.67
No. of MMDAs		3	2	2	1	1

BONO EAST REGION - SUMMARY OF IRREGULARITIES

No.	MMDAs	CASH IRREGULARITIES			SANITATION MANAGEMENT IRREGULARITIES				TAX IRREGULARITIES		
		Actual Expenditure in excess of the Approved Budget	Payment Outside the GIFMIS platform	Unpresented Payment Vouchers	Funds not Allocated to Sub-District Structures	Failure to supply, repair or replace SIP equipment	Unremitted taxes	Payment of penalty on default tax liability	Failure to obtain VAT Invoice -	Unremitted taxes	Payment of penalty on default tax liability
1	Techiman Metropolitan	1,235,783.00	366,712.33								
2	Pru West		133,000.00	110,000.00			10,165.25		12,276.29		
3	Techiman North District		21,769.00			2					
4	Nkoranza North District				74,737.41	2					23,266.48
5	Nkoranza South Municipal					2					
6	Atebubu-Amantin Municipal					2	4				
7	Pru East District					1					
8	Kintampo South District					2	2				
Total		1,235,783.00	521,481.33	110,000.00	74,737.41	9	6		12,276.29	10,165.25	23,266.48
No. of MMDAs		1	3	1	1	1	2		1	1	1

CENTRAL REGION - SUMMARY OF IRREGULARITIES

No.	MMDAs	CASH IRREGULARITIES										CONTRACT IRREGULARITIES			PROCUREMENT - IRREG	SANITATION MANAGEMENT IRREGULARITIES				TAX IRREGULARITIES				
		Over- utilization of DACF on expenditure items	Unsupported payments	Misapplication of funds	Borrowed funds from DACF not refunded	Expenditure outside the GIFMIS platform	Unutilized HIV/AIDS funds	Undisbursed MP's share of Common Fund	MP's Financial support to needy but brilliant students without appropriate selection criteria	Non- release of PWD Funds	Locked up PWD funds at Akoti Rural Bank	Unjustified financial support	Completed projects not put to use	Abandoned /delayed projects		Payment for unexecuted works	Procurement of goods above the Head of Entity's threshold	Non-supply and replacement of sanitation equipment			Payment of VAT without invoices	Failure to withhold and remit taxes withheld		
																		Unsupplied skip trucks	Unsupplied containers	Damaged Truck		Damaged Containers	Unremitted taxes withheld	Failure to withhold
1	Agona East Municipal											150,000.00	140,000.00					2	1	2		12230.00		
2	Agona West Municipal		2,073.32				594,463.76					9,940,420.54				4,000.00								
3	Asikuma- Odoben-Brakwa		6,655.00										704,411.45									4,316.32	22,840.54	
4	Assin Fosu										67,467.50			265,537.71				1	3					
5	Assin North District													456,807.78										
6	Assin South District													109,834.10				1	2					
7	Awutu Senya District	259,465.38											636,633.07	136,655.61				2		5				
8	Awutu Senya East Municipal		61,823.30			85,020.00															2,623.85			
9	Ajunako Enyan Esiam District																	1	4					
10	Cape Coast Metro												22,927.50											
11	Effutu Municipal					154,626.80								140,600.64				7						
12	Ekumfi District		80,987.00		45,000.00	596,312.00																		
13	Gomoa Central District	246,761.24		1,590.00										148,649.00							3,935.69	17,967.00		
14	Gomoa East District	802,561.36				994,670.33						86,000.00		933,501.37										
15	Gomoa West District		108,447.00	163,108.21		271,211.00								621,991.94										
16	Mfantseman Municipal						8,736.95																	
17	Twifo Afi- Morkwa	314,599.55	18,589.00		64,003.29					6,085.86				147,878.00			181,985.72							
18	Twifo Hernang Lower Denkyira				30,955.88																	3,393.66		
19	Upper Denkyira East District													50,753.10										
20	Upper Denkyira West District		63,659.94											1,885,235.74							5,640.40			
Total		1,623,387.53	342,234.56	164,698.21	139,959.17	2,101,840.13	8,736.95	594,463.76	8,000.00	6,085.86	67,467.50	86,000.00	10,749,981.11	5,741,856.44	4,000.00		181,985.72	3	20	1	7	16,516.26	30,197.00	26,234.20
No. of MMDAs involved		4	7	2	3	5	1	1	1	1	1	1	3	13	1		181,985.72	3	6	1	2	4	2	2

EASTERN REGION - SUMMARY OF IRREGULARITIES

No.	MMDAs	CASH IRREGULARITIES			CONTRACT IRREG.	Completed projects not in use	SANITATTION MGT IRREG.	
		Payment without the use of GIFMIS	Over utilization of DACF on Administration expenses	Use of DACF to support ex-gratia payment to Assembly Members			No. of damaged containers	Failure to repair/replace Sanitation Improvement Package (SIP) equipment No. of damaged truck
1	Asuogyaman				77,965.08			
2	Atiwa West				2,271,982.50	149,980.50	4	
3	Ayensuano		274,177.34					1
4	Kwahu Afram Plains South				174,174.30			
5	Kwahu South				379,978.00			
6	Kwahu West	45,010.00						
7	New Juaben North				88,148.34			
8	New Juaben South	102,576.60						
9	Nsawam Adoagyiri				86,384.70		8	1
10	Suhum			6,000.00				
11	Yilo Krobo				147,126.38			
12	Total	147,586.60	274,177.34	6,000.00	3,225,759.30	149,980.50	12	2
	No. of MMDAs involved	2	1	1	7	1	2	2

GREATER ACCRA REGION - SUMMARY OF IRREGULARITIES

No.	MMDAs	CASH IRREGULARITIES					CONTRACT IRREGULARITIES					PROCUREMENT/STORES IRREGULARITIES					SANITATION MANAGEMENT IRREGULARITIES					TAX IRREGULARITIES					
		Over-utilization of DACF on expenditure items	Failure to allocate resources to Local Economic Development (LED) and preserve & promote cultural heritage activities	Unpresented payment vouchers	Unaccounted funds	Misapplication of funds	Failure to utilize funds for PWDs and Ghana AIDS Commission	Non-release of HIV/AIDS funds by ADACF	Avoidable office rental cost	Payments outside GIFMIS	Payment for unexecuted works	Completed projects not in	Delayed/abandoned projects	Non-payment of certified Interim Payment Certificates (IPCs)	Supply of two polytanks with wrong specifications	Fuel Purchases not accounted for	Unaccounted stores	Stolen deep freezers	Medical equipment and other items procured but not in use	Increase in SIP and Fumigation deductions without notification	Double payment for Sanitation Works		Unsupplied skip trucks	Unsupplied containers	Damaged Truck	Damaged Containers	Unremitted withheld taxes
1	Ablekuma Central Municipal				991,749.65											240,000.00			98,530.00								
2	Ablekuma West Municipal									922,558.69					20,600.00												
3	Ablekuma North Municipal																								5		
4	Accra Metropolitan					216,836.00					1,467,457.58	4,716,331.29									130,000.00						
5	Ada West District								57,302.20																		
6	Adenta Municipal																					4		1			
7	Ayawaso Central Municipal	1,253,528.18														240,000.00											4,940.00
8	Ayawaso East Municipal			97,607.40	184,200.00	29,162.84			280,735.00			969,190.44															
9	Ayawaso North Municipal	1,196,203.45						257,094.00										29,982.17								20,099.43	17,155.63
10	Ga Central																					3					
11	Ga East Municipal										494,332.71																
12	Ga South Municipal										617,882.30	469,918.81													3		
13	Ga West Municipal											330,153.11								173,697.50							
14	Korle Klotoey Municipal																						1		4		
15	Kpone Katamanso Municipal											7,441.68															
16	Krowor Municipal							174,000.00																			
17	La Dadekotopon			96,000.00													89,960.00										
18	Lekesoku Municipal		445,262.48				190,166.34						1,929,123.25														
19	OkaiKwei North Municipal											620,000.00										2	11		1		
20	Shai Osudoku District																					1	6			7,681.01	
21	Tema Metropolitan	369,392.96				280,000.00	32,898.00					60,643.46											1		8		
22	Weija/Glawe Municipal											348,974.73															
Total		2,819,124.59	445,262.48	193,607.40	1,175,949.65	525,998.84	223,064.34	7,441.68	431,094.00	922,558.69	2,579,672.59	7,515,211.84	1,929,123.25	20,600.00	480,000.00	89,960.00	29,982.17	98,530.00	173,697.50	130,000.00	3	24	2	22	27,780.44	22,095.63	
No. of MMDAs involved		3	1	2	2	3	2	1	2	2	1	3	7	1	1	2	1	1	1	1	1	2	4	2	6	2	2

NORTH EAST REGION - SUMMARY OF IRREGULARITIES

No.	MMDAs	CASH IRREGULARITIES	CONTRACT IRREGULARITIES	SANITATION MANAGEMENT IRREGULARITIES		
		Excessive use of DACF on recurrent Expenditure		Completed project not in use	Failure to repair or replace SIP equipment	Payment for Fumigation Services not rendered
1	Chereponi District Assembly	560,583.20			Damaged Skip Truck	Damaged Containers
2	West Mamprusi Municipal		1,164,311.44			
3	East Mamprusi Municipal			1	4	261,625.00
4	Bunkpurugu/Nakpanduri District			1	3	
Total		560,583.20	1,164,311.44	2	7	261,625.00
No. of MMDAs		1	1	2	2	1

NORTHERN REGION - SUMMARY OF IRREGULARITIES

No.	MMDAs	CASH IRREGULARITIES			CONTRACT IRREGULARITIES	Completed projects not in use	SANITATION MANAGEMENT IRREGULARITIES	PROCUREMENT /STORES IRREGULARITIES
		Unsupported payment	Fuel not accounted	Excessive use of DACF on recurrent Expenditure			Failure to supply, repair or replace SIP equipment	
1	Nanumba South District	62,747.00	19,772.50				Damaged Containers	Unaccounted Store Items
2	Sagnarigu District				87,966,872.74	18,175,824.49	4	
3	Gushegu Municipal			848,200.17				
4	Nanton District				1,972,232.24		1	
5	Kumbungu District				404,566.41			
6	Savelugu District					745,044.42		
7	Nanumba North District							81,574.57
Total		62,747.00	19,772.50	848,200.17	90,343,671.39	18,920,868.91	5	81,574.57
No. of MMDAs		1	1	1	3	2	2	1

OTI REGION - SUMMARY OF IRREGULARITIES

No.	MMDAs	CASH IRREGULARITIES		CONTRACT IRREGULARITIES	SANITATION MANAGEMENT IRREGULARITIES	TAX IRREGULARITIES	
		Payments not accounted for	Failure to process transactions on the GIFMIS platform			Failure to remit taxes	Failure to withhold taxes
1	Nkwanta North Municipal	11,702.00					
2	Kadjebi District Assembly		204,636.00				
3	Guan District Assembly		209,845.24				11,868.27
4	Krachi Nchumuru District Assembly			139,470.00	7	9,186.88	
Total		11,702.00	414,481.24	139,470.00	7	9,186.88	11,868.27
No. of MMDAs		1	2	1	1	1	1

SAVANNAH REGION - SUMMARY OF IRREGULARITIES

No.	MMDAs	CASH IRREGULARITIES			SANITATION MANAGEMENT IRREGULARITIES		TAX IRREGULARITIES
		Unpresented PVs	Expenditure not supported with PVs	Failure to pay back funds borrowed from PWDs Funds	Failure to repair or replace SIP equipment	Unsupplied Trucks	VAT not accounted for
1	North East Gonja	276,048.20	69,668.00				17,434.55
2	Sawla District			32,000.00			
3	East Gonja Municipal				1	7	
Total		276,048.20	69,668.00	32,000.00	1	7	17,434.55
No. of MMDAs		1	1	1	1	1	1

UPPER EAST REGION - SUMMARY OF IRREGULARITIES

No.	MMDAs	CASH IRREGULARITIES					CONTRACT IRREGULARITIES		SANITATION MANAGEMENT IRREGULARITIES		TAX IRREGULARITIES	
		Unpresented Payment Vouchers	Unsupported payments	Failure to Account for fuel under DRIP Project	Excessive use of DACF on recurrent expenditure	Delayed/ abandoned projects	Completed Projects not in use	Failure to repair or replace SIP equipment	Unserviceable Trucks	Damaged Containers	Payments without VAT invoices	Unremitted taxes
1	Kassena Nankana Municipal	24,741.91										
2	Tempane District		38,671.00									14,968.69
3	Talensi District		251,778.81	120,042.70								
4	Builsa South			266,500.00							13166.25	
5	Bolgatanga Municipal			240,326.42			11,153,985.46					
6	Bawku West District				247,186.76	544,338.90						
7	Bolga East District					213,544.80	1,982,572.11					
8	Bongo District					3,914,559.44			1			
9	Binduri District						1,017,791.29				7125.45	
10	Builsa North Municipal								1			
11	Nabdam District									4		
12	Kassena Nankana West											5,823.72
13	Garu District											8,919.84
Total		24,741.91	290,449.81	626,869.12	247,186.76	4,672,443.14	14,154,348.86	4	2	4	20,291.70	29,712.25
No. of MMDAs		1	2	3	1	3	3	1	2	1	2	3

UPPER WEST REGION - SUMMARY OF IRREGULARITIES

No.	MMDAs	CASH IRREGULARITIES			SANITATION MANAGEMENT IRREGULARITIES		
		Direct Cash payment to third parties	Misapplication of DACF on administrative expenditure	Illegal transfers from designated accounts not refunded	Unsupplied Skip Trucks	Unsupplied Containers	Unserviceable Trucks
1	Nadowli Kaleo District	26,855.29					
2	Lawra Municipal		12,640.00	40,000.00	1	9	2
3	Wa East District		216,137.44				
4	Nandom Municipal		622,169.07	63,000.00			
5	Sissala West			70,000.00			
6	Daffiama Issa Bussie District						1
7	Jirapa Municipal						1
8	Sissala East District						1
Total		26,855.29	850,946.51	173,000.00	1	9	5
No. of MMDAs		1	3	3	1	1	4

VOLTA REGION - SUMMARY OF IRREGULARITIES

No.	MMDAs	CASH IRREGULARITIES				CONTRACT IRREGULARITIES		SANITATION MGT IRREG.		TAX IRREGULARITIES		
		Misapplication of DACF	Unsupported payments	Unaccounted funds	Failure to allocate funds to Sub-Structures	Completed projects not in use	Delayed projects	Non-supply and replacement of sanitation equipment	Unsupplied skip trucks	Unsupplied containers	Damaged Containers	Failure to withhold taxes withheld
1	Adaklu District	70,000.00	84,954.30	83,559.00	23,005.00							
2	Afadzato South			15,530.00			901,319.66					
3	Agotime-Ziope			11,397.00				1	3	1		
4	Akatsi North		450,638.75				1,125,984.32					
5	Anloga									6		
6	Central Tongu					63,406.93	543,578.10					
7	Ho Municipal		264,140.44								10,310.71	
8	Hohoe Municipal						463,942.94			7		
9	Ketu South		4,180.00			319,287.60				4		
10	Kpando Municipal						295,000.00					
11	North Tongu District											
12	South Tongu											
Total		70,000.00	803,913.49	110,486.00	23,005.00	382,694.53	3,329,825.02	1	14	7	8,024.75	17,618.37
No. of MMDAs involved	1	1	4	3	1	2	5	1	3	2	3	2

WESTERN REGION - SUMMARY OF IRREGULARITIES

No.	MMDAs	CASH IRREGULARITIES				CONTRACT IRREGULARITIES			PROCUREMENT IRREG.			SANITATION MANAGEMENT IRREGULARITIES				
		Unsupported payments	Over utilisation of DACF Funds on recurrent administrative expenses	Overpayment of allowances to personnel of the DRIP programme	Misapplication of MDF	Completed projects not in use	Payment for unexecuted portion of telecom works	Delayed projects	Procurement without competitive consideration	Procurement process not documented for review	Payment made to Zoomlion Ghana Ltd. for no work done	Unsupplied skip trucks	Unsupplied containers	Damaged Truck	Damaged Containers	
1	Ahanta West					937,149.36						2	8	1	3	
2	Effia Kwesimintsim Municipal	11,460.00							540,808.70							
3	Ellembelle District				93,500.00		400,000.00	543,126.87								
4	Jomoro Municipal															
5	Mpohor District		1,292,360.50	16,500.00		265,168.00							3	1	2	
6	Sekondi Takoradi Metropolitan	97,800.00								1,075,079.26	84,093.50				22	
7	Shama District														3	
8	Wassa Amenfi Central											1	5			
9	Wassa Amenfi East											1	3			
10	Wassa Amenfi West													1		
Total		109,260.00	1,292,360.50	16,500.00	93,500.00	1,202,317.36	400,000.00	543,126.87	540,808.70	1,075,079.26	84,093.50	4	23	3	32	
No. of MMDAs involved		2	1	1	1	2	1	1	1	1	1	3	5	3	5	

WESTERN NORTH REGION - SUMMARY OF IRREGULARITIES

No.	MMDAs	CASH IRREGULARITIES							CONTRACT IRREGULARITIES			PROCUREMENT/STORES IRREGULARITIES					SANITATION MANAGEMENT IRREGULARITIES				TAX IRREGULARITIES	
		Over utilisation of DACF on administrative expenditure	Unsupported payments	Misapplication of Persons with Disability (PWDs) funds	PWDs disbursements not received by the intended beneficiaries	Locked-up funds with Distress Bia Toriya Community Bank Ltd	Non-allocation of funds for sub-structures	Payments outside GFEMIS	Overpayment of contract sum	Payment for contract works not fully executed	Abandoned/delayed projects	Non-compliance with procurement method	Bulk breaking of procurements	Fuel not accounted for	Unaccounted stores	Unsupplied skip trucks	Unsupplied containers	Damaged Truck	Damaged Containers	Failure to deduct/remit withholding tax	Tax not Remitted	
1	Aowin		63,666.73								262,554.48									1,041.00	11,949.25	
2	Bia East																					
3	Bia West								110,000.00											2,831.55		
4	Bibiiani/ Anhwiaso/ Bekwai							25,435.00				448,360.00	784,900.00									
5	Bodi	150,199.56		135,000.00		25,264.90				313,030.38						1	6					
6	Juaboso District									597,900.39				202,205.00			4	1	3			
7	Sefwi Akontombra	421,761.22	46,474.35				100,028.16			1,734,368.36				42,076.00				1	5	2,081.10	7,242.50	
8	Sefwi Wiawso	415,287.82								147,260.68						2	5		9			
9	Suaman		28,000.00		27,300.00			181,440.12		38,463.75	1,765,503.69				8,000.00					12,031.06	5,280.81	
Total		987,248.60	138,141.08	135,000.00	27,300.00	25,264.90	146,883.50	206,875.12	110,000.00	38,463.75	4,820,617.98	448,360.00	784,900.00	244,281.00	8,000.00	3	15	2	17	17,984.71	24,472.56	
	No. of MMDAs involved	3	3	1	1	1	3	2	1	1	6	1	1	2	1	2	3	2	3	4	3	

DACF - RFG TRANSFERS - 2024

No	Region	District	District Capital	DPAT - VI	DPAT VII		Total Allocaton
				Allocation	Capacity Grant	Investment Grant	
1	Ahafo	Asunafo North Municipal	Goaso	345,660.00	41,571.00	1,365,971.00	1,753,202.00
2	Ahafo	Asunafo South	Kukuom	434,134.00	41,571.00	1,333,978.00	1,809,683.00
3	Ahafo	Asutifi North	Kenyasi	434,134.00	41,571.00	1,365,971.00	1,841,676.00
4	Ahafo	Asutifi South	Hwidiem	437,811.00	41,571.00	1,387,300.00	1,866,682.00
5	Ahafo	Tano North Municipal	Duayaw Nkwanta	434,134.00	41,571.00	1,365,971.00	1,841,676.00
6	Ahafo	Tano South Municipal	Bechem	434,134.00	41,571.00	1,376,635.00	1,852,340.00
Sub-total				2,520,007.00	249,426.00	8,195,826.00	10,965,259.00
7	Ashanti	Adansi North	Fomena	434,134.00	41,571.00	1,365,971.00	1,841,676.00
8	Ashanti	Adansi Asokwa	Adansi Asokwa	434,134.00	41,571.00	1,365,971.00	1,841,676.00
9	Ashanti	Adansi South	New Edubiase	434,134.00	41,571.00	1,355,306.00	1,831,011.00
10	Ashanti	Akrofuom	Akrofuom	434,134.00	41,571.00	1,365,971.00	1,841,676.00
11	Ashanti	Afigya-Kwabre South	Kodie	434,134.00	41,571.00	991,796.00	1,467,501.00
12	Ashanti	Afigya-Kwabre North	Boamang	437,811.00	41,571.00	1,023,790.00	1,503,172.00
13	Ashanti	Ahafo Ano North Municipal	Tepa	434,134.00	41,571.00	1,355,306.00	1,831,011.00
14	Ashanti	Ahafo Ano South West	Mankranso	434,134.00	41,571.00	991,796.00	1,467,501.00
15	Ashanti	Ahafo Ano South East	Dwinyama Adugyama	345,660.00	41,571.00	1,323,313.00	1,710,544.00
16	Ashanti	Amansie Central	Jacobu	437,811.00	41,571.00	1,376,635.00	1,856,017.00
17	Ashanti	Bekwai Municipal	Bekwai	434,134.00	41,571.00	1,365,971.00	1,841,676.00
18	Ashanti	Amansie West	Manso Nkwanta	441,489.00	41,571.00	1,376,635.00	1,859,695.00
19	Ashanti	Amansie South	Edubia	434,134.00	41,571.00	1,365,971.00	1,841,676.00
20	Ashanti	Asante Akim Central Municipal	Konongo-Odumase	434,134.00	41,571.00	1,365,971.00	1,841,676.00
21	Ashanti	Asante Akim North	Agogo	434,134.00	41,571.00	1,355,306.00	1,831,011.00
22	Ashanti	Asante Akim South Municipal	Juaso	434,134.00	41,571.00	1,355,306.00	1,831,011.00
23	Ashanti	Atwima Kwanwoma	Twedie	434,134.00	41,571.00	1,355,306.00	1,831,011.00
24	Ashanti	Atwima Mponua	Nyinahin	430,457.00	41,571.00	1,355,306.00	1,827,334.00
25	Ashanti	Atwima Nwabiagya South	Nkawie	430,457.00	41,571.00	1,365,971.00	1,837,999.00
26	Ashanti	Atwima Nwabiagya North	Barekese	437,811.00	41,571.00	1,355,306.00	1,834,688.00
27	Ashanti	Bosome Freho	Asiwa	437,811.00	41,571.00	1,365,971.00	1,845,353.00
28	Ashanti	Bosomtwe	Kuntenase	430,457.00	41,571.00	1,013,125.00	1,485,153.00
29	Ashanti	Ejisu Municipal	Ejisu	353,014.00	41,571.00	1,365,971.00	1,760,556.00
30	Ashanti	Juaben Municipal	Juaben	437,811.00	41,571.00	1,365,971.00	1,845,353.00
31	Ashanti	Ejura Sekyeredumase Municipal	Ejura	434,134.00	41,571.00	1,365,971.00	1,841,676.00
32	Ashanti	Kumagi Metropolitan	Kumasi	430,457.00	41,571.00	1,355,306.00	1,827,334.00
33	Ashanti	Oforikrom Municipal	Oforikrom	434,134.00	41,571.00	1,376,635.00	1,852,340.00
34	Ashanti	Kwadaso Municipal	Kwadaso	434,134.00	41,571.00	1,365,971.00	1,841,676.00
35	Ashanti	Old Tafo Municipal	Old Tafo	434,134.00	41,571.00	1,365,971.00	1,841,676.00
36	Ashanti	Asokwa Municipal	Asokwa	437,811.00	41,571.00	1,387,300.00	1,866,682.00
37	Ashanti	Suame Municipal	Suame	434,134.00	41,571.00	1,355,306.00	1,831,011.00
38	Ashanti	Asokore Mampong Municipal	Asokore	430,457.00	41,571.00	1,344,642.00	1,816,670.00
39	Ashanti	Kwabre East Municipal	Mamponteng	434,134.00	41,571.00	1,387,300.00	1,863,005.00
40	Ashanti	Mampong Municipal	Mampong	434,134.00	41,571.00	1,355,306.00	1,831,011.00
41	Ashanti	Obuasi Municipal	Obuasi	434,134.00	41,571.00	1,365,971.00	1,841,676.00
42	Ashanti	Obuasi East	Tutuka	437,811.00	41,571.00	1,355,306.00	1,834,688.00
43	Ashanti	Offinso municipal	Offinso	434,134.00	41,571.00	981,132.00	1,456,837.00
44	Ashanti	Offinso North	Akomadan	430,457.00	41,571.00	991,796.00	1,463,824.00
45	Ashanti	Sekyere Kumawu	Kumawu	434,134.00	41,571.00	1,365,971.00	1,841,676.00
46	Ashanti	Sekyere Afram Plains South	Drobonso	434,134.00	41,571.00	1,355,306.00	1,831,011.00
47	Ashanti	Sekyere Central	Nsuta	430,457.00	41,571.00	1,333,978.00	1,806,006.00
48	Ashanti	Sekyere East	Effiduase	430,457.00	41,571.00	1,355,306.00	1,827,334.00
49	Ashanti	Sekyere South	Agona Ashanti	434,134.00	41,571.00	1,344,642.00	1,820,347.00
Sub-total				18,501,846.00	1,787,553.00	56,353,058.00	76,642,457.00
50	Bono	Berekum East Municipal	Berekum	434,134.00	41,571.00	1,387,300.00	1,863,005.00

No	Region	District	District Capital	DPAT - VI	DPAT VII		Total Allocaton
				Allocation	Capacity Grant	Investment Grant	
51	Bono	Berekum West	Jinijini	434,134.00	41,571.00	1,344,642.00	1,820,347.00
52	Bono	Dormaa East	Wamfie	341,983.00	41,571.00	1,355,306.00	1,738,860.00
53	Bono	Dormaa Central Municipal	Dormaa-Ahenkro	437,811.00	41,571.00	1,376,635.00	1,856,017.00
54	Bono	Dormaa West	Nkran Nkwanta	434,134.00	41,571.00	1,365,971.00	1,841,676.00
55	Bono	Jaman North	Sampa	437,811.00	41,571.00	1,365,971.00	1,845,353.00
56	Bono	Jaman South Municipal	Drobo	434,134.00	41,571.00	970,467.00	1,446,172.00
57	Bono	Sunyani Municipal	Sunyani	437,811.00	41,571.00	1,365,971.00	1,845,353.00
58	Bono	Sunyani West	Odumase	434,134.00	41,571.00	1,344,642.00	1,820,347.00
59	Bono	Tain	Nsawkaw	430,457.00	41,571.00	1,355,306.00	1,827,334.00
60	Bono	Banda	Banda Ahenkro	341,983.00	41,571.00	1,312,649.00	1,696,203.00
61	Bono	Wenchi Municipal	Wenchi	437,811.00	41,571.00	1,355,306.00	1,834,688.00
Sub-total				5,036,337.00	498,852.00	15,900,166.00	21,435,355.00
62	Bono East	Kintampo North Municipal	Kintampo	434,134.00	41,571.00	981,132.00	1,456,837.00
63	Bono East	Kintampo South	Jema	434,134.00	41,571.00	1,013,125.00	1,488,830.00
64	Bono East	Nkoranza North	Busunya	430,457.00	41,571.00	1,333,978.00	1,806,006.00
65	Bono East	Nkoranza South Municipal	Nkoranza	430,457.00	41,571.00	1,355,306.00	1,827,334.00
66	Bono East	Pru East	Yeji	430,457.00	41,571.00	1,344,642.00	1,816,670.00
67	Bono East	Pru West	Prang	437,811.00	41,571.00	1,013,125.00	1,492,507.00
68	Bono East	Sene West	Kwame Danso	430,457.00	41,571.00	1,333,978.00	1,806,006.00
69	Bono East	Sene East	Kajaji	437,811.00	41,571.00	1,323,313.00	1,802,695.00
70	Bono East	Atebubu-Amantin Municipal	Atebubu	430,457.00	41,571.00	1,323,313.00	1,795,341.00
71	Bono East	Techiman Municipal	Techiman	430,457.00	41,571.00	1,387,300.00	1,859,328.00
72	Bono East	Techiman North	Tuobodom	434,134.00	41,571.00	1,365,971.00	1,841,676.00
Sub-total				4,760,766.00	457,281	13,775,183	18,993,230.00
73	Central	Abura Asebu Kwamankesse	Abura Dunkwa	437,811.00	41,571.00	970,467.00	1,449,849.00
74	Central	Agona East	Nsaba	430,457.00	41,571.00	1,344,642.00	1,816,670.00
75	Central	Agona West Municipal	Swedru	434,134.00	41,571.00	1,365,971.00	1,841,676.00
76	Central	Ajumako-Enyan-Essiam	Ajumako	437,811.00	41,571.00	1,344,642.00	1,824,024.00
77	Central	Asikuma Odoben Brakwa	Breman Asikuma	430,457.00	41,571.00	981,132.00	1,453,160.00
78	Central	Assin Fosu Municipal	Assin Foso	434,134.00	41,571.00	1,365,971.00	1,841,676.00
79	Central	Assin North	Assin Bereku	434,134.00	41,571.00	1,344,642.00	1,820,347.00
80	Central	Assin South	Nsuaem Kyekyewere	434,134.00	41,571.00	1,344,642.00	1,820,347.00
81	Central	Awutu Senya	Awutu Breku	345,660.00	41,571.00	1,344,642.00	1,731,873.00
82	Central	Awutu Senya East Municipal	Kasoa	434,134.00	41,571.00	1,355,306.00	1,831,011.00
83	Central	Cape Coast Metropolitan	Cape Coast	437,811.00	41,571.00	1,355,306.00	1,834,688.00
84	Central	Efutu Municipal	Winneba	430,457.00	41,571.00	1,344,642.00	1,816,670.00
85	Central	Gomoa Central	Afransi	434,134.00	41,571.00	1,333,978.00	1,809,683.00
86	Central	Gomoa Eastl	Potsin	437,811.00	41,571.00	1,291,320.00	1,770,702.00
87	Central	Gomoa West	Apam	437,811.00	41,571.00	1,344,642.00	1,824,024.00
88	Central	Komenda Edina Eguafo Abirem	Elmina	437,811.00	41,571.00	1,365,971.00	1,845,353.00
89	Central	Mfantseman Municipal	Saltpond	345,660.00	41,571.00	1,355,306.00	1,742,537.00
90	Central	Ekumfi	Essarkyir	430,457.00	41,571.00	1,333,978.00	1,806,006.00
91	Central	Twifo Ati-Morkwa	Twifo Praso	434,134.00	41,571.00	1,355,306.00	1,831,011.00
92	Central	Twifo Hemang Lower Denkyira	Hemang	434,134.00	41,571.00	1,333,978.00	1,809,683.00
93	Central	Upper Denkyira East Municipal	Dunkwa-on-Offin	434,134.00	41,571.00	1,344,642.00	1,820,347.00
94	Central	Upper Denkyira West	Diaso	434,134.00	41,571.00	981,132.00	1,456,837.00
Sub-total				9,381,354.00	914,562.00	28,502,258.00	38,798,174.00
95	Eastern	Akwapim North Municipal	Akropong Akwapim	430,457.00	41,571.00	1,376,635.00	1,848,663.00
96	Eastern	Okere	Adukrom	437,811.00	41,571.00	1,365,971.00	1,845,353.00
97	Eastern	Nsawam-Adoagyiri Municipal	Nsawam	88,474.00	41,571.00	1,365,971.00	1,496,016.00
98	Eastern	Akwapim South	Aburi	430,457.00	41,571.00	1,365,971.00	1,837,999.00
99	Eastern	Akyemansa	Ofoase	430,457.00	41,571.00	1,376,635.00	1,848,663.00
100	Eastern	Asuogyaman	Atimpoku	437,811.00	41,571.00	1,023,790.00	1,503,172.00
101	Eastern	Atiwa	Kwabeng	430,457.00	41,571.00	1,365,971.00	1,837,999.00

No	Region	District	District Capital	DPAT - VI	DPAT VII		Total Allocaton
				Allocation	Capacity Grant	Investment Grant	
102	Eastern	Atiwa East	Anyinam	430,457.00	41,571.00	1,365,971.00	1,837,999.00
103	Eastern	Birim Central Municipal	Akim Oda	430,457.00	41,571.00	1,355,306.00	1,827,334.00
104	Eastern	Asene-Manso-Akroso	Manso	430,457.00	41,571.00	1,376,635.00	1,848,663.00
105	Eastern	Birim North	New Abirem	434,134.00	41,571.00	1,376,635.00	1,852,340.00
106	Eastern	Birim South	Akim Swedru	434,134.00	41,571.00	1,355,306.00	1,831,011.00
107	Eastern	Achiase	Achiase	415,748.00	41,571.00	1,376,635.00	1,833,954.00
108	Eastern	Abuakwa South Municipal	Kibi	434,134.00	41,571.00	1,387,300.00	1,863,005.00
109	Eastern	Abuakwa North Municipal	Kukurantumi	434,134.00	41,571.00	1,344,642.00	1,820,347.00
110	Eastern	Fanteakwa North	Begoro	88,474.00	41,571.00	991,796.00	1,121,841.00
111	Eastern	Fanteakwa South	Osino	430,457.00	41,571.00	1,344,642.00	1,816,670.00
112	Eastern	Kwaebibirem	Kade	434,134.00	41,571.00	1,355,306.00	1,831,011.00
113	Eastern	Denkyembour	Akwatia	430,457.00	41,571.00	1,365,971.00	1,837,999.00
114	Eastern	Kwahu East	Abetifi	430,457.00	41,571.00	981,132.00	1,453,160.00
115	Eastern	Kwahu Afram Plains North	Donkorkrom	88,474.00	41,571.00	1,365,971.00	1,496,016.00
116	Eastern	Kwahu Afram Plains South	Tease	434,134.00	41,571.00	1,013,125.00	1,488,830.00
117	Eastern	Kwahu South	Mpraeso	430,457.00	41,571.00	1,333,978.00	1,806,006.00
118	Eastern	Kwahu West Municipal	Nkawkaw	430,457.00	41,571.00	1,376,635.00	1,848,663.00
119	Eastern	Lower Manya Krobo Municipal	Odumase Krobo	434,134.00	41,571.00	1,376,635.00	1,852,340.00
120	Eastern	New Juaben South Municipal	Koforidua	434,134.00	41,571.00	1,387,300.00	1,863,005.00
121	Eastern	New Juaben North Municipal	Effiduase	434,134.00	41,571.00	1,365,971.00	1,841,676.00
122	Eastern	Suhum Municipal	Suhum	430,457.00	41,571.00	1,355,306.00	1,827,334.00
123	Eastern	Ayensuano	Coaltar	430,457.00	41,571.00	1,333,978.00	1,806,006.00
124	Eastern	Upper Manya Krobo	Asesewa	430,457.00	41,571.00	1,355,306.00	1,827,334.00
125	Eastern	West Akim Municipal	Asamankese	437,811.00	41,571.00	1,365,971.00	1,845,353.00
126	Eastern	Upper West Akim	Adeiso	430,457.00	41,571.00	970,467.00	1,442,495.00
127	Eastern	Yilo Krobo Municipal	Somanya	430,457.00	41,571.00	1,376,635.00	1,848,663.00
Sub-total				13,219,578.00	1,371,843.00	43,195,499.00	57,786,920.00
128	Greater Accra	Accra Metropolitan	Accra	434,134.00	41,571.00	1,355,306.00	1,831,011.00
129	Greater Accra	Korle Klotey	Osu	419,425.00	41,571.00	1,365,971.00	1,826,967.00
130	Greater Accra	Ayawaso Central	Kokomlemle	434,134.00	41,571.00	1,333,978.00	1,809,683.00
131	Greater Accra	Ablekuma Central	Laterbiokorshie	437,811.00	41,571.00	1,344,642.00	1,824,024.00
132	Greater Accra	Okaikwei Municipal	Abeka	437,811.00	41,571.00	981,132.00	1,460,514.00
133	Greater Accra	Ablekuma North Municipal	Kwashie	430,457.00	41,571.00	1,333,978.00	1,806,006.00
134	Greater Accra	Ablekuma West Municipal	Dansoman	437,811.00	41,571.00	1,344,642.00	1,824,024.00
135	Greater Accra	Ayawaso East Municipal	Nima	437,811.00	41,571.00	1,344,642.00	1,824,024.00
136	Greater Accra	Ayawaso North Municipal	Accra New Town	430,457.00	41,571.00	991,796.00	1,463,824.00
137	Greater Accra	Ayawaso West Municipal	Dzorwulu	430,457.00	41,571.00	1,365,971.00	1,837,999.00
138	Greater Accra	La Dade-Kotopon Municipal	La	430,457.00	41,571.00	1,355,306.00	1,827,334.00
139	Greater Accra	Adentan Municipal	Adentan	437,811.00	41,571.00	1,365,971.00	1,845,353.00
140	Greater Accra	Ashaiman Municipal	Ashaiman	434,134.00	41,571.00	1,355,306.00	1,831,011.00
141	Greater Accra	Ada East	Ada Foah	430,457.00	41,571.00	1,344,642.00	1,816,670.00
142	Greater Accra	Ada West	Sege	434,134.00	41,571.00	1,291,320.00	1,767,025.00
143	Greater Accra	Shai-Osudoku	Dodowa	341,983.00	41,571.00	1,365,971.00	1,749,525.00
144	Greater Accra	Ningo-Prampram	Prampram	430,457.00	41,571.00	1,355,306.00	1,827,334.00
145	Greater Accra	Ga East Municipal	Abokobi	430,457.00	41,571.00	1,365,971.00	1,837,999.00
146	Greater Accra	La Nkwantanang-Madina	Madina	430,457.00	41,571.00	1,355,306.00	1,827,334.00
147	Greater Accra	Ga West Municipal	Amasaman	430,457.00	41,571.00	1,355,306.00	1,827,334.00
148	Greater Accra	Ga North Municipal	Ofankor	430,457.00	41,571.00	1,333,978.00	1,806,006.00
149	Greater Accra	Ledzokuku Municipal	Teshie	434,134.00	41,571.00	1,355,306.00	1,831,011.00
150	Greater Accra	Krowor Municipal	Nungua	437,811.00	41,571.00	1,355,306.00	1,834,688.00
151	Greater Accra	Tema Metropolitan	Tema	430,457.00	41,571.00	1,365,971.00	1,837,999.00
152	Greater Accra	Tema West Municipal	Tema Community 2	434,134.00	41,571.00	1,365,971.00	1,841,676.00
153	Greater Accra	Kpone Katamanso Municipal	Kpone	434,134.00	41,571.00	1,365,971.00	1,841,676.00
154	Greater Accra	Weija-Gbawe Municipal	Weija	434,134.00	41,571.00	1,355,306.00	1,831,011.00
155	Greater Accra	Ga South Municipal	Ngleshie Amanfro	437,811.00	41,571.00	1,344,642.00	1,824,024.00
156	Greater Accra	Ga Central Municipal	Sowutuom	430,457.00	41,571.00	1,312,649.00	1,784,677.00
Sub-total				12,464,641.00	1,205,559.00	38,427,563.00	52,097,763.00

No	Region	District	District Capital	DPAT - VI	DPAT VII		Total Allocaton
				Allocation	Capacity Grant	Investment Grant	
157	North East	Bunkpurugu	Bunkpurugu	430,457.00	41,571.00	1,013,125.00	1,485,153.00
158	North East	Yunyoo-Nasuan	Yunyoo	430,457.00	41,571.00	1,365,971.00	1,837,999.00
159	North East	Chereponi	Chereponi	430,457.00	41,571.00	1,376,635.00	1,848,663.00
160	North East	West Mamprusi Municipal	Walewale	434,134.00	41,571.00	1,344,642.00	1,820,347.00
161	North East	Mamprugu-Moagduri	Yagaba	430,457.00	41,571.00	1,002,461.00	1,474,489.00
162	North East	East Mamprusi Municipal	Gambaga	434,134.00	41,571.00	1,344,642.00	1,820,347.00
Sub-total				2,590,096.00	249,426.00	7,447,476.00	10,286,998.00
163	Northern	Gushiegu Municipal	Gushiegu	437,811.00	41,571.00	1,376,635.00	1,856,017.00
164	Northern	Karaga	Karaga	437,811.00	41,571.00	1,002,461.00	1,481,843.00
165	Northern	Kpandai	Kpandai	437,811.00	41,571.00	1,344,642.00	1,824,024.00
166	Northern	Nanumba North Municipal	Bimbila	434,134.00	41,571.00	1,023,790.00	1,499,495.00
167	Northern	Nanumba South	Wulensi	437,811.00	41,571.00	1,023,790.00	1,503,172.00
168	Northern	Saboba	Saboba	434,134.00	41,571.00	970,467.00	1,446,172.00
169	Northern	Savelugu Municipal	Savelugu	430,457.00	41,571.00	1,365,971.00	1,837,999.00
170	Northern	Nanton	Nanton	430,457.00	41,571.00	1,376,635.00	1,848,663.00
171	Northern	Yendi Municipal	Yendi	349,337.00	41,571.00	1,365,971.00	1,756,879.00
172	Northern	Mion	Sang	430,457.00	41,571.00	1,365,971.00	1,837,999.00
173	Northern	Zabzugu	Zabzugu	430,457.00	41,571.00	1,013,125.00	1,485,153.00
174	Northern	Tatale Sanguli	Tatale	434,134.00	41,571.00	991,796.00	1,467,501.00
175	Northern	Tamale Metropolitan	Tamale	437,811.00	41,571.00	1,376,635.00	1,856,017.00
176	Northern	Sagnerigu Municipal	Sagnerigu	437,811.00	41,571.00	1,376,635.00	1,856,017.00
177	Northern	Tolon	Tolon	430,457.00	41,571.00	1,344,642.00	1,816,670.00
178	Northern	Kumbungu	Kumbungu	430,457.00	41,571.00	1,013,125.00	1,485,153.00
Sub-total				6,861,347.00	665,136.00	19,332,291.00	26,858,774.00
179	Oti	Krachi East Municipal	Dambai	434,134.00	41,571.00	1,365,971.00	1,841,676.00
180	Oti	Krachi West	Kete Krachi	434,134.00	41,571.00	1,002,461.00	1,478,166.00
181	Oti	Krachi Nchumuru	Chinderi	430,457.00	41,571.00	1,002,461.00	1,474,489.00
182	Oti	Nkwanta North	Kpasa	430,457.00	41,571.00	1,365,971.00	1,837,999.00
183	Oti	Nkwanta South Municipal	Nkwanta	430,457.00	41,571.00	1,355,306.00	1,827,334.00
184	Oti	Biakoye	Nkonya Ahenkro	430,457.00	41,571.00	1,323,313.00	1,795,341.00
185	Oti	Jasikan	Jasikan	434,134.00	41,571.00	1,333,978.00	1,809,683.00
186	Oti	Guan	Likpe Mate	434,134.00	41,571.00	1,323,313.00	1,799,018.00
187	Oti	Kadjebi	Kadjebi	434,134.00	41,571.00	1,333,978.00	1,809,683.00
Sub-total				3,892,498.00	374,139.00	11,406,752.00	15,673,389.00
188	Savannah	East Gonja Municipal	Salaga	434,134.00	41,571.00	1,365,971.00	1,841,676.00
189	Savannah	North East Gonja	Kpalbe	419,425.00	41,571.00	1,013,125.00	1,474,121.00
190	Savannah	Sawla-Tuna-Kalba	Sawla	437,811.00	41,571.00	991,796.00	1,471,178.00
191	Savannah	Central Gonja	Buipe	430,457.00	41,571.00	1,344,642.00	1,816,670.00
192	Savannah	Bole	Bole	430,457.00	41,571.00	1,323,313.00	1,795,341.00
193	Savannah	West Gonja	Damongo	434,134.00	41,571.00	1,355,306.00	1,831,011.00
194	Savannah	North Gonja	Daboya	430,457.00	41,571.00	991,796.00	1,463,824.00
Sub-total				3,016,875.00	290,997.00	8,385,949.00	11,693,821.00
195	Upper East	Bawku Municipal	Bawku	430,457.00	41,571.00	1,355,306.00	1,827,334.00
196	Upper East	Pusiga	Pusiga	430,457.00	41,571.00	1,333,978.00	1,806,006.00
197	Upper East	Binduri	Binduri	430,457.00	41,571.00	1,365,971.00	1,837,999.00
198	Upper East	Bawku West	Zebilla	430,457.00	41,571.00	1,344,642.00	1,816,670.00
199	Upper East	Bolgatanga Municipal	Bolgatanga	430,457.00	41,571.00	1,376,635.00	1,848,663.00
200	Upper East	Bolgatanga East	Zuarungu	430,457.00	41,571.00	1,344,642.00	1,816,670.00
201	Upper East	Bongo	Bongo	430,457.00	41,571.00	970,467.00	1,442,495.00
202	Upper East	Builsa North	Sandema	341,983.00	41,571.00	1,002,461.00	1,386,015.00
203	Upper East	Builsa South	Fumbisi	430,457.00	41,571.00	1,365,971.00	1,837,999.00
204	Upper East	Garu	Garu	430,457.00	41,571.00	1,023,790.00	1,495,818.00
205	Upper East	Tempane	Tempane	430,457.00	41,571.00	1,355,306.00	1,827,334.00
206	Upper East	Kassena Nankana Municipal	Navrongo	430,457.00	41,571.00	1,365,971.00	1,837,999.00
207	Upper East	Kassena Nankana West	Paga	430,457.00	41,571.00	1,323,313.00	1,795,341.00
208	Upper East	Talensi	Tongo	430,457.00	41,571.00	1,323,313.00	1,795,341.00
209	Upper East	Nabdam	Nangodi	430,457.00	41,571.00	1,344,642.00	1,816,670.00
Sub-total				6,368,381.00	623,565.00	19,196,408.00	26,188,354.00
210	Upper West	Jirapa Municipal	Jirapa	434,134.00	41,571.00	1,323,313.00	1,799,018.00

No	Region	District	District Capital	DPAT - VI	DPAT VII		Total Allocaton
				Allocation	Capacity Grant	Investment Grant	
211	Upper West	Lambussie Karni	Lambussie	437,811.00	41,571.00	970,467.00	1,449,849.00
212	Upper West	Lawra Municipal	Lawra	430,457.00	41,571.00	1,333,978.00	1,806,006.00
213	Upper West	Nandom	Nandom	434,134.00	41,571.00	1,034,454.00	1,510,159.00
214	Upper West	Nadowli-Kaleo	Nadowli	430,457.00	41,571.00	1,323,313.00	1,795,341.00
215	Upper West	Daffiama-Bissie-Issa	Issa	434,134.00	41,571.00	981,132.00	1,456,837.00
216	Upper West	Sissala East Municipal	Tumu	349,337.00	41,571.00	1,023,790.00	1,414,698.00
217	Upper West	Sissala West	Gwollu	430,457.00	41,571.00	991,796.00	1,463,824.00
218	Upper West	Wa East	Funsi	430,457.00	41,571.00	1,301,984.00	1,774,012.00
219	Upper West	Wa Municipal	Wa	434,134.00	41,571.00	1,365,971.00	1,841,676.00
220	Upper West	Wa West	Wechiaw	430,457.00	41,571.00	1,344,642.00	1,816,670.00
Sub-total				4,675,969.00	457,281.00	12,994,840.00	18,128,090.00
221	Volta	Agortime Ziope	Agortime-Kpetoe	419,425.00	41,571.00	1,333,978.00	1,794,974.00
222	Volta	Adaklu	Adaklu Waya	415,748.00	41,571.00	1,365,971.00	1,823,290.00
223	Volta	Akatsi South	Akatsi	415,748.00	41,571.00	1,376,635.00	1,833,954.00
224	Volta	Akatsi North	Ave Dakpa	419,425.00	41,571.00	1,355,306.00	1,816,302.00
225	Volta	Ho Municipal	Ho	423,103.00	41,571.00	1,365,971.00	1,830,645.00
226	Volta	Ho West	Dzolopuita	423,103.00	41,571.00	1,365,971.00	1,830,645.00
227	Volta	Hohoe Municipal	Hohoe	423,103.00	41,571.00	1,355,306.00	1,819,980.00
228	Volta	Afadzato South	Ve Golokwati	419,425.00	41,571.00	1,355,306.00	1,816,302.00
229	Volta	Kpando Municipal	Kpando	419,425.00	41,571.00	1,355,306.00	1,816,302.00
230	Volta	North Dayi	Anfoega	430,457.00	41,571.00	1,376,635.00	1,848,663.00
231	Volta	Central Tongu	Adidome	419,425.00	41,571.00	1,013,125.00	1,474,121.00
232	Volta	North Tongu	Battor Dugama	419,425.00	41,571.00	1,376,635.00	1,837,631.00
233	Volta	South Dayi	Kpeve	437,811.00	41,571.00	1,365,971.00	1,845,353.00
234	Volta	South Tongu	Sogakope	419,425.00	41,571.00	1,355,306.00	1,816,302.00
235	Volta	Keta Municipal	Keta	415,748.00	41,571.00	1,365,971.00	1,823,290.00
236	Volta	Anloga	Anloga	415,748.00	41,571.00	1,365,971.00	1,823,290.00
237	Volta	Ketu North Municipal	Dzodze	419,425.00	41,571.00	1,365,971.00	1,826,967.00
238	Volta	Ketu South	Denu	419,425.00	41,571.00	1,376,635.00	1,837,631.00
Sub-total				7,575,394.00	748,278.00	24,191,970.00	32,515,642.00
239	Western	Ahanta West Municipal	Agona Nkwanta	419,425.00	41,571.00	1,365,971.00	1,826,967.00
240	Western	Ellembele	Nkroful	430,457.00	41,571.00	981,132.00	1,453,160.00
241	Western	Jomoro Municipal	Jomoro	423,103.00	41,571.00	1,013,125.00	1,477,799.00
242	Western	Wassa East	Daboase	419,425.00	41,571.00	1,365,971.00	1,826,967.00
243	Western	Mpohor	Mpohor	419,425.00	41,571.00	1,365,971.00	1,826,967.00
244	Western	Nzema East Municipal	Axim	437,811.00	41,571.00	1,333,978.00	1,813,360.00
245	Western	Prestea-Huni Valley Municipal	Bogoso	415,748.00	41,571.00	1,355,306.00	1,812,625.00
246	Western	Sekondi-Takoradi Metropolitan	Sekondi	419,425.00	41,571.00	1,365,971.00	1,826,967.00
247	Western	Efia Kwesimintsim Municipal	Kwesimintsim	419,425.00	41,571.00	1,376,635.00	1,837,631.00
248	Western	Shama	Shama	419,425.00	41,571.00	991,796.00	1,452,792.00
249	Western	Tarkwa- Nsuaem Municipal	Tarkwa	419,425.00	41,571.00	1,002,461.00	1,463,457.00
250	Western	Wassa Amenfi East Municipal	Wassa Akropong	437,811.00	41,571.00	1,365,971.00	1,845,353.00
251	Western	Wassa Amenfi West	Asankragua	419,425.00	41,571.00	1,013,125.00	1,474,121.00
252	Western	Wassa Amenfi Central	Manso Amenfi	419,425.00	41,571.00	991,796.00	1,452,792.00
Sub-total				5,919,755.00	581,994.00	16,889,209.00	23,390,958.00
253	Western North	Aowin Municipal	Enchi	419,425.00	41,571.00	1,013,125.00	1,474,121.00
254	Western North	Suaman	Dadieso	437,811.00	41,571.00	1,013,125.00	1,492,507.00
255	Western North	Bia West	Essam-Dabiso	415,748.00	41,571.00	1,333,978.00	1,791,297.00
256	Western North	Bia East	Adabokrom	419,425.00	41,571.00	1,365,971.00	1,826,967.00
257	Western North	Bibiani Anhwiaso Bekwai	Bibiani	437,811.00	41,571.00	1,034,454.00	1,513,836.00
258	Western North	Sefwi Akontombra	Sefwi Akontombra	419,425.00	41,571.00	991,796.00	1,452,792.00
259	Western North	Sefwi Wiawso Municipal	Sefwi-Wiawso	419,425.00	41,571.00	1,365,971.00	1,826,967.00
260	Western North	Juabeso	Juabeso	419,425.00	41,571.00	1,376,635.00	1,837,631.00
261	Western North	Bodie	Bodie	419,425.00	41,571.00	1,365,971.00	1,826,967.00
Sub-total				3,807,920.00	374,139.00	10,861,026.00	15,043,085.00

DISTRICT ASSEMBLIES COMMON FUND - RESPONSIVENESS FACTOR

GRANT - SUMMARY OF IRREGULARITIES

APPENDIX E

	Unsupported payments	Unbudgeted expenditure	Completed projects not in use	Delayed/ abandoned projects	Defect on completed culvert project	Payment for no work done	Disconnection of Electricity to Jama Market	Supply of used laptops instead of new	Payment for Electricity poles not supplied	Failure to return laptop and table	Unremitted tax	Total
AHAFO REGION												
Tano South Municipal	645,219.00	231,750.00										876,969.00
ASHANTI REGION												-
Ahafo Ano South West District			257,455.00									257,455.00
Ahafo Ano South East District				714,154.33								714,154.33
Amansie South District			322,740.90	287,044.73								609,785.63
Amansie West District			633,731.35									633,731.35
Ahafo Ano North Municipal				334,302.84								334,302.84
Atwima Mponua District				595,000.00								595,000.00
Bosome Freho District Assembly				542,344.85								542,344.85
Sekere South Municipal Assembly				311,705.10								311,705.10
Sekyere East District Assembly										15,089.00		15,089.00
Sub total	-		1,213,927.25	2,784,551.85						15,089.00		4,013,568.10
BONO EAST REGION												-
Nkoranza South Municipal			485,963.78									485,963.78
CENTRAL REGION												-
Assin South District	86,102.30											86,102.30
Assin North District			80,536.00									80,536.00
Gomoa East District			104,376.60									104,376.60
Gomoa West District				442,499.86								442,499.86
Ajumako Enyan Esiam District			800,148.00									800,148.00
Agona East District			379,825.95	474,503.40								854,329.35
Agona East District			425,372.66									425,372.66
Sub total	86,102.30		1,790,259.21	917,003.26	-					-		2,793,364.77

	Unsupported payments	Unbudgeted expenditure	Completed projects not in use	Delayed/ abandoned projects	Defect on completed culvert project	Payment for no work done	Disconnection of Electricity to Jama Market	Supply of used laptops instead of new	Payment for Electricity poles not supplied	Failure to return laptop and table	Unremitted tax	Total
GREATER ACCRA REGION												-
Ledzokuku Municipal				1,591,154.74								1,591,154.74
Adenta Municipal			484,935.46									484,935.46
Sub total	-		484,935.46	1,591,154.74	-					-		2,076,090.20
NORTHERN REGION												-
Nanton District			158,586.00	1,075,772.55								1,234,358.55
OTI REGION												-
Krachi Nchumuru District				145,055.58								145,055.58
SAVANNAH REGION												-
Bole District							124,860.00					124,860.00
East Gonja Municipal								40,192.00				40,192.00
Sub total	-	-	-	-	-	-	124,860.00	40,192.00	-	-	-	165,052.00
UPPER WEST REGION												-
Wa East District	417,736.00										28,952.00	446,688.00
Sissala East District						6,000.00						6,000.00
Jirapa Municipal									179,838.00			179,838.00
Sub total	417,736.00	-	-	-	-	6,000.00	-	-	179,838.00	-	28,952.00	632,526.00
WESTERN NORTH REGION												-
Sefwi Wiawso Municipal				1,036,000.73								1,036,000.73
Bibiani/ Anhwiaso/ Bekwai					119,860.00							119,860.00
Sub total	-	-	-	1,036,000.73	119,860.00	-	-	-	-	-	-	1,155,860.73
Grand total	1,149,057.30	231,750.00	4,133,671.70	7,549,538.71	119,860.00	6,000.00	124,860.00	40,192.00	179,838.00	15,089.00	28,952.00	13,578,808.71

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

