



REPUBLIC OF GHANA



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REPORT OF THE AUDITOR-GENERAL ON THE PUBLIC ACCOUNTS OF GHANA – MINISTRIES, DEPARTMENTS AND OTHER AGENCIES FOR THE YEAR ENDED 31 DECEMBER 2022



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

Johnson Akuamoah Asiedu

Auditor-General

Ghana Audit Service

8 June 2023

This report can be found on the Ghana Audit Service Website: audit.gov.gh

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08 June 2023

Dear Right Hon. Speaker,

**REPORT OF THE AUDITOR-GENERAL ON THE PUBLIC ACCOUNTS OF
GHANA - MINISTRIES, DEPARTMENTS AND OTHER AGENCIES FOR
THE YEAR ENDED 31 DECEMBER 2022**

Article 187(2) of the 1992 Constitution empowers the Auditor-General to carry out the audit of the Public Accounts of Ghana and to report thereon to Parliament.

2. I therefore have the honour to submit my report on the audit of Ministries, Departments, and other Agencies (MDAs) of Central Government, including the Courts for the year ended 31 December 2022.

3. I extend my appreciation to the Public Accounts Committee of Parliament, and the House generally, for their continued support for the work of the Office of the Auditor-General.

Yours Sincerely,

A handwritten signature in black ink, appearing to read 'Johnson Asiedu', written in a cursive style.

**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 PUBLIC ACCOUNTS OF GHANA - MINISTRIES, DEPARTMENTS AND OTHER AGENCIES (MDAs) FOR THE YEAR ENDED 31 DECEMBER 2022

EXECUTIVE SUMMARY

Introduction

I have in accordance with Article 187(2) of the 1992 Constitution conducted the audit of the accounts of Ministries and their Departments and Agencies (MDAs) for the financial year ended 31 December 2022 and consequently, present the results herewith. The report contains significant issues and matters I wish to bring to the attention of Parliament in accordance with Section 20 of the Audit Service Act, 2000 (Act 584).

2. The audit was conducted in accordance with International Standards of Supreme Audit Institutions and best practices, noting that the public financial management system of Ghana is underpinned 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 the Accounting Instructions of Departments and Agencies approved by the Controller and Accountant-General in consultation with the Auditor-General.

Audit Objectives

3. The overall objectives of the audit and reporting to Parliament is to determine whether:

- ❖ Proper records and books of accounts were maintained
- ❖ The accounts were properly kept
- ❖ All public monies due were fully accounted for
- ❖ Rules and procedures applicable were sufficient to ensure an effective check on the assessment, collection and proper allocation of the revenue
- ❖ Monies were expended for the purposes for which they were appropriated, and the expenditures made as authorized and

- ❖ Programmes and activities were undertaken with due regard to economy, efficiency, and effectiveness in relation to the resources utilised and results achieved.

Scope

4. The audit covers the period January 2022 to December 2022. Based on the above objectives, internal control and the internal audit functions were reviewed to assess the risk associated with the management and utilisation of public resources, and to determine if there were fairness and integrity in administrative decision making and in dealing with the stakeholders.

Audit approach

5. In preparing this report, it was necessary to establish a background to the findings, conclusions and recommendations that were made in the report.

6. For the purpose of our audit, we sought to understand the cycle of financial control within the Public Financial Management (PFM) system. The flow was that revenues were raised in the form of taxes, grants, loans and other finances and these were deposited in the Consolidated Fund or the appropriate Public Fund.

7. Expenditures to be made from the revenue paid into the Consolidated Fund were to be approved by Parliament in an Appropriation Act. Expenditures from other public funds were to be made as authorised by or under the authority of an Act of Parliament. Any expenditure made from the funds without these authorities were considered irregular and contrary to law.

8. The Government or Executive takes the initiative to prepare a national budget based on revenue expectations and government policy direction for the year and presents this to Parliament for approval.

Outcomes/Benefits expected

9. The following are general and relevant outcomes or benefits to the audited entity and all stakeholders that are expected to be associated with the audit:

- ❖ The audit may lead to improvement in quality of financial information to stakeholders.
- ❖ The process could enhance compliance with the Public Financial Management laws and other related legal framework.
 - ❖ The audit could help improve key internal controls that could minimise fraud, risks and errors.
 - ❖ The audit process assists covered entities in highlighting best practices that when observed would improve good governance, check or safeguard against loss, misuse or abuse and damage to government properties.

10. However, not all instances of breach of financial discipline and malfeasances could be guaranteed as identified in the audit process. The audits were planned and conducted to the extent necessary for the effective performance of our work such that there were reasonable chances that infractions could be detected.

General comments on Irregularities in the report

11. The irregularities represent either losses that had been incurred by the State through the impropriety or lack of probity in the actions and decisions of public officers or on the other hand, the savings that could have been made, if public officials and Institutions had duly observed the public financial management framework put in place to guide their conduct and also safeguard national assets and resources.

12. I have therefore included in this report my conclusions and recommendations intended to improve and further deepen effective public financial management and controls within the MDAs.

PART I

REPORT OF THE AUDITOR-GENERAL ON THE PUBLIC ACCOUNTS OF GHANA - MINISTRIES, DEPARTMENTS AND OTHER AGENCIES (MDAs) FOR THE YEAR ENDED 31 DECEMBER 2022

SUMMARY OF IRREGULARITIES

13. In this report, I have summarised the financial weaknesses and other irregularities under seven broad categories as follows:

- Tax Irregularities
- Cash Irregularities
- Indebtedness/Loans/Advances
- Payroll Irregularities
- Stores/Procurement Irregularities
- Rent payment Irregularities and
- Contract Irregularities

Audit Results

14. The overall financial impact of weaknesses and irregularities identified in the course of the audit amounted to GH¢1,412,021,784.33. A summary is provided below as Table '1A'.

15. I will investigate these matters further and where appropriate, disallow any items of expenditure that were contrary to law, and surcharge responsible officials accordingly.

16. I have also included in this report, a summary of audit irregularities reported from the year 2018 to 2022 as provided in Table '1B' below.

Table 1A: Summary of Financial Irregularities for 2022

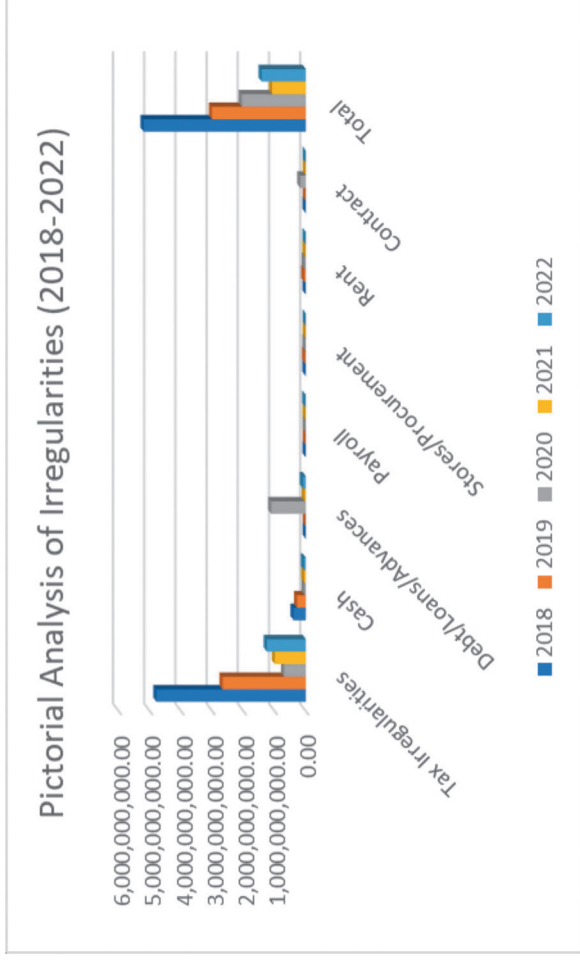
Irregularities	GH¢	US\$	CEDI Equiv. US\$	GBP	CEDI Equiv. GBP	TOTAL GH¢
Tax	1,225,623,627	2,554,394.00	21,906,482.94	-	-	1,247,530,110.94
Cash	57,471,599	-	-	-	-	58,471,599.00
Debts, Loans & Advances Irregularities	3,603,942	10,044,380.00	86,140,602.88	-	-	89,744,544.88
Payroll	13,972,099	-	-	27,410.00	282,624.51	14,254,723.51
Stores/ Procurement	321,650	-	-	-	-	321,650.00
Rent	2,142,523	-	-	-	-	2,142,523.00
Contract	556,333	-	-	-	-	556,333.00
Total	1,303,692,074	12,598,774	108,047,086	27,410	282,625	1,412,021,784.33

* BoG conversion rates as at 31 Dec. 2022 was US\$1:GH¢8.567; £1:GH¢10.311

Table 1B: Summary of Irregularities from 2018 to 2022

	2018	2019	2020	2021	2022
Tax Irregularities	4,788,284,799.00	2,666,743,134.56	694,386,436.15	989,026,225	1,247,530,110
Cash	388,925,019.94	276,624,480.40	34,034,697.72	45,763,607	57,471,599
Debt/Loans/Advances	594,889.00	201,000.00	1,108,660,041.95	30,758,576	89,744,545
Payroll	1,875,347.00	469,953.00	4,487,494.84	5,601,611	14,254,724
Stores/Procurement	6,823,337.00	20,604,593.00	10,667,174.60	511,569	321,950
Rent	3,941,756.00	43,467,634.19	29,576,414.36	7,710,925	2,142,523
Contract	5,598,252.00	77,093.00	171,364,190.23	1,559,424	556,333
Total	5,196,043,399.94	3,008,187,888.15	2,053,176,449.85	1,080,931,937	1,412,021,784

Trend Analysis of Irregularities



The Chart above shows that total irregularities increased marginally in 2022 compared to that of 2021. We urged the MDAs to ensure full implementation of our audit recommendations to ensure discipline in the public financial management system.

Tax Irregularities – GH¢1,247,530,110

17. Tax irregularities formed 88.3 per cent of the total financial infractions reported. Included in this tax irregularity was GH¢327,636,068.00 due from 18 Oil Marketing Companies (OMCs) who defaulted in paying their rescheduled debt between January 2022 and December 2022. Also, an amount of GH¢361,677,320 was owed by 2,557 registered VAT traders during the year of assessment.

18. These irregularities could be attributed mainly to failure on the part of the Ghana Revenue Authority to pursue the OMCs and registered VAT traders by applying the relevant measures and sanctions against defaulters.

19. I recommended that the Commissioner General, GRA should strengthen monitoring and supervision of staff. He should also take steps to improve efficiency in their tax collections and follow up on overdue taxes while applying sanctions as prescribed by the tax laws.

Cash Irregularities – GH¢57,471,599

20. Total cash irregularities noted during the period amounted to GH¢57,471,599 which represented 4.1 percent of the total irregularities. These irregularities which cut across MDAs were attributable to the underlisted infractions:

- ❖ Unapproved disbursements
- ❖ Unpresented payment vouchers
- ❖ Unaccounted revenue
- ❖ Unsupported payment vouchers
- ❖ Funds to bank not credited
- ❖ Non-lodgement of public funds
- ❖ Embezzlement of funds
- ❖ Unretired Imprest

21. Included in the total cash irregularity of GH¢57,471,599 was an amount of GH¢300,007.16 paid on 56 Payment Vouchers (PVs) but were not presented for examination during the reviewed period.

22. In the absence of the payment vouchers and supporting documents, I recommended that the Chief Executive Officer and the Director of Finance should pay.

Indebtedness/Loans/Advances - GH¢89,744,544

23. Total Indebtedness/Loans/Advances amounting to GH¢89,744,544 represented 6.4 per cent of the total irregularities. A significant amount of these irregularities was GH¢1,763,037 owed by 72 farmers who received farm equipment on credit basis under the Ministry of Food and Agriculture's Brazilian More Food Program.

24. I recommended that the Chief Director should ensure that the Head of Tractor Accounts recovers the outstanding amount of GH¢1,763,037 from the beneficiaries.

Payroll Irregularities - GH¢14,254,724

25. Payroll irregularities amounting to GH¢14,254,724 was recorded during the period reviewed. Included in the total payroll irregularities was GH¢1,922,549.53 being unearned salaries paid to 95 unknown names from an institution under Ministry of Health.

26. I recommended for the recovery of the total amount by the Regional Health Director and the Medical Director without delay.

Stores/Procurement Irregularities - GH¢321,950

27. Stores and procurement irregularities noted during the period amounted to GH¢321,950. Included in these irregularities was GH¢250,650.00 relating to items such as office furniture, computers and accessories which were not supplied by the Contractor.

28. I recommended that the Regional Fire Officer should ensure that the Contractor supplies the items or refunds the amount of GH¢250,650.00.

Rent Irregularities - GH¢2,142,523

29. The total Rent irregularity was GH¢2,142,523 which included:

- a. GH¢648,464 due from seven institutions who rented government facilities but defaulted in the rental payment.
- b. GH¢306,255 due government from 29 occupants of government bungalows and flats and.
- c. GH¢234,374 due government from four banks and one non-bank entity as ground rent for operating Automated Teller Machines.

30. The irregularity was due mainly to the ineffectiveness of Management in the collection of rent from the occupants.

31. I recommended to the Heads of the institutions to pursue recovery of the rent amount.

Contract Irregularities - GH¢556,333

32. The contract irregularity of GH¢556,333 reported was based on a 15 percent mobilization paid to a Contractor who abandoned the Project.

33. I recommended that the Executive Director should recover the amount of GH¢556,333 from the Contractor.

Table 2: Summary of domestic tax, cash irregularities and outstanding debts/loans classified according to MDAs.

MINISTRY OF	Tax		Cash			Indebtedness/Loans/ Advances Irregularities			Payroll		
	GH¢	US\$	GH¢	US\$	€	GH¢	US\$	US\$	GH¢	US\$	GBP
FINANCE	1,213,774,649.00	2,554,394.00	601,000.00	-	-	-	-	-	769,800.00	0	
LANDS	73,388.00	-	12,413,173.00	-	-	-	-	-	460,554.00		
HEALTH	489,047.00	-	3,780,354.00	-	-	463,489.00	-	-	6,463,362.00		
EDUCATION	9,368.00	-	1,480,057.00	-	-	120,006.00	-	-	1,082,123.00		
MOFAD	10,885.00	-b	31,568,384.00	-	-	-	-	-	0		
RAILWAY DEVT	-	-	14,000.00	-	-	-	-	-	0		
INTERIOR	10,014,301.00	-	17,632.00	-	-	886,000.00	-	-	111,025.00		
EMPLOYMENT	-	-	0	-	-	-	-	-	83,187.00		
ROADS & HIGHWAYS	-	-	1,945,580.00	-	-	-	-	-	62,980.00		
YOUTH & SPORTS	14,840.00	-	169,791.00	-	-	32,911.00	-	-	0		
TRANSPORT	-	-	0	-	-	-	-	-	0		
COMMUNICATION	-	-	0	-	-	20,000.00	10,044,380.00	-	194,962.00		
GENDER	935,040.00	-	1,026,370.00	-	-	-	-	-	0		
LOCAL GOV'T	-	-	0	-	-	-	-	-	374,362.00		27,410.00
TRADE	-	-	183,461.00	-	-	-	-	-	0		
JUSTICE	18,787.00	-	31,760.00	-	-	-	-	-	944,643.00		
DEFENCE	-	-	102,335.00	-	-	-	-	-	0		
MOFA	24,280.00	-	3,904,547.00	-	-	1,984,424.00	-	-	110,989.00		
WORKS AND HOUSING	0	-	0	-	-	-	-	-	0		
MOTAC	0	-	0	-	-	-	-	-	360,382.00		
FOREIGN AFFAIRS	167,932.00	-	-	-	-	-	-	-	-		-
INFORMATION	-	-	-	-	-	-	-	-	21,767.00		
SANITATION	-	-	76,110.00	-	-	18,693.00	-	-	0		
OTHER AGENCIES	91,110.00	-	157,045.00	-	-	78,419.00	-	-	2,932,399.00		
TOTAL	1,225,623,627.00	2,554,394.00	57,471,599.00	0	0	3,603,942.00	10,044,380.00	13,972,535.00	0	27,410.00	

Table 2 continued: Summary of stores/procurement, rent and contract irregularities classified according to MDAs.

MINISTRY	Stores/Procurement		Rent Irregularities		Contract Irregularities		GRAND TOTAL
	GHS		GHS	USD	GHS		
FINANCE	-		-		-		1,237,051,931.94
LANDS	-		-		-		12,947,115.00
HEALTH	-		1,034,804.00		-		12,231,056.00
EDUCATION	71,300.00		25,830.00		-		2,788,684.00
MOFAD	-		35,035.00		556,333.00		32,170,637.00
RAILWAY DEVT	-		-		-		14,000.00
INTERIOR	250,650.00		-		-		11,279,608.00
EMPLOYMENT	-		-		-		83,187.00
ROADS & HIGHWAYS	-		11,283.00		-		2,019,843.00
YOUTH & SPORTS	-		655,864.00		-		873,406.00
TRANSPORT	-		-		-		0.00
COMMUNICATION	-		0.00		0.00		86,335,564.88
GENDER	-		0.00		0.00		1,981,411.00
LOCAL GOV'T	-		379,707.00		0.00		1,036,693.51
TRADE	-		-		0.00		183,461.00
JUSTICE	-		-		0.00		995,190.00
DEFENCE	-		-		0.00		102,335.00
MOFA	-		-		0.00		6,024,240.00
WORKS AND HOUSING	-		0.00	0.00	0.00		0.00
MOTAC	-		0.00		0.00		360,382.00
FOREIGN AFFAIRS	-		-		-		167,932.00
INFORMATION	-		0.00		0.00		21,767.00
SANITATION	-		0.00		0.00		94,803.00
OTHER AGENCIES	-		0.00		0.00		3,258,973.00
TOTAL	321,950.00		2,142,573.00	0.00	556,333.00		1,412,021,784.33

PART II

SUMMARY OF SIGNIFICANT FINDINGS AND RECOMMENDATIONS

MINISTRY OF FINANCE

Unsupplied Equipment - GH¢601,000

34. Contrary to Regulation 79 of the Public Financial Management Regulations, 2019 (L.I. 2378), the Ministry of Food and Agriculture did not supply farm machines and equipment totalling GH¢601,000.00 for use by the 48 Engineers Regiment of the Ghana Armed Forces.

35. We recommended that the Chief Director of the Ministry of Finance should liaise with Ministry of Food and Agriculture to supply the remaining farm equipment or refund the amount of GH¢601,000.00 to the Ministry of Finance.

CONTROLLER AND ACCOUNTANT GENERAL'S DEPARTMENT

Unearned Pension - GH¢393,315

36. Contrary to Regulation 92 of the Public Financial Management Regulations 2019, our review disclosed that the Controller and Accountant General's Department did not stop the payment of monthly pension to 59 deceased persons from the FAAB system resulting in the payment of unearned pension totalling GH¢393,315.06.

37. We recommended that the Controller and Accountant General should ensure that the Head of the Pensions office recovers the amount of GH¢393,315.06 from the beneficiaries of the deceased persons.

GHANA REVENUE AUTHORITY
DOMESTIC TAX REVENUE DIVISION

Outstanding income taxes - GH¢161,665,805 & US\$44,816

38. Our review of 21,235 selected taxpayers' ledgers from 18 Domestic Tax Revenue Offices in the Greater Accra Region showed that, 5,692 Companies, Business Entities and sole proprietors owed a total amount of GH¢161,665,805.36 and US\$44,815.89 in corporate and personal income taxes for the 2021 year of assessment.

39. We recommended that the Commissioner DTRD should ensure that the Heads of the Tax Centres recover all outstanding tax revenue together with appropriate penalties from the defaulters.

Outstanding PAYE - GH¢157,645,582 & US\$2,509,578

40. We noted that, 1,966 employers failed to pay PAYE deductions of GH¢157,645,582.22 & US\$2,509,578.11 to the Commissioner-General for 2021 year of assessment.

41. We recommended to the Commissioner DTRD to ensure that the Heads of the Tax Centres recover all outstanding PAYE together with appropriate penalties.

VAT Traders indebtedness - GH¢361,677,320

42. During our review of traders' files, we noted that 2,557 registered VAT traders who filed their returns at the various tax offices owed VAT amounting to GH¢361,677,319.69 for 2021 year of assessment.

43. We recommended that the Commissioner DTRD should ensure that the Heads of the Tax Centres exercises their powers under the Act to recover all outstanding taxes together with appropriate penalties.

GHANA REVENUE AUTHORITY - CUSTOMS DIVISION

TEMA OIL REFINERY COLLECTION

OMCs default in paying rescheduled debt - GH¢327,636,068.

44. Our review of rescheduled tax files and the cash book disclosed that 18 Oil Marketing Companies (OMCs) defaulted in honouring their rescheduled debts totalling GH¢327,636,067.53 as approved by the Commissioner-General.

45. We recommended that the Commissioner, Customs should use legal means to collect the outstanding amount of GH¢327,636,067.53 from the defaulting OMCs together with appropriate penalties.

MINISTRY OF HEALTH

MUNICIPAL HEALTH DIRECTORATE - ASANKRANGWA

Salary payments to staff at private facilities - GH¢1,609,397

46. We noted that 51 out of 60 Health Officers supposed to be posted to various Ghana Health Service facilities were rather posted by Regional Health Directorate to work at four private Hospitals and were paid a total salary of GH¢1,609,396.89 between October 2021 and August 2022.

47. We recommended that the Director-General should recover the total amount of GH¢1,609,396.89 from the Regional Health Director.

GREATER ACCRA REGIONAL HOSPITAL

Overpayment of service delivery to GE International Inc. - GH¢382,688

48. We noted that between 1 July 2020 and 30 June 2021, the Hospital paid a total amount of GH¢2,383,772 to GE International instead of GH¢2,001,084.00 resulting in an overpayment of GH¢382,688.00.

49. We recommended that the Medical Director should recover the amount of GH¢382,688.00 from GE International.

NATIONAL BLOOD SERVICE

Institutional indebtedness to the Service - GH¢318,343

50. We noted that 40 Health Institutions owed the National Blood Service GH¢318,343.04 for services rendered during the period under review.

51. We recommended that the CEO should recover the amount of GH¢318,343.04 from the health facilities involved as soon as possible.

NEW ABIREM GOVERNMENT HOSPITAL- ABIREM

Unsupported payments - GH¢964,790

52. We noted that the Heads of Finance of five Health Institutions paid a total amount of GH¢964,789.48 on 58 payment vouchers for various activities without sufficient and appropriate supporting documents.

53. We recommended that in the absence of appropriate supporting documents, the Heads of the institutions involved should recover the amount of GH¢964,789.48 from the Heads of Accounts.

MINISTRY OF EDUCATION

ACCRA METROPOLITAN EDUCATION DIRECTORATE

Unsupported payment - GH¢429,200

54. Our examination of payment vouchers of three Educational Offices showed that 55 payments totalling GH¢429,200.25 disbursed on procurement activities and payment of school fees were without relevant supporting documents.

55. In the absence of the supporting documents, we recommended that the Regional Education Director should ensure that the Municipal Education Directors recover the total amount of GH¢429,200.25 from the Heads of Accounts.

TAMALE METROPOLITAN EDUCATION SERVICE

Staff promoted on payroll without official letters - GH¢474,824

56. Our review of payroll records revealed that 35 staff of the Tamale Metropolitan Education Service on various management units allegedly had promotions or upgrades on their pay slips without proof of official letters leading to payment of unjustified salaries totalling GH¢474,824.33.

57. We recommended to the Regional Director of Education to ensure that the unearned amount of GH¢474,824.33 is recovered from the staff involved.

MINISTRY OF THE INTERIOR

Unrenewed license of private security companies - GH¢886,000

58. Our review of records disclosed that 674 private security companies registered with the Ministry of the Interior out of which 443 companies failed to renew their license for the 2022 financial year leading to a revenue loss of GH¢886,000.00.

59. We recommended that the Chief Director should recover the amount of GH¢886,000.00 from the defaulting companies.

GHANA IMMIGRATION SERVICE, H.Q.

Un-remitted withheld taxes - GH¢10,014,301

60. We noted that between April 2020 and May 2022 the Service withheld taxes amounting to GH¢10,014,301 from contractors, suppliers and individuals but failed to remit same to the Commissioner-General of Ghana Revenue Authority.

61. We recommended that the Comptroller General should ensure that the Service remits the withheld taxes of GH¢10,014,301 to GRA without further delay.

MINISTRY OF FOOD AND AGRICULTURE

HEADQUARTERS

Untransferred revenue into Consolidated fund - GH¢1,829,444

62. We noted that a total amount of GH¢1,829,443.50 received between July 2021 and May 2022 from lease of Government lands to Agro Companies were lodged into the MOFAIR Account instead of the Consolidated fund.

63. We recommended that the Chief Director should ensure that the Head of Accounts immediately transfers the amount of GH¢1,829,443.50 into the Consolidated account.

Outstanding bird flu compensation - GH¢1,808,038.10

64. The Ministry of Finance released an amount of GH¢1,999,768.10 for the payment of compensation to farmers affected by the outbreak of Highly Pathogenic Avian Influenza disease from 2015 to 2018. We noted that only GH¢191,730.00 was paid to 10 farmers, leaving GH¢1,808,038.10 unaccounted for.

65. We recommended that the Chief Director of the Ministry of Finance should recover the amount of GH¢1,808,038.10 from the Chief Director of the Ministry of Food and Agriculture and ensure that the affected farmers are duly compensated.

MINISTRY OF JUSTICE & ATTORNEY GENERAL'S DEPARTMENT JUDICIAL SERVICE

Ineligible payment of housing allowance - GH¢921,232

66. Our review of payroll records showed that 32 Judges and Magistrates of the Judiciary were paid 20% rent allowance totalling GH¢1,054,232.47 even though the Judges were allocated with fully furnished Government accommodation during the period under review. Out of the total allowance granted, a total of GH¢133,000.00 had been recovered leaving a difference of GH¢921,232.47 outstanding.

67. We recommended that the Judicial Secretary should ensure the recovery of the outstanding amount of GH¢921,232.47 from the Judges and Magistrates involved.

MINISTRY OF DEFENCE

OFFICE OF THE PERSONNEL ADMINISTRATION AND MANPOWER

Unaccounted payments - GH¢102,335

68. We noted during our review that the Department made payments totalling GH¢470,417.57 on nine payment vouchers, out of which only GH¢368,082.14 was adequately supported with relevant supporting documents leaving an amount of GH¢102,335.43 not accounted for.

69. In the absence of relevant supporting documents, we recommended that the Chief Director should recover the amount of GH¢102,335.43 from the Head of Accounts.

MINISTRY OF LANDS AND NATURAL RESOURCES

Unaccounted Funds - GH¢12,413,173

70. The Administrator of the Minerals Development Fund released a total amount of GH¢12,413,172.55 to the Ministry of Lands and Natural Resources (MLNR) upon a request from the Chief Director to undertake Mineral development programs which had not been accounted for by the Chief Director.

71. We recommended that in the absence of supporting documents, the Chief Director should refund the amount of GH¢12,413,172.55.

FOREST SERVICES DIVISION

Unearned salaries - GH¢170,076

72. We noted that 15 officers, who separated from the Division were paid a total amount of GH¢170,076.12 as unearned salaries between January 2020 and February 2022.

73. We recommended that the Chief Director of the Ministry of Lands and Natural Resources should ensure that the Executive Director recovers the amount of GH¢170,076.12 from the separated staff involved.

WILDLIFE DIVISION

Unearned salaries - GH¢149,127

74. We noted that 11 officers who separated from the Division between March 2020 and February 2022, were paid a total of GH¢149,127.32 as unearned salaries.

75. We recommended that the Chief Director should ensure that the Executive Director recovers the amount of GH¢149,127.32 from the persons involved.

MINISTRY OF TRADE AND INDUSTRY GHANA
INTERNATIONAL TRADE COMMISSION

Unsupported payments - GH¢183,310

76. We noted that between August 2021 and June 2022, the Commission paid a total amount of GH¢183,310.40, but the payments were not supported with relevant documents.

77. In the absence of relevant supporting documents, we recommended that the Chief Director should ensure that the Executive Secretary recovers the amount of GH¢183,310.40 from the Head of Accounts.

MINISTRY OF SANITATION AND WATER RESOURCES
WATER AND SANITATION AGENCY- TECHIMAN

Unsupported payments - GH¢59,994

78. Our audit disclosed that management of the Agency authorized 12 payment vouchers for the procurement of goods and services totalling GH¢59,994.01 between April 2021 and December 2022, but did not provide appropriate supporting documents to authenticate the expenditure.

79. In the absence of appropriate supporting documents, we recommended that the District Director should recover the amount of GH¢59,994.01 from the Accountant.

MINISTRY OF FISHERIES AND AQUACULTURE
FISHERIES COMMISSION

Un-presented payment vouchers - GH¢3,087,943

80. We noted during our review that 111 payment vouchers used in disbursing GH¢3,087,943.39 during the period April 2021 to December 2022, were not presented for audit.

81. In the absence of the payment vouchers, we recommended that the Chief Director should ensure that the Executive Director of the Commission recovers the amount of GH¢3,087,943.39 from the Head of Accounts.

Over-payment to Supplier - GH¢695,441

82. The Commission awarded a contract amounting to GH¢2,133,995.48 to a supplier for the supply of eight pick-up vehicles. The Head of Finance however, paid the supplier a total amount of GH¢2,829,436.00 resulting in overpayment of GH¢695,440.52.

83. We recommended that the Chief Director should ensure that the Executive Director and Head of Finance recover the overpaid amount of GH¢695,440.52 from the supplier.

**MINISTRY OF LOCAL GOVERNMENT AND RURAL
DEVELOPMENT**

REGIONAL COORDINATING COUNCIL, WA

Outstanding rent - GH¢369,885

84. Management of the Regional Coordinating Council did not collect rent due the Council from 190 occupants of various Quarters amounting to GH¢369,885.00 as at 31 December 2021.

85. We recommended that the Regional Coordinating Director should pursue recovery of the outstanding rent from the occupants.

MINISTRY OF YOUTH AND SPORTS NATIONAL

SPORTS AUTHORITY - CAPE COAST

Outstanding rental income - GH¢648,464

86. Our audit disclosed that between July 2020 and June 2022, the Authority did not collect rent totalling GH¢648,464.44 from seven institutions who used their facilities.

87. We recommended that the Regional Director should recover the amount of GH¢648,464.44 from the institutions.

MINISTRY OF ROADS AND HIGHWAYS

DEPARTMENT OF URBAN ROADS - GREATER ACCRA REGION

Unaccounted revenue - GH¢333,851

88. We noted that the Accountant, Mr. Mohammed Osman Amin and an Accounts staff, Mr. Joy Tettey collected a total revenue of GH¢333,851.00 for the period January 2020 to March 2022 but failed to account for the revenue.

89. We recommended that the Ag. Regional Director should recover the amount of GH¢333,851.00 from Mr. Mohammed Osman Amin and Mr. Joy Tettey without delay.

Embezzlement of funds - GH¢1,534,779

90. Our review showed that between January 2020 and March 2022, the Department approved a total amount of GH¢214,730.00 for various activities but the Regional Accountant Mr. Osman Mohammed Amin altered the amounts in figures and words on the various cheques and withdrew a total amount of GH¢1,799,509.38 resulting in a fraudulent withdrawal of GH¢1,584,779.38.

91. We recommended that the Ag. Regional Director recovers the amount of GH¢1,534,779.38 from Mr. Osman Mohammed Amin.

PART III

DETAILS OF FINDINGS AND RECOMMENDATIONS

MINISTRY OF FINANCE

HEAD OFFICE

Unsupplied equipment - GH¢601,000

92. Regulation 79 of the Public Financial Management Regulations, 2019 (L.I. 2378) provides that, where a Principal Spending officer identifies that works carried out, goods supplied, or services rendered are inconsistent with specifications, the principal spending officer shall take the necessary action to ensure complete delivery.

93. The Ministry of Finance transferred a total amount of GH¢7,761,000 to the Ministry of Food and Agriculture towards the supply of farm machines and equipment for use by the 48 Engineers Regiment of the Ghana Armed Forces as part of the Ghana Cares Economic Enclave Project at Tsopoli. The details of the machines and equipment to be supplied by MoFA are shown below.

No.	Type of Machine	Qty	Unit Price (GH¢)	Amount (GH¢)
1.	LS plus tractor head (100hp) heavy duty harrow + rotovator	2	335,000.00	670,000.00
2.	Valtra Tractor accessories (3-disc plough, 16-disc harrow, 5-ton trailer)	1	257,000.00	257,000.00
3.	Seed drills (14-rows)	4	86,000.00	344,000.00
4.	Boom Sprayer	4	30,000.00	120,000.00
5.	Power tillers and accessories	10	18,000.00	180,000.00
6.	Combine harvester	4	1,030,000.00	4,120,000.00
7.	Rice milling equipment model zx-6 (500KG/H inlet)	6	255,000.00	1,530,000.00
8.	Dryers	4	135,000.00	540,000.00
	Total			7,761,000.00

94. However, our physical inspection on 22 February 2023 and review of the Goods Received Note revealed that the Valtra Tractor accessories (3-disc plough, 16-disc harrow, 5-tone trailer) and the Seed Drills (14-rows) costing GH¢257,000.00 and GH¢344,000.00 respectively were not supplied.

95. We recommended that the Chief Director of the Ministry of Finance should liaise with MoFA to supply the remaining farm equipment or refund the amount of GH¢601,000 to the Ministry of Finance.

GHANA STATISTICAL SERVICE (GSS)

Non- transfer of Tier 2 contributions

96. Section 3 of the National Pensions Act, 2008 (Act 766) as amended, states that out of the total contribution of eighteen and a half per centum, an employer shall within 14 days from the end of each month transfer the following remittances to the mandatory schemes on behalf of each worker; (a) thirteen and half per centum to the first tier mandatory Basic National Social Security Scheme; and (b) five per centum to the second tier mandatory Occupational Pension Scheme.

97. We noted that Ghana Statistical Service failed to appoint a Fund Manager for its casual staff Tier 2 pensions, resulting in the non-investment of 12 months pension contributions of 29 temporary staff totalling GH¢20,074.17 in any Pension scheme.

98. We recommended that the Government Statistician should ensure that a Fund manager is immediately appointed and the amount of GH¢20,074.17 transferred to be invested.

CONTROLLER AND ACCOUNTANT-GENERAL'S DEPARTMENT (CAGD) HEAD OFFICE

Unearned pensions - GH¢393,315

99. Regulation 92 of the Public Financial Management Regulations 2019, requires a principal spending officer of a covered entity to ensure immediate stoppage of payment of salary to public servants and notify the Controller and Accountant-General on the death of an employee, on the conviction of an

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employee, on the dismissal of an employee, on the grant of leave without pay to an employee, on the vacation of post by an employee, and on the resignation or retirement of an employee.

100. Our review of Pensioners files disclosed that the Controller and Accountant General did not stop the payment to 59 deceased pensioners from FAAB system resulting in the payment unearned pension totalling GH¢393,315.06 as detailed below:

DECEASED PENSION ID	NAME OF DECEASED	DATE OF DEATH	AMOUNT
PEN269144	DELALI ANANE FUGLO	13/06/2015	5,138.27
PEN289513	BONIFACE KODJO KITSI	08/06/2017	529.36
PENS182777I	MANU JOSEPH	24/01/2013	38,191.80
PEN127748Y	PETER ASHIABOR	08/05/2017	2,793.28
PEN127984	AHIAKPOR KWEKU MICHAEL	19/04/2013	25,605.76
PEN127463G	GREY KWASI	18/04/2017	2,779.78
PEN276921	ALPHONES YAWO SEMANU	10/04/2018	391.25
PEN288462	HAYFORD OFORI	07/11/2016	878.68
PEN276518	PETER DEMORDZI	28/04/2017	639.00
PEN287035	ISAAC MUSAH	08/08/2019	5,929.80
PEN204117	GERALDO SYLVESTER	28/03/2018	5,303.53
PEN289116	FRANCIS AMEDONU	09/08/2017	11,744.03
PEN157201D	JOSEPH LOGODAM	04/09/2016	512.87
PEN156644M	ALEX POKU-BEDIAKO	03/07/2018	2,200.83
PEN219992M	ADADEY KOFI JOHN	14/10/2017	1,845.51
PEN254986U	PANNAH JONAS	19/02/2017	1,570.26
PEN249789	ANTHONY YAW ETSE TAMAKLOE	17/04/2018	5,088.11
PEN279947	MENSA ISAAC	23/05/2018	158.03
PEN288870	SAMPSON PAA-KWESI EBONYI	05/09/2018	3,925.65
PEN285025	DAVID OBENG AMOAKO	03/04/2018	20,446.55
PEN123958Z	YAW OFORI	04/01/2017	4,577.68
PEN223305	CUDJOE JACOB	16/08/2016	3,939.38
PEN136828Z	SAMPSON ODOOM	27/06/2018	3,494.98
PEN136248K	ALFRED TURKSON	19/05/2016	3,774.18
PEN276430	GABRIEL KWASI ACKAH	06/02/2017	13,281.17
PEN249521Z	YEBOAH SAMUEL	24/03/2018	383.80
PEN136480N	KOFI MENSAH	06/05/2017	1,588.50
PEN133838G	STEPHEN KWAME OWAAH	29/05/2019	3,343.45
PEN174248X	KWAKU ADDO	09/08/2016	13,627.50
PEN132970	TETTEH TAWIAH JOSEPH	23/12/2016	23,704.92
PEN295689	JOHN YAW KISSIEDU	23/03/2013	733.34

PEN168937	MONNINGER ODURO	28/03/2015	206.79
PEN257038U	NKETIAH ALEXANDER ISHMEAL	12/05/2018	311.84
PEN176026T	ALEX ADUSEI	27/06/2016	3,413.33
PEN133847P	REBECCA DEBRAH	18/04/2017	6,953.58
PEN234468W	HENRY OPATA	13/10/2017	2,704.34
PEN176343K	OPOKU HARRY JOHN	12/09/2017	6,254.13
PEN183778	NOAH NARTEY TETTEH	26/08/2015	37,099.08
PEN121726	KOFI PEASAH	27/10/2014	7,844.00
PEN132603P	KWASI AMANKWAH	27/03/2009	2,333.13
PEN268537	MICHAEL ATASIGE	10/10/2016	7,663.63
PEN249188E	GEORGE KANJARGA	07/12/2017	12,949.03
PEN170477P	ABAKISI SANDEMA	25/02/2020	6,935.30
PEN205094U	DANIEL DEMBULIGA	26/09/2015	25,109.30
PEN284692	JOSEPH- KWAME INSIAH	11/09/2018	2,876.76
PEN173433B	SYLVESTER AVEVOR	01/03/2017	2,621.66
PEN219258	JOHN DEYEGBE	25/06/2017	1,414.61
PEN162618G	YAW KUSAIM	03/07/2016	943.59
PEN147389	NEWTON DOLLEY	15/11/2008	2,701.76
PEN11094E	THADDEUS KWAME KALATE	18/07/2020	886.24
PEN159784	BENJAMIN HANDLE KWASI DZATA	17/10/2012	5,961.85
PEN271618	PAUL PERVISS DZIWORNU	07/07/2017	3,747.57
PEN157553	WALLACE DZIMABIE	28/06/2011	6120.13
PEN127038G	NYAMADI YAO GODSON	11/02/2014	15,492.65
PEN268894	JOHN YAO TSOGBEY	29/04/2017	620.79
PEN215283M	ISHMAEL QUARCOOPOME	29/06/2017	8,464.47
PEN292537	ANTHONY SUNKAH	21/06/2018	6,695.43
PEN249284B	SETH KWASHIE ADUKPO	07/09/2016	5,207.70
PEN180031V	KORCKOR FELIX EMMANUEL	21/05/2017	1,661.12
	TOTAL		393,315.06

101. We recommended that the Controller and Accountant General should ensure that the Director of Pensions Unit recovers the amount of GH¢393,315.06 from the beneficiaries of the deceased pensioners and pay same into the Auditor-General's Recoveries Account at the Bank of Ghana, failing which the amount should be recovered from the Director of Pensions Unit.

EASTERN REGION

CAGD - KOFORIDUA

Unearned salary - GH¢5,593

102. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted during our review of payroll that Madam Alice Osenkor Gogoe with staff ID number 106210 who retired effective 31 December 2020 was paid unearned salaries totalling GH¢5,592.52 from January 2021 to April 2021.

103. We recommended that the Controller and Accountant General should ensure that the Regional Director recovers the total amount of GH¢5,592.52 with interest at the prevailing Bank of Ghana rate from Madam Alice Osenkor Gogoe and pay same into the Auditor-General's Recoveries Account, failing which the amount should be recovered from the Regional Director and the Validators.

NEW JUABEN SOUTH MUNICIPAL TREASURY

Unearned pensions - GH¢171,475

104. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378), our review of records at the New Juaben South Municipal Treasury Department revealed that the Controller and Accountant General's Department paid six deceased pensioners a total unearned pension of GH¢171,474.79 covering the period January 2020 to July 2022. Details are shown in the table below:

Name	Rank	Staff ID	Date of Death	Period of Payment	Amount (GH¢)
Teye Kwao Ebenezer	EX- CPL	130461	27/12/2021	Jan. - Feb. 2022	3,040.70
Emmanuel Kwame Kwakye	EX-SGT	136437	06/09/2020	Oct. 2020 - July 2022	37,089.26
Daniel Antwan	EX-CPL	129510	31/10/2020	Nov. 2020 - July 2022	32,178.41
David Adofo	EX-S/SGT	121187	29/12/2019	Jan. 2020 - July 2022	56,524.51

Felix Owusu Boateng	EX-WOI	130200	29/01/2021	Feb. 2021- Jan. 2022	27,165.45
Samuel Ansah	EX-F/SGT	129364	16/04/2019	Jan. - Sept. 2020	15,476.46
Total					171,474.79

105. We recommended that the Controller and Accountant General should ensure that the Municipal Treasury Director recovers the amount of GH¢171,474.79 with interest at the prevailing Bank of Ghana rate from the beneficiaries of the deceased pensioners and pay same into the Auditor-General's Recoveries Account at the Bank of Ghana, failing which the amount should be recovered from the Municipal Treasury Director.

WESTERN REGION

REGIONAL TREASURY

Unearned pensions - GH¢166,796

106. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted that, the Regional Treasury Unit paid 24 deceased pensioners a total unearned pension of GH¢166,795.55 for periods ranging between three months and 14 months. Details are shown below:

No.	FULL NAME	PERIOD	EMPLOYEE CODE	NET AMOUNT PAID (GH¢)	DATE OF DEATH
1.	Emmanuel K. Brantuoh	9 months	353617	16,296.98	12/5/2021
2.	John Snyder	9 months	434436	7,860.58	12/8/2021
3.	Benjamin Kweku Arthur	7 months	537898	6,745.96	8/10/2021
4.	Edward J.K. Baidoo	8 months	349491	6,341.28	10/10/2021
5.	Mary Aboagye	7 months	455357	7,937.23	13/10/2021
6.	Jacob Nkrumah Sam	7 months	624390	6,089.68	1/10/2021
7.	Esther Efua Baidoo	6 months	110349	12,419.98	5/11/2021
8.	Francis N. Aubyn	7 months	433403	10,404.73	2/10/2021
9.	John Kwaw Anwih	6 months	547625	6,527.25	11/12/2021
10	Benjamin Eshun	7 months	338729	5,704.32	15/9/2021
11	Jacob K. Otaibah	6 months	445836	4,728.46	15/10/2021
12	Emmanuel Tekyi-Nunoo	8 months	454540	8,980.49	15/8/2021
13	Michael A. Appiagyei	7 months	209856	10,404.73	26/9/2021
14	James Edwin Arthur	4 months	438625	3,170.62	9/1/2022
15	Solomon K. Aboagye	7 months	329909	3,168.22	19/9/2021

16	Sarah Amihere	6 months	327813	2,782.93	28/10/21
17	Jacob Welh Armah	6 months	435467	3,086.51	16/10/2021
18	Francis Ackah	14 months	531230	20,065.41	26/09/2020
19	Louisa Lydia Duncan	4 months	424893	4,134.68	01/03/2021
20	George Kwesi Acheampong	3 months	315038	3,491.61	18/03/2021
21	Clayton A. Mason	5 months	431479	4,216.30	15/1/2021
22	Stephen Kofi Adjei	3 months	444671	4,069.59	16/03/2021
23	Joseph A. Quansah	4 months	447607	5,067.00	23/02/2021
24	Theresa Kwofie	3 months	531961	3,101.01	19/03/2021
	TOTAL			166,795.55	

107. We recommended that the Controller and Accountant General should ensure the Regional Director recovers the amount of GH¢166,795.55 with interest at the prevailing Bank of Ghana rate from the beneficiaries of the deceased pensioners and pay same into the Auditor-General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Regional Director.

REGIONAL BUDGET OFFICE - SEKONDI

Unremitted withheld taxes - GH¢7,279

108. Section 117 of the Income Tax Act, 2015 (Act 896) requires a withholding agent to pay the tax withheld to the Commissioner, within 15 days after the month of collection.

109. Our review showed that the Accountant deducted taxes totalling GH¢7,279.09 during the period under review but failed to remit the taxes withheld to the Ghana Revenue Authority (GRA).

110. We recommended that the Regional Budget Officer should ensure that the Accountant pays the unremitted taxes of GH¢7,279.09 to the Ghana Revenue Authority.

WESTERN NORTH REGION

CAGD - PENSIONS DIRECTORATE

Overpayment of pension - GH¢32,621

111. 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.

112. Our examination of the Pension gratuity records revealed that Elijah Ankrah, Station Officer 1 of the Ghana National Fire Service with pension number 291419 who voluntarily retired in June 2016 was paid pension gratuity of GH¢66,337.00 instead of GH¢33,716.15 resulting in an overpayment of GH¢32,620.85.

113. We recommended that the Controller and Accountant General should ensure that the Regional Director recovers the amount of GH¢32,620.85 with interest at the prevailing Bank of Ghana rate from Mr. Elijah Ankrah, failing which the amount should be recovered from the Regional Director.

GHANA REVENUE AUTHORITY

DOMESTIC TAX REVENUE DIVISION GREATER ACCRA

Outstanding income taxes - GH¢161,665,805 & US\$44,816

114. Section 71 of the Revenue Administration Act, 2016 (Act 915) states that a person who fails to pay tax by the date on which the tax is payable is liable to pay interest for each month or part of the month for which any part of the tax is outstanding. Additionally, Section 80 of Act 915 mandates the Commissioner-General to recover any unpaid tax by pursuing the matter in court.

115. Our review of 21,235 selected taxpayers' ledgers from 18 Domestic Tax Revenue Offices in the Greater Accra Region showed that 5,692 Companies, Business entities and Sole proprietors owed a total amount of GH¢161,665,805.36 and US\$44,815.89 in corporate and personal income taxes for the 2021 year of assessment. Details are as below:

No.	Tax Office	Taxpayers' Ledgers Examined	Taxpayers Owing	Outstanding Tax Amount	
				GH¢	US\$
1.	LTO	695	39	33,998,354.57	44,815.89
2.	Kinbu LTO Annex	781	266	24,580,860.39	
3.	Kaneshie TSC	1,100	280	5,743,624.90	
4.	Osu TSC	600	103	1,025,000.95	
5.	Agbogbloshie TSC	1,600	516	4,780,140.44	
6.	Legon TSC	968	565	26,129,847.16	
7.	Circle TSC	1,210	187	15,698,865.94	
8.	Mataheko TSC	1,150	571	4,602,776.93	
9.	Makola TSC	1,050	266	1,592,066.15	
10.	Weija TSC	2,663	126	1,235,858.76	
11.	Ring Road East TSC	651	307	12,620,618.40	
12.	Achimota TSC	900	535	4,827,733.27	
13.	Ashaiman TSC	1,367	208	1,343,154.70	
14.	Tema Community 1	1,500	401	5,236,067.97	
15.	Adenta TSC	1,150	747	7,991,398.49	
16.	Adabraka TSC	700	90	2,685,514.15	
17.	Teshie - Nungua TSC	1,000	200	3,912,830.01	
18.	Tema Community 9	2,150	285	3,661,092.18	
	Total	21,235	5,692	161,665,805.36	44,815.89

116. We recommended that the Commissioner DTRD should ensure that the Heads of the Tax Centres recover all outstanding tax revenue together with appropriate penalties under Section 71 of the Revenue Administration Act.

Outstanding PAYE - GH¢157,645,582 & US\$2,509,578

117. Section 114 of the Income Tax Act, 2015 (Act 896) require an employer to withhold tax from the payment of an amount to be included in ascertaining the income of an employee from employment. Section 117 of Act 896 also provides that an employer shall pay to the Commissioner-General a tax that has been withheld within 15 days after the end of the month.

118. Contrary to the above, we noted that, 1,966 employers failed to pay PAYE deductions of GH¢157,645,582.22 & US\$2,509,578.11 to the Commissioner- General for 2021 year of assessment. Details shown below:

No.	Tax Office	Taxpayers Owing	Outstanding Taxes	
			GH¢	US\$
1.	LTO	31	31,531,594.82	2,509,578.11
2.	Kinbu LTO Annex	189	10,119,154.57	
3.	Kaneshie TSC	134	2,340,898.50	
4.	Osu TSC	1	1,065,778.59	
5.	Agbogbloshie TSC	105	311,677.03	
6.	Legon MTO	538	93,229,096.69	
7.	Circle TSC	177	11,518,448.98	
8.	Mataheko TSC	69	230,773.85	
9.	Makola TSC	41	131,341.83	
10.	Weija TSC	42	571,018.38	
11.	Achimota TSC	53	281,230.31	
12.	Ashaiman TSC	6	167,752.95	
13.	Tema Community 1 TSC	115	856,572.75	
14.	Adenta TSC	246	184,235.47	
15.	Adabraka TSC	136	1,328,277.73	
16.	Teshie - Nungua TSC	60	927,117.65	
17.	Tema Community 9 TSC	5	2,850,612.12	
	Total	1,966	157,645,582.22	2,509,578.11

119. We recommended that the Commissioner, DTRD should ensure that the Heads of the Tax Centres recover all outstanding PAYE together with appropriate penalties under Section 71 of the Revenue Administration Act.

Non-withholding of taxes - GH¢96,150,177

120. Section 117 of Act 896 provides that a withholding agent who fails to withhold tax in accordance with this Division shall pay the tax that should have been withheld in the same manner and at the same time as the tax that is withheld.

121. Our review of taxpayers' ledgers and reports on tax audits conducted revealed that 820 companies or withholding agents failed to withhold taxes on goods and services subject to withholding taxes amounting to GH¢96,150,177.14. Below are details:

No.	Tax Office	No. of Taxpayers Owing	Outstanding Taxes
			GH¢
1.	LTO	29	50,932,759.36

2.	Kinbu LTO Annex	214	23,723,144.76
3.	Kaneshie TSC	76	3,606,951.59
4.	Osu TSC	40	1,692,124.37
6.	Tema Community 9 TSC	46	1,047,567.86
7.	Legon TSC	31	3,056,025.27
8.	Circle TSC	18	6,716,944.44
9.	Mataheko TSC	5	34,773.38
10.	Makola TSC	13	120,683.45
11.	Weija TSC	32	864,297.21
12.	Ring Road East TSC	1	171,322.83
13.	Agboghloshie TSC	8	92,778.04
14.	Achimota TSC	38	505,885.79
15.	Ashaiman TSC	10	165,318.13
16.	Tema Community 1 TSC	32	1,322,232.54
17.	Adenta TSC	123	295,478.26
18.	Adabraka TSC	50	254,011.82
19.	Teshie - Nungua TSC	54	1,547,878.04
	Total	820	96,150,177.14

122. We recommended that the Commissioner, DTRD should ensure that the Heads of the Tax Centres recover the outstanding taxes together with appropriate penalties under Section 71 of the Revenue Administration Act.

VAT traders' indebtedness - GH¢361,677,320

123. Section 55 of VAT Act, 2013 (Act 870) states that an amount on an invoice or sales receipts as tax on a supply of goods or services is recoverable as tax due from the person issuing the invoice or sales receipt, whether the invoice or sales receipt is issued by the taxable person or another person. Section 60 also empowers the Commissioner General to take the necessary steps to seal off premises of persons who repeatedly contravenes the VAT law.

124. During our review of traders' files, we noted that 2,557 registered VAT traders who filed their returns at the various tax offices owed VAT amounting to GH¢361,677,319.69 for 2021 year of assessment. The details are provided below:

No.	Tax Office	No. of Taxpayers Owing	Outstanding Taxes GH¢
1.	LTO	16	278,984,254.09
2.	Kinbu LTO Annex	994	13,800,603.66
3.	Kaneshie TSC	56	2,896,338.61
4.	Osu TSC	13	736,386.26
5.	Agbogbloshie TSC	11	88,872.42
6.	Legon TSC	21	4,521,836.14
7.	Circle TSC	23	38,760,241.31
8.	Mataheko TSC	2	193.08
9.	Makola TSC	6	544,685.32
10.	Weija TSC	7	104,635.89
11.	Tema Community 9 TSC	499	8,543,463.71
12.	Ring Road East TSC	1	668,116.00
13.	Achimota TSC	4	237,741.66
14.	Ashaiman TSC	1	159,477.07
15.	Tema Community 1 TSC	215	3,901,024.16
16.	Adenta TSC	410	5,339,787.77
17.	Adabraka TSC	154	161,277.87
18.	Teshie - Nungua TSC	124	2,228,384.67
	Total	2,557	361,677,319.69

125. We recommended that, the Commissioner, DTRD should ensure that the Heads of the Tax Centres exercise their powers under the Act to recover all outstanding taxes together with appropriate penalties under Section 71 of the Revenue Administration Act.

Outstanding rent tax - GH¢472,582

126. Section 115 of the Income Tax Act, 2015 (Act 896) requires a resident person to withhold tax at the rate of 8% from residential rentals and 15% from non-residential property rentals where the person pays rent to another person; and the payment sourced in Ghana.

127. Our review of rent files disclosed that 157 Property owners were indebted to the GRA to the tune of GH¢472,582.12 for the reviewed period. Details are provided below:

No.	Tax Office	Property Owners	Outstanding Taxes GH¢
1.	Kinbu LTO Annex	6	55,022.00
2.	Mataheko TSC	18	38,926.80
3.	Makola TSC	12	57,666.00
4.	Weija TSC	3	3,197.41
5.	Agbogbloshie TSC	7	111,638.28
6.	Achimota TSC	45	78,883.35
7.	Ashaiman TSC	15	18,367.60
8.	Tema Community 1 TSC	47	99,674.76
9.	Adenta TSC	3	8,689.92
10.	Adabraka TSC	1	516.00
	Total	157	472,582.12

128. We recommended that the Commissioner, DTRD should ensure that the Heads of the Tax Centres pursue the collection of the outstanding taxes from the defaulting property owners together with appropriate penalties under Section 71 of the Revenue Administration Act, 2016 (Act 915).

Outstanding returned cheques - GH¢4,386,570

129. Section 48 of the Revenue Administration Act, 2016 (Act 915) states that, where a cheque tendered in payment of tax is dishonoured, the payment is ineffective and the Commissioner-General may use all available powers to recover the tax.

130. Our review of the Returned Cheques Register at the Tax Offices revealed that 135 cheques with a total face value of GH¢4,386,570.37 issued by taxpayers for settlement of their taxes were not honoured by their respective banks. Details are provided below:

No.	Tax Office	No. of Cheques	Outstanding Amount GH¢
1.	LTO	12	404,833.05
2.	Kinbu LTO Annex	9	2,407,128.89
3.	Kaneshie TSC	32	145,092.21

4.	Osu TSC	4	65,970.51
5.	Tema Community 9 TSC	1	2,950.00
6.	Legon TSC	15	45,354.59
7.	Circle TSC	1	40,000.00
8.	Mataheko TSC	3	384,710.60
9.	Ring Road East TSC	8	18,474.17
10.	Agbogbloshie TSC	9	20,191.03
11.	Ashaiman TSC	5	13,074.35
12.	Adabraka TSC	1	21,874.77
13.	Teshie - Nungua TSC	36	816,916.20
	Total	136	4,386,570.37

131. We recommended that the Commissioner DTRD should ensure that the Heads of the Tax Centres pursue the taxpayers to settle their liabilities together with appropriate penalties under Section 71 of the Revenue Administration Act.

Unpaid Communication Service Tax - GH¢2,448,677

132. Section 6 of the Communications Service Tax Act, 2008 (Act 754) as amended by (Act 864) states that unless otherwise directed by the Commissioner in writing, a service provider shall file a tax return to account for the tax.

133. Our review of tax files revealed that Sweet Melodies FM Ltd. and K-NET owed communication service taxes of GH¢2,248,590.84 and GH¢200,086.22 respectively during the period under review.

134. We recommended that the Commissioner DTRD should take the necessary steps to recover the debt due together with appropriate penalties under Section 71 of the Revenue Administration Act.

Outstanding National Fiscal Stabilization Levy - GH¢693,276

135. Section 5 of the National Fiscal Stabilization Act, 2013 (Act 862) states that the Commissioner-General may, as soon as practicable after the commencement of each of the years of assessment referred to in Section 4, proceed to make provisional assessment, computed to the best of the Commissioner-General's judgement, of the levy payable by the companies and institution liable to pay the Levy. Additionally, the Commissioner-General shall, in determining the Levy payable under subsection (1), consider the profits before tax of the company or institution for the two preceding years of assessment before the current year of assessment.

136. Contrary to the above provision, we noted from our review that six financial institutions had not paid NFSL amounting to GH¢693,275.75 as detailed below:

Tin/ File No.	Name of Company	Tax Outstanding
		GH¢
C000672972X	Accent Financial Services Limited	320,583.43
C0006555616	Alltime Finance Limited	26,515.75
C000672972X	CBL Investment Services Limited	8,066.10
C0007162030	CDH Savings and Loans Company Limited	84,360.97
C0005682223	Legacy Capital Savings and Loans	208,768.50
C0003546292	Midland Savings and Loans Limited	44,981.00
Total		693,275.75

137. We recommended that the Commissioner DTRD should recover the outstanding amount from the financial institutions together with appropriate penalties under Section 71 of the Revenue Administration Act.

ASHANTI REGION

SUAME TAX SERVICE CENTRE

Outstanding taxes - GH¢837,872

138. Section 71 of the Revenue Administration Act, 2016 (Act 915) provides that a person who fails to pay tax by the date on which the tax is payable is liable to pay interest for each month or part of the month for which any part of the tax is outstanding. Section 80 of Act 915 also mandates the Commissioner-General to recover any unpaid tax by pursuing the matter in court.

139. We noted during the audit of debtors' records of Ghana Revenue Authority - Suame Tax Service Centre that 13 companies, businesses and private individuals owed the State a total amount of GH¢837,872.44 in respect of corporate and income taxes for the period August 2020 to March 2022.

140. We recommended that the Commissioner DTRD should ensure that the Head of the Tax Centre recovers the outstanding tax liabilities together with appropriate penalties under Section 71 of the Revenue Administration Act.

GHANA REVENUE AUTHORITY - ASOKWA

Outstanding tax liabilities - GH¢6,513,603

141. Contrary to Section 71 of the Revenue Administration Act, 2016 (Act 915), we noted that 43 companies and individuals owed the State taxes amounting to GH¢6,513,603.41 in respect of corporate and income taxes for the period January 2010 to May 2022.

142. We recommended that the Commissioner DTRD should ensure that the Head of the Tax Centre recovers the outstanding amount of GH¢6,513,603.41 from the debtors together with appropriate penalties under Section 71 of the Revenue Administration Act.

BONO REGION

GHANA REVENUE AUTHORITY (DTRD) - DORMAA AHENKRO

Unrecovered tax arrears - GH¢50,176

143. Section 3 of the Ghana Revenue Authority Act, 2009 (Act 791) states amongst others that the Authority shall assess and collect taxes, interest and penalties on taxes due to the Republic with optimum efficiency.

144. Our review of the tax records revealed that 20 companies and individual taxpayers owed the DTRD a total amount of GH¢50,175.95 in respect of corporate and income taxes as at 31 December, 2021.

145. We recommended that the Commissioner DTRD should ensure that the Head of the Tax Centre recovers all the outstanding taxes together with appropriate penalties under Section 71 of the Revenue Administration Act.

WESTERN REGION

GHANA REVENUE AUTHORITY OFFICE - ASANKRANGWA

Outstanding corporate taxes - GH¢683,725

146. Section 51 of the Revenue Administration Act, 2016 (Act 915) stipulates that tax is a debt due to the Government on the date it becomes payable and the Commissioner-General may initiate proceedings in court for the recovery of unpaid tax as well as the cost of the suit.

147. Our review of tax records revealed that 16 companies owed the State corporate taxes amounting to GH¢683,725.22 for the 2020 and 2021 years of assessment. Details are shown below:

No.	Taxpayer Name,	Tin Number	Provisional Assessment GH¢	Year	Tax paid GH¢	Tax Outstanding GH¢
1.	Apollo 99 Company Ltd	C0001371193	12,585.57	2020	723.16	11,862.41
	Apollo 99 Company Ltd	C0001371193	15,102.69	2021	135.00	14,967.69
2.	El-Shiva Clinic Ltd	C0004666208	66,701.25	2020	4,500.00	62,201.25
	El-Shiva Clinic Ltd	C0004666208	80,041.50	2021	13,796.05	66,245.45
3.	Eric Kwesi Neizer	P0000516619	7,496.11	2020	-	7,496.11
4.	Fynndae & Sonds Ltd (Auto Fuel)	C0000664324	8,935.76	2020	-	8,935.76
	Fynndae & Sonds Ltd (Auto Fuel)	C0000664324	10,722.91	2021	1,000.00	9,722.91
5.	Global Age Resources & Investment Limited	C0001993798	47,643.75	2020	-	47,643.75
	Global Age Resources & Investment Limited	C0001993798	57,172.50	2021	1,000.00	56,172.50
6.	Hax Ghana Ltd	C0001576965	10,000.00	2020	7,000.00	3,000.00
	Hax Ghana Ltd	C0001576965	13,000.00	2021	13,000.00	-
7.	Holy Angel's Medical Centre Ltd	C0000806188	10,024.46	2020	-	10,024.46
	Holy Angel's Medical Centre Ltd	C0000806188	12,029.36	2021	-	12,029.36
8.	Isaac Eckow Sam	1042332/P000027872	38,849.24	2020	-	38,849.24
	Isaac Eckow Sam	1042332/P000027872	-	2021	-	-

9.	K. Armah Company Ltd	C0008190860	12,000.00	2021	-	12,000.00
10.	Madibra Pharmacy Ltd	C0003205517	8,000.00	2020	7,364.94	635.06
	Madibra Pharmacy Ltd	C0003205517	9,600.00	2021	8,605.22	994.78
11.	Nyame Na Onim Co Ltd	C0008832986	13,403.64	2020	5,851.00	7,552.64
	Nyame Na Onim Co Ltd	C0008832987	16,084.36	2021	3,500.00	12,584.36
12.	Paulustars Company Ltd	C0008202915	8,876.16	2020		8,876.16
	Paulustars Company Ltd	C0008202915	10,651.39	2021		10,651.39
13.	Rivco Investment Ltd	C0000810738	6,050.76	2020	3,981.48	2,069.28
	Rivco Investment Ltd	C0000810740	7,260.91	2021	255.00	7,005.91
14.	Upper Amenfi Rural Bank Ltd	C0009082859	499,765.30	2020	321,500.00	178,265.30
	Upper Amenfi Rural Bank Ltd	C0009082859	599,718.37	2021	515,718.37	84,000.00
15.	Uptown Hotel	C0001256084	5,717.25	2020	3,138.50	2,578.75
	Uptown Hotel	C0001256084	6,860.70	2021		6,860.70
16.	Zhuo Yue Dongli Ltd	C0060887613	500.00	2021		500.00
Total						683,725.22

148. We recommended that the Commissioner, DTRD should ensure that the Head of the Tax Centre pursues the recovery of the outstanding taxes from the defaulting taxpayers together with appropriate penalties under Section 71 of the Revenue Administration Act.

Non-recovery of overdue debt - GH¢95,754

149. Section 52 of the Revenue Administration Act, 2016 (Act 915) states that where a taxpayer fails to pay tax on the due date, the Commissioner-General may create a charge in favour of the Government over an asset owned by the taxpayer by serving the taxpayer with a notice in writing specifying among others the tax or taxes to which the charge relates and the power of the Commissioner-General to take possession and sell the assets.

150. We noted that the Ghana Revenue Authority, Asankrangwa Office failed to commence distress action on three companies which owed a total amount of

GH¢95,753.92 for the 2020 and 2021 years of assessment even though tax demand notices were sent to them. Below are details:

Taxpayer Name,	Tin Number	Chargeable Income	Provisional Assessment	Date of Assessment	Year	Overdue Amount
Apollo 99 Company Ltd	C0001371193	50,342.29	12,585.57	06-01-20	2020	19,641.62
Apollo 99 Company Ltd	C0001371193	60,410.75	15,102.69	27-01-21	2021	23,436.13
Fynndae & Sonds Ltd (Auto Fuel)	C0000664324	35,743.03	8,935.76	06-01-20	2020	12,026.68
Holy Angel's Medical Centre Ltd	C0000806188	40,097.86	10,024.46	06-01-20	2020	16,362.90
Holy Angel's Medical Centre Ltd	C0000806188	48,117.43	12,029.36	27-01-21	2021	24,286.59
Total						95,753.92

151. We recommended that the Commissioner DTRD should ensure that the Head of the Tax Centre uses legal means to recover the outstanding tax liabilities together with appropriate penalties under Section 71 of the Revenue Administration Act.

EASTERN REGION

KOFORIDUA TAX SERVICE CENTRE

Uncollected taxes - GH¢2,483,008

152. Contrary to Section 71 of the Revenue Administration Act, 2016 (Act 915) our review of 230 selected taxpayer files disclosed that 97 companies and 133 self-employed persons owed company income tax of GH¢1,188,009.72 and personal income tax of GH¢1,294,997.86 respectively.

153. We recommended that the Commissioner, DTRD should ensure that the Head of the Tax Centre recovers the outstanding taxes from the defaulting

companies and individuals together with appropriate penalties under Section 71 of the Revenue Administration Act.

GHANA REVENUE AUTHORITY-ODUMASE KROBO

Outstanding Corporate tax - GH¢329,384

154. Contrary to Section 71 of the Revenue Administration Act, 2016 (Act 915) our review of 200 sampled corporate tax files revealed that 82 companies had unpaid corporate tax amounting to GH¢329,384.45 for the 2021 year of assessment.

155. We recommended that Commissioner, DTRD should ensure that the Head of the Tax Centre recovers the outstanding taxes together with appropriate penalties under Section 71 of the Revenue Administration Act.

UPPER EAST REGION

BOLGATANGA TAXPAYER SERVICE CENTRE (TSC)

Non-collection of VAT from registered traders - GH¢63,177

156. Section 52 of the VAT Act, 2013 (Act 870) provides that the payment of the tax due for a tax period shall be made to the Commissioner-General not later than the date the returns prescribed is required to be submitted.

157. Our review of the traders' files disclosed that the 10 registered VAT traders who filed their returns for the year ended 2021 owed the Centre a total amount of GH¢63,177.35. Details are shown below:

NAME OF TAXPAYERS	TIN	DATE OF LIABILITY	VAT/NHIL/GETFUND GH¢	AMOUNT RECOVERED GH¢	BALANCE OUTSTANDING GH¢
Akayet Hotel	C0000959367	29/07/2021	184,280.00	160,000.00	24,280.00
Ameg Ltd	C0008150974	9/16/2020	6,089.17	-	6,089.17
Welaga ventures	C0007811977	29/12/2020	20,540.63	16,732.38	3,808.25
Paulina Adongo	P0009170103	3/29/2019	17,835.85	11,000.00	6,835.85
Eborics Ltd	C0005366305	30/09/2020	4,183.59	-	4,183.59

Swap Fast Food		1/31/2018	10,028.71	4,250.00	5,778.71
Upper Solar Guest House	C0004690214	6/28/2018	3,950.60	-	3,950.60
Speedlink Restaurant Ltd	C0010682023	8/23/2019	5,923.18	3,000.00	2,923.00
Lawrencia Adongo		12/10/2019	3,312.00	-	3,312.00
Florence Adda	P0006194907	12/10/2019	2,016.00	-	2,016.00
Total			420,866.45	357,688.10	63,177.35

158. We recommended that the Commissioner DTRD should ensure that the Head of the Tax Centre recovers the outstanding VAT together with appropriate penalties under Section 71 of the Revenue Administration Act.

WESTERN NORTH REGION

TAXPAYER SERVICE CENTRE, BIBIANI

Outstanding corporate tax liability - GH¢140,441

159. Contrary to Section 71 of the Revenue Administration Act, 2016 (Act 915), our review of sampled corporate income tax files for 2021 year of assessment disclosed that a total tax of GH¢140,441.15 was not collected by the Ghana Revenue Authority.

160. We recommended that the Commissioner, DTRD should ensure that the Head of the Tax Centre collects all the outstanding tax revenue together with appropriate penalties under Section 71 of the Revenue Administration Act.

CENTRAL REGION

DOMESTIC TAX REVENUE DIVISION - ASSIN FOSU

Outstanding taxes - GH¢43,875

161. Contrary to Section 71 of the Revenue Administration Act, 2016 (Act 915), we noted during the examination of tax files that rent tax amounting to GH¢32,199.36 and personal income tax amounting to GH¢11,675.61 were outstanding in respect of 2021 and 2022 years of assessment.

162. We recommended that the Commissioner, DTRD should ensure that the Head of the Tax Centre pursues the collection of the outstanding taxes from defaulting property and the self-employed business owners together with appropriate penalties under Section 71 of the Revenue Administration Act.

GRA AGONA SWEDRU TSC

Outstanding taxes - GH¢3,534,925

163. Contrary to Section 71 of the Revenue Administration Act, 2016 (Act 915), the Agona Swedru TSC did not collect taxes totalling GH¢54,676.87 for the 2021 year of assessment as summarised below:

Year of Assessment	Tax Type	No. of Taxpayers	Amount (GH¢)
2021	Pay-as-you-earn	74	19,486.90
2021	Rent	9	5,336.00
2021	Corporate	4	6,018.36
2021	Personal (self-employed)	18	23,835.61
	Total		54,676.87

164. We also noted that GH¢3,480,247.54 (comprising Direct taxes of GH¢1,919,228.19 and Indirect Taxes of GH¢1,561,019.35) was outstanding from defaulters who had reached agreement with management for the payment of their overdue taxes.

165. We recommended that the Commissioner, DTRD should ensure that the Head of the Tax Centre pursues recovery of the outstanding taxes together with appropriate penalties under Section 71 of the Revenue Administration Act.

GHANA REVENUE AUTHORITY - CUSTOMS DIVISION

TEMA OIL REFINERY COLLECTION

OMCs default in paying rescheduled debt - GH¢327,636,068

166. Section 47 of the Revenue Administration Act, 2016 (Act 915) provides that a taxpayer may apply in writing to the Commissioner-General for an extension of time to pay tax under a tax law. A taxpayer may re-apply to the Commissioner-General before the end of the extension period but an extension of time to pay tax shall not exceed twelve months in aggregate.

167. Where an extension is granted and the taxpayer is permitted to pay by instalments and the taxpayer defaults in paying any of the instalments, the whole balance of the tax outstanding becomes payable immediately.

168. Our review of reschedule files and the cash book disclosed that 18 Oil Marketing Companies (OMCs) defaulted in honouring their rescheduled debts totalling GH¢327,636,067.53 as approved by the Commissioner-General. The amount outstanding are as detailed below:

No.	Code No.	OIL MARKETING COMPANY (OMC)	AMOUNT OWED GH¢	PAYMENT TO DATE GH¢	OUTSTANDING BALANCE GH¢
1.	NCAOL99	Capstone Oil Ltd	1,342,829.12	245,788.89	1,097,040.23
2.	NCOCL99	Champion Oil Ltd	15,425,335.62	5,600,437.71	9,824,897.91
3.	NVEN099	Venus Oil Co. Ltd	9,469,466.06	-	9,469,466.06
4.	NEOCL99	Excel Oil Ltd	7,758,123.87	1,324,972.24	6,433,151.63
5.	NAGAL99	Agapet Ltd	4,303,743.76	3,943,823.32	359,920.44
6.	NGOPL99	Golden Petroleum	8,653,342.55	-	8,653,342.55
7.	NBOCL99	Blanko Oil	2,375,000.00	-	2,375,000.00
8.	INLIFP99	Life Petroleum Co. Ltd	956,787.76	199,176.63	757,611.13
9.	NAPOG99	A P Oil & Gas Gh Ltd	1,023,345.91	556,638.46	466,707.45
10.	NGULF99	Gulf Energy	144,995,159.17	-	144,995,159.17
11.		Cash Flow Petroleum	21,544,571.48	-	21,544,571.48
12.	NSTOL99	Santol Energy	55,900,119.43	-	55,900,119.43
13.	NGGOL99	G & G Oil Ltd	13,032,603.12	-	13,032,603.12

14.	NJOJU99	Jo & Ju Oil Co. Ltd	2,679,045.12	1,491,978.45	1,187,066.67
15.	NPEGL99	Precious Energy	13,830,047.07	-	13,830,047.07
16.	NBFPT99	BF Petroleum Ltd	1,481,854.86	1,371,801.53	110,053.33
17.	NSEPH99	Sephem Oil Co. Ltd	29,285,863.31	-	29,285,863.31
18.	NOREEN99	Orient Energy Gh Ltd	8,313,446.95	-	8,313,446.95
		TOTAL	342,370,685.10	14,734,617.63	327,636,067.93

169. We recommended that the Commissioner, Customs should use legal means to collect the outstanding amount of GH¢327,636,067.53 from the defaulting OMCs together with appropriate penalties under Section 71 of the Revenue Administration Act.

Outstanding duties and taxes of OMCs - GH¢86,355,814

170. Section 104 of the Customs Act, 2015 (Act 891) provides that where the Commissioner-General establishes that a person owes duty or tax arrears, that person shall within thirty days of written request by the Commissioner-General refund the money or pay the duty or tax arrears.

171. Oil Marketing Companies (OMCs) who lift fuel have 21 days plus a grace period of four working days following the lifting period to settle their liability.

172. Our review of information from the Integrated Customs Management System (ICUMS) disclosed that nine OMCs did not pay duties and taxes totalling GH¢886,355,813.51 on 53,807,950 litres of fuel products lifted for the period reviewed as summarized below:

No.	OMC	UNPAID QUANTITY (LITRES)	UNPAID AMOUNT (GH¢)
1.	Galaxy Oil Gh Ltd	1,098,000	1,910,520.00
2.	Goil Gh Ltd	216,640	193,131.51
3.	Karela Oil & Gas Co. Ltd	13,130,100	19,971,024.00
4.	Lilygold Energy Resources Ltd	1,283,000	1,847,520.00
5.	P & O Energy Co. Ltd	1,833,610	2,916,414.00
6.	Perfect Petroleum Co. Ltd	5,232,000	9,103,680.00
7.	Rodo Oil Ltd	13,472,300	23,441,802.00
8.	Titan Petroleum Ltd.	5,702,700	9,922,698.00
9.	Zoe Petroleum Ltd.	11,839,600	17,049,024.00
	Total	53,807,950	86,355,813.51

173. We recommended that the Commissioner, Customs should recover the amount of GH¢86,355,813.51.51 from the nine OMCs with interest at the prevailing Bank of Ghana rate together with appropriate penalties under Section 71 of the Revenue Administration Act.

MINISTRY OF HEALTH

HEAD OFFICE

Unsupported payments - GH¢49,608

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

175. We noted that between January 2021 and December 2021, three payments totalling GH¢49,608.00 were not accounted with the relevant supporting documents.

176. In the absence of the supporting documents, we recommended that the Chief Director should recover the total amount of GH¢49,608.00 from the Financial Controller and pay same into the Auditor General's Recoveries Accounts at Bank of Ghana failing which the Chief Director should pay.

Non-payment of rent - GH¢11,948

177. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) provides that, a principal spending officer shall ensure that non-tax revenue is efficiently collected.

178. Contrary to the above regulation, we noted that members of staff who were allocated bungalows/flats at Korle Bu defaulted in the payment of rent between January 2021 and December 2021, resulting in an outstanding rent of GH¢11,947.64.

179. We recommended that the Chief Director should ensure that the Financial Controller recovers the amount of GH¢11,947.64 and pay same into the Auditor-General's Recoveries Account.

Single-source procurement without approval

180. Section 40 of the Public Procurement Act, 2003 (Act 663) stipulates that a procurement entity may engage in single-source procurement under Section 41 with the approval of the Board, where owing to a catastrophic event, there is an urgent need for the goods, works or technical services, making it impractical to use any other methods of procurement because of the time involved in using those methods.

181. We noted that Manise Design Ltd was engaged by the Ministry to supply Personal Protective Equipment (PPE) at a cost of GH¢3,708,000.00 for the reviewed period through single source procurement without the approval of the Board of the Public Procurement Authority.

182. We recommended that the Chief Director should seek retrospective approval from the Public Procurement Authority Board and comply with the Law at all times.

NATIONAL BLOOD SERVICE

Institutional indebtedness to the Service - GH¢318,343

183. Regulation 32 of the Public Financial Management Regulations, 2019, states that the Principal Spending Officer of each covered entity shall take effective and appropriate steps to collect money due to the covered entity.

184. We noted that 40 Health Institutions to which the National Blood Service rendered health services, owed the Service GH¢318,343.04 for the period under review.

185. We recommended that the CEO should recover the amount from the Health facilities involved without further delay.

Restricted tendering without PPA approval

186. The Fifth Schedule of the Public Procurement (Amendment) Act, 2016 (Act 914) in prescribing the thresholds for procurement methods stated that where the value of goods is more than GH¢100,000.00 and works is more than GH¢200,000.00, the National Competitive Tender with its attendant tendering procedures shall be applied. Where the entity opts for restricted tender and single source procurement, the approval by the Board is required.

187. We noted that management of the National Blood Service procured goods valued at GH¢564,000.00 through Restricted Tender without the approval of the Board of Public Procurement Authority.

188. We recommended that the CEO of the National Blood Service should seek retrospective approval and comply with the provisions of the Fifth Schedule in subsequent transactions.

Uncompetitive procurement

189. Section 20 of the Public Procurement (Amendment) Act, 2016 (Act 914) provides that the procurement entity shall request for quotations from as many suppliers or contractors as practicable but shall compare quotations from at least three different sources that should not be related in terms of ownership, shareholding or directorship and the principles of conflict of interest shall apply between the procurement entities and their members and the different price quotation sources.

190. We noted that Management of National Blood Service procured goods and services to the tune of GH¢139,015.36 without soliciting for alternative price quotations from at least three different sources.

191. We recommended that the Chief Executive Officer of the National Blood Service should comply with the provisions of the Act in subsequent transactions.

NATIONAL RECONSTRUCTIVE PLASTIC SURGERY AND BURNS CENTRE

Patient debtors - GH¢68,377

192. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that, a Principal Spending Officer shall ensure that Non-Tax Revenue is effectively and efficiently collected.

193. Our review of the Centre's Debtors ledger and Patients' folders revealed that 14 patients who were billed an amount of GH¢68,377.25 for health services failed to pay the amount during the period under review.

194. We recommended that the Director should pursue the collection of the total amount of GH¢68,377.25 from the 14 patients.

Payment of inducement allowances without authority

195. 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 that covered entity, the validity, accuracy and legality of the claim for the payment.

196. We noted during the audit that between January and December 2021, a total amount of GH¢190,993.78 was expended on the payment of monthly inducement allowance as a way of motivating staff without a guiding policy and approval from the Ministry of Finance.

197. We recommended that the Director should seek approval for the payment of the allowance, failing which he should discontinue the payment.

NATIONAL CENTRE FOR RADIOTHERAPY AND NUCLEAR MEDICINE

Payment of allowances from IGF without approval

198. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted that, an amount of GH¢2,505,927.93 was paid to Management and Staff of the Centre as allowances for responsibility, risk, fuel, maintenance, Brachytherapy treatment and training of foreign students without the approval of the Ministry of Finance.

199. We recommended that the Director should seek approval from the Ministry of Finance through the Ministry of Health or desist from the payment of these allowances.

Single-source procurement without approval

200. Section 40 of the Public Procurement Act, 2003 (Act 663) stipulates that a procurement entity may engage in single-source procurement under Section 41 with the approval of the Board where goods, works or services are only available from a particular supplier or contractor, or if a particular supplier or contractor has exclusive rights in respect of the goods, works or services, and no reasonable alternative or substitutes exists.

201. We noted that Eckert and Ziegler Bebig Company was engaged by the Centre to render medical services at a contract sum of GH¢763,507.33 through single-source procurement without the approval of the Board of Public Procurement Authority.

202. We also noted that Management of the Centre purchased vehicle and drugs from two suppliers valued at GH¢852,698.29 through restricted tender without approval from the Board of the Public Procurement Authority.

203. We recommended that the Director should seek retroactive approvals from the Board of Public Procurement Authority and always comply with the Procurement Laws.

GREATER ACCRA REGIONAL HOSPITAL, RIDGE

Overpayment of service delivery to GE International Inc. - GH¢382,688

204. Section 96 of the Public Financial Management Act, 2016 (Act 921) provides that a person connected with the collection, management or disbursement of amounts in

respect of a public fund who is responsible for the loss of any public funds, stamp, security, or any other Government property, commits an offence and is liable on summary conviction to a term of imprisonment or a fine.

205. The Greater Accra Regional Hospital signed a contract dated 25 June 2020 with General Electric Healthcare for maintenance services of General Electric Imaging Equipment at a contract price of GH¢2,001,084.24. The contract also indicated that the contract price shall be paid over a twelve-month period of GH¢166,757.02 per month inclusive taxes.

206. We noted however, that the Hospital paid a total of GH¢2,383,772 to GE International between 1 July 2020 to 30 June 2021 instead of the GH¢2,001,084.00 indicating an overpayment of GH¢382,688.00.

207. We recommended that the Medical Director should recover the amount of GH¢382,688.00 from the GE International and pay same into the Auditor General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Medical Director and Director of Finance.

CIVIL SERVICE CLINIC

Unearned salary - GH¢3,703

208. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted that, Mrs Ivy Oforiwaa Amanfo was granted leave without pay on 1 January 2021 but was paid unearned salary of GH¢15,703.43 between January 2021 and December 2021. However, an amount of GH¢12,000.00 had been recovered, leaving a balance of GH¢3,703.43 outstanding.

209. We recommended that the Medical Director should recover the amount of GH¢3,703.43 with interest at the prevailing Bank of Ghana rate from Mrs Ivy Oforiwaa Amanfo and pay same into the Auditor General's Recoveries Account with Bank of Ghana failing which the Medical Director and the Validators should pay.

ACCRA PSYCHIATRIC HOSPITAL

Unsupported payments - GH¢48,620

210. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), our examination of payment vouchers for the period January 2021 to December 2021 disclosed that, payments totalling GH¢48,620.00 were without relevant supporting documents.

No.	Date	PV No	Payee	Description	Amount not acquitted GH¢
1.	01-02-21	222475	Geraldine Anang	Lunch for management meeting	1,400.00
2.	31-03-21	221101	Michael O Ansah	Funeral grant for late George Asante and Theophilus	6,000.00
3.	18-05-21	221198	Dr. Pinaman Appau & 5 others	Allowance to facilitators of training workshop	7,200.00
4.	09-07-21	493068	Carodams Catering Services	Refreshment for official meetings	2,027.00
5.	09-07-21	493049	Benedicta Kpodo	LP Gas	1,208.00
6.	27-09-21	493354	Dr. Pinaman Appau & 3 Others	Allowance for annual performance review	1,908.00
7.	23-11-21	493495	Carodams Catering Services	Snack, lunch and water for COVID training workshop	5,317.00
8.	23-11-21	493498	Edward Appah & 23 Others	Transportation for participants of COVID training	10,000.00
9.	23-11-21	493499	Carodams Catering Services	Snacks and lunch for free medical psychological screening	2,060.00
10.	13-12-21	493548	John Ajetik	Snacks and Award for end of year durbar	11,500.00
Total					48,620.00

211. In the absence of the relevant supporting evidence, we recommended that the Medical Director should ensure that the amount of GH¢48,620.00 is recovered from the Head of Finance and same paid into the Auditor Generals Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Medical Director.

Default in rent payment - GH¢306,255

212. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that, a Principal Spending Officer shall ensure that all non-tax revenue is efficiently collected.

213. Occupants of government bungalows/flats/quarters are expected to pay 10% of their basic salary as rent in accordance with Ministry of Finance Circular No. 133385/05/06/NTRCADG of 15/5/ 2006.

214. A review of Estate records at the Accra Psychiatry Hospital disclosed that 29 staff occupying Government accommodation owed a total amount of GH¢306,254.99 as rent from 2018 to 2021.

215. We recommended that the Medical Director should ensure that the Head of Finance recovers the amount of GH¢306,254.99 from the affected staff and pay same into the Auditor General’s Recoveries Account with Bank of Ghana.

Payment of unearned salary - GH¢19,649

216. Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378) indicates that, the Principal Spending Officer of a covered entity shall ensure the immediate stoppage of payment of salary to public servants and notify the Controller and Accountant-General on the death, conviction & sentence to imprisonment, dismissal or relief of post, leave without pay, vacation of post, and resignation or retirement of an employee.

217. We noted that unearned salary amounting to GH¢19,649.10 was paid to two officers who separated from the Hospital in March 2021 and November 2021. Below are details:

Name	Staff ID	Type of Separation	Date of Separation	Salary paid GH¢	Amount recovered GH¢	Amount outstanding GH¢
Sheila Larweh	712336	Vacation of post	10/11/21	11,719.85	-	11,719.85
Kani Godwin Kwaku	725486	Resignation	02/03/21	13,365.77	5,436.52	7,929.25
Total						19,649.10

218. We recommended that, the Medical Director should recover the unearned salary of GH¢19,649.10 with interest at the prevailing Bank of Ghana rate from the separated officers and pay same to the Auditor General’s Recoveries Account with Bank of Ghana,

failing which the total amount should be recovered from the Medical Director and the Validators.

Unserved bond - GH¢52,262

219. Paragraph 18 of the Mental Health Authority Training and Capacity Building Policy Document states that an employee who is granted approval to pursue further study with pay shall be bonded: 3 years for a two-year course; 4 years for a three-year course and 5 years for a four-year course. The Policy document added that defaulters shall refund the total salary paid to the awardee during the period of training plus interest at the prevailing Bank of Ghana lending rate.

220. Priscilla Arkoh, with staff ID 763713 was granted a two-year study leave with pay to pursue BSc in Mental Health Nursing at the University of Cape Coast between August 2019 and June 2021. We noted that she resigned on 30 June 2021 immediately after completion of the program of study and had refunded GH¢13,400 out of her unserved bond amount of GH¢65,661.80 leaving a difference of GH¢52,261.80.

221. We recommended that, the Medical Director should recover the outstanding amount of GH¢52,261.80 with interest at the prevailing Bank of Ghana rate from Priscilla Arkoh or her guarantors and same paid into the Auditor General's Recoveries account at Bank of Ghana, failing which the amount should be paid by the Medical Director.

Outstanding salary advances - GH¢9,800

222. Paragraph 17.4.5 of the Collective Agreement between Health Agencies and Facilities under the Ministry of Health and Health Service Workers Union dated December 2015, states that a permanent employee may upon application be granted salary advance not exceeding 3 months' salary and shall be re-paid within 12 months through monthly deduction.

223. We noted that out of an advance of GH¢14,400.00 granted Dr. Ama Boadu on 12 June 2017, only GH¢4,600.00 had been recovered, leaving an outstanding amount of GH¢9,800.00 yet to be recovered.

224. We recommended that the Medical Director should recover the outstanding advance from Dr. Ama Boadu immediately and same paid into the Auditor

General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Medical Director and Head of Accounts.

Hire purchase of vehicles

225. Per the requirement for the release of a hire purchase vehicle with reference No. GHS/TMD/G.F-29/VOL XII of 19/08/2021 by the Director General, interested facilities are to pay an initial deposit of 15% of the total cost of the vehicle and a standing order from their bankers until the full cost is recovered.

226. In 2021, the Hospital paid a total amount of GH¢77,060.59 in a hire purchase arrangement into the Ghana Health Service Ecobank Ghana Ltd bank account for the supply of one VW Trendline Amarok Pickup and one VW Teramount SUV. However, the vehicles had still not been delivered to the Hospital.

227. We recommended that the Hospital Director should follow up with the Director General, Ghana Health Service for the delivery of the vehicles, failing which the amount of GH¢77,060.59 should be refunded to the Hospital.

Uncompetitive procurement

228. Contrary to Section 20 of the Public Procurement (Amendment) Act, 2016 (Act 914), we noted that in 2021, management of the Hospital procured goods and services to the tune of GH¢51,760.68 without soliciting alternative price quotations from at least three different sources.

229. We recommended that the Head of Finance and the Hospital Director should comply with the procurement law so that value for money will be derived from the procurement processes.

PRINCESS MARIE LOUISE CHILDREN HOSPITAL

Uncompetitive procurement

230. Contrary to Section 20 of the Public Procurement (Amendment) Act, 2016 (Act 914), we noted that between January 2021 and December 2021 the Hospital failed to obtain at least three quotations from different sources in respect of procurement for goods and services amounting to GH¢96,470.31.

231. We recommended that the Medical Superintendent should strictly comply with the provisions of the Public Procurement Laws.

NURSES TRAINING COLLEGE, PANTANG

Uncompetitive procurement

232. Contrary to Section 20 of the Public Procurement (Amendment) Act, 2016 (Act 914), we observed that 14 payments totalling GH¢51,874.58 made for various procurement between January 2021 and December 2021 were without at least three different quotations.

233. We recommended that the Principal should ensure that all purchases are made in accordance with the Procurement laws.

NURSING AND MIDWIFERY TRAINING COLLEGE - PANTANG

Student debtors

234. Regulation 32 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that, the Principal Spending Officer of each covered entity shall take effective and appropriate steps to collect money due to the covered entity.

235. Contrary to the above, we noted that 283 students made up of past and continuing students were indebted to the school to the tune of GH¢79,273.00 as at 31 December 2021.

236. We recommended that the Principal should recover the amount from the students and put in adequate control measures to ensure prompt payment of fees.

SCHOOL OF HYGIENE

Non-payment of rent - GH¢40,000

237. Contrary to Regulation 32 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted that 14 employees, two separated staff and

three non-staff who occupied the school's hostel from 2 February 2019 to 31 December 2021 owed GH¢19,680.00, GH¢16,800.00 and GH¢3,520.00 respectively, resulting in total unpaid rent of GH¢40,000.00. We further observed that the occupants used electricity and water without paying any utility bills.

238. We recommended that the Principal should recover the amount of GH¢40,000.00 from the occupants, failing which the Principal should pay.

Student debtors

239. Contrary to Regulation 32 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted during the review of Debtors ledgers that, 142 students owed the school an amount of GH¢141,543.50 as at 31 December 2021.

240. We recommended that the Principal should adopt proactive ways to recover the outstanding debts in full from the defaulting students.

CASTLE CLINIC

Uncompetitive procurement

241. Contrary to Section 20 of the Public Procurement (Amendment) Act, 2016 (Act 914), our examination of payment vouchers revealed that between February and December 2021, Management failed to obtain at least three quotations from different sources in respect of five procurement transactions amounting to GH¢30,108.00.

242. We recommended that the Medical Director should strictly adhere to the processes prescribed in the Public Procurement Act.

REGIONAL MEDICAL STORES, ACCRA

Institutional indebtedness

243. Regulation 32 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that, the Principal Spending Officer of each covered entity shall take effective and appropriate steps to collect money due to the covered entity.

244. Our audit disclosed that 225 private and government Health facilities to which the Regional Medical Stores supplied drugs and non-drugs consumables owed the Regional Medical Stores a total of GH¢37,306,037.60 as at 31 December 2021.

245. We recommended that the Regional Director should as a matter of urgency engage the defaulting Institutions and use legal means to recover the debt.

KORLE BU TEACHING HOSPITAL

Payment of unearned salaries - GH¢10,993

246. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378), our review of the Electronic Salary Payment Vouchers (ESPV) disclosed that between January and December 2021, unearned salaries totalling GH¢10,992.99 were paid to five separated staff of the Hospital. The breakdown is shown below:

Name	Staff ID	Type of separation	Date of separation	Unearned salary paid GH¢
David Okai	123155	Vacation of post	28/5/21	2,647.97
Emmanuel Nyadzor	1228648	Vacation of post	16/6/21	2,647.30
Gloria Akuffor	779792	Resignation	17/7/21	3,670.89
Michael Osafo Oware	1403523	Vacation of post	1/1/21	1,545.61
Araba Krampah Aubin	796520	Vacation of post	2/1/21	481.22
Total				10,992.99

247. We recommended that the Chief Executive Officer should ensure that the amount of GH¢10,992.99 with interest at the prevailing Bank of Ghana rate is recovered from the persons involved and paid into the Auditor-General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Chief Executive Officer and the Validators

Ground rent defaulters - GH¢234,374

248. Contrary to Regulation 32 of the Public Financial Management Regulations, 2019 (L.I. 2378), a review of revenue collections at the Non-Traditional Revenue Unit disclosed that four banks and one non-bank entity operating Automated Teller Machines (ATM) at the ATM farm owed ground rent totalling GH¢234,373.78 as at 31 December 2021.

Name	Period of Default	Amount owed GH¢	Amount Paid GH¢	Outstanding GH¢
Société General Bank	2016-2021	133,002.36	78,644.60	54,357.76
FBN Bank	2016-2021	133,002.36	38,596.70	94,405.66
Standard Chartered Bank	2016-2021	133,002.36	86,292.00	46,710.36
Engineering Staff Welfare Union	2018-2021	49,200.00	10,300.00	38,900.00
Total		448,207.08	213,833.30	234,373.78

249. We recommended that the Chief Executive Officer should pursue recovery of the amount from the defaulters and same paid into the Auditor-General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Chief Executive.

PANTANG HOSPITAL

Unsupported payments - GH¢4,200

250. Regulation 78 of the Public Financial Management Regulations indicates 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, certificate of work done, and any other supporting documents exists.

251. Our review of payment vouchers revealed that between January and December 2021, two payment vouchers used in disbursing GH¢4,200.00 were not supported with the necessary documents to account for the expenditures.

252. In the absence of relevant supporting documents, we recommended that the Medical Director should recover the amount of GH¢4,200.00 from the Head of Finance

and pay same into the Auditor General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Medical Director.

Rent defaulters - GH¢104,848

253. Regulation 46 of the Public Financial Management Regulation, 2019 states that a principal spending officer shall ensure that all non-tax revenue is efficiently collected.

254. We observed during our audit that 78 staff members who had been offered official accommodation had defaulted in paying their monthly rent resulting in a total indebtedness of GH¢104,848.00 as at March 2022.

255. We recommended that the Medical Director should ensure measures are put in place to collect the monthly rent from all occupants.

Indebtedness of institutions

256. Regulation 32 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that, the Principal Spending Officer of each covered entity shall take effective and appropriate steps to collect money due to the covered entity.

257. We observed during our audit that two Institutions owed the Hospital a total amount of GH¢20,354.50 as at 31 December 2021 for health-related services rendered.

Institution	Amount GH¢
Ga Central Municipal Assembly	17,244.50
Savelugu District Assembly	3,110.00
Total	20,354.50

258. We recommended that the Medical Director should ensure that the amount is recovered from the Institutions without further delay.

MAAMOBI GENERAL HOSPITAL

Payment of unapproved allowances

259. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted that seven different types of allowances totalling GH¢286,244.59 was paid to Management and Staff of the Hospital from the Internally Generated Funds for the year 2021 without the approval of the Ministry of Finance.

260. We recommended that the Medical Superintendent should seek approval from the Ministry of Finance through the Ministry of Health, failing which she should desist from the payment of such allowances.

ACHIMOTA HOSPITAL

Unpresented payment vouchers - GH¢5,179

261. Regulation 82 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that, a payment by a covered entity shall be accompanied with a payment voucher authorized by the Head of Accounts which is approved by the Principal Spending Officer.

262. Our review of records for the period January to December 2021 disclosed that four payment vouchers used in disbursing GH¢5,178.50 were not made available for audit.

263. We recommended that the Medical Director should recover the amount of GH¢5,178.50 from the Director of Finance and pay same into the Auditor Generals Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Medical Director.

Unsupported payments - GH¢126,578

264. Regulation 78 of the Public Financial Management Regulations stipulates that a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity, that evidence of services received, certificate of work done, and any other supporting documents exists.

265. Contrary to the above requirement, our examination of payment vouchers between January and December 2021 disclosed that payments totalling GH¢126,577.82 were without relevant supporting documents to authenticate the payments.

No.	Date	PV No.	Payee	Details	Amount GH¢
1.	16 Feb 2021	936711	Patience Boateng & 7 others	Budget for Workshop	6,000.00
2.	18 May 2021	71224	Emmanuel Amedo & 7 others	Honorarium to NHIS Vetting Team Jan-March	9,100.00
3.	19 May 2021	71235	Nursing Administration	Police and Medical Examination Retention to Nursing Admin.	5,200.02
4.	29 Jul 2021	70978	Cynthia Tei & 71 others	Sitting Allowance for Staff	5,805.00
5.	03 Aug 2021	70986	GOIL	LPG Gas June 2021	12,463.50
6.	30 Aug 2021	70197	Dr Esther Natasha Etnie Godwyll & 24 others	Senior House Officers Allowance	6,750.00
7.	15 Sept 2021	70293	Deladem Ahiatrogah & 12 Others	Quality Improvement	5,700.00
8.	16 Sept 2021	69506	Dental Unit Staff	Services Rendered by Mimi's Lap & Allowance to Dental Unit	16,079.00
9.	27 Sept 2021	69539	Henrietta Boakyewaa Asare	Senior House Officers Allowance September 2021	6,210.00
10.	26 Oct 2021	70473	Med. Supt	Senior House Officers	7,020.00
11.	26 Oct 2021	70496	Hephzibah Christian Ltd	Accommodation And Feeding For 2022 Planning & Budget Session	27,195.30
12.	22 Dec 2021	70352	Dr Suliat Oyawoye Oyeronke & 36 Others	Senior House Officers Allowance	10,000.00
Total					126,577.82

266. We recommended that the Medical Director should ensure the amount of GH¢126,577.82 is recovered from the Head of Finance and paid into the Auditor-General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Medical Director.

Food items not accounted for - GH¢68,800

267. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires a spending officer of a covered entity to maintain adequate records of all government stores and that the spending officer is discharged of accountability of government stores where they have been consumed in the course of public business and records are available to show they have been consumed.

268. We noted that Management procured food items totalling GH¢68,800.00 but could not account for the items with the relevant documentary evidence. Details are shown below:

Date	PV No.	Name	Particulars	Amount GH¢
23.02.21	0594396	Safinata Froko	Food Items for In-Patient	9,000.00
28.10.21	0593535	Abigail Atakro	Food Items for Theatre Staff	9,530.00
28.09.21	0594895	Abigail Atakro	Food Items for In-Patients	9,000.00
28.09.21	0594896	Abigail Atakro	Food Items for Theatre Staff & Management	9,530.00
29.11.21	0593669	Abigail Atakro	Food Items for Doctors Unit Heads	9,530.00
29.11.21	0593666	Abigail Atakro	Food Items for In-Patients	9,000.00
29.07.21	0595435	Abigail Atakro	Food Items for In-Patient	9,000.00
06.01.21	05992602	Froko Safinata	Food Items for House Officers Jan. 2021	4,210.00
Total				68,800.00

269. We recommended that the Medical Superintendent should recover the amount of GH¢68,800.00 from the Head of Finance and pay same into the Auditor-General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Medical Superintendent.

Default in rent payment - GH¢41,807

270. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that, a Principal Spending Officer shall ensure that all non-tax revenue is efficiently collected. Ministry of Finance Circular No. 133385/05/06/NTR CAGD of 15/5/2006 also provides that occupants of government bungalows/flats/quarters are expected to pay 10% of their basic salary as rent.

271. Our review of the Estate records on government accommodation disclosed that 11 occupants owed rent amounting to GH¢41,807.27 as at August 2022.

272. We recommended that the Medical Superintendent should recover the amount of GH¢41,807.27 from the staff involved and paid into the Auditor-General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Medical Superintendent.

Payment of allowances without approval

273. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted that, eight different types of allowances totalling GH¢524,553.83 were paid to Management and Staff of the Hospital from the Internally Generated Funds for the year 2021 without approval of the Ministry of Finance.

274. We recommended that the Medical Director should seek approval from the Ministry of Finance through the Ministry of Health, failing which the Medical Director should discontinue the payment of such allowances.

Hire purchase of vehicles

275. Letter No. GHS/TMD/G.F-29/Vol.XII of 19/08/2021 by the Director General requires that interested Facilities are to pay an initial deposit of 15% of the total cost of the vehicle and a standing order from their bankers until the full cost is recovered.

276. Our audit of payment vouchers and vehicles documents disclosed that, management paid an initial deposit of GH¢66,831.37 on 30 August 2021 and GH¢10,068.62 monthly standing order on 14 December 2021 into the Ghana

Health Service Ecobank Ghana Ltd account in a hire-purchase arrangement for the purchase of one VW Teramount SUV without delivery of the asset.

277. We recommended that the Medical Superintendent should liaise with the Director General for the delivery of the vehicle, failing which the amount paid should be refunded to the Hospital by the Ghana Health Service.

ADABRAKA POLYCLINIC

Unserved bond term – GH¢70,933

278. Paragraph 2 and 4 of the bond conditions of Ghana Health Service requires that an awardee shall report for work at the end of the bond period. An awardee who does not report back to his/her previous station within 10 working days after the expiration of the study leave period will be deemed to have vacated post and shall be made to refund all salaries paid to him/her whilst in school plus interest at the prevailing lending rate of the Bank of Ghana.

279. We noted that Anita Adwoa Bentil with Staff ID 158777 was granted 2-year study leave with pay to pursue B.Sc. Nursing, at the Central University, between September 2019 and September 2021, but failed to return and serve the bond term upon completion of the course. This resulted in unserved bond amount of GH¢70,933.04.

280. We recommended that the Principal Medical Officer should recover the amount of GH¢70,933.04 with interest at the prevailing Bank of Ghana rate from Anita Adwoa Bentil or her guarantors and same paid into the Auditor-Generals Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Principal Medical Officer.

Rent defaulters – GH¢10,852

281. Contrary to Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted from our review of the Estates records on government accommodation that, three staff allocated official accommodation, owed rent totalling GH¢10,851.64 for the period January to December 2021.

282. We recommended that the Principal Medical Officer should recover the amount of GH¢10,851.64 from the staff and pay same into the Auditor-Generals Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Principal Medical Officer.

ADA EAST DISTRICT HOSPITAL

Unaccounted revenue - GH¢147,134

283. Regulation 46 of Public Financial Management Regulations, 2019 (L.I 2378) states among others that, a Principal Spending Officer shall ensure that non-tax revenue is immediately lodged in gross within twenty-four hours to the designated consolidated fund transit account.

284. We noted that Mr. Eric Gawugah, the Former Head of Finance of Ada East District Hospital used 21 General Counterfoil Receipt (GCR) books to collect fees and charges totalling GH¢147,134.46 but failed to account for the revenue collected.

285. We recommended that the Medical Superintendent should recover the amount of GH¢147,134.46 from Mr. Eric Gawugah and pay same into the Auditor-General's Recoveries Account at the Bank of Ghana, failing which the amount should be recovered from the Medical Superintendent.

Staff advances - GH¢12,210

286. Paragraph 17.4.5 of the Collective Agreement between Health Agencies and Facilities under the Ministry of Health and Health Service Workers Union dated December 2015, states that a permanent employee, may upon application be granted salary advance not exceeding 3 months' salary and shall be re-paid within 12 months through monthly deduction.

287. Our examination of Staff Advances schedule disclosed that salary advances totalling GH¢12,210.00 granted to 13 current and former staff of the Hospital between February 2020 and April 2021 have not been recovered from the staff.

No.	Payee	Amount GH¢
1.	Gabriel Brain Shitu-Kosi	1,000.00
2.	Akposue Freda	1,000.00
3.	Rosemary Kwame	500.00
4.	Dr. Yusif	3,000.00
5.	Anthony Lawerh	100.00
6.	Edward Gbada	2,000.00
7.	Fosua Hannah Afia	400.00
8.	Mathew Kabutey	200.00
9.	Patrick Agbo	50.00
10.	Priscilla Bortey	40.00
11.	Reuben Nyamavor	1,600.00
12.	Thomas Abudrago	600.00
13.	Victoria Fenteng	1,720.00
	Total	12,210.00

288. We recommended that the Medical Superintendent should recover the amount of GH¢12,210.00 from the staff involved and pay same into the Auditor General's Recoveries Account, failing which the amount should be recovered from the Medical Superintendent.

SHAI-OSUDOKU DISTRICT HEALTH DIRECTORATE - DODOWA

Unpresented payment vouchers - GH¢23,890

289. Regulation 82 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that, a payment by a covered entity shall be accompanied with a payment voucher authorised by the Head of Accounts and must be approved by the Principal Spending Officer.

290. Our review of the Directorate's cashbook revealed that seven payment vouchers used in disbursing GH¢23,890.00 were not presented for audit during the period under review.

291. We recommended that the District Health Director should recover the amount of GH¢23,890.00 from the Accountant and pay same into Auditor-

General's Recoveries Account at the Bank of Ghana, failing which the amount should be recovered from the District Health Director.

SHAI OSUDOKU DISTRICT HOSPITAL

Hire purchase scheme Vehicle not delivered.

292. Per the requirement for the release of a hire purchase vehicle with reference No. GHS/TMD/G.F-29/VOL XII of 19/08/2021 by the Director General, interested facilities are to pay an initial deposit of 15% of the total cost of the vehicle and a standing order from their bankers until the full cost is recovered.

293. We noted that Shai Osudoku District Hospital paid a total amount of GH¢157,448.95 into the Ghana Health Service Vehicle Hire Purchase Collection Account representing 26.06% of the total cost of GH¢604,117.20 for one VW Teramont vehicle which had not been delivered.

294. We recommended that the Medical Director should liaise with the Director General, Ghana Health Service for the delivery of the vehicles, failing which the Ghana Health Service should refund the amount of GH¢157,448.95 to the Hospital.

BORTIANOR POLYCLINIC

Unrecovered advances - GH¢11,594

295. Paragraph 17.4.5 of the Collective Agreement between Health Agencies and Facilities under the Ministry of Health and Health Service Workers Union dated December 2015, states that a permanent employee may upon application be granted salary advance not exceeding 3 months' salary and shall be re-paid within 12 months through monthly deduction.

296. Our review of the Advances ledger revealed that Marvellous Sammy Baar who was granted salary advance of GH¢15,594.45 on 1 January 2020 had only paid GH¢4,000.00 as at 31 October 2021 leaving a balance of GH¢11,594.45.

297. We recommended that the Medical Director should recover the amount of GH¢11,594.45 with interest at the prevailing Bank of Ghana rate from Marvellous Sammy Baar and same paid into the Auditor-General's Recoveries Account with the Bank of Ghana, failing which the amount should be recovered from the Medical Director.

Unservd bond term - GH¢132,152

298. Paragraph 4 of the Bond form for Ghana Health Service states that an awardee who does not report back to his/her previous station within 10 working days after the expiration of study leave period will be deemed to have vacated post and shall be made to refund all salaries paid to him/ her whilst in school plus interest at the prevailing lending rate of the Bank of Ghana.

299. Paragraph 12 of the conditions of the bond also states that an awardee with study leave with pay shall be obliged to serve the Ghana Health Service in a facility to be determined by his/her Regional Director of Health Services for the duration of the course plus one and half years, immediately after certification or licensing to practice the said profession.

300. Our review of the Bond Form of Ms. Evelyn Adjei with staff ID number 166809 who was granted three years study leave with pay from October 2018 to October 2021, assumed duty in November 2021 but served only one month (November 2021) resulting in an unserved bond value of GH¢132,152.04.

301. We recommended that the Medical Director should recover the unserved bond value of GH¢132,152.04 plus interest at the prevailing Bank of Ghana rate from Ms. Evelyn Adjei or her guarantors and pay same into the Auditor-General's Recoveries Account with the Bank of Ghana, failing which the amount should be recovered from the Medical Director.

TEMA WEST MUNICIPAL HEALTH DIRECTORATE

Un-utilised Member of Parliament's Health Fund - GH¢184,410

302. Section 7 of the Public Financial Management Act, 2016 (Act 921) states that a principal Spending Officer of a covered entity shall ensure the regularity and proper use of money appropriated in the covered entity; and manage the resources received, held, or disposed of by or on account of the covered entity. A principal spending officer shall on exercise of duties under the Act establish an effective system of risk management, internal control and internal audit in respect of the resources and transactions of a covered entity.

303. Our review of the Tema West Health Directorate's accounts disclosed that a total amount of GH¢184,410.00 being the MP's share of the National Health Insurance Fund had not been utilized for any developmental project. The money had been in the MP's account since May 2020. Details of the releases are shown below:

DATE	CHEQUE NO	DETAILS	AMOUNT GH¢
May 2020	-	Transfer from Tema Metro	49,410.00
28/09/2021	518819	MP's NHIS Fund	75,000.00
03/11/2021	000435	MP's NHIS Fund	60,000.00
TOTAL			184,410.00

304. We recommended that the Municipal Director should collaborate with the Member of Parliament to ensure that the money is used for the intended purpose, failing which the money should be paid into the Auditor-General's Recoveries Account with the Bank of Ghana.

TEMA GENERAL HOSPITAL, TEMA

Unearned salary - GH¢2,665

305. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378), our audit of the Hospital's payroll revealed that in October 2021, an unearned salary of GH¢2,664.85 was paid to Emmanuel Johnson with staff ID number 1326033 who vacated post in September 2021.

306. We recommended that the Medical Director should recover the amount of GH¢2,664.85 with interest at the prevailing Bank of Ghana rate from Emmanuel Johnson and pay same into the Auditor-General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Medical Director and the Validators.

AHAFO REGION

ASUNAFO NORTH MUNICIPAL HEALTH DIRETORATE, GOASO

Wrongful payment to a contractor - GH¢96,421

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

308. Contrary to the above Regulation our audit revealed that the Asunafo North Municipal Health Directorate made payments totalling GH¢96,420.60 to Messrs. Maasim Construction Works Limited without evidence of work done and any contractual obligation with the Contractor.

309. Our further checks from the purported contract document revealed a contractual agreement between Asunafo North Municipal Assembly and Messrs. Maasim Construction Works Limited to build a VIP ward for Goaso Municipal Hospital but not the Asunafo North Municipal Health Directorate.

310. We recommended that the Regional Health Director should recover the amount of GH¢96,420.61 with interest at the Prevailing Bank of Ghana rate from the Municipal Health Director, Dr. Eric Acolatse and the Accountant Mr. Boampong and same paid into the Auditor General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Regional Health Director.

BECHEM GOVERNMENT HOSPITAL

Vacation of post - GH¢3,644

311. Regulation 92 of Public Financial Management Regulations, 2019 (L.I. 2378) states among others that, the Principal Spending Officer of a covered entity shall ensure the immediate stoppage of salary to public servants and notify the Controller and Accountant-General on the vacation of post by an employee.

312. We noted that Mr. Anokye Kingsley Kwadwo with staff ID 1367829 vacated post in May 2022, but was paid salaries for May 2022 and June 2022 resulting in unearned salary of GH¢3,643.68.

313. We recommended that the Medical Director should recover the amount of GH¢3,643.68 with interest at the prevailing Bank of Ghana rate from Mr. Anokye Kingsley Kwadwo and pay same into the Auditor-General's Recoveries Account with the Bank of Ghana, failing which the amount should be recovered from the Medical Director and Validators.

Unserved bond - GH¢60,614

314. Sections 5 & 6 of the Bond Conditions of the Ghana Health Service states that the awardee of study leave with pay shall start and complete the approved course. An awardee who abandons the course or absconds without the express approval of the Head of BMC or withdrawn from the course by the school authorities as a result of poor performance/misconduct shall refund the total amount of salaries paid to him/her during the training plus interest at the prevailing lending rate of Bank of Ghana.

315. Our review of the study leave records revealed that Mr. Gideon Joseph Opoku with staff ID 730398 was granted three year study-leave with pay effective 15 January 2021 to 15 January 2024 but absconded from the school in June 2022. He was paid a total unearned salary of GH¢60,614.27 covering the period January 2021 to July 2022.

316. We recommended that the Medical Superintendent should recover the amount of GH¢60,614.27 with interest at the prevailing Bank of Ghana rate from Mr. Gideon Joseph Opoku or his guarantors and same paid to the Auditor-

General's Recoveries Accounts with the Bank of Ghana, failing which the amount should be recovered from the Medical Superintendent and the Validators.

MUNICIPAL HEALTH DIRECTORATE - BECHEM

Procurement above threshold

317. The Second Schedule of the Public Procurement (Amendment) Act, 2016 (Act 914) on thresholds for Review/Approval Authority for Ministries, Departments and Agencies and Procuring Entities stipulates above GH¢30,000.00 for goods and services; GH¢45,000.00 for works and must be awarded by the Entity's Tender Committee.

318. Our review showed that the Director approved the award for the supply of PPEs for facilities in the constituency totalling GH¢51,625.00 which was above his threshold. He also awarded contracts amounting to GH¢53,434.70 for the Re-roofing of the Derma Health Centre which was split into two to fall under his threshold. Below are details:

Date	PV No.	Details	Payee	Amount GH¢	Remarks
20/12/21	0440315	PPEs for facilities in the constituency	Absolid Ventures	51,625.00	The amount was above the threshold of the Head of entity
23/12/21	0440314	Payment for Re-roofing of Derma Health Centre	Kenn's OB Construction Ltd	29,280.00	The project was split to avoid adherence to the threshold requirements in the PPA. In effect, this was a single contract.
23/12/21	0440313	Being payment of Re-roofing of Derma Health Centre	Kenn's OB Construction Ltd	24,154.70	
Total				105,059.70	

319. We recommended that the Director should strictly comply with the provisions of the Public Procurement laws.

ASHANTI REGION

MUNICIPAL HEALTH DIRECTORATE - EJURA

Unserved bond term - GH¢38,883

320. Condition 4 of the Ghana Health Service Bond Form stipulates that an awardee who does not report back to his/her previous station within 10 working days after the expiration of the study leave period will be deemed to have vacated post and shall be made to refund the total amount of salaries paid to him/her whilst in school plus interest at the prevailing lending rate of Bank of Ghana.

321. Contrary to the above, our review of payroll records of Ejura Sekyedumase Municipal Health Directorate revealed that Miss Osei Gyamfuah Constance with staff No. 838826 failed to report back to work after the two years study leave with pay expired in September 2021. The total amount paid to her during the period of the study leave amounted to GH¢38,882.90.

322. We recommended that the Municipal Director should recover the amount of GH¢38,882.90 with interest at the prevailing Bank of Ghana rate from Miss Gyamfuah or her guarantors (Ms. Lakiya Ibrahim and Mr. Amoako George) and pay same into the Auditor-General's Recoveries at Bank of Ghana, failing which the amount should be recovered from the Municipal Director.

BOMPATA HEALTH CENTRE

Unsupported payments - GH¢5,200

323. Contrary to Regulation 78 of Public Financial Management Regulations, 2019 (L.I. 2378), we noted that, management of Bompata Health Centre made two payments totalling GH¢5,200.00 in December 2021 and March 2022 without the relevant supporting expenditure documents.

324. We recommended that the Head of the Centre should recover the amount of GH¢5,200.00 from the Accountant and pay same into the Auditor General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Head.

ANTOA HEALTH CENTRE

Unsupported payments - GH¢5,880

325. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted that, management of Antoa Health Centre procured drugs on two payment vouchers totalling GH¢10,080.00 and accounted for only GH¢4,200.00, leaving GH¢5,880.00, outstanding.

326. In the absence of the supporting document, we recommended that the Head of the Health Centre should recover the outstanding amount of GH¢5,880.00 from the Accountant and pay same into the Auditor General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Head.

JUABEN GOVERNMENT HOSPITAL, JUABEN

Unearned salaries - GH¢71,227

327. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted that, two former staff of Juaben Government Hospital were not at post between September 2019 and August 2022, but were paid total unearned salaries of GH¢71,227.10. Details are shown below:

Name	Staff ID	Reason for Separation	Effective date	Period	Amount GH¢	Amount Refunded GH¢	Balance outstanding GH¢
Ayimbire Benjamin	726556	Altered admission letter to obtain approval of a Study Leave.	1 Sept. 2019	Sept. 2019 to August 2022	63,331.94	-	63,331.94
Aboagye Ernest	863814	Vacated post and travelled outside the country.	1 Dec. 2021	December 2021 to March 2022	10,954.16	3,059.00	7,895.16
Totals					74,286.10	3,059.00	71,227.10

328. We recommended that the Medical Superintendent should recover the amount of GH¢71,227.10 with interest at the prevailing Bank of Ghana rate from Ayimbire Benjamin and Aboagye Ernest or their guarantors and pay same into

the Auditor-General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Medical Superintendent and the Validators.

EJISU GOVERNMENT HOSPITAL

Unearned salaries - GH¢30,066

329. In contravention of Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378) we noted that between September 2020 and March 2022, two separated staff of the Hospital were paid a total unearned salary of GH¢99,201.20 out of which GH¢69,134.15 had been paid leaving a difference of GH¢30,066.24 unrecovered. The details are shown below:

Name	Staff ID.	Reason	Period	Total unearned salary GH¢	Refunds made GH¢	Outstanding balance GH¢
Eva Acquah	774839	On study leave with pay, but no evidence of pursuing the course. No admission letter and academic progress reports	January 2021 to February 2022	42,305.39	20,144.15	22,161.24
Felicity Kyeraa	774602	On study leave with pay, but no evidence of pursuing the course. No admission letter and academic progress reports	September 2020 to March 2022	56,895.81	48,990.00	7,905.10
Total				99,201.20	69,134.15	30,066.24

330. We recommended that the Medical Director should recover the outstanding amount of GH¢30,066.24 with interest at the prevailing Bank of Ghana rate from Eva Acquah and Felicity Kyeraa or their guarantors and same paid into the Auditor-General's Recoveries Account at the Bank of Ghana, failing which the amount should be recovered from the Medical Director.

MUNICIPAL HEALTH DIRECTORATE - EJISU

Payment of unearned salaries - GH¢66,223

331. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378) we noted that, Ms. Dorcas Boadi Mensah, a staff of Ejisu Municipal Health Directorate was granted one-year leave without pay effective 1 February 2019 and vacated post after studies but was validated and paid unearned salaries amounting to GH¢66,223.04 between February 2019 and September 2021.

332. We recommended that the Municipal Director should recover the amount of GH¢66,223.04 with interest at the prevailing Bank of Ghana rate from Ms. Dorcas Boadi Mensah and same paid into the Auditor General's Recoveries Account at the Bank of Ghana failing which the Municipal Director and validators should pay.

PRESBYTERIAN HOSPITAL, AGOGO

Unearned salary - GH¢7,584

333. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378), our review disclosed that, unearned salary of GH¢7,583.94 for September 2021 and October 2021 was paid to Ms. Pascaline Kolekang, a Senior Nursing Officer who resigned on 3 September 2021.

334. We recommended that the Medical Director should recover the total unearned salary of GH¢7,583.94 with interest at the prevailing Bank of Ghana from Ms. Pascaline Kolekang and same paid into Auditor-General's Recoveries Account at the Bank of Ghana, failing which the amount should be recovered from the Medical Director and the Validators.

BONO EAST REGION

Unsupported payments - GH¢50,690

335. Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that, a Principal Spending Officer of a covered entity is responsible for ensuring in respect of each payment of that covered entity that evidence of

service received, certificates for work done and any other supporting documents exist.

336. We noted that seven institutions failed to acquit 28 payment vouchers used in disbursing GH¢50,690.00 with relevant supporting documents as summarised below:

	No. of PVs	PV Amount GH¢	Unaccounted Amount GH¢
District Health Directorate, Kwame Danso	3	16,360.00	3,350.00
Bantama CHPS	4	4,300.00	3,800.00
Drobe CHPS	2	2,500.00	2,500.00
Kyeamekrom CHPS	7	20,590.00	19,490.00
Lassi CHPS	5	5,000.00	5,000.00
Lemu CHPS	2	5,500.00	5,500.00
Tato Battor CHPS	5	11,050.00	11,050.00
Total	28	65,300.00	50,690.00

337. In the absence of relevant supporting documents, we recommended that the District Director of Health Services should recover the amount of GH¢50,690.00 from the District Accountant and same paid into the Auditor General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the District Director of Health Services.

Payment of unearned salaries - GH¢253,709

338. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378), our audit disclosed that, four institutions paid unearned salaries totalling GH¢253,708.66 to 13 separated staff and failed to recover the unearned salaries. Details are shown below:

ABRAFI HOSPITAL			
Name	Staff ID	Period	Amount GH¢
Kotey Rita	1271832	March 2022-July 2022	12,249.32
Sulemana Hudu Nangtoma	1468385	Jan. 2022-July 2022	19,112.24
Gyan Taylor Christabel	1102869	March 2022-July 2022	14,359.75
Wisdom Kushiator Kwabla	1196679	Jan. 2022-July 2022	24,199.35

Amissah Maame Afua	1408478	April 2022-July 2022	13,828.20
Ussher Cletus Joseph Debrah	1353701	Jan 2022	2,795.50
Total			86,544.36
AHMADIYA MUSLIM HOSPITAL			
Safadi Saher	1196642	Oct. 2018-March 2020	91,059.36
Dosu Rita	911809	Sept. 2020-July 2021	40,002.20
Arkhurst Linda Mimi	1286740	Oct.2021-Feb. 2022	9,766.60
Total			140,828.16
ATEBUBU MUNICIPAL HEALTH DIRECTORATE			
Samaret Ali	1307844	April 2021-June 2021	5,134.95
Regina Asubonteng	984161	Nov.2021-Jan.2022	7,456.95
Total			12,591.90
DISTRICT HEALTH DIRECTORATE - PRANG			
Ursula Adwoa Konadu	1340698	Jan. 2022-June 2022	13,744.24
Total			13,744.24
Grand Total			253,708.00

339. We recommended that the Heads of the Institutions should recover the amount of GH¢253,708.66 with interest at the prevailing Bank of Ghana rate from the persons involved and pay same into the Auditor General's Recoveries Account with Bank of Ghana, failing which the amounts should be recovered from the Heads and Validators.

BONO REGION

NSOATRE HEALTH CENTRE

Deployment of staff to Private Health Facility - GH¢154,754

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

341. We noted that between December 2020 and March 2022, five health workers were paid a total amount of GH¢154,754.04 even though these officers did not work for the Directorate but were posted directly from the Regional Health Directorate to Amponsah Maternity Home, a private health facility operating within the Nsoatre Community. Details are provided below:

Name	Staff ID number	Effective Date	Dec 2020 GH¢	Jan. - Dec. 2021 GH¢	Jan - March 2022 GH¢
Owusu Augustina	1461515	Dec. 2020 - March 2022	1,761.41	21,136.92	5,283.00
Gertrude A. Kwarteng	1457918	Dec. 2020 - March 2022	1,761.41	20,012.52	5,284.23
Ntim Edna	1461475	Dec. 2020 - March 2022	1,779.21	21,350.52	5,337.63
Commey Gloria	1267977	Dec. 2020 - March 2022	1,719.21	20,630.52	5,157.63
Helina A. Boadan	1328607	Apr. 2021 - March 2022	2,585.03	32,763.84	8,190.96
Total			9,606.27	115,894.32	29,253.45
Grand Total					154,754.04

342. We recommended that the Director General should ensure that the Regional Director recovers the amount of GH¢154,754.04 with interest at the prevailing Bank of Ghana rate from the persons involved and pay same to the Auditor-General's Recoveries Account with the bank of Ghana, failing which the amount should be recovered from the Regional Director.

REGIONAL HOSPITAL-SUNYANI

Payment of unearned salaries - GH¢19,627

343. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted that, between January and December 2021, the Medical Director paid unearned salaries totalling GH¢19,626.51 to four officers who separated from the Hospital. Details are as follows:

Name	Staff ID	Cause of separation	Amount GH¢
Fosuhemaa Naomi	1284643	Vacation of post	6,129.70
Owusu Sarfo Regina	1268711	Vacation of post	2,585.03
Awuah Baffour	771372	Vacation of post	5,455.89
Rita Agyiriba Hanson	602338	Deceased	5,455.89
Total			19,626.51

344. We recommended that the Medical Director should recover the amount of GH¢19,626.51 with interest at the prevailing Bank of Ghana rate from the persons involved or their beneficiaries and same paid into the Auditor-General's Recoveries Account with the Bank of Ghana, failing which the amount should be recovered from the Medical Director and Validators.

Payment of salaries to unknown staff - GH¢1,922,550

345. Regulation 86 of the Public Financial Management Regulations 2019 requires a Principal Spending Officer to ensure that only the names of persons who are eligible to receive payment for work done are kept on the payment voucher.

346. We noted following our head count of personnel that 95 unknown names were validated and paid salaries totalling GH¢1,922,549.53 between January and December 2021. The Human Resource Manager, Mr. Nicholas Oppong explained that the officers were placed on the Hospital's Electronic Payment Voucher (ESPV) by the Regional Health Directorate and that the officers were unknown to the Hospital.

347. We recommended that the Director General should ensure that the Regional Health Director and the Medical Director recovers the amount of GH¢1,922,549.53 with interest at the prevailing Bank of Ghana rate from the affected persons and same paid into the Auditor General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Regional Health Director, the Medical Director and Validators.

MUNICIPAL HOSPITAL - SUNYANI

Payment for hire purchase vehicle not supplied.

348. Per the requirement for the release of a hire purchase vehicle with reference No. GHS/TMD/G.F-29/VOL XII of 19/08/2021 by the Director General, interested facilities are to pay an initial deposit of 15% of the total cost of the vehicle and a standing order from their bankers until the full cost is recovered.

349. Contrary to the above, the Hospital paid a total amount of GH¢68,228.47 into the Ghana Health Service Vehicle Hire purchase collection Account for the purchase of one VW Trendline Amarok Pick-up vehicle which had not been supplied.

350. We recommended that the Medical Director should liaise with the Director General, Ghana Health Service for the delivery of the vehicle, failing which the amount paid should be refunded to the Hospital without further delay.

NURSING AND MIDWIFERY TRAINING COLLEGE - SUNYANI

Renewal of Accreditation

351. Section 8 of National Accreditation Board Act, 2007 (Act 744) states that an institution shall not operate or run a programme without accreditation.

352. We noted from records that the Sunyani Nursing and Midwifery College accreditation certificates of its two programmes, Registered Midwifery (NMC/RM/DIP/19/007) and Registered General Nursing (NMC/RGN/DIP/19/007) had expired as of 31 May 2022 as well as its Institutional certificate.

353. We recommended to the Principal to ensure the immediate renewal of all the expired accredited certificates.

REGIONAL MEDICAL STORES - SUNYANI

Payment of hire purchase instalments for undelivered vehicles

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

355. Per the requirement for the release of a hire purchase vehicle with reference No. GHS/TMD/G.F-29/VOL XII of 19/08/2021 by the Director General, interested facilities are to pay an initial deposit of 15% of the total cost of the vehicle and a standing order from their bankers until the full cost is recovered.

356. Our review of expenditure records revealed that between January 2022 and June 2022, management transferred a total amount of GH¢208,175.78 into Ghana Health Service Vehicle Hire Purchase Collection Account for acquisition of four VW Trendline Amarok pickups on hire purchase instalment basis, but the vehicles had not been delivered.

357. We recommended that the Head of the Regional Medical Stores should follow up with the Director General, Ghana Health Service for the supply of the Vehicles, failing which the deposit made should be recovered without further delay.

SEVENTH DAY ADVENTIST HOSPITAL - SUNYANI

Bond defaulters - GH¢219,053

358. Conditions of Service No. 15.5 (a) of the Collective Agreement of Christian Health Association of Ghana (CHAG) requires that an employee who is sponsored by any CHAG Member Institution to undergo a course or training either locally or overseas shall be bonded to work for the institution after completion of the course or training. Condition No. 4 of the same instrument states among others that an awardee who defaults in serving the required bond period shall pay the total salary paid to the awardee with interest at the prevailing lending rate of the Bank of Ghana.

359. The Director of GAHS approved study leave with pay to four staff of the SDA Hospital, Sunyani who received salaries totalling GH¢219,052.61 during their training. Per GAHS policies, the beneficiaries were obliged to serve GAHS upon completion of the study.

360. However, two of the beneficiaries terminated their studies, and the other two failed to return to the Hospital to redeem their bonds after completion of their training. We also noted that prior to their leave approval, the GAHS Director failed to ensure that two of the beneficiaries were bonded. The summary is shown below:

Name of Staff	Staff ID	Rank	Gross Salary Paid GH¢	Remarks
Kwabena Aboagye	893392	Senior Staff Nurse	74,321.45	Completed studies without returning to serve bond period; Bonded without guarantors.
Ophelia Yeboah	735156	Senior Enrolled Nurse	66,358.37	Completed studies without serving bond; 1. Bonded without guarantors.
Adom Mavis	974973	Enrolled Nurse	40,487.32	1. Vacated post 2. Not bonded 3. No approval letter
Augustine Boamah Boateng	898705	Senior Staff Nurse	37,885.47	Truncated studies 1. Vacated post in December 2020 (but received salaries till September 2021) 2. Not bonded
Total			219,052.61	

361. We recommended that the Director GAHS should recover the amount of GH¢219,052.61 with interest at the prevailing Bank of Ghana rate from the staff involved or their guarantors and pay same into the Auditor General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Director GAHS.

DISTRICT HEALTH DIRECTORATE - SAMPA

Overpayment of transfer grant - GH¢17,723

362. Ministry of Finance Circular on Revision of Rates of Categories 2 and 3 Allowances for Public Service referenced BD/CMU/09/19/SAL of 18/9/2019 grants three months basic salary as Permanent Posting Allowance to eligible officers.

363. We noted that, the District Director of Jaman North District Health Directorate, Mr. Jacob Kojo Aleeba was paid an amount of GH¢32,215.54 in respect of transfer grant from Dormaa East to Jaman North instead of GH¢14,493.00 (three times of his basic salary of GH¢4,831.00) resulting in an overpayment of GH¢17,722.54.

364. Management responded that the overpayment of GH¢17,722.54 had been refunded to the Economic and Organized Crime Office (EOCO) Exhibit Account at the Bank of Ghana, Sunyani Branch and accordingly provided copies of pay-in-slips to substantiate their claim but failed to obtain official receipt from the EOCO to acknowledge the payment.

365. We recommended that the Regional Health Director should ensure that the District Director, Mr. Kojo Aleeba obtains the official receipt from EOCO failing which the amount of GH¢17,722.54 should be recovered from him and same paid into the Auditor General's Recoveries Account with Bank of Ghana.

BANDA DISTRICT HEALTH DIRECTORATE

Unutilized Health Support Fund - GH¢275,000

366. Section 7 of the Public Financial Management Act, 2016 (Act 921) states that a principal Spending Officer of a covered entity shall ensure the regularity and proper use of money appropriated in the covered entity; manage the resources received, held, or disposed of by or on account of the covered entity. A Principal Spending Officer shall on exercise of duties under the Act, establish an effective system of risk management, internal control, and internal audit in respect of the resources and transactions of a covered entity.

367. We observed that the Banda District Health Directorate received a total amount of GH¢275,000.00 from the National Health Insurance Council as 2021 Member of Parliament Health Support Fund for renovation of staff quarters and Health Centres in the Banda District, but the funds had not been utilized for the intended purpose since November 2021. Details are as follows:

Payer	Receipt No.	Purpose	Amount (GH¢)
National Health Insurance Council	1478139	MP Health Support Fund	75,000.00
National Health Insurance Council	1478140	MP Health Support Fund	200,000.00
Total			275,000.00

368. We recommended that the District Director, should collaborate with the Member of Parliament to have the funds utilized for the intended projects without further delay, failing which the amount of GH¢275,000.00 should be paid into the Auditor General’s Recoveries Account with Bank of Ghana.

Unearned salary - GH¢5,003

369. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378) we noted that, Mr. James Akonaga with staff ID 1327647 of the Banda District Health Directorate vacated post on 24 April 2021, but was paid unearned salaries totalling GH¢5,003 from June 2021 to August 2021

370. We recommended that the District Director should recover the amount of GH¢5,003.13 with interest at the prevailing Bank of Ghana rate from Mr. James Akonaga and pay same into the Auditor-General’s Recoveries Account with the Bank of Ghana, failing which the amount should be recovered from the District Director and the Validators.

METHODIST HOSPITAL, WENCHI

Unpaid bond value - GH¢82,528

371. Conditions of Service No. 15.5 (a) of the Collective Agreement of Christian Health Association of Ghana (CHAG) requires that an employee who is sponsored by any CHAG Member Institution to undergo a course or training either locally or overseas shall be bonded to work for the Institution for a period of not less than 5 years after completion of the course or training. Condition No.4 of the same instrument states among others that an awardee who defaults in serving the required bond period shall pay the total salary paid to the awardee with interest at the prevailing lending rate of the Bank of Ghana.

372. Our payroll audit at the Methodist Hospital, Wenchi revealed that the Hospital per letter numbered WMH/SSB/104C/VOL4 of 18 December 2018 granted Miss. Belinda Ampomah (Staff ID 726832) study leave with pay to pursue a 2-year BSc Critical Care Nursing course at the School of Peri-Operative and Critical Care Nursing, Korle Bu from January 2019 to October 2021.

373. We noted that Ms. Belinda Ampomah resumed duty after completion of the programme, but vacated post on 25 October 2021 without serving the bond term of three years resulting in an unserved bond value of GH¢82,527.99.

374. We recommended that the Head of the Hospital should recover the amount of GH¢82,527.99 with interest at the Bank of Ghana's prevailing interest rate from Belinda Ampomah or her guarantors (Mrs. Juliana Mensah and Mr. Seth Ansu) and pay same into the Auditor-General's Recoveries Account with the Bank of Ghana, failing which the amount should be recovered from the Head of the Hospital.

TAIN DISTRICT HOSPITAL

Unpaid bond value - GH¢64,306

375. Condition 12 of Bond Form of Ghana Health Service stipulates that an awardee of study leave with pay shall be obliged to serve the facility for the duration of the course plus one year, immediately after certification or licensing to practice the said profession. Condition 4 requires an awardee of study leave

with pay to refund all salaries paid to him/her while in school plus interest at the prevailing lending rate of the Bank of Ghana if that awardee vacates post without completing the bond terms.

376. We noted that Mr. Joseph Gyekye Bamfo, a staff of the Tain District Health Hospital was granted two years study leave with pay from September 2019 to August 2021 to pursue Bachelor of Science in Community Medicine and Health but vacated post after completion of his study resulting in the payment of unearned salary of GH¢64,306.20.

377. We recommended that the Head of the Hospital should recover the amount of GH¢64,306.20 with interest at the prevailing Bank of Ghana rate from Joseph Gyekye Bamfo or his guarantors (Bayor Bonaventure and Selina Oppong) and pay same into the Auditor-General's Recoveries Account held with the Bank of Ghana, failing which the amount should be recovered from the Head of the Hospital.

DORMAA PRESBYTERIAN HOSPITAL

Unearned salaries - GH¢12,179

378. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378), our review of the validated Electronic Salary Payment vouchers (ESPV) indicated that, the Medical Director paid GH¢12,178.87 unearned salary to Daniel Asante with Staff ID 972933 who vacated post from October 2020 to January 2021.

379. We recommended that the Medical Director should recover the amount of GH¢12,178.87 with interest at the prevailing Bank of Ghana rate from Mr. Daniel Asante and pay same into the Auditor-General's Recoveries Account with the Bank of Ghana, failing which the amount should be recovered from the Medical Director and the validators.

WESTERN REGION

REGIONAL HEALTH DIRECTORATE

Unaccounted payments - GH¢34,945

380. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted that, out of payments totalling GH¢55,176.00 for various expenditure incurred, GH¢20,231.00 was accounted for leaving a difference of GH¢34,945.00 not accounted. Details are shown below:

Date	Pv. No.	Details	Payee	Amount GH¢	Amount Accounted for GH¢	Difference GH¢
4/5/21	1820	1st Quarter Financial Performance Validation	Kwesi S. Essuman	9,240.00	7,751.00	1,489.00
20/5/21	1902	Repair at HRM & RHIO offices	Patrick Awuzah	1,072.00		1,072.00
20/5/21	1912	Conference Hall & Water	Emmanuel Barnes	215.00		215.00
22/6/21	1956	Data	Michael Quarshie	400.00		400.00
15/7/21	1994	Workshop attended in Ksi	Dr Yaw Ofori Yeboah & others	6,130.00	5,530.00	600.00
1/9/21	12092	Domestic/Sexual & Gender based violence	Gladys A. Ababio	1,900.00		1,900.00
1/9/21	2096	Fuel to attend workshop in Accra	Nathaniel Akorli	600.00		600.00
1/9/21	2097	ONCHO MDA regional level TOT	Dennis Jubin	7,250.00	6,950.00	300.00
1/9/21	2098	ONCHO MDA monitoring	Dennis Jubin	14,569.00		14,569.00
1/9/21	2105	Mid-year review	Kwesi S. Essuman	13,800.00		13,800.00
Total				55,176.00	20,231.00	34,945.00

381. In the absence of relevant supporting documents, we recommended that the Regional Director should recover the amount of GH¢34,945.00 from the Accountant and pay same into the Auditor General’s Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Regional Director.

Unearned salary - GH¢4,143

382. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378) we noted from our review of the Electronic Salary Payment Vouchers (ESPV) that, Charles Vigbedor with staff No. 515813 was granted study leave without pay effective June 2021 but was paid unearned salaries amounting to GH¢4,143.00 for June 2021 and July 2021.

383. We recommended that the Regional Director should recover the unearned salaries amounting to GH¢4,143.00 with interest at the prevailing Bank of Ghana rate from Charles Vigbedor and pay same into the Auditor-General’s Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Regional Director and validators.

Rent defaulters - GH¢76,830

384. Regulation 32 of the Public Financial Management Regulations, 2019 (L.I. 2378) stipulates that, a Principal Spending Officer of a covered entity shall take effective and appropriate steps to collect money due the covered entity.

385. Our review of the Directorate’s rent register disclosed that 33 members of staff occupying government bungalows and flats defaulted in the payment of rent to the tune of GH¢76,830.00 as at 30 June, 2022. Details are shown below:

No.	Names	Amt outstanding as at 30/06/2022 GH¢
1.	Dr. Dowuona-Hammond	1,120.00
2.	Agartha Anyimaduah	1,840.00
3.	Henry Quarshie	1,285.00
4.	Alhaji Abass	1,645.00
5.	Cecilia Rockson	1,450.00
6.	Samuel Twumasi	1,990.00
7.	Kezia E. Ayanu	2,540.00
8.	Abdulai Razak	2,890.00

9.	Elizabeth Mensah	1,645.00
10.	Felicia Ofori	1,165.00
11.	Daniel Agudey	3,700.00
12.	Ebenezer Kofi Mensah	2,400.00
13.	Rebecca Sam	4,940.00
14.	Irene Amedzro	1,680.00
15.	Peter Asilevi	4,340.00
16.	Juliana Mensah	2,865.00
17.	Daniel Bomfeh	3,600.00
18.	Gifty Ohenewa	3,600.00
19.	Charles Kwesi Osika	850.00
20.	Abubakari Mahama	1,700.00
21.	Stephen Anaman	900.00
22.	Joseph Arthur	2,125.00
23.	Bismark B. Ofori-Manteaw	2,340.00
24.	Saulice Essuman	4,020.00
25.	Lambert K. Ankomah	2,660.00
26.	Josephine Conduah	650.00
27.	Emmanuel Barnes	1,440.00
28.	Nathaniel Akorli	4,000.00
29.	Frederick Yaw Baah	2,420.00
30.	Randy Barker	1,540.00
31.	David Konlan	3,420.00
32.	Paul Kingsley Arthur	3,520.00
33.	Christian Anku	550.00
	Total	76,830.00

386. We recommended that the Director of the Regional Health Directorate should pursue the recovery of the outstanding rent of GH¢76,830.00 from the defaulters and pay same into the Auditor General’s Recoveries Account with Bank of Ghana.

EFFIA NKWANTA REGIONAL HOSPITAL - SEKONDI

Unremitted tax - GH¢29,822

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

388. We noted during the period under review that the Accountant withheld taxes amounting to GH¢29,822.37 from transactions totalling GH¢976,262.26 but failed to remit the tax amount to Ghana Revenue Authority (GRA).

389. We recommended that the Medical Director should ensure the Accountant remits the withheld tax amount of GH¢29,822.37 to GRA and any penalty arising should be paid personally by the Medical Director and the Accountant.

Private Health Insurance indebtedness

390. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that, a Principal Spending Officer shall ensure that non-tax revenue is efficiently collected.

391. We noted from our review that, eight Private Health Insurance Schemes owed the Hospital a total amount of GH¢264,285.29 as at 31 August 2022 for health services rendered by the Hospital to beneficiaries under the scheme as presented below:

No.	Insurance Company	Outstanding Amount GH¢
1.	Apex Health Insurance	26,917.01
2.	Cosmopolitan Insurance	34,010.02
3.	Ghana Prison Health	47,854.15
4.	GLICO Health Insurance	22,170.22
5.	Metropolitan Health Insurance	56,945.11
6.	Nationwide Health Insurance	42,921.71
7.	Premier Health Insurance	27,337.00
8.	Vitality Health Insurance	6,130.07
	Total	264,285.29

392. We recommended to the Medical Director to ensure that the Accountant uses legal means to recover the total amount from the Private Health Insurance Schemes without further delay.

ESSIKADO GOVERNMENT HOSPITAL

Unsupported payments - GH¢91,306

393. 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.

394. We noted that between March 2021 and October 2022, the Medical Superintendent paid a total amount of GH¢91,305.58 on 41 payment vouchers which were not adequately supported with relevant expenditure documents.

395. We recommended that in the absence of relevant supporting documents, the Medical Superintendent should recover the amount of GH¢91,305.58 from the Accountant and pay same into the Auditor-General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Medical Superintendent.

Unearned salaries - GH¢80,953

396. Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires that, a spending officer shall ensure the immediate stoppage of payment of salary to public servants when that public servant has been granted leave without pay, on the resignation or retirement of an employee, among others.

397. Our review of the Electronic Salary Payment Voucher (ESPV) for the period November 2021 to August 2022 revealed that unearned salaries totalling GH¢80,952.97 was paid to seven separated staff of the Hospital. Details are shown below:

No.	Name	Staff ID	Type of Separation	Date of Separation	Period	Amount (GH¢)
1.	Addo Janet	731651	Retirement	11/2/2021	Nov. 2021 - March 2022	9,922.16
2.	Ofori Felicia	73102	Retirement	7/11/2021	Nov. 2021 - Jan. 2022	4,970.53
3.	Sarah Opoku	1328234	Leave without pay	6/1/2022	June 2022 - July 2022	7,151.18
4.	Amoah Victoria	623665	Vacation of post	5/5/2022	May 2022- Aug. 2022	15,471.96

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5.	Sherifatu Ibrahim	656666	Vacation of post	3/1/2022	March 2022 – August 2022	19,408.86
6.	Quaye Edith Catherine	837773	Vacation of post	6/1/2022	June 2021 - March 2022	15,303.91
7.	Asmah Justice	789511	Vacation of post	6/1/2022	June 2022 - August 2022	8,724.37
Total						80,952.97

398. We recommended that the Medical Superintendent should recover the total amount of GH¢80,952.97 with interest at the prevailing Bank of Ghana rate from the persons involved and pay same to the Auditor General’s Recoveries Account at the Bank of Ghana, failing which the amount should be recovered from the Medical Superintendent and the validators.

PRESTEA GOVERNMENT HOSPITAL - PRESTEA

Outstanding advances - GH¢25,165

399. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that, a Principal Officer shall ensure that non-tax revenue is efficiently collected.

400. Our review of Advances Register of the Hospital disclosed that 16 staff members were granted advances totalling GH¢57,037.00 out of which GH¢31,872.00 had been recovered leaving a balance of GH¢25,165.00 outstanding. Details are shown below.

No.	Name	Total Amount Granted	Amount Paid	Balance
		GH¢	GH¢	GH¢
1.	Doris Laadi Bolaa	3,000.00	2,400.00	600.00
2.	Ebenezer Bosco	10,000.00	6,780.00	3,220.00
3.	Emmanuel Gabeanu	11,100.00	7,013.00	4,087.00
4.	Evans Konlan	1,000.00	400.00	600.00
5.	Felix Kwabena Addo	1,500.00	1,300.00	200.00
6.	George Baffour	4,800.00	0.00	4,800.00
7.	Hannah Twumwaa	1,500.00	690.00	810.00
8.	John Kwasi Gaisie	1,500.00	1,377.00	123.00
9.	Senyo Govinah	4,837.00	4,072.00	765.00
10.	Swanzy Andrews	1,500.00	890.00	610.00
11.	Yaw Kanjaka	2,500.00	2,200.00	300.00

12.	Abraham Domety	1,800.00	900.00	900.00
13.	Jojo Yamoah	3,000.00	0.00	3,000.00
14.	Samuel Afreh	3,000.00	250.00	2,750.00
15.	Priscilla Ansah	3,000.00	1,600.00	1,400.00
16.	Albert Mensah	3,000.00	2,000.00	1,000.00
	Total	57,037.00	31,872.00	25,165.00

401. We recommended that the Medical Director should pursue recovery of the outstanding balance from the beneficiaries without further delay.

Unremitted withheld taxes - GH¢23,831

402. Section 117 of the Income Tax Act, 2015 (Act 896) requires heads of institutions as withholding agents to remit the taxes withheld to Ghana Revenue Authority (GRA) within 15 days after the end of the month in which the amounts were withheld.

403. We noted from the records of the Hospital that between January 2021 and December 2022, the Hospital withheld taxes totalling GH¢23,831.35 from payments made to service providers and individuals but failed to remit the amount to the Commissioner-General of the GRA.

404. We recommended that the Head of the Hospital should ensure that the unremitted taxes of GH¢23,831.35 are paid immediately to the GRA and any penalties arising should be paid personally by the Head and the Accountant.

Outstanding Tier 2 contribution

405. Section 3 of National Pensions Act, 2008 (Act 766) provides that out of the total contribution of eighteen and half per centum, an employer shall within fourteen days from the end of each month transfer the following remittances to the mandatory schemes on behalf of each worker; thirteen and half per centum to the First-Tier mandatory basic national social security scheme and five per centum to the Second-Tier mandatory occupational pension scheme.

406. Our examination of the Hospital's records disclosed that management did not remit to the Enterprise Trust Fund manager, the 5% Tier 2 pension contributions of GH¢20,441.03 deducted from the salaries of staff paid through Internally Generated Fund (IGF) for the period August 2021 to July 2022. Details are as follows:

Months	No. of Staff	Amount GH¢
August 2021	51	1,952.95
September 2021	51	1,952.95
October 2021	56	2,015.41
November 2021	52	1,953.72
December 2021	54	1,801.26
January 2022	48	1,772.56
February 2022	46	1,496.26
March 2022	43	1,496.26
April 2022	42	1,460.68
May 2022	42	1,465.62
June 2022	42	1,504.33
July 2022	42	1,569.03
Total		20,441.03

407. We recommended that the Medical Superintendent should ensure that the deducted pension contribution is remitted to the fund manager without further delay.

HALF ASSINI GOVERNMENT HOSPITAL

Unremitted 5% Tier 2 mandatory contributions

408. Contrary to Section 3 of National Pensions Act, 2008 (Act 766) Management failed to remit the 5% Tier 2 mandatory contributions of its casual workers totalling GH¢17,650.68 for the period July 2021 to August 2022. Details are shown below:

No.	Month	No of Employees	Basic Wage GH¢	Total 5% GH¢
1.	July 2021	49	20,117.00	1,005.85
2.	Aug. 2021	49	20,117.00	1,005.85
3.	Sept. 2021	52	21,747.00	1,087.40
4.	Oct. 2021	51	21,867.00	1,093.30
5.	Nov. 2021	51	21,367.00	1,068.30
6.	Dec. 2021	53	22,807.00	1,140.30
7.	Jan. 2022	51	28,387.00	1,419.35
8.	Feb. 2022	51	28,413.00	1,420.35
9.	Mar. 2022	50	28,191.00	1,409.18

10.	April 2022	49	27,824.50	1,390.00
11.	May 2022	49	27,199.50	1,359.60
12.	June 2022	49	27,199.50	1,359.60
13.	July 2022	51	29,503.50	1,474.80
14.	Aug. 2022	51	29,503.50	1,413.00
	Total		354,243.50	17,648.88

409. We recommended that the Medical Superintendent should ensure the outstanding contribution of GH¢17,650.68 is remitted to the fund manager without delay.

MUNICIPAL HEALTH DIRECTORATE - ASANKRANGWA

Payment of unearned salaries - GH¢402,930

410. Regulation 86 of the Public Financial Management Regulations, 2019 enjoins the Principal Spending Officer to ensure that only the names of personnel who are eligible to receive payment are kept on the payment voucher.

411. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378) we noted that, between April 2021 and January 2022, the Directorate paid salaries amounting to GH¢402,930.43 to 16 staff purported to be on study leave. However, there were no approval of study leave on their files. Details are provided below:

No.	Staff Name	Staff ID	Institution	Duration	Date of Departure	Total (GH¢)
1	Benjamin Miezah	863637	KNUST	2 years	06-05-21	27,296.69
2.	Elizabeth Adu Gyamfi	978330	Goaso Nursing Training School	2 years	10-01-22	23,701.95
3.	Mavis Asuakoh	732142	Sekondi NMTC	2 years	06-05-21	27,135.16
4.	Jemima Agyei	717983	Agogo Presbyterian NMTC	2 years	17-01-22	28,578.30
5.	Priscilla Mesu	894736	Asankrangwa NMTC	2 years	-	22,165.76
6.	Hannah Obeng	999091	Asankrangwa NMTC	2 years	10-01-22	22,165.76
7.	Kingsley Ansah	730378	Presbyterian University College	2 years	22-09-21	32,544.43
8.	Prince Bediadh	1100805	Anglican University College	4 years	18-10-21	22,570.32
9.	Elijah Somiah	838454	University of Health and Allied Sciences	3 years	-	23,707.82
10.	Beatrice Sarfo	894565	Asankrangwa NMTC	2 years	10-01-22	23,707.82
11.	Mavis Annue	895214	Asankrangwa NMTC	2 years	08-01-22	23,707.82
12.	Stephen Ogyiri	800707	Sekondi NMTC	2 years	03-05-21	27,418.60

13.	Johnson Nanewortor	762750	Sunyani NMTC	2 years	-	25,887.72
14.	Christina Armah	895181	Asankrangwa NMTC	2 years	08-01-22	21,215.85
15.	Emmanuel Duncan	865084	KNUST	2 years	-	27,418.61
16.	Sadick Adams	895596	UHAS	2 years	-	23,707.82
Total						402,930.43

412. In the absence of approval letters, we recommended that the District Director of Health Services should recover from the officers involved, the total amount of GH¢402,930.43 with interest at the prevailing Bank of Ghana rate into the Auditor General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the District Director and validators.

Salary payments to staff at private facilities - GH¢1,609,397

413. Regulation 86 of the Public Financial Management Regulations, 2019 require that only personnel eligible to receive payment for work done are kept on the payment voucher.

414. We noted that 60 Health Officers on the Directorate's payroll who were supposed to be posted to various Ghana Health Service facilities within the Municipality were rather posted to work at four private hospitals. Our review of salary records revealed that 51 out of the 60 were paid a total salary of GH¢1,609,396.89 between October 2021 and August 2022. We could however, not obtain the salary records for the nine staff. Details are shown below:

No	Staff Name	Staff ID	Name of Institution	Total Salary (GH¢)
1.	Evelyn Kyerewah	732514	Samartex Hospital	36,374.85
2.	Rita Nyamekeh	764817	-do-	27,135.16
3.	Millicent Nana Abakah	797728	-do-	34,178.43
4.	Ellen Amankwaah Appiah	807122	-do-	36,533.92
5.	Matilda Owusuaa Bazie	807334	-do-	22,860.91
6.	Gifty Yalley	829781	-do-	27,263.14
7.	Abigail Arrie	837440	-do-	23,640.72
8.	Esther Ekua Naaboye	843665	-do-	36,732.87
9.	Dodzi Kuduz	852830	-do-	36,732.87
10.	Emmanuel Duncan	865084	-do-	27,418.61
11.	Beatrice Sarfo	894565	-do-	23,707.82

12.	Francisca Abankwaa	896620	-do-	35,013.93
13.	Betty Opoku	980414	-do-	36,871.07
14.	Bilal Bin Ishaque Ewul	996627	-do-	8,183.39
15.	Beatrice Quayson	997180	-do-	35,187.57
16.	Evans Kwaku Siebri	1231691	-do-	44,292.38
17.	Twi-Brempong Emmanuel	1323204	-do-	22,459.46
18.	Deborah Asamoah Afeduaah	1325115	-do-	38,212.17
19.	Percy Kweku Dickson	1325709	-do-	89,144.77
20.	Augustina Anokye	1328593	-do-	25,286.32
21.	Dorothy Mensah	1330061	-do-	43,139.00
22.	Galley Samuel	1336516	-do-	22,217.75
23.	Grace Adowaa Arthur	1337114	-do-	28,775.86
24.	Eric Ofori	1338491	-do-	43,252.11
25.	Isaac Owusu Osei	1338494	-do-	43,539.00
26.	Abigail Adjoa Ocran	1340577	-do-	25,043.79
27.	Isaac Amoah	1340952	-do-	25,043.79
28.	Rita Obimpeh	1346847	-do-	43,539.00
29.	Godfred Kwarteng- Mensah	1353639	-do-	25,043.79
30.	Abigail Opore Otiwaa	1449652	-do-	17,979.42
31.	Cecilia Awortwi Aba Ata	1467311	-do-	54,929.35
32.	Daniel Adu Boateng	1469006	-do-	54,622.22
33.	Kenneth Kyere	1470527	-do-	16,255.23
34.	Peter Mac Andrews	1478572	-do-	2,159.42
35.	James Dodzi Kudzo	852830	-do-	38,351.97
36.	Bismark Okine	1505564	-do-	22,451.47
37.	Sylvia Asihetey	1291238	-do-	30,933.83
38.	Abdul Wahab Sunguno	1414200	-do-	39,220.60
39.	Seth K. Badwe	1263897	-do-	30,683.54
40.	Hamza Halidu	1272085	-do-	31,091.39
41.	Stephen Boateng	908159	-do-	37,529.67
42.	Theresah O. Mills	1281297	-do-	30,933.83
43.	Sammi Tabiri	1338144	-do-	45,724.03
44.	Wahab Yussif Sungummo	1414200	-do-	24,115.03
45.	Constance Gaisie	763146	-do-	27,135.16
46.	Vaccuis Assan	1449609	-do-	19,595.63

47.	Patrick Ntodi	638523	Vintage Hospital	25,849.07
48.	Jennifer Kyei-Mensah	666043	-do-	27,135.16
49.	Mavis Serwaa	895867	-do-	24,115.03
50.	Agartha Cudjoe	1366452	Sis Agnes Cudjoe Memorial Hospital	19,595.63
51.	Priscilla Mesu	894736	Wesley Clinic	22,165.76
	Total			1,609,396.89

415. We recommended that the Director-General should recover the total amount of GH¢1,609,396.89 from the Regional Health Director and pay same into the Auditor General's Recovery Account at Bank of Ghana. We also recommended that the Regional Health Director should recall and repost the officers involved to the Ghana Health Service facilities without further delay.

MUNICIPAL HEALTH DIRECTORATE - WASSA AKROPONG

Un-remitted Tier 2 contributions of casual staff

416. Contrary to Section 3 of the National Pensions Act 2008, (Act 766), we noted that between October 2021 and August 2022, the Directorate deducted a total amount of GH¢2,419.00 as Tier 2 contributions of non-mechanized staff but failed to remit same to the fund manager. Details are shown below:

Date	PV NO.	Cheque No	Description	Payee	Gross Amount (GH¢)	Tier 2 contributions (GH¢)
06/10/2021	86247	001742	Casual Staff Salaries - Sept 2021	MDHS / DDHS	4,905.49	206.14
11/11/2021	86290	001614	Casual Staffs Allowance-oct 2021	MDHS / DDHS	4,905.49	206.14
08/12/2021	86317	001628	Casual Staff Salary- Nov 2021	MDHS / DDHS	4,905.49	206.14
13/01/2022	86338	1648	Casual Staff Salaries- Dec 2021	MDHS	4,905.49	206.14
08/02/2022	86364	1667	Casual Staff Salaries- Jan 2022	MDHS	4,905.49	206.14
14/03/2022	86418	1681	Casual Salaries- Feb 2022	MDHS	4,905.49	206.14
06/04/2022	0086462A	1697	Casual Allowance- Mar 2022	MDHS	4,905.49	206.14
16/05/2022	86487	1773	Casual Staff Salaries- Apr 2022	MDHS	5,058.93	250.09

06/06/2022	6183328	1795	Casual Staff Salaries- May 2022	MDHS	5,058.93	250.09
07/07/2022	618372	1821	Casual Staff Salaries- Jun 2022	MDHS	5,058.93	250.09
03/08/2022	639507	1844	Casual Staffs Salaries- July 2022	MDHS	4,621.97	225.75
Total					54,137.19	2,419.00

417. We recommended that the Head of the Directorate should ensure that the Accountant remits the unpaid pension contribution to the Fund manager without further delay.

FR. THOMAS ALAN ROONEY MEMORIAL HOSPITAL - ASANKRANGWA

Unearned salaries - GH¢54,009

418. Regulation 86 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that a Principal Spending Officer shall ensure that only the names of personnel who are eligible to receive payment for work done are kept on the payment voucher.

419. Contrary to the above regulation, our audit disclosed that the Hospital continued to approve salary payments to Anthony Awindin Abanga and Joseph Abassah Effum who were transferred from the Hospital to Ghana Health Service in September 2021. Our follow up to their respective new stations stated on their transfer letters revealed that they were not at post. Below are the details:

Name	Staff ID	Date Transferred	New Station	Total Salary GH¢
Anthony Awindin Abanga	1325272	1/09/2021	Wassa Amenfi West Health Directorate	25,641.71
Joseph Abassah Effum	1234537	1/09/2021	Effia Nkwanta Teaching Hospital	28,367.38
Total				54,009.09

420. We recommended that the Regional Health Director should ensure that the District Health Director recovers the amount of GH¢54,009.09 with interest at the prevailing Bank of Ghana rate from the affected persons and pay same into the

Auditor General's Recoveries Account, failing which the amount should be recovered from the District Health Director and the Validators.

EASTERN REGION

NATIONAL AMBULANCE SERVICE, OSINO

Unaccounted revenue - GH¢4,243

421. Section 7 of the Public Financial Management Act, 2016 (Act 921) requires among others that a Principal Spending Officer shall, in the exercise of duties under this Act, establish an effective system of risk management and internal control in respect of the resources and transactions of a covered entity.

422. Contrary to the above provision, our examination of the financial records of Osino District Ambulance Service revealed that between April 2022 and August 2022, Jonard Opare-Akuffo, a revenue collector received a total amount of GH¢6,950.00 as non-emergency fuel support but accounted for only GH¢2,707.00 leaving a difference of GH¢4,243.00 not accounted for.

423. We recommended that the District Head should recover the amount of GH¢4,243.00 with interest at prevailing Bank of Ghana rate from Jonard Opare-Akuffo and pay same into the Auditor General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the District Head.

CENTRE FOR PLANT MEDICINE RESEARCH, MAMPONG- AKUAPEM

Un-served bond term - GH ¢217,532

424. Conditions 21 and 22 of the Ghana Health Services Bond form stipulate that an awardee who defaults in serving the required bond period shall pay the full bond sum and the value of the bond shall be equivalent to the total salary paid to the awardee whilst in training plus interest at the prevailing lending rate of the Bank of Ghana.

425. Our review disclosed that three health officers who were bonded by their institutions and granted study leave with pay totalling GH¢217,531.71 failed to serve the agreed bond terms as detailed in the table below:

Institution	District	Name of Staff	Staff ID	Bond Term Period	Amount (GH¢)
St. Dominic Hospital, Akwatia	Asamankese	Ishmael Agyei	-	August 2021-July 2022	34,600.20
Akuapem South	Akropong	Nana Yaw	691847	Oct 2017 -Dec 2020	104,651.72
Municipal Health Directorate		Ayisi			
Akuapem North Municipal Health Directorate	Akropong	Sheila Boakye Akunnor	601728	Sept. 2015 -Dec 2019 April 2021-Sept 2021	78,279.79
Total					217,531.71

426. We recommended that the Regional Health Director should ensure that Heads of Health institutions involve should immediately recover the bond amount from the staff or their guarantors plus interest at prevailing Bank of Ghana rate and pay same into the Auditor-General's Recoveries Account at Bank of Ghana, failing which the amounts should be recovered from the Heads of the institutions involved.

Non-competitive procurement

427. Section 20 of the Public Procurement (Amendment) Act, 2016 (Act 914) provides that the procurement entity shall request for quotations from as many suppliers or contractors as practicable but shall compare quotations from at least three different sources that should not be related in terms of ownership, shareholding or directorship and the principles of conflict of interest shall apply between the procurement entities and their members and the different price quotation sources.

428. Contrary to the above provision, we noted that management procured goods worth GH¢85,108.19 on seven payment vouchers between October 2020 and January 2022 without sourcing for at least three alternative price quotations.

We could not ascertain the reasonableness of prices at which the items involved were procured. Details are shown below:

Date	Batch	Details	Payee	Amount GH¢
01/04/21	34935	Cost of lab. coats & others	Franco Contadino Gears Ghana Ltd.	8,950.00
04/05/21	36256	Supply computer accessories	Get 4 Less Ghana Ltd.	7,899.00
20/12/21	43503	Vacuum pump and accessories	DAK 5 Ghana Limited	9,360.00
12/10/20	30262	Tyres for Navara Pickups	C. Woerman Ghana Ltd.	14,673.00
14/10/20	30326	Polythene bags supplied	Poly Tanks Ghana Ltd.	22,420.13
08/12/21	43307	Hp Desktop Computers	Can-West Ltd.	15,059.20
26/01/22	44098	Tonnors purchased	Can-West Ltd.	6,746.86
Total				85,108.19

429. We recommended that the Head of the Centre should strictly adhere to the provisions of the Public Procurement Act.

DISTRICT HEALTH ADMINISTRATION - ASUOGYAMAN

Unremitted mandatory pension contributions

430. Section 3 of the National Pensions Act, 2008 (Act 766) requires employers to remit a mandatory contribution of five per centum to approved trustees of occupational Pension Schemes out of the total contribution of eighteen and a half per centum made on behalf of the worker. The contribution shall be remitted by the employer within fourteen days from the end of each month.

431. Our examination of the payment vouchers disclosed that the mandatory 5 percent Tier 2 pension contributions of five non-mechanized staff of the Pramkese Health Centre totalling GH¢1,744.54 for the period January to September 2021 had not been remitted to their Occupational Pension Scheme as shown in the table below.

PV DATE	PV No.	DETAILS	TIER 2 DEDUCTED GH¢
28/5/21	0941897	January and February 2021 salaries	387.71
17/6/21	0531622	March and April 2021 salaries	387.71
30/9/21	0531659	May 2021 salaries	206.56
14/12/21	0531666	June and July 2021 salaries	504.23
11/1/22	0531672	August and September 2021 salaries	258.33
		Total	1,744.54

432. We recommended that the Head of the Health Centre should ensure that the contributions are immediately remitted to the approved scheme managers.

KOFORIDUA REGIONAL HOSPITAL

Corporate indebtedness

433. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that, a Principal Spending Officer shall ensure that non-tax revenue is efficiently collected.

434. A review of corporate indebtedness to the Hospital indicated that 34 Institutions owed the facility a total amount of GH¢538,419.85 as at 31 March 2022 for medical services provided to their patients.

435. We recommended that the Medical Director should ensure that the amount of GH¢538,419.85 is recovered from the defaulting institutions and internal control strengthened to prevent this anomaly in future.

NEW ABIREM GOVERNMENT HOSPITAL- ABIREM

Unsupported payments - GH¢964,790

436. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted during the 2022 financial year audit that, the Heads of Finance of five Health Institutions paid a total amount of GH¢964,789.48 on 48 payment vouchers for various activities without

sufficient and appropriate supporting relevant documents. Below is the breakdown:

No.	Institution	District	No. of PVs	Amount (GH¢)
1.	New Abirem Government Hospital	Akim Oda	26	906,662.48
2.	District Health Directorate, Akim Swedru	Akim Oda	4	12,664.00
3.	Asene/MansoAkroso Health Directorate	Akim Oda	2	7,800.00
4.	Kade Government Hospital	Asamankese	9	10,917.00
5.	District Health Directorate, Akim Begoro	Kibi	7	26,746.06
	Total		48	964,789.54

437. We recommended that in the absence of appropriate supporting documents, the Heads of the Institutions involved should recover the amount of GH¢964,789.48 from the Heads of Accounts and pay same into the Auditor-General's Recoveries account at Bank of Ghana, failing which the amount should be recovered from the Heads of Institutions.

Payment of unearned salary - GH¢57,722

438. Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378) provides that, the Principal Spending Officer of a covered entity shall ensure the immediate stoppage of payment of salary to public servants and notify the Controller and Accountant-General on the vacation of post by an employee and on the resignation or retirement of an employee.

439. Our audit revealed that seven public officers in four Health Institutions were paid unearned salaries amounting to GH¢57,721.50 between the period January 2021 and June 2022. Details are shown below:

No.	Institution	Name of Beneficiary	Reason for Separation	No. of Persons	Period	Amount (GH¢)
1.	Regional Health Directorate	Samuel A. Larbi	Retirement	2	Jan-May 21	5,466.40
		Nelson Abraham	Leave without pay		Aug-Oct 22	4,653.60

2.	Holy Family Hospital, Nkawkaw	Bernice Quarcoo	study leave without pay	2	Oct. 2021	2,147.51
		Rita Saa	study without pay		Dec. 2021	2,000.88
3.	Holy Family Nurses' Training College, Nkawkaw	Ms Faustina Akua Boamah	Leave without pay	1	Jan. – Jun. 2022	31,056.05
4.	Presbyterian Hospital, Donkorkrom	Emmanuel Abrokwa	Deceased	2	Oct. 2021	2,289.73
		Damba W. Nadem	Deceased		Feb & Mar 2021	3,908.80
Total				7		57,721.50

440. We recommended that the Regional Health Director should ensure that the Heads of the Health Institutions involved recover the total unearned salaries of GH¢57,721.50 with interest at the prevailing Bank of Ghana rate from the affected staff and pay into the Auditor-General's Recoveries Account, failing which the amounts should be recovered from the Heads of the Institutions involved and their Validators.

NORTH EAST REGION

MAMPRUGU MOAGDURI DISTRICT HEALTH DIRECTORATE

Unretired imprest - GH¢63,066

441. Regulation 102 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that, a special imprest issued for making a particular payment or group of payments shall be fully retired within ten days after completion of the activity. The unretired imprest shall be charged to the personal name of the Principal Spending Officer or the holder of the activity.

442. Our examination of payment vouchers revealed that out of a total amount of GH¢88,895.80 paid on 16 payment vouchers to officers as imprest for various activities, only GH¢25,829.10 was retired leaving a difference of GH¢63,066.70 unretired for a period of 15 to 27 months.

443. We recommended that the District Director and Accountant should ensure that the amount of GH¢63,066.70 is recovered from the defaulting officers and paid to the Auditor-Generals Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Director and Accountant.

UPPER EAST REGION

REGIONAL MEDICAL STORES - BOLGATANGA

Indebtedness to the Regional Medical Stores

444. Regulation 32 of the Public Financial Management Regulations, 2019 (L.I. 2378) mandates the Principal Spending Officer of a covered entity to take effective and appropriate steps to collect money due to the covered entity.

445. Our review of the accounts receivable ledger revealed that out of GH¢27,918,229.92 of stock supplied on credit by the Regional Medical Stores to Nine Hospitals and 160 Health Centres and Clinics in the Region, only GH¢3,482,066.10 had been recovered leaving a balance of GH¢24,436,163.82 outstanding.

446. We recommended that the Regional Director of Health Services should ensure the Head of the Regional Medical Stores recovers the outstanding amount of GH¢24,436,163.82 from the Health Facilities.

UPPER WEST REGION MUNICIPAL

HEALTH DIRECTORATE, WA

Unsupported payments - GH¢34,335

447. 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 payments; that evidence of services received, certificates for work done and any other supporting documents exists.

448. Our audit revealed that five payment vouchers used in disbursing GH¢34,335.10 were without relevant supporting documents to authenticate the transactions.

449. In the absence of appropriate supporting documents, we recommended that the Regional Director of Health Services should ensure that the Municipal Director recovers the amount of GH¢34,335.10 from the Accountant and pay same into the Auditor General's Recoveries Account at the Bank of Ghana, failing which the amount should be recovered from the Municipal Director.

WA MUNICIPAL HOSPITAL

Payments for shoddy and poorly executed project - GH¢225,992

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

451. Section 52 of Act 921 also provides 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.

452. We noted that a contract awarded on 25 November 2020 to Messrs Baba Alim & Company Limited for the renovation of the Out-Patient Department of the Hospital at a total cost of GH¢239,894.69 was completed on 10 June 2022, handed over and the contractor was paid in full. However, our physical inspection showed that the completed works had defects with visible holes in the extension works, significant traces of leakages, peeling paints, falling ceilings and ceiling buttons, cracks all over the walls and the floor. The Estate officer stated it was the sole action of the Consultant, North West Consortium Limited who issued both the Interim Payment Certificates and Progress Reports in certification of the work done.

453. We recommended that the Medical Director should ensure that the Contractor Messrs Baba Alim & Company Limited repair all defects in the renovated building, failing which the Consultant, North West Consortium Limited who issued and signed the progress report and Interim Payment Certificates should be made to bear the cost of the repairs.

HO POLYCLINIC

Unaccounted revenue - GH¢30,146

454. Contrary to Regulation 46 of Public Financial Management Regulations, 2019 (L.I. 2378), we noted that, in 2022, the former Accountant Francis Kamiile collected a total revenue of GH¢73,470.00 and accounted for GH¢43,324 leaving a difference Ltd.

455. We recommended that the Regional Health Director should ensure that the Medical Director recovers the total amount of GH¢30,146.00 with interest at the prevailing Bank of Ghana rate from Francis Kamiile and same paid into the Auditor-General's Recoveries Account at Bank of Ghana failing which the amount should be recovered from the Medical Director.

REGIONAL MEDICAL STORES

Indebtedness to Regional Medical Stores

456. Contrary to Regulation 32 of the Public Financial Management Regulations, 2019 (L.I. 2378), our review of the records disclosed that 13 Hospitals and 137 Health Centres owed the Regional Medical Stores a total amount of GH¢18,396,241.71 in respect of supply of drugs and non-drugs consumables.

457. We recommended that the Regional Director of Health should ensure that the Head of the Regional Medical Stores recovers the outstanding amount from the health facilities.

NORTHERN REGION SAGNARIGU

HEALTH DIRECTORATE

Unearned salaries - GH¢10,210

458. Contrary to Regulation 92 of Public Financial Management Regulations, 2019 (L.I. 2378), we noted during our review of the payroll records of the Directorate that, nine staff were paid unearned salaries totalling GH¢32,708.38 out of which GH¢22,498.00 had been recovered leaving an amount of GH¢10,210.38 outstanding.

459. We recommended that the Regional Health Director should ensure that the Head of the Directorate recovers the amount of GH¢10,210.38 with interest at the prevailing Bank of Ghana rate from the affected persons and same paid into the Auditor-General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Head of the Directorate and Validators.

COMMUNITY HEALTH NURSING SCHOOL

Unpaid rent – GH¢31,668

460. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires that, a Principal Spending Officer shall ensure the efficient collection of revenue due.

461. We noted that between August 2020 and July 2022, GH¢4,385.00 had been recovered out of the 10% rent deduction from the basic salary of four staff totalling GH¢36,052.54, leaving a balance of GH¢31,667.54 outstanding as shown below:

Name	Default Period	Amt due (GH¢)	Amt paid (GH¢)	Outstanding Amt (GH¢)
Balagina Ibrahim	01/08/20 – 31/07/22	8,607.80	2,585.00	6,022.80
Fautima M. Bezagrebere	01/08/20 – 31/07/22	7,031.28	600.00	6,431.28
Duut Abraham	01/08/20 – 31/07/21	7,031.28	1,200.00	5,831.28
Nathaniel Kwaku	01/08/20 – 31/07/21	13,382.18	-	13,382.18
Total		36,052.54	4,385.00	31,667.54

462. We recommended that the Director of the Health Training Institutions Secretariat should ensure that the Principal recovers the amount of GH¢31,667.54 from the officers involved and same paid into the Auditor-General's Recoveries account, failing which the amount should be recovered from the Principal.

BIMBILLA GOVERNMENT HOSPITAL

Unsupported payments – GH¢24,454

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

464. Contrary to the above provision, the Medical Superintendent made payments totalling GH¢24,453.55 for various expenses without adequate supporting documents to authenticate the transactions during the period under review.

465. In the absence of relevant supporting documents, we recommended that the Regional Director of Health should ensure that the Medical Superintendent recovers the amount of GH¢24,453.55 from the Head of Finance and pay same into the Auditor-General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Medical Superintendent.

TAMALE CENTRAL HOSPITAL

Unearned salary - GH¢53,917

466. Contrary to Regulation 92 of Public Financial Management Regulations, 2019 (L.I. 2378), we noted that, five employees of the Hospital vacated post but were paid unearned salaries totalling GH¢53,917.42 for the period April 2021 to October 2021 as detailed below:

No.	Name of staff	Staff ID	Period	Amount GH¢
1.	Miss Musfra Sanda Ibrahim	901073	April - July 2021	10,193.39
2.	Miss Augustina Atigah	1192383	April - May 2021	6,317.69
3.	Miss Cecilia Adjei	894648	June - Oct. 2021	8,621.61
4.	Miss Alice Asantewaa	536605	May - July 2021	19,953.47
5.	Mr. Farhan Alhassan	731025	May - July 2021	8,831.26
	Total			53,917.42

467. We recommended that the Regional Health Director should ensure that the Medical Director recovers the amount of GH¢53,917.42 with interest at the prevailing Bank of Ghana rate from the persons involved and pay same into the Auditor-General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Medical Director and the Validators.

WESTERN NORTH REGION MUNICIPAL

HEALTH DIRECTORATE, BIBIANI

Unearned salary - GH¢65,191

468. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378), a review of the Electronic Salary Payment Vouchers disclosed that, Damien Nsoh Ayine with staff ID 836308 was granted study leave with pay from August 2020 to undertake a 2-year programme at the University of Health and Allied Sciences. However, he failed to pursue the programme and travelled abroad resulting in an unearned salary of GH¢65,191.06 for the period September 2020 to June 2022.

469. We recommended that the Regional Health Director should ensure that the Municipal Health Director recovers the amount of GH¢65,191.06 with interest at the prevailing Bank of Ghana rate from Damien Nsoh Ayine or his guarantors and paid into the Auditor General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Municipal Director and the Validators.

BIBIANI MUNICIPAL GOVERNMENT HOSPITAL

Uncollected rent revenue - GH¢12,960

470. Contrary to Regulation 32 of Public Financial Management Regulations, 2019 (L.I. 2378), we noted that, between January 2021 and June 2022, the management of the Hospital failed to collect 10% rent deduction totalling GH¢12,960.00 from its staff.

471. We recommended that the Medical Superintendent should recover the outstanding rent of GH¢12,960.00 from the staff involved and pay same into the Auditor-General's Recoveries account at the Bank of Ghana, failing which the amount should be recovered from the Medical Superintendent.

ESSAM GOVERNMENT HOSPITAL

Payment of unearned salaries - GH¢24,590

472. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted that, the Medical Director failed to stop the validation of four employees who had vacated post, resulting in the payment of unearned salary totalling GH¢24,590.43 for the period under review. Details are shown below:

Name	Staff ID	Period of Unearned	Monthly Salary GH¢	Unearned Salary GH¢
Esther Bortey	1343327	Sept. 2020	3,407.67	3,407.67
Abigail Mensah	137186	March 2022 - June 2022	547.03	2,188.12
Ernest Opoku Boateng	985269	April - July 2021	2,994.62	11,978.48
Frank Opoku Appiah.	1420891	May - July 2021	2,339.72	7,019.16
	Total		24,593.43	

473. We recommended that the Regional Health Director should ensure that the Medical Director recovers the amount of GH¢24,590.43 with interest at the prevailing Bank of Ghana rate from the affected staff and pay same into the Auditor-General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Medical Director and the Validators.

SEFWI WIAWSO MUNICIPAL HOSPITAL

Unaccounted revenue - GH¢14,081

474. Regulation 50 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that, all public moneys collected shall be paid in gross into the public funds account and a disbursement shall not be made from the moneys collected except as provided by an enactment.

475. Our review of the drugs and service receipt cash books revealed that six Revenue collectors collected a total amount of GH¢264,765.30 and accounted for GH¢250,684.25 leaving a difference of GH¢14,081.30 unaccounted for.

476. We recommended that the District Health Director should ensure that the Medical Superintendent recovers the amount of GH¢14,081.30 with interest at the prevailing Bank of Ghana rate from the revenue collectors and pay same into the Auditor General’s Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Medical Superintendent.

Unsupported payments - GH¢25,738

477. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378) we noted during examination of the expenditure records that, between September 2021 and May 2022, Management of the Hospital made payments totalling GH¢101,358.90 but accounted for GH¢75,620.75 leaving a balance of GH¢25,738.15 unsupported with relevant expenditure documents. Details are as follows:

Date	PV No.	Payee	Details	Amount unacquitted GH¢
16/02/2022	1091641	Mohammed Ridwan	Payment for fuel and per diem to attend a programme in Takoradi	3,000.00
10/05/2022	0666054	Kesse Sarkodie	Payment to enable officers attend a workshop at Bodi	2,180.00
29/09/2021	1091167	Kesse Sarkodie	Payment for Internal Auditors conference	5,000.00
09/02/2022	1091628	Chris Dorothy	Payment for medical consumables	15,558.15
		Totals		25,738.15

478. In the absence of appropriate supporting documents, we recommended that the Regional Medical Director should ensure that the Medical Superintendent recovers the amount of GH¢25,738.15 from the Head of Finance and same paid into the Auditor-General’s Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Medical superintendent.

Unrecovered advances - GH¢6,900

479. Contrary to Section 7 of the Public Financial Management Act, 2016, we noted that between February 2020 and July 2021 management granted salary advance totalling GH¢7,300.00 out of which only GH¢400.00 had been recovered leaving a total amount of GH¢6,900.00 unrecovered for more than 20 months.

Details are shown below:

Date	Name of Staff	Amount Granted (GH¢)	Amount Recovered (GH¢)	Balance (GH¢)
06/06/2020	Gritle Sefakor	1,500.00	300.00	1,200.00
24/02/2020	Med. Supt.	5,000.00	-	5,000.00
07/07/2021	Portia Azumah	800.00	100.00	700.00
	Total	7,300.00	400.00	6,900.00

480. We recommended that the Regional Health Director should ensure that the Medical Superintendent recovers the outstanding advances from the persons involved with interest at the prevailing Bank of Ghana rate and pay same into the Auditor General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Medical superintendent and the Head of Finance.

Payment of salaries to unknown staff - GH¢25,849

481. Regulation 86 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that, a Principal Spending Officer of a covered entity shall ensure that only the names of personnel who are eligible to receive payment for work done are kept on the payment voucher and keep records of the nominal roll of the respective covered entity in a manner that ensure that the correct amount of emolument is paid.

482. Our examination of the Electronic Salary Payment Voucher of the Hospital indicated that Mr Jeremiah Kojo Teye with Staff ID 689201 was paid GH¢25,848.85 for the period January to September 2021 even though his name was not found on the nominal roll and there was no personal file for him.

483. We recommended that the Regional Health Director should ensure that the Medical Superintendent recovers the amount of GH¢25,848.85 with interest at the prevailing Bank of Ghana rate from Mr. Jeremiah Kojo Teye and same paid into the Auditor General's Recoveries Account with Bank of Ghana failing which the amount should be recovered from the Medical Superintendent and the Validators.

SUAMAN GOVERNMENT HOSPITAL

Unaccounted revenue - GH¢12,732

484. Contrary to Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378), our audit revealed that, out of revenue totalling GH¢209,035.00 for the period July 2021 to June 2022, GH¢196,303.00 was accounted for by the Head of Accounts leaving a difference of GH¢12,732.00 outstanding as shown below:

Month/Year	Amount Collected (GH¢)	Amount accounted for (GH¢)	Difference (GH¢)
Drug			
July 2021 - June. 2022	122,545.00	115,232.00	7,313.00
Service			
July 2021 - June 2022	86,490.00	80,321.00	5,419.00
Payment on verification		750.00	
Grand Total	209,035.00	196,303.00	12,732.00

485. We recommended that the Regional Health Director should ensure that the Head of the Hospital recovers the amount of GH¢12,732.00 with interest at the prevailing Bank of Ghana rate from the Head of Accounts (Mr. Martin Amofa) and pay same into the Auditor General's Recoveries Account at the Bank of Ghana, failing which the amount should be recovered from the Head of the Hospital.

Unsupported payment - GH¢11,000

486. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted that, the Accountant could not substantiate payments amounting to GH¢11,000.00 with the relevant supporting documents. Details are provided below:

Date	PV No.	Payee	Details	Amount (GH¢)
23/12/21	615812	Medical Dir/Supt.	Purchase of non-consumables	1,000.00
26/4/2022	0615971	Pida Chemist Ltd.	Drugs supplied	10,000.00
Total				11,000.00

487. In the absence of relevant supporting documents, we recommended that the Regional Health Director should ensure that the Medical Director recovers the amount of GH¢11,000.00 from the Head of Accounts and pay same into the Auditor-General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Medical Director.

Unsupported payments - GH¢6,470

488. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), our audit revealed that management made nine payments totalling GH¢6,470.00 without providing necessary expenditure supporting documents to authenticate the payments.

489. In the absence of adequate supporting documents, we recommended that the District Health Director should ensure that the Head of the Health Centre recovers the amount of GH¢6,470.00 from the Accountant and pay same into the Auditor-General's Recoveries account with the Bank of Ghana, failing which the amount should be recovered from the Head of the Centre.

MAFIA HEALTH CENTER - MAFIA

Unaccounted payments - GH¢4,472

490. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), our audit revealed that, management paid for six transactions totalling GH¢4,472.00 without providing the necessary expenditure supporting documents to authenticate the payments.

491. In the absence of adequate supporting documents, we recommended that the District Director should ensure that the Head of the Health Centre recovers the amount of GH¢4,472.00 from the Accountant and pay same into the Auditor-General's Recoveries account with the Bank of Ghana failing, which the amount should be recovered from the Head of the Centre.

CHRISTIAN HEALTH ASSOCIATION OF GHANA (CHAG)

Payment of unearned salary to staff - GH¢615,969

492. Contrary to Regulation 92 of the Public Financial Management Regulations, our review of the staff personal files and other related records of seven CHAG Clinics and Hospitals revealed that Management paid a total of GH¢615,968.67 to 17 nurses and other allied health officers who separated from the Health Institutions as detailed below:

No.	CHAG Facility	Name of staff	Period	Amount GH¢	Remarks
1.	SDA Suaman	Djani Cyrus Peace, staff Nurse	Jan -Jul 2020	15,550.22	Vacation of post
2.	St. Johns of God, Asafo	Joseph Manso	Feb 2020-Apr 2022	64,195.76	Compulsory retirement since 31 January, 2020
		Mr. Agyeman - Owusu Sylvester	July 2021, Oct. 2021 to Feb. 2022	19,302.79	Vacation of post
		Mr. Daniel Osei Nuamah	Feb. 2020 to Feb. 2022	58,082.08	Vacation of post
		Mr. Evans Adu - Amankwa	Aug. 2021 to Feb. 2022	16,660.51	Dismissal
		Priscilla Baaba Koomson		10,844.96	Overpayment of Salary
3.	SDA, Kofikrom	Jacob Asante Fuachie	Aug 2019- May 2022	24,357.56	Overpayment due to Wrong Scale
4.	St. Mark Anglican Clinic, Subriri	Ernestina Essau	Jan 2018 - April 2020	33,677.84	Vacation of post
5.	St. Luke Methodist Clinic, Adjofoa	Enyimadu Ernest	Jan.-May 2022	9,607.35	Vacation of post
		Amofah Maxwell	Mar 2020-Jun 2022	56,137.86	Vacation of post
6.	St, Johns of God Clinic, Oseikojokrom	Twerefour Faustina Oforiwa		39,418.56	Management unable to provide evidence of existence
		Awuah Baffour Ruth		60,278.64	
		Boakye Matilda		44,066.41	
		Arthur Maame Aba		14,131.85	

		Segua Musa Rukaiya S.		69,761.10	
7.	Presby Clinic, Enchi	Michael Sarfo Boakye	Aug 2020 - May 2022	67,536.74	Vacation of post
		Mushida Adei Neequaye	Jun 2021 - May 2022	12,358.44	Overpayment due to Grade mismatched
		Total		615,968.67	

493. We recommended that the Regional Director of CHAG should ensure that the Heads of the Health facilities recovers the total amount of GH¢615,968.67 with interest at the prevailing Bank of Ghana rate from the persons involved and pay same into the Auditor General's Recoveries Account with Bank of Ghana, failing which the amounts should be recovered from the Heads and the Validators.

CENTRAL REGION

ASSINMAN NURSING & MIDWIFERY TRAINING COLLEGE

Hire purchase vehicle not supplied

494. Section 7 of the Public Financial Management Act, 2016 (Act 921) require management of public institutions to ensure the regularity and proper use of money appropriated in that entity.

495. The Management of the College on 16 August 2022 entered into a hire purchase agreement with Ghana Health Service for the supply of VW Teramont SUV vehicle at a cost of GH¢670,948.77 upon a deposit of GH¢66,683.37 into a designated account by 31 August 2022 for the release of the vehicle and thereafter a monthly payment of GH¢10,068.62 until the full amount is paid off.

496. We noted that though the College had paid a total amount of GH¢97,037.23 as at 30 November 2022, the vehicle had not been supplied.

497. We recommended that the Principal should liaise with the Director General of the Ghana Health Service for the delivery of the vehicle, failing which the amount of GH¢97,037.23 should be refunded to the College.

ASIKUMA ODOBEN BRAKWA DISTRICT HEALTH DIRECTORATE

Uncompetitive procurement

498. Contrary to Section 20 of Public Procurement (Amendment) Act, 2016 (Act 914), our examination of procurement records disclosed that between November and December 2021, purchases totalling GH¢26,516 were without alternative quotations. Details provided below:

Date	Particulars	PV No.	Payee	Amount (GH¢)
22/11/2021	Cost of building materials	MP0765825	Nyame Ye Kese Ent.	11,516.00
24/12/2021	Purchase of office and general equipment	MP0765574	Elohim Ent. & Ninson Trading Ent.	15,000.00
	Total			26,516.00

499. We recommended that the District Director should strictly comply with the provisions of the Procurement law at all times.

AGONA SWEDRU MUNICIPAL HOSPITAL

Payment of VAT without obtaining VAT Invoices - GH¢8,063

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

501. The Hospital paid Signal44 Security Services Company Ltd. a total of GH¢8,062.65 as VAT for security services provided between September 2021 and August 2022 but failed to obtain a VAT invoice.

502. In the absence of a VAT invoice, we recommended that the District Health Director should ensure that the Medical Superintendent recovers the amount of GH¢8,062.65 from the Accountant and pay same to GRA, failing which the amount should be recovered from the Medical Superintendent.

DUNKWA MUNICIPAL GOVERNMENT HOSPITAL

Uncompetitive procurement

503. Contrary to Section 20 of Public Procurement Amendment Act, 2016 (Act 914), our audit showed that between June 2021 and April 2022, the Hospital procured goods and services totalling GH¢85,703.07 without obtaining quotations from at least three different sources.

504. We recommended that the Medical Superintendent should strictly comply with the provisions of the Procurement law.

Unremitted withholding taxes - GH¢19,427

505. Contrary to Section 117 of the Income Tax Act, 2015 (Act 896) we noted that between June 2021 and May 2022, the Hospital paid allowances totalling GH¢194,267.00 without remitting the related withholding taxes of GH¢19,426.70 deducted to the Commissioner General.

506. We recommended that the Regional Health Director should ensure that the Head of the Hospital remits the amount of GH¢19,426.70 to Ghana Revenue Authority without further delay and any penalty arising should be personally paid by the Head and the Accountant.

ANKAFUL PSYCHIATRIC HOSPITAL

Unpaid rent - GH¢23,010

507. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that, a Principal Spending Officer shall ensure that non-tax revenue is efficiently collected. Ministry of Finance Circular No. 133385/05/06/MTR.CAGD of 15 May 2006 also requires that occupants of government bungalows/flats/quarters pay 10 per cent of their basic salary per month as rent.

508. Contrary to the above provisions, we noted that 37 officers occupying the Hospital's bungalows and flats owed 10% of their basic salaries as rent totalling GH¢23,010.00 for the period July 2021 and March 2022.

509. We recommended that the Director General of the Mental Health Authority should ensure that the Head of the Hospital recovers the outstanding amounts from the staff involved and pay same into the Auditor General's Recoveries Account with Bank of Ghana.

ELMINA POLYCLINIC

Unremitted Tier 2 mandatory contribution

510. Contrary to Section 3 of the National Pension Act, 2008 (Act 766) we noted that management failed to remit to the Fund Manager, Enterprise Trustees Ghana Ltd the Tier 2 mandatory contributions deducted from the salaries of workers of the Hospital for the period June 2021 to March 2022 totalling to GH¢5,908.25.

511. We recommended that the Regional Health Director should ensure that the Head of the Polyclinic remits the total amount of GH¢5,908.25 to the pension Fund Manager without further delay.

AGED CLINIC, CAPE COAST

Uncompetitive procurement

512. Contrary to Section 20 of Public Procurement (Amendment) Act, 2016 Act 914) our review of procurement records revealed that between July 2021 and September 2022, drugs totalling GH¢16,677.86 were purchased without alternative quotations from suppliers.

513. We recommended that Head of the Clinic should strictly comply with the provisions of the Procurement law.

ENYAN ABAASA HEALTH CENTRE

Overdue loan - GH¢5,000

514. Section 7 of the Public Financial Management Act, 2016 provides that a Principal spending officer of a covered entity shall ensure regularity and proper use of money appropriated in that covered entity.

515. We noted that the Head of the Centre advanced an amount of GH¢5,000 to the Ajumako Enyan Essiam District Directorate vide PV No. 0754421 on 10 June 2021 which has since not been recovered.

516. We recommended that the Head of the Centre should recover the amount of GH¢5,000 from the District Health Director and pay same into the Auditor General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Head.

EFFUTU MUNICIPAL HEALTH DIRECTORATE - WINNEBA

Unearned salary - GH¢9,844

517. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378), our audit of the salary payment vouchers disclosed that the Municipal Director paid unearned salary of GH¢9,843.78 between September 2020 and April 2021 to Sandra Ghartey with Staff ID No.722673 who failed to resume duty after expiration of her study leave on 1 September 2020.

518. We recommended that the Regional Health Director should ensure that the District Director recovers the amount of GH¢9,843.78 with interest at the prevailing Bank of Ghana rate from Sandra Ghartey or her guarantors and same paid into the Auditor General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the District Director and the Validators.

TWIFO HEMANG DISTRICT HEALTH DIRECTORATE

Unapproved study leave with pay - GH¢120,389

519. Regulation 86 of the Public Financial Management Regulations, 2019 require that a Principal Spending Officer shall ensure that only the names of personnel who are eligible to receive payment for work done are kept on the payment voucher.

520. Our review of the staff personal files disclosed that between July 2020 and May 2022, 18 staff of the Directorate applied for study leave with pay, out of which 13 staff received approval from the Regional Health Director but the remaining five staff proceeded on leave without approval and were paid unearned salaries totalling GH¢120,389.48 as detailed below:

Name	Staff Id	Duration	No. of Months	Basic Salary GH¢	Accumulated Salary GH¢
Elizabeth Amuaku-Gaisie	699462	July 2020 - July 2021	12	3,286.58	39,438.96
Joan Marian Wilson	521482	May 2021 - May 2022	12	3,072.28	36,867.36
Helen Yaa Opoku	911507	Sept.2019 - May. 2022	20	1,982.05	39,641.00
Anastacia Donkoh	870162	May 2022	1	2,426.41	2,426.41
Andra Afari Baidoo	895582	May 2022	1	2,015.75	2,015.75
Total					120,389.48

521. In the absence of approvals, we recommended that the Regional Health Director should ensure that the Acting District Director recovers the sum of GH¢120,389.48 with interest at the prevailing Bank of Ghana rate from the staff involved and pay into the Auditor General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Acting District Director and Validators.

Unaccounted payments - GH¢81,114

522. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted during the audit of the financial records that between April 2021 and June 2022, the Directorate made payments totalling GH¢100,316.19 on 13 payment vouchers for various activities out of which only GH¢19,202.19 was accounted for, leaving a difference of GH¢81,114.00 unaccounted.

523. In the absence of relevant supporting documents, we recommended that the Regional Health Director should ensure the Acting District Director recovers the amount of GH¢81,114.00 from the Accountant and same paid into the Auditor General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Ag District Director.

Payment of unlawful allowance - GH¢5,544

524. The Ministry of Finance approved rates of allowances for Doctors and Dentists in the Ministry of Health and its Agencies pegged utility allowance at GH¢504.00 per month for Category 'B' Officeholders, that is Deputy Chief Medical Officer, Chief Medical Officer, Specialists (who has served for at least 5 years), Senior Specialist and Consultants.

525. Contrary to the above approved rates, we noted during our review that the acting District Director, Dr. Abigail Derkyi-Kwarteng who was a specialist for two years and did not qualify for utility allowance, was paid a total of GH¢5,544.00 as utility allowances (made up of GH¢1,512 per month for three months and GH¢1,008 for a month).

526. We recommended that the Regional Health Director should recover the amount of GH¢5,544.00 with interest at the prevailing Bank of Ghana rate from the Ag. District Director, Dr. Abigail Derkyi-Kwarteng and pay same into the Auditor General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Regional Health Director.

ST. LUKE CATHOLIC HOSPITAL, APAM

Unearned salary - GH¢2,311

527. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted that, Miss Ruth Obeng Boakye with Staff number 11191995, resigned on 8 February 2021 but was paid an unearned salary of GH¢2,311.46 for February 2021.

528. We recommended that the Medical Director should recover the amount of GH¢2,311.46 with interest at the prevailing Bank of Ghana rate from Miss Ruth Obeng Boakye and same paid into the Auditor-General's Recoveries Account at the Bank of Ghana, failing which the amount should be recovered from the Medical Director and the Validators.

TRAUMA AND SPECIALIST HOSPITAL - WINNEBA

Unpaid rent - GH¢44,722

529. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that, a Principal Spending Officer shall ensure that non-tax revenue is efficiently collected. Ministry of Finance Circular No. 133385/05/06/MTR.CAGD of 15

May 2006 also require that occupants of government bungalows/flats/quarters pay 10 per cent of their basic salary per month as rent.

530. We noted that between December 2012 and January 2021, management failed to collect 10% rent of basic salaries totalling GH¢44,721.52 from 11 staff occupying the Hospital's bungalows, even though they were paid rent allowances.

531. We recommended that the Regional Health Director should ensure that the Medical Officer recovers the outstanding 10% rent of GH¢44,721.52 and pay same into the Auditor General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Medical Officer.

Circumvention of procurement methods

532. Section 16 of the Public Procurement Act, 2016 (Act 914) requires among other things that a procurement entity may conduct procurement by means of the following methods and as from time to time determined by regulations,

international competitive tendering, national competitive tendering, request for quotation, restricted tendering, single source procurement.

533. Our review of the procurement procedures disclosed that on 27 July 2021, Management of the Hospital used the request for quotation method in awarding a contract for the supply of drugs worth GH¢133,000.00 from Hills Pharmaceuticals Limited instead of National Competitive Tendering method (NCT). Summary of the contract package is given below:

No.	Item	Quantity	Unit Price GH¢	Amount GH¢
1.	Clindamycin Capsule, 150mg	30,000 Capsules	0.50	15,000.00
2.	Clindamycin Injection, 300mg/2ml	3000 Ampoules	15.00	45,000.00
3.	Pregabalin Capsule, 75mg	10,000 Capsules	1.50	15,000.00
4.	Paracetamol Injection, 1G	2,000 Bottle	14.00	28,000.00
5.	Hydralazine Injection,	200 Ampoules	15.00	3,000.00
6.	Labetalol Injection 5mg/ml in 4ml	1,500 Ampoules	18.00	27,000.00
	Total			133,000.00

534. We recommended that the Medical Officer should strictly comply with the provisions of the Procurement law at all times.

MFANTSIMAN MUNICIPAL HOSPITAL

Unsupported payment vouchers - GH¢64,116

535. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted that, 37 payment vouchers used in disbursing GH¢64,116.00 were not supported with relevant documents to authenticate the payments during the period under review.

536. We recommended that the Regional Health Director should ensure that the Medical Superintendent recovers the amount of GH¢64,116.00 from the Accountant and same paid into the Auditor General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Medical superintendent.

Unearned salary - GH¢6,726

537. Contrary to Regulation 92 of the Public Financial Management Regulations, we noted during our review of the Staff Salary Payment Vouchers that three staff who separated from the Facility through vacation of post and death were wrongly paid salaries totalling GH¢6,726.11. The breakdown is shown below:

Name of staff	Staff ID	Reason for separation	Date separated	Amount GH¢
Lydia Annan	765210	Vacation of post	1/3/2021	1,944.94
Grace Ansah	802651	Death	1/3/2021	3,014.76
Frank Ahmed Mensah	35603	Death	28/1/2022	1,766.40
Total				6,726.11

538. We recommended that the Regional Health Director should ensure that the Medical Superintendent recovers the amount of GH¢6,726.11 with interest at the prevailing Bank of Ghana rate from the persons involved or their beneficiaries and same paid into the Auditor-General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Medical Superintendent and the Validators.

Unremitted SSF and 5% Tier 2 contributions

539. Contrary to Section 3 and 63 of the National Pensions Act, 2008 (Act 766), Management failed to remit a total SSF deduction of GH¢15,758.02 from the salaries of temporary staff who were paid from Internally Generated Funds to the Trust, covering the period August 2021 to April 2022.

540. Similarly, we noted that from May 2021 to April 2022, the 5% Tier 2 deductions from the salaries of the temporary staff totalling GH¢8,653.62 was also not remitted to any Fund manager.

541. We recommended that the Regional Health Director should ensure that the Medical Superintendent remits the SSF contribution to the Social Security and National Insurance Trust and procure a Fund Manager and remit the Tier 2 contributions without any further delay. Any penalty arising should personally be borne by the Medical Superintendent and the Accountant.

Unremitted withholding tax - GH¢21,639

542. Section 117 of the Income Tax Act, 2015 (Act 896) requires a withholding tax agent to pay the amount withheld within 15 days after the end of the calendar month in which the payment subject to withholding tax was made.

543. We noted that the Medical Superintendent failed to remit withheld taxes from suppliers and service providers totalling GH¢21,638.99 to the Ghana Revenue Authority (GRA).

544. We recommended that the Regional Health Director should ensure that the Medical Superintendent remits the amount of GH¢21,638.99 to GRA and any penalties arising should be personally borne by the Medical Superintendent and the Accountant.

MFANTSIMAN MUNICIPAL HEALTH DIRECTORATE

Unearned salaries - GH¢3,965

545. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted during our review of the Electronic Salary Payment Voucher (ESPV) of the Directorate that Benedicta Coleman with Staff ID 985640 at the Mankessim Health Centre vacated post in September 2021, but was paid salaries for October and November 2021 resulting in an unearned salary of GH¢3,964.79

546. We recommended that the Municipal Director of Health Services should ensure that the Head of the Health Centre recovers the amount of GH¢3,964.79 with interest at the prevailing Bank of Ghana rate from Benedicta Coleman and same paid into the Auditor General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Municipal Director and the Validators.

SENYA POLYCLINIC - AWUTU SENYA

Rent defaulters - GH¢7,140

547. The Ministry of Finance Circular No. 133385/05/06/NTR CAGD of 15 May 2016 requires all occupants of Government bungalows, flats and quarters to pay rent of 10% of their basic salary.

548. We noted during review of the rent records that between January 2020 and May 2022, 14 staff occupying bungalows and quarters of the Polyclinic did not pay 10% rent on their basic salary totalling GH¢7,140.00.

549. We recommended that the Regional Health Director should ensure the Head of the Polyclinic recovers the outstanding amount of GH¢7,140.00 from the beneficiaries and pay same into the Auditor General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Head.

CAPE COAST TEACHING HOSPITAL

Outstanding taxes - GH¢386,265

550. Contrary to Section 117 of the Income Tax Act, 2015 (Act 896) and Section 41 of the VAT Act, 2013 (Act 870), Management of the Hospital did not remit taxes totalling GH¢386,264.57 on goods and services procured during 2021.

551. We recommended that the Chief Director should ensure that the Chief Executive Officer remits the amount of GH¢386,264.57 to the Ghana Revenue Authority without further delay and any penalty arising should personally be borne by the Chief Executive.

Unpresented payment vouchers - GH¢300,007

552. Regulation 82 of the Public Financial Management Regulations, 2019 (L.I. 2378) provides that, a payment by a covered entity shall be accompanied with a payment voucher. The Principal Spending Officer and the Head of accounts shall ensure the validity, accuracy and legality of the claim for payment.

553. During examination of the payment records, we noted that the Director of Finance did not present for audit 56 payment vouchers used in paying an amount of GH¢300,007.16.

554. In the absence of the payment vouchers, we recommended that the Chief Director should ensure the Chief Executive Officer (CEO) recovers the amount of GH¢300,007.16 from the Director of Finance and same paid into the Auditor General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the CEO.

Unsupported payments - GH¢220,008

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

556. Contrary to the above provision, we noted during the 2022 audit that the CEO of the Hospital paid a total amount of GH¢220,008.34 for various activities on 73 payment vouchers without adequate or relevant supporting documents.

557. In the absence of relevant supporting documents, we recommended that the Chief Director should ensure that the CEO recovers the amount of GH¢220,008.34 from the Finance Director and same paid into the Auditor General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the CEO and the Finance Director.

Unremitted 5% Tier 2 pension contributions

558. Contrary to Section 3 of the Pensions Act, 2003, we noted that between January and December 2021 the CEO failed to remit GH¢15,082.15 representing five percent Tier 2 contributions deducted from basic salaries of casual staff to the Fund Manager.

559. We recommended that the Chief Director should ensure the CEO remits the 5% Tier 2 contributions to the Fund Manager without delay.

Uncompetitive procurement

560. Section 20 of Public Procurement Amendment Act, 2016 (Act 914) states among others that the procurement entity shall request for quotations from suppliers or contractors as practicable but shall compare quotations from at least three different sources.

561. During the period under review, the CEO of the Hospital procured goods and services valued at GH¢20,273.00 without sourcing for competitive quotations from at least three suppliers.

562. We recommended that the Head of the Hospital should desist from such practice and strictly comply with the provisions of the Procurement law.

Rent defaulters - GH¢38,050

563. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that, a Principal Spending Officer shall ensure that non-tax revenue is efficiently collected. Ministry of Finance Circular No. 133385/05/06/MTR.CAGD of 15 May 2006 also require that occupants of government bungalows/flats/quarters pay 10 per cent of basic salary per month as rent.

564. Contrary to the above, our examination of the rent register of the Hospital disclosed that 85 occupants of the Hospital's bungalows had defaulted in the payment of their rent totalling GH¢38,050.00 as at 31 December 2021.

565. We recommended that the Chief Director should ensure that the CEO recovers the outstanding rent of GH¢38,050.00 from the staff involved and pay same into the Auditor General's Recoveries Account with Bank of Ghana.

CAPE COAST METROPOLITAN HOSPITAL

Unpresented payment vouchers - GH¢7,060

566. Contrary to Regulation 82 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted that the Head of Accounts did not present three payment vouchers used in paying GH¢7,060.00 for audit.

567. In the absence of the payment vouchers, we recommended that the Regional Health Director should ensure the Medical Director recovers the amount of GH¢7,060.00 from the Head of Accounts and same paid into the Auditor General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Medical Director.

Unsupported payments - GH¢3,760.00

568. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted during the 2022 audit that, the Medical Director of the Hospital paid a total amount of GH¢3,760.00 for various activities on six payment vouchers without adequate or relevant supporting documents.

569. In the absence of relevant supporting documents, we recommended that the Regional Health Director should ensure that the Medical Director recovers the amount of GH¢3,760.00 from the Head of Accounts and pay same into the Auditor General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Medical Director.

Rent defaulters - GH¢50,340

570. Contrary to Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) and Ministry of Finance Circular No. 133385/05/06/MTR.CAGD of 15 June 2006, our examination of the rent register of the Hospital disclosed that 42 occupants of the Hospital's bungalows had defaulted in the payment of their rent totalling GH¢50,340.00 as at 31 December 2021.

571. We recommended that the Regional Health Director should ensure that the Medical Director recovers the outstanding rent of GH¢50,340.00 from the staff involved and pay same into the Auditor General's Recoveries Account with Bank of Ghana.

Unremitted 5% Tier 2 pension contributions

572. Contrary to Section 3 of the Pensions Act, 2003, we noted that between January and December 2021, the Medical Director failed to remit an amount of

GH¢3,737.00 representing 5% Tier 2 contributions deducted from salaries of casual staff to the Fund Manager.

573. We recommended that the Regional Health Director should ensure that the Medical Director remits the 5% Tier 2 contributions to the Fund Manager without delay.

Uncompetitive procurement

574. Section 20 of the Public Procurement (Amendment) Act, 2016 (Act 914) provides that the procurement entity shall request for quotations from as many suppliers or contractors as practicable but shall compare quotations from at least three different sources that should not be related in terms of ownership, shareholding or directorship and the principles of conflict of interest shall apply between the procurement entities and their members and the different price quotation sources.

575. Our audit showed that between March and October 2021, the Medical Director of the Hospital procured goods and services totalling GH¢13,673.96 without obtaining quotations from at least three different sources.

576. We recommended that the Head of the Hospital should desist from such practice and ensure strict compliance with the provisions of the Procurement law.

SAVANNA REGION

EAST GONJA DISTRICT HEALTH DIRECTORATE, SALAGA

Unretired payments - GH¢29,336

577. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted during the audit that, six payments were used to disburse GH¢224,980.00 to staff to undertake various activities. However, GH¢195,643.75 was accounted for, leaving a difference of GH¢29,336.25 outstanding.

578. We recommended that the Regional Health Director should ensure that the Head of the Directorate recovers the difference of GH¢29,336.25 from the recipients and pay same to the Auditor General’s Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Head of the Directorate.

OTI REGION

NKWANTA SOUTH MUNICIPAL HEALTH DIRECTORATE

Withdrawal without payment vouchers - GH¢55,162

579. Contrary to Regulation 82 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted that, an amount of GH¢55,161.80 was withdrawn from the Directorate’s bank accounts without payment vouchers.

Details are

provided in the table below:

Withdrawal Date	Cheque No.	Payee	Amount GH¢
21/01/2022	3704	Municipal Director of Health Services	36,415.00
21/01/2022	3709	Municipal Director of Health Services	14,365.00
21/02/2022		Municipal Director of Health Services	3,500.00
21/02/2022		Municipal Director of Health Services	881.80
Total			55,161.80

580. We recommended that the Regional Health Director should ensure the recovery of the amount of GH¢55,161.80 with interest at the prevailing Bank of Ghana rate from the Municipal Director, Mr. Evans Attivor and the Accountant, Mr. Robert Zormelo and pay same into the Auditor-General’s Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Regional Health Director.

ST. JOSEPH HOSPITAL - NKWANTA

Unserved bond term - GH¢59,179

581. Conditions of Service No. 15.5(a) of the Collective Agreement of Christian Health Association of Ghana (CHAG) provides that an employee who is sponsored by any CHAG Member Institution to undergo a course or training either locally or overseas shall be bonded to work for the institution for a period of not less than 5 years after completion of the course or training. Condition No. 4 of the same instrument states among others that an awardee who defaults in serving the required bond period shall pay the total salary paid to the awardee with interest at the prevailing lending rate of the Bank of Ghana.

582. Our audit disclosed that Mr. Manaseh Ametepey with Staff ID No. 725959 was granted study leave with pay from September 2017 to September 2019 under a signed bond to pursue Bachelor of Science (Anaesthesiology) programme at the School of Anaesthesia, Komfo Anokye Teaching Hospital, Kumasi. On 1 December 2021 he resigned without serving his full bond term and also failed to pay back the total bond value of GH¢59,178.67 granted him.

583. We recommended that the Regional Director of CHAG should ensure that the Head of the Hospital recovers the amount of GH¢59,178.67 with interest at the prevailing Bank of Ghana rate from Mr. Manaseh Ametepey or his guarantors and pay same into the Auditor-General's Recoveries Account with the Bank of Ghana, failing which the amount should be recovered from the Head of the Hospital.

Outstanding NHIS claims

584. Regulations 38 of the National Health Insurance Regulations, 2004 provides that a claim or payment of health service submitted to the scheme shall be paid within four weeks after receipt of the claims from the Health care facility unless there is legal impediment.

585. We noted that the National Health Insurance Authority (NHIA) owed 123 Health Institutions a total amount of GH¢47,617,164.46 for services rendered as shown below:

No.	Institution	Region	Amount GH¢
1.	Dansoman Polyclinic	Greater Accra	115,644.63
2.	LEKMA Polyclinic	Greater Accra	10,899.78
3.	Makola Government Clinic	Greater Accra	22,160.54
4.	Osu Government Maternity Home	Greater Accra	120,488.82
5.	La Polyclinic	Greater Accra	399,774.50
6.	Institute of Clinical Genetics	Greater Accra	31,759.38
7.	Old Ningo Health Centre	Greater Accra	144,346.06
8.	Osudoku Health Centre	Greater Accra	122,724.12
9.	Prampram Polyclinic	Greater Accra	158,793.46
10.	Ada East District Hospital	Greater Accra	572,664.88
11.	Ada Health Centre	Greater Accra	281,927.50
12.	Pediatorkope Health Centre	Greater Accra	6,794.54
13.	Bornikope Health Centre	Greater Accra	100,672.62
14.	Kasseh Health Centre	Greater Accra	149,114.92
15.	Shai Osudoku District Hospital, Dodowa	Greater Accra	3,507,988.88
16.	Municipal Hospital, Goaso	Ahafo	817,109.27
17.	Nanumba North Municipal Health Directorate	Northern	1,358,790.69
18.	Tamale Metro. Health Directorate	Northern	138,587.46
19.	Gushegu Municipal Hospital	Northern	1,129,365.69
20.	Savelugu Municipal Hospital	Northern	3,290,411.80
21.	Savelugu Municipal Health Directorate	Northern	388,205.52
22.	Saboba District Health Directorate	Northern	683,203.42
23.	Tolon Health Directorate	Northern	1,699,099.51
24.	Asokore Chps Compound	Eastern	53,556.83
25.	Effiduase Chps Compound	Eastern	43,771.70
26.	Jumapo Health Centre	Eastern	82,362.67
27.	Akwadum Health Centre	Eastern	68,592.90
28.	Zongo H/C	Eastern	106,470.26
29.	Densuano H/C	Eastern	20,965.23
30.	Medical Village H/C	Eastern	49,644.90
31.	Agavenya Chps	Eastern	20,295.14
32.	Old Estate Chps	Eastern	5,763.29
33.	Magazine Chps	Eastern	25,656.64
34.	Nyamekrom Chps	Eastern	3,892.94
35.	Koforidua Regional Hospital	Eastern	4,185,904.22
36.	Koforidua Polyclinic	Eastern	438,869.27
37.	Abuakwa North Municipal Health Directorate	Eastern	251,768.03
38.	Nsawam Government Hospital	Eastern	4,488,428.81

39.	Suhum Government Hospital	Eastern	1,807,029.33
40.	Nsawam Prison Hospital	Eastern	296,142.40
41.	Somanya Polyclinic	Eastern	1,004,888.65
42.	Akuse Government Hospital	Eastern	667,130.73
43.	Asesewa Government Hospital	Eastern	518,567.26
44.	District Health Directorate, Asesewa	Eastern	516,976.87
45.	Lambussie Polyclinic - Lambussie	Upper West	679,937.27
46.	Municipal Hospital, Lawra	Upper West	1,254,218.13
47.	Nandom Municipal Hospital	Upper West	426,747.41
48.	Municipal Hospital, Tumu	Upper West	32,370.84
49.	Wa West District Hospital, Wechiau	Upper West	501,742.84
50.	District Hospital, Gwollu	Upper West	385,861.31
51.	Issa Polyclinic	Upper West	217,900.38
52.	Wellembelle Polyclinic	Upper West	69,574.24
53.	Tumu Sub Health Centre	Upper West	70,402.39
54.	Sakai Health Centre	Upper West	57,260.55
55.	Nabulo Health Centre	Upper West	32,174.46
56.	Nabugubelle Health Centre	Upper West	28,191.61
57.	Kulfuo Health Centre	Upper West	97,826.62
58.	Kunchogu Health Centre/Chps	Upper West	19,362.55
59.	Baseble Health Centre	Upper West	68,910.44
60.	Gengenkpe Health Centre	Upper West	91,804.04
61.	Puffien Health Centre	Upper West	145,846.90
62.	Nandom Health Centre	Upper West	151,165.47
63.	Ko Health Centre	Upper West	54,968.53
64.	Enyan Abaasa Health Centre	Central	49,936.60
65.	Senya Polyclinic - Awutu Senya	Central	117,086.89
66.	Agona Swedru Municipal Hospital	Central	474,420.36
67.	Cape Coast, Aged Clinic	Central	82,694.24
68.	Winneba Health Centre - Winneba	Central	102,027.80
69.	Bontrase Health Centre - Awutu Bontrase	Central	32,775.24
70.	Essuekyir Chps	Central	27,018.14
71.	Brofoyedur Chps	Central	35,590.58
72.	Ekon Chps	Central	42,185.96
73.	Akotokyir Chps	Central	23,104.22
74.	Nkanfoa Chps	Central	20,603.00
75.	Amamoma Chps	Central	17,024.35
76.	Brimsu Chps	Central	27,653.46
77.	Eyifua Aged Clinic	Central	7,272.68
78.	Kwaprow Chps	Central	29,308.68
79.	Dehia Chps	Central	1,807.74
80.	Mampong Chps	Central	438.50
81.	Ando Children Clinic	Central	11,060.95
82.	Siwdu Chps	Central	9,884.24
83.	Ankaful Chps	Central	771.75

84.	Duakor/Abakam Chps	Central	2,956.80
85.	Mpeasem Chps	Central	3,284.99
86.	Krofofrodur Chps	Central	9,260.44
87.	Gomoa Dawurampong Polyclinic	Central	58,933.71
88.	Gomoa Potsin Polyclinic	Central	3,618.56
89.	Gomoa East District Health Directorate	Central	82,418.00
90.	Wuru/Vunania	Upper East	574,549.58
91.	Pungu	Upper East	216,233.75
92.	Navrongo East	Upper East	351,290.12
93.	Manyoro	Upper East	332,731.35
94.	Kologo Health Centre	Upper East	518,464.97
95.	Navrongo Health Centre	Upper East	101,545.59
96.	War Memorial Hospital - Navrongo	Upper East	1,107,597.91
97.	Talensi District Hospital	Upper East	644,423.87
98.	Shia CHPS	Upper East	68,157.25
99.	Kpatia CHPS	Upper East	182,934.23
100.	Balungu CHPS	Upper East	45,818.56
101.	Tenkzuk CHPS	Upper East	71,725.16
102.	Yinduri CHPS	Upper East	68,469.58
103.	Datuko Health Centre	Upper East	191,841.72
104.	Duusi Health Centre	Upper East	227,730.46
105.	Gbani Health Centre	Upper East	107,110.01
106.	Gorogo Health Centre	Upper East	74,550.41
107.	Pwalugu Health Centre	Upper East	119,713.34
108.	Winkogo Health Centre	Upper East	107,606.19
109.	Krachi West District Hospital	Oti	2,211,356.43
110.	South Dayi District Health Directorate	Volta	527,851.98
111.	East Gonja Municipal Hospital	Savanna	1,404,475.42
112.	Janga Polyclinic	North East	868,904.10
123.	Walewale Municipal Hospital	North East	1,925,472.56
	Total		47,617,164.46

586. We recommended that the Heads of the Health Institutions should engage the Chief Executive Officer of the National Health Insurance Authority for reimbursement of the outstanding amounts due their Facilities.

Indebtedness to suppliers

587. Section 7 of the Public Financial Management Act, 2016 requires that a Principal Spending Officer of a covered entity shall ensure the regularity and proper use of money appropriated in that covered entity; authorize commitment for the covered entity within a ceiling set by the Minister under Section 25 and manage the resources received, held or disposed of by or on account by the covered entity.

588. An examination of accounts payable records showed that 44 Health Institutions were indebted to suppliers who supplied drugs and non-drug items to the tune of GH¢8,186,828.32 as shown below:

No.	Institution	Region	Supplier	Amount (GH¢)
1.	Asunafo South District Hospital, Kukuom	Ahafo	Reg. Medical Stores & other suppliers	686,322.21
2.	Municipal Hospital, Goaso	Ahafo	Reg. Medical Stores & 14 other suppliers	510,409.24.
3.	Kwapong Health Centre	Ahafo	Reg. Medical Stores	91,197.77
4.	Ataase Health Centre - Obuasi	Ashanti	Reg. Medical Stores	175,059.32
5.	Ejura Government Hospital	Ashanti	Reg. Medical Stores & 10 other suppliers	262,179.79
6.	Sekyedumase Polyclinic	Ashanti	Reg. Medical Stores & two other suppliers	338,606.40
7.	Nandom Municipal Hospital	Upper West	Reg. Medical Stores	152,675.70
8.	Wa West District Hospital, Wechiau	Upper West	Reg. Medical Stores & other Suppliers	463,976.95
9.	District Hospital, Gwollu	Upper West	Reg. Medical Stores & six other suppliers	292,705.62
10.	Issa Polyclinic	Upper West	Reg. Medical Stores	219,887.87
11.	Wellembelle Polyclinic	Upper West	Reg. Medical Stores	94,451.50
12.	Tumu Sub Health Centre	Upper West	Reg. Medical Stores	38,788.23
13.	Gwollu Health Centre	Upper West	Reg. Medical Stores	120,373.81
14.	Jeffisi Heath Centre	Upper West	Reg. Medical Stores	137,490.10
15.	Fielmuo Health Centre	Upper West	Reg. Medical Stores	161,980.73
16.	Jawia Health Centre	Upper West	Reg. Medical Stores	126,306.63
17.	Zini Health Centre	Upper West	Reg. Medical Stores	77,380.78
18.	Sakai Health Centre	Upper West	Reg. Medical Stores	25,984.70
19.	Nabulo Health Centre	Upper West	Reg. Medical Stores	43,656.76
20.	Nabugubelle Health Centre	Upper West	Reg. Medical Stores	25,674.13
21.	Kulfuo Health Centre	Upper West	Reg. Medical Stores	67,339.25
22.	Kunchogu Health Centre	Upper West	Reg. Medical Stores	17,026.82
23.	Agona Swedru Municipal Hospital	Central	Reg. Medical Stores	707,559.64
24.	Cape Coast, Aged Clinic	Central	Reg. Medical Stores	37,841.89
25.	Essuekyir Chps	Central	Reg. Medical Stores	2,313.55
26.	Brofoyedur Chps	Central	Reg. Medical Stores	32,222.75
27.	Ekon Chps	Central	Reg. Medical Stores	12,145.14
28.	Akotokyir Chps	Central	Reg. Medical Stores	19,424.61
29.	Nkanfoa Chps	Central	Reg. Medical Stores	8,925.98
30.	Amamoma Chps	Central	Reg. Medical Stores	5,422.28
31.	Brimsu Chps	Central	Reg. Medical Stores	15,590.37
32.	Eyifua Aged Clinic	Central	Reg. Medical Stores	10,135.25

33.	Kwaprow Chps	Central	Reg. Medical Stores	15,487.02
34.	Dehia Chps	Central	Reg. Medical Stores	3,543.54
35.	Ando Children Clinic	Central	Reg. Medical Stores	5,006.34
36.	Siwdu Chps	Central	Reg. Medical Stores	3,646.90
37.	Duakor/ Abakam Chps	Central	Reg. Medical Stores	3,486.36
38.	Mpeasem Chps	Central	Reg. Medical Stores	7,561.79
39.	Krofofrodur Chps	Central	Reg. Medical Stores	5,830.88
40.	Gomoa Dawurampong Polyclinic	Central	Reg. Medical Stores and other suppliers	150,419.83
41.	Gomoa Potsin Polyclinic	Central	Reg. Medical Stores and other suppliers	375,624.36
42.	Gomoa East District Health Directorate	Central	Reg. Medical Stores and other suppliers	28,737.10
43.	East Gonja Municipal Hospital	Savanna	Reg. Medical Stores and 15 other suppliers	1,224,323.96
44.	Walewale Municipal Hospital	North East	Reg. Medical Stores and other suppliers	1,382,104.47
	Totals			8,186,828.32

589. We recommended that the Heads of the Institutions should make good the outstanding payables and ensure that their creditors are paid promptly to avoid legal suits.

MINISTRY OF EDUCATION

TECHNICAL EXAMINATION UNIT

Outstanding examination fees - GH¢120,006

590. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires, a Principal Spending Officer to ensure that non-tax revenue is efficiently collected.

591. Our review of the Debtors schedule disclosed that the Head of the Unit did not recover examination fees totalling GH¢120,006.00 from the Heads of 13 Technical and Vocational Institutions a year after the June 2021 examinations. Below are details:

No.	Institution	Amount (GH¢)
1.	Tamale Workers College	1,991.00
2.	St. Mary's Voc. Institute- Kumasi	182.00
3.	Institute of Business Studies-Kumasi	10,000.00
4.	Vision Vocational/Tech Institute	1,280.00
5.	Tetrefu Icces Training Centre Kumasi	33,192.00
6.	Abbeam Insti. of Technology	133.00
7.	Elias Technical Institute	4,496.00
8.	St. Prospers College, Ho	3,636.00
9.	Bechem Business College	6,884.00
10.	Ghana College SHS/Technical Institute	17,592.00
11.	Axim Community Dev't Tech. Institute	2,136.00
12.	Gyedu Icces Voc/Tech Centre	38,276.00
13.	Liberty Special Institute	208.00
	Total	120,006.00

592. We recommended that the Director General should ensure that the Head of the Unit recovers the outstanding amount of GH¢120,006.00 from the Heads of the Technical and Vocational Institutions and pay same into the Auditor Generals Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Head of the Unit.

ACCRA METROPOLITAN EDUCATION DIRECTORATE

Unpaid rent - GH¢25,830

593. Contrary to Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378), our audit disclosed that the Metropolitan Education Director did not collect rent revenue totalling GH¢25,830.00 from 13 officers occupying official Government Bungalows and Flats between January 2020 and October 2022 as detailed below:

No.	NAME	Category	Rate	Period	Outstanding Balance GH¢
1.	Agatha Ama Dzathor	2 bedrooms	150	Jan. - Oct. 2022	1,500.00
2.	Daniel Koi Larbi	2 bedrooms	150	July - Oct.2022	600.00
3.	Samuel Adarkwa	2 bedrooms	150	July - Oct.2022	550.00
4.	Gifty Gyimah	2 bedrooms	150	Aug. - Oct. 2022	450.00
5.	Adjei Theophilus	3 bedrooms	250	Aug 2021 -Oct. 2022	3,050.00
6.	Vida Osaebéa	2 bedrooms	150	Aug. -Oct. 2022	450.00
7.	Bosompem Jonathan	2 bedrooms	150	Jan. -Oct. 2022	1,500.00
8.	Ellis Adigbli	Single room	50	March-Oct. 2022	400.00
9.	Calvin Arthur	Single room	50	March-Oct. 2022	400.00
10.	Joyce Osaé Apenteng	2 bedrooms	150	Jan. -Oct. 2022	1,500.00
11.	Ayi Ayi Joesph	2 bedrooms	150	June -Oct. 2022	750.00
12.	Yussif Adam	2 bedrooms	150	March-Oct. 2022	1,200.00
13.	Julius Azumah	4 bedrooms	150	June 2020 -Oct. 2022	13,480.00
	Total				25,830.00

594. We recommended that the Regional Education Director should ensure that the Metro Director recovers the rent amount of GH¢25,830.00 from the staff involved and pay same into the Auditor General's Recoveries Account with Bank of Ghana.

Unsupported payment - GH¢429,200

595. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), our examination of payment vouchers of two Educational Offices showed that, 55 payments totalling GH¢429,200.25 disbursed on procurement activities and payment of school fees for the period January 2020 to May 2022 were not supported with relevant documents to authenticate the payments.

Name of Education Office	No. of PVs	Amount GH¢
Ayawaso North Municipal	3	17,109.00
La Dade Kotopon	46	412,091.25
Total	49	429,200.25

596. In the absence of the supporting documents, we recommended that the Regional Education Director should ensure that the Municipal Education Directors recover the total amount of GH¢429,200.25 from the Heads of Accounts and pay same into the Auditor General’s Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Municipal Directors.

GA SOUTH MUNICIPAL EDUCATION DIRECTORATE

Unearned salary - GH¢15,974

597. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378), our review of Electronic Salary Payment Vouchers and Staff files revealed that, two staff who separated in July 2021 and September 2021 from Aplaku M/ A 2 JHS were validated and paid unearned salaries totalling GH¢37,921.82. However, an amount of GH¢21,948.24 had been recovered leaving a difference of GH¢15,973.58 outstanding. Details are indicated as below:

Name	Staff ID	Remarks	Effective Date	Unearned Salary GH¢	Amount Refunded GH¢	Outstanding Amount GH¢
Isaac Yao Gborbidzi	248543	Deceased	27/09/2021	18,794.12	9,948.24	8,845.88
Joyce D. A. Baako	164064	Retirement	04/07/2021	19,127.70	12,000.00	7,127.70
Total				37,921.82	21,948.24	15,973.58

598. We recommended that the Regional Education Director should ensure that the District Director recovers the amount of GH¢15,973.58 with interest at the prevailing Bank of Ghana rate from the separated staff or their beneficiaries and pay same into the Auditor General’s Recoveries Account at the Bank of Ghana, failing which the amount should be recovered from the District Director and the Validators.

ABLEKUMA CENTRAL MUNICIPAL EDUCATION

Unearned salary - GH¢16,967

599. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted from our review of the Validated Electronic Certified Salary Payment Vouchers and personal files that, two separated staff were paid unearned salaries totalling GH¢16,966.65 as detailed below:

Name of Staff	Date of Separation	Staff ID	No. of Months	Monthly Salary GH¢	Unearned Salary Paid GH¢
Portia Owusu Wih	21/2/2022	627517	3	3,369.19	10,107.57
Bernard Israel Ansah	11/3/2022	1215358	3	2,286.36	6,859.08
Total					16,966.65

600. We recommended that the Regional Education Director should ensure that the Metropolitan Education Director recovers the amount of GH¢16,966.65 with interest at the prevailing Bank of Ghana rate from the separated staff and pay same into the Auditor General's Recoveries Account at the Bank of Ghana, failing which the amount should be recovered from the Metropolitan Education Director and the Validators.

AYAWASO CENTRAL METRO EDUCATION DIRECTORATE

Unsupported payment - GH¢27,941

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

602. Our examination of the payment vouchers showed that six payments totalling GH¢27,941.00 for various activities for the period January 2020 to May 2022 were not supported with relevant documents to authenticate the payments.

603. In the absence of the supporting documents, we recommended that the Regional Education Director should ensure the Municipal Education Director recovers the total amount of GH¢27,941.00 from the Head of Accounts and pay same into the Auditor-General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Municipal Director.

Unutilized MP's funds - GH¢300,000

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

605. We noted that a total amount of GH¢300,000.00 released by the Ghana Education Trust Fund (GETFund) and the District Assemblies Common Fund (DACF) Secretariat in September 2021 to the Education Directorate for the Member of Parliament, Ayawaso Central Municipal Assembly remained unutilised as at June 2022 even though the MP had been informed of the release of the funds. The breakdown is as follows:

Project	Source of Fund	Project Type	Date of Receipts	Amount GH¢	Remarks
Construction of ICT Lab/Library and Water Closet toilet facility at Panaman Cluster of schools; Procure Desktop computers and furniture for Schools.	Ghana Education Trust Fund (GETFund)	MP's Emergency Projects	8/9/2021	195,000.00	Project not started
	District Assemblies Common Fund Secretariat	MP Common Fund	8/9/2021	105,000.00	Project not started
Total				300,000.00	

606. We recommended that the Municipal Director of Education should liaise with the Member of Parliament to undertake the projects or refund the money into the Auditor General's Recoveries Account with Bank of Ghana.

LA NKWANTANANG MADINA EDUCATION OFFICE

Payment for goods not supplied and services not rendered – GH¢80,901

607. Regulation 80 of the Public Financial Management Regulations, 2019 among others requires inspection of completion of works and large-scale supplies before a progress payment required under a contract is made and when works and supplies are fully completed.

608. Our review of documents of the Directorate showed that the Member of Parliament (MP) for the Madina Constituency authorized two payments totalling GH¢51,510.00 to Global-GIG Limited for the replacement of chalkboards to white marker boards at WASS Experimental School and installation of pavements tiles at Kweiman Basic School. Our physical inspection however revealed that the work had not been done. Details are shown below:

Date	PV No.	Particulars	Payee	Amount GH¢
22-12-21	03/12/21	Funds released for the replacement of chalkboard with whiteboard as per the attached	Global - GIG Limited	25,755.00
22-12-21	02/12/21	Funds released for the supply and installation of pavement tiles at Kweiman Basic School	Global - GIG Limited	25,755.00
		Total		51,510.00

609. Similarly, on 29 December 2021 the La Nkwantanang Municipal Education Office on the authority of the MP paid GH¢29,391.00 to Global-GIG Limited vide PV No. 06/12/21 for the supply of 30 Desktop computers for use at West Africa Senior High School (WASS). Our physical verification showed that the computers were not supplied.

610. We recommended that the Regional Education Director should liaise with the Member of Parliament to ensure supply of the goods and services or recovers the amount of GH¢80,901.00 from Global - GIG Limited and pay same into the Auditor General's Recoveries Account at Bank of Ghana.

AHAFO REGION

ASUTIFI SOUTH DISTRICT EDUCATION DIRECTORATE - HWDIEM

Payments not accounted for - GH¢13,371

611. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted that between March and November 2021, the District Education Director made payments totalling GH¢60,928.00 on eight payment vouchers for various activities but accounted for only GH¢47,557.00 leaving GH¢13,371.00 outstanding.

Date	PV No.	Details	Amount GH¢	Accounted for GH¢	Balance GH¢
31/03/2021	01/03/2021	Payment of workshop	5,700.00	1,700.00	4,000.00
20/05/2021	01/05/2021	Payment on general expenses	3,000.00	2,424.00	576.00
10/05/2021	02/05/2021	Payment on UNICEF/GES/MCF /DL workshop	19,225.00	18,325.00	900.00
26/07/2021	03/07/2021	Payment servicing of motorbikes	2,000.00	-	2,000.00
16/08/2021	02/08/2021	Payment of general expenses	10,000.00	7,185.00	2,815.00
26/11/2021	01/11/2021	Payment of reconstitution of SMCS in all Galop beneficiary	9,708.00	9,418.00	290.00
30/11/2021	07/11/2021	Payment of Radio learning	1,800.00	-	1,800.00
15/11/2021	08/11/2021	Payment for workshop	9,495.00	8,505.00	990.00
Total			60,928.00	47,557.00	13,371.00

612. We recommended that the Regional Director of Education should ensure recovery of the GH¢13,371.00 from the District Director and the Accountant and pay same into the Auditor General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Regional Director Education.

ASHANTI REGION

ATWIMA NWABIAGYA MUNICIPAL EDUCATION DIRECTORATE, NKAWIE

Unearned salaries - GH¢34,556

613. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted that five teachers who vacated post were validated and paid unearned salaries totalling GH¢34,556.00 for periods ranging between one and six months. Details are shown below:

Name	Staff ID	Effective Date	No. of months paid	Total (GH¢)	Refunds (GH¢)	Outstanding Balance (GH¢)
Yaw Antwi	186140	18/1/2021	1	2,515.23	-	2,515.23
Grace Afoakwa	699343	6/7/2021	1	2,615.65	1,132.24	1,483.41
Aboagye Dacosta Obed	180150	6/7/2021	6	24,387.83	-	24,387.83
Cynthia Kusiwaa Bona	185553	2/1/2022	1	3,312.87	-	3,312.87
Rebecca Duah	750618	2/1/2022	1	2,856.66	-	2,856.66
Total				35,688.24	1,132.24	34,556.00

614. We recommended that the Regional Education Director should ensure that the Municipal Director recovers the total unearned salary of GH¢34,556.00 with interest at the prevailing Bank of Ghana rate from the staff involved and pay same into the Auditor-General's Recoveries Account at the Bank of Ghana, failing which the amount should be recovered from the Municipal Education Director and Validators.

GHANA EDUCATION SERVICE - JUABEN

Unearned salary - GH¢46,045

615. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378), our review of the Electronic Salary Payment Voucher disclosed that, two staff who separated from the Service were paid unearned salaries totalling GH¢46,045.00 as shown below:

Name	Staff ID	School	Reason	Unearned Salary paid (GH¢)	Amount Refunded GH¢	Balance Outstanding GH¢
Angela Amoah	172954	Nobewam Presby Primary	Deceased	13,812.00	7,105.00	6,707.00
Elizabeth Adom	296486	Nobewam M/ A Primary	Vacated post	51,338.00	12,000.00	39,338.00
Total				65,150.00	19,105.00	46,045.00

616. We recommended that the Regional Education Director should ensure that the District Director of Education recovers the amount of GH¢46,045.00 with interest at the prevailing bank of Ghana rate from the separated staff or their beneficiaries and pay same into the Auditor-General’s Recoveries Account at the Bank of Ghana, failing which the amount should be recovered from the District Director and Validators.

GHANA EDUCATION SERVICE – ATWIMA MPONUA-NYINAHIN

Unearned salaries – GH¢23,469

617. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted that, Agyei Francis Boansi with staff ID 737131, vacated post in October 2021 but was paid a total amount of GH¢24,469.32 from October 2021 to May 2022. Out of the amount, only GH¢1,000.00 had been recovered leaving GH¢23,469.32 outstanding.

618. We recommended that the Regional Education Director should ensure that the District Director recovers the amount of GH¢23,469.32 with interest at the prevailing Bank of Ghana rate from Agyei Francis Boansi and pay same into the Auditor-General’s Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the District Director and the Validators.

DISTRICT EDUCATION OFFICE – AKOMADAN

Payment of unearned salaries – GH¢30,270

619. Contrary to Regulation 92 of Public Financial Management Regulations, 2019 (L.I. 2378), our review of payroll records of the Akomadan Directorate disclosed, the payment of unearned salaries totalling GH¢30,270.30 to three staff who vacated post between September 2021 and June 2022. Details are shown below:

Name	Staff ID	Effective date	Period of unearned salaries	Amount GH¢
Nana Yaw Gyamera-Amoako	269978	1 Sept. 2021	September 2021 to June 2022	24,148.83
Benjamin Frimpong	552730	1 Mar. 2022	March 2022 to April 2022	4,326.63
Osei Bright	1360131	1 May 2022	May 2022	1,794.84
Total				30,270.30

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620. We recommended that the Regional Education Director should ensure that the District Director recovers the amount of GH¢30,270.30 with interest at the prevailing Bank of Ghana rate from the persons involved and pay same into the Auditor-General’s Recoveries Account at the Bank of Ghana, failing which the amount should be recovered from the District Education Director and the Validators.

MUNICIPAL EDUCATION OFFICE - OFFINSO

Unearned salaries - GH¢23,686

621. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378), our review of the payroll records disclosed that, unearned salaries totalling GH¢23,686.17 were paid to three staff who vacated post between April 2022 and August 2022. Details are shown below:

School	Name	Staff ID	Effective date	Period	No of Months	Amount GH¢
Offinso State 'A' Primary	Osei -Kuffour Agnes	884882	1 June 2022	June 2022 - Aug. 2022	3	6,817.78
Maase R/C JHS	Asante Samuel	816858	1 Jul. 2022	July 2022 - Aug. 2022	2	4,545.18
Offinso State 'C'	Tetteh Bismark	130006	1 April 2022	Apr. 2022 - Aug. 2022	5	12,323.21
Total						23,686.17

622. We recommended that the Regional Education Director should ensure that the Municipal Education Director recovers the amount of GH¢23,686.17 with interest at the prevailing Bank of Ghana rate from the separated staff and pay same to the Auditor-General’s Recoveries Account at the Bank of Ghana, failing which the amount should be recovered from the Municipal Education Director and the Validators.

BONO EAST

ATEBUBU-AMANTIN MUNICIPAL EDUCATION SERVICE

Unpresented payment vouchers - GH¢15,600

623. Regulation 82 of the Public Financial Management Regulations, 2019 (L.I. 2378) provides that, a payment by a covered entity shall be accompanied with a payment voucher authorized by the head of accounts and approved by the Principal Spending Officer.

624. Contrary to the above provision, the Municipal Director of Education and the Accountant failed to present five payment vouchers used in disbursing GH¢15,600.00 for audit as shown below:

Date	PV. No	Details	Amount GH¢
11/18/2021	MEO/DA/31/21	Travel allowance	4,800.00
11/18/2021	MEO/DA/32/21	Travel allowance	1,800.00
11/19/2021	MEO/DA/42/21	Travel allowance	2,000.00
12/16/2021	MEO/DA/56/21	Local travel cost	4,800.00
12/16/2021	MEO/DA/57/21	Isaac Budu and others	1,800.00
Total			15,600.00

625. In the absence of the payment vouchers, we recommended that the Regional Education Director should ensure that Municipal Education Director and Accountant refund the amount of GH¢15,600.00 and pay into the Auditor General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Regional Education Director.

BONO REGION

GHANA EDUCATION SERVICE - WAMFIE

Unearned salary - GH¢12,748

626. Contrary to Regulation 92 of the Public Financial Management Regulations 2019, we noted that Mr. Asamoah Ntow-Kwame with staff ID 224704 who died on 1 April 2022 had his salary paid for April 2022 and June 2022 resulting in the payment of unearned salaries totalling GH¢ 12,747.99.

627. We recommended that the Regional Education Director should ensure that the District Education Director recovers the unearned salary of GH¢12,747.99 with interest at the prevailing Bank of Ghana rate from the beneficiaries of Mr. Asamoah Ntow-Kwame and pay same into the Auditor-General's Recoveries Account with the Bank of Ghana, failing which the amount should be recovered from the District Education Director and the Validators.

GHANA EDUCATION SERVICE - NKRANKWANTA

Unearned salaries - GH¢45,324

628. In contravention of Regulation 92 of the Public Financial Management Regulations 2019, we noted during our review of payroll records that nine officers who vacated post between one and four months were paid unearned salaries totalling GH¢45,323.90 as shown below:

No.	Name	Staff ID	School	Period	Total Amount GH¢
1.	Baidoo Charles	1360021	Nkrankwanta R/C Primary	February 2022 - March 2022	4,419.84
2.	Pokuaa Emelia	GOV10159242R	Nkrankwanta R/C Primary	June 2022 - July 2022	1,126.32
3.	Henry Gyamfi Kyeremeh	282451	GES, Nkrankwanta	January 2022	3,257.50
4.	Danso Isaac K.	203513	Kwabena Dwomo D/A Primary	March 2022 - June 2022	10,290.84
5.	Amoah Frank	876205	Nkrankwanta Presby JHS	January 2022- February 2022	5,840.62
6.	Beatrice Boakyewaa Bomo	1216933	Adiम्मra No.4 D/A Primary	February 2022	2,248.14
7.	Adjei Richard	946081	Adiम्मra No.4 D/A Primary	4 months	11,579.72
8.	Asante Barbara	1434019	Kwabena Dwomokrom D/A Primary	2 months	4,274.56
9.	Michael Mensah	992826	Kwakuanya D/A Primary	1 month	2,286.36
	Total				45,323.90

629. We recommended that the Regional Education Director should ensure that the District Education Director recovers the unearned salary of GH¢45,323.90 with interest at the prevailing Bank of Ghana rate from the officers involved and pay same into the Auditor-General's Recoveries Account with the Bank of Ghana, failing which the amount should be recovered from the District Education Director and the Validators.

WESTERN REGION

GHANA EDUCATION SERVICE, MPOHOR

Uncompetitive procurement

630. In contravention of Section 20 of the Public Procurement Act, 2016 (Act 914), our review of expenditure records revealed that three payments made from the Director's account and the MPs Fund totalling GH¢40,986.00 for the procurement of computers, equipment and food items were without alternative quotations from at least three different sources. Details are shown below:

Date	PV No	Cheque No.	Payee	Details	Amount GH¢
31/03/2022	1	301	Compu Ghana	Purchase of six computers, two Samsung TVs, one Samsung Fridge and one LG Microwave	21,256.00
28/06/2022	3	306	Paumat Catering Services	Lunch and snack during District Reading Festival	5,000.00
11/01/2022	1	000150/201/2/3/4	Paumat Catering Services	Bottled water, Lunch, and snack during common core curriculum programme training	14,730.00
Total					40,986.00

631. We recommended that the District Education Director should desist from such practice and ensure strict compliance with the provisions of the Procurement law.

GHANA EDUCATION SERVICE, HALF ASSINI - JOMORO MUNICIPAL

Unsupplied mono desks - GH¢45,000

632. Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378) provides that, a Principal Spending Officer is personally responsible for ensuring in each payment that evidence of service rendered, certificate of work done, and other relevant documents exist.

633. We noted that between February and March 2022 Management paid for the supply of 375 Mono Desks at a unit cost of GH¢200 totalling GH¢75,000.00 on behalf of the Member of Parliament, Jomoro. Our physical inspection however revealed that 150 Mono desks were supplied to selected schools in the Community, leaving 225 Mono desks costing GH¢45,000.00 unsupplied.

634. We recommended that the Regional Education Director should ensure that the District Education Director contacts the supplier for the supply of the remaining 225 Mono desks, failing which the District Director should refund the replacement cost of the 225 Mono desks into the Auditor General's Recoveries Account at Bank of Ghana.

EASTERN REGION

Unsupported payments - GH¢98,606

635. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted during our review of payment vouchers that, a total amount of GH¢98,606.00 disbursed by three Ghana Education Service offices were not supported with the relevant documents. Below are the details:

Office	No of PVs	Nature of transactions	Year	Amount GH¢
Ghana Education Service, Adeiso	2	Training, Conferences and GIFMIS workshop	2020	3,642.00
Ghana Education Service-Suhum	2	Release of special initiative funds to the MP to perform an activity in the constituency.	2021	59,500.00
Ghana Education Service - Coaltar	8	Payment to contractors, JICA training workshop, conference fees, etc.	2021	35,464.00
Total	12			98,606.00

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636. In the absence of the supporting documents, we recommended that the Regional Education Director should ensure that the District Education Directors recover the amount of GH¢98,606.00 from the Heads of Accounts and pay same into the Auditor-General’s Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the District Education Directors.

Unremitted withholding taxes - GH¢9,368

637. Section 117 of the Income Tax Act, 2015 (Act 896) states that an employer shall pay to the Commissioner General a tax that has been withheld within 15 days after the end of the month in which the eligible payments were made.

638. We noted that three GES offices withheld a total of GH¢9,368.46 from payments made for goods and services but failed to remit the amount to the Commissioner-General of GRA. The breakdown is shown below:

Institution	No of PVs	Amount Unremitted GH¢
Ghana Education Service - Coaltar	5	1,394.28
Ghana Education Service, Adeiso	9	4,629.41
Akuapem South Municipal Education Office, Aburi-Akuapem	11	3,344.77
Total	25	9,368.46

639. We recommended that the Regional Education Director should ensure that the District Education Directors remit the tax of GH¢9,368.48 to GRA without delay and any penalty arising thereof should be paid by the District Directors and their District Accountants.

COMPLEMENTARY EDUCATION AGENCY - AKROPONG AKUAPIM

Unearned salary - GH¢33,709

640. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378), our review of the Electronic Salary Payment Vouchers (ESPV) disclosed that, Ignatius Eugene Tenkorang with Staff ID 772708 vacated

post but was paid unearned salaries totalling GH¢33,708.84 between January 2020 and August 2021.

641. We recommended that the Regional Education Director should ensure the Head of the Agency recovers the total unearned salary of GH¢33,708.84 with interest at the prevailing Bank of Ghana rate from Ignatius Eugene Tenkorang and pay same into the Auditor-General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Head and the Validators.

GHANA EDUCATION SERVICE - NSAWAM

Variation of contract sum without approval

642. Section 87 of the Public Procurement Act, 2003 (Act 663) provides that except in cases of extreme urgency, where there will be an aggregate increase in the original amount of the contract by more than 10 percent of the original price, a procurement entity shall inform the appropriate Tender Review Board in the case of a contract subject to review by the Tender Review Board of any proposed extension, modification or variation order with reasons.

643. We noted that the Bill of Quantities (BOQ) for the construction of 10-seater toilets in five Communities within Nsawam was GH¢476,520.00. However, the contract sum was revised to GH¢643,595.00 resulting in an increase of GH¢167,075.00 (35%) without approval from the Entity Tender Committee.

644. We recommended that the Director should strictly comply with the provisions of the Procurement laws.

GHANA EDUCATION SERVICE - ODUMASE KROBO

Items paid for but not supplied - GH¢87,975

645. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted during our audit that the Education Service with the authority of the Member of Parliament (MP), Odumase Krobo procured items totalling GH¢57,850.00 from Jeydor Ventures with the MPs Fund to be distributed to five Senior High and three Junior High Schools. These were recorded

in the store records but a physical verification at the eight schools disclosed that the items were not received by the schools.

Date	PV No.	Items	Qty paid for	Alleged Qty Rec.	Qty not supplied	Unit Price	Amount GH¢
06/01/22	LMKMEO/Jan/22/001	Sanitary pads	180 bags	180 bags	180 bags.	120.00	21,600.00
06/01/22	LMKMEO/Jan/22/001	Savlon Antiseptic	120 boxes	120 boxes	120 boxes	125.00	15,000.00
06/01/22	LMKMEO/Jan/22/001	Toilet soaps	135 boxes	135 boxes	135 boxes	50.00	6,750.00
06/01/22	LMKMEO/Jan/22/001	Hand Sanitizers	38 boxes	38 boxes	38 boxes	250.00	9,500.00
06/01/22	LMKMEO/Jan/22/001	Face Mask	100 boxes	100 boxes	100 boxes	50.00	5,000.00
		Total					57,850.00

646. In a similar development, a total amount of GH¢41,375.00 was paid to Jeydors Ventures for the supply of building materials to Oborpah West M/A Basic School. We however, observed that although the Storekeeper had recorded that the building materials have been supplied, our follow up to the School revealed that five packets of roofing sheets costing GH¢11,250 was received leaving a balance of GH¢30,125.00 unsupplied. Details are provided below:

Date	PV No.	Items	Qty paid for	Qty rec.	Qty not supplied	Unit Price	Amount GH¢
21/12/22	LMKMEO/Dec/21/001	Roofing sheet 0.5mm	16 pkts	5 pkts	11 pkts	2,250.00	24,750.00
21/12/22	LMKMEO/Dec/21/001	Green paint -Big bucket	10 bkts	-	10 bkts	155.00	1,550.00
21/12/22	LMKMEO/Dec/21/001	Plywood	35 pcs	-	35 pcs	95.00	3,325.00
21/12/22	LMKMEO/Dec/21/001	Binding wire	10 pcs	-	10 pcs	50.00	500.00
Total							30,125.00

647. We recommended that the Director should liaise with the MP for the supply of the items or recover the current cost of the items from the supplier and same paid into the Auditor General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Director and the MP.

NORTH EAST REGION

GHANA EDUCATION SERVICE - WALEWALE

Unaccounted payments - GH¢4,120

648. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378) we noted that, out of an amount of GH¢6,246.00 expended on goods and services, only GH¢2,126.00 was accounted for leaving a difference of GH¢4,120.00 unaccounted for.

649. We recommended that the Regional Education Director should ensure the District Director of Education recovers the unaccounted amount GH¢4,120.00 with interest at the prevailing Bank of Ghana rate from the Accountant and pay same into the Auditor General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the District Director.

NORTHERN REGION

TAMALE METROPOLITAN EDUCATION SERVICE

Staff promoted on payroll without official letters - GH¢474,824

650. Regulation 86 of the Public Financial Management Regulations, 2019 (L.I. 2378) stipulates amongst others that, the Principal Spending Officer shall keep records of the nominal roll of the respective covered entity in a manner that ensures that the correct amount of emolument is paid.

651. We noted during our payroll review that 35 staff of the Tamale Metropolitan Education Service on various management units allegedly had promotions or upgrades on their payslips without official letters of promotion resulting in the payment of unjustified salaries totalling GH¢474,824.33.

652. We recommended that the Regional Education Director should ensure that the Metropolitan Director of Education recovers the unearned amount of GH¢474,824.33 with interest at the prevailing Bank of Ghana rate from the staff involved and pay same into the Auditor-General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the

Metropolitan Director and the Validators. We also urged Management to take measures to place the staff on their appropriate grades.

Unearned salaries - GH¢70,891

653. Regulation 92 of Public Financial Management Regulations, 2019 (L.I. 2378) states that, a Principal Spending Officer of a covered entity shall ensure the immediate stoppage of payment of salary to public servants and notify the Controller and Accountant-General on the vacation of post by an employee.

654. We noted during our review of payroll records that seven staff who separated from the Service between May 2021 and September 2022 were paid unearned salaries totalling GH¢70,891.32.

655. We recommended that the Regional Education Director should ensure that the Metropolitan Director recovers the amount of GH¢70,891.32 with interest at the prevailing Bank of Ghana rate from the persons involved and pay same into the Auditor General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Metropolitan Director and the Validators.

UPPER EAST REGION

Unearned salary - GH¢82,291

656. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378) we noted that, 10 officers who separated from the Education Service through vacation of post, resignation or death were paid a total unearned salary of GH¢82,290.78 as detailed below:

No.	Institution	Name of Staff	Staff ID	Period of vacation	Unearned salary GH¢	Remarks
GES Bawku						
1.	Tampizua Primary School - Bawku	Ayindenaba Michael Ayinsongya	1422707	March 2022 to July 2022	9,434.99	Vacated post
2.	Tampizua Primary School - Bawku	Kusi Appiah Yaw	1211946	Feb. 2022 to July 2022	11,765.46	Vacated post

3.	Kpalwega JHS - Bawku	Akanyele Daniel Ayinbota	1353139	March 2022 to June 2022	7,595.16	Vacated post
4.	Mognori JHS - Bawku	Abass Mohammed	1211946	Sept. 2021 to August 2022	25,466.42	Vacated post
GES Tempene						
5.	Tempene District GES	Mohammed Salifu Ayaaba	1242147	January 2022 to Feb. 2022	4,496.28	Resigned
6.	Tempene District GES	Abanga Francis Awinbe	858514	October 2021	2,082.33	Resigned
GES Bawku west - Zebilla						
7.		Yaro Gideon	1423092	7 months	14,277.20	deceased
8.	Kusanaba Primary - Bawku West	Joseph Atanyire Anangamba	142290		3,169.28	vacated post
9.		Hannah Saha Dargo	1423651		2,039.60	Deceased
10.	Lamboya	Obeng Amponsah Samuel	1426555	September 2021	1,964.06	Study leave without pay
	Total				82,290.78	

657. We recommended that the Regional Education Director should ensure that the District Education Directors recover the unearned salaries with interest at the prevailing Bank of Ghana rate from the affected officers or beneficiaries and pay same into the Auditor General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the District Directors and Validators.

UPPER WEST REGION

GHANA EDUCATION SERVICE - JIRAPA

Motorbikes not accounted for - GH¢22,800

658. Section 52 of the Public Financial Management Act, 2016 (Act 921) provides 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.

659. We however noted during our physical inspection that the Logistics Officer failed to provide two motorbikes estimated at GH¢15,000.00 for inspection.

660. We also noted during our physical inspection of assets that a Royal RYGY 150 motorbikes with Registration No. GV-875-20 and Chassis No. LB7KCN07KFR01874 costing GH¢7,800.00 assigned to Daud Abubakari was stolen at the residence of Daud Abubakari. The theft was not reported to the Police.

661. In the absence of the Police report exonerating Mr. Daud Abubakari, we recommended that the Regional Education Director should ensure that the District Director of Education recovers the replacement cost of the motor bikes from the Logistics Officer and Mr. Daud Abubakari and the total amount of GH¢22,800 paid into the Auditor General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the District Director.

GHANA EDUCATION SERVICE - TUMU

Unearned salary - GH¢10,071

662. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378) we noted that, four separated staff of the Education office were validated and paid unearned salaries totalling GH¢10,071.35 between October 2021 and January 2022.

663. We recommended that the Regional Education Director should ensure that the District Director recovers the amount of GH¢10,071.35 with interest at the prevailing Bank of Ghana rate from the four separated staff and pay same into the Auditor General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the District Director and the Validators.

Uncompetitive procurement

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

665. Our review of procurement transactions at the Education Directorate during the period under review revealed that goods and services costing GH¢24,079.00 were procured without alternative quotations from at least three suppliers to ensure competitive pricing and value for money.

666. We recommended that the Director should strictly comply with the provisions of the Public Procurement law at all times.

VOLTA REGION REGIONAL EDUCATION OFFICE, HO

Unearned salary - GH¢88,539

667. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted that, a total amount of GH¢88,539.06 was paid to nine separated employees of the Ghana Education Service in the Region between the period August 2020 and December 2021 as detailed below:

No.	GES Office	Name of beneficiary	Reason for separation	Period of separation	Amount GH¢
1.	Municipal Education Service - Keta	Mr. Amedekanya Joseph	Death	Dec. 2021 - Jan. 2022	4,867.00
2.	Ketu North Municipal Education Directorate -Dzodze	John Bokovi	Vacation of post	Oct. - Nov. 2021	4,951.66
		Dzotepe Albert Atsu	Vacation of post	Oct. 2021	2,401.82
		Agbolosu Edem	Vacation of	Oct. 2021	989.21

			post		
3.	Agotime Ziope District Education Directorate, Kpotoe	Anthony Agbeme	Vacation of post	Feb. - Dec. 2021	21,273.60
		Alex Yevu	Vacation of post	Feb. 2021 - June 2022	28,409.46
4.	Municipal Education Directorate, Ho	Tsatsu Andrews	Death	May - June 2021	3,350.84
		Tsedee Precious Dzigbordi	Death	Aug. 2020	3,106.31
		Lotsu Salomey	Death	Dec. 2020 - Jan 2021	19,189.11
	Total				88,539.01

668. We recommended that the Regional Education Director should ensure that the District Education Directors recover the total unearned salary of GH¢88,539.01 with interest at the prevailing Bank of Ghana rate from the persons involved or their beneficiaries and pay into the Auditor-General's Recoveries Account with Bank of Ghana, failing which the amounts should be recovered from the District Directors and Validators.

GHANA EDUCATION SERVICE, KPANDO

Unreceipted school fees - GH¢31,393

669. In violation of Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378) our review of records of the Directorate disclosed that, the Member of Parliament for Kpando Constituency, Hon. Dela Sowah authorized the disbursement of GH¢31,393.00 on five payment vouchers as school fees for a group of students. However, receipts were not obtained from the recipients to acquit the payments.

670. In the absence of appropriate receipts, we recommended that the Regional Education Director should ensure that the District Education Director recovers the amount of GH¢31,393.00 from the Accountant and same paid into the Auditor General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the District Education Director.

WESTERN NORTH REGION MUNICIPAL

EDUCATION DIRECTORATE, ENCHI

Unsupported payment vouchers – GH¢55,950

671. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378) we noted that, seven payment vouchers were used in disbursing GH¢55,950.00 on various activities and programmes between January 2022 and April 2022 but were not supported with relevant documents.

672. In the absence of appropriate supporting documents, we recommended that the Regional Education Director should ensure that the Municipal Education Director recovers the amount of GH¢55,950.00 from the former Municipal Director, Mr. Sebastian Diaw and the Accountant, Mr. Sylvester Eshun and pay same into the Auditor-General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Municipal Director.

GHANA EDUCATION SERVICE-SEFWI AKONTOMBRA

Non-competitive procurement

673. Contrary to Section 20 of the Public Procurement (Amendment) Act, 2016 (Act 914), our review of the payment vouchers revealed that Management purchased goods totalling GH¢50,060.00 without seeking alternative quotations or invoices from at least three suppliers to support the transactions.

674. We recommended that the District Education Director should strictly comply with the provisions of the Procurement Law.

CENTRAL REGION

GHANA EDUCATION SERVICE, DUNKWA ON OFFIN

Missing motor bike - GH¢3,500

675. Section 52 of the Public Financial Management Act, 2016 states 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.

676. Our verification of assets showed that Samuel Oteng with staff ID 157274 was unable to provide for inspection an unregistered Jincheng Motor bike valued at GH¢3,500.00 with Chassis No. JICPCJLEG5002751 assigned to him.

677. In the absence of a Police report exonerating him we recommended that the Regional Education Director should ensure that the District Education Director recovers the replacement cost of the motor bike from Samuel Oteng and pay same into the Auditor-General's Recoveries Account at Bank of Ghana, failing which the cost should be recovered from the District Director.

Unaccounted official laptop and printer

678. In contravention of Section 52 of the Public Financial Management Act, 2016 the District Director did not collect from the immediate retired Director of GES, Dunkwa on Offin (Eugene Quashie Yeboah) an HP Laptop and HP Laser Printer issued to him while in office.

679. We recommended that the Regional Education Director should ensure that the District Director recovers the replacement cost of the items from the former Director, Mr. Eugene Quashie Yeboah and same paid into the Auditor-General's Recoveries Account with Bank of Ghana, failing which the Regional Education Director should be held liable for the items.

TWIFO ATTI - MORKWA DISTRICT EDUCATION OFFICE

Payment vouchers not acquitted - GH¢60,000

680. Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires, Principal Spending Officers of covered entities to be personally responsible for ensuring in respect of each payment of that covered entity, the evidence of service received and that any other supporting documents exists among others.

681. Our review of the Directorate Accounts revealed that an amount of GH¢60,000.00 disbursed with PV. No. 1/07/22 for various activities and services on behalf of the MP for the Constituency was not accounted with expenditure receipts.

682. In the absence of relevant supporting documents, we recommended that the Regional Education Director should ensure that the District Education Director, the Accountant and the MP refund the amount of GH¢60,000 and same paid into the Auditor-General's Recoveries Account with Bank of Ghana.

Undisclosed beneficiaries - GH¢80,000

683. Contrary to Section 7 of the Public Financial Management Act, 2016 (Act 921) we noted that the Member of Parliament for the Constituency, Hon. David T. D. Vondee purchased items worth GH¢80,000.00 for distribution in the Constituency but failed to provide distribution list of the beneficiaries for our verification.

684. In the absence of relevant documents to support the distribution we recommended that the MP, Hon David T. D. Vondee should pay the amount of GH¢80,000 into the Auditor-General's Recoveries Account with Bank of Ghana.

Payment into Member of Parliament's personal account - GH¢195,000

685. In contravention of Section 7 of the Public Financial Management Act, 2016 (Act 921), we noted that an amount of GH¢195,000 paid into the District Education Directorate's Account from the Special Initiative Fund for renovation of selected Basic Schools and support for some Senior High Schools in the Constituency was repaid into the MP's (Hon. David T.D Vondee) personal account at Ghana

Commercial Bank, High Street branch. Our follow up showed that as at September 2022, no renovation work had been carried out. Below are details:

Date of payment into MP's Account	Cheque No.	Amount (GH¢)	No. of months money has been in MP's Accounts
3/11/2021	001004	60,000.00	12 months
2/2/2022	972239	75,000.00	8months
5/07/2022	476082	60,000.00	4months
Total		195,000.00	

686. We recommended that the District Director of Education should recover with interest at the prevailing Bank of Ghana rate the total sum from the MP, Hon. David T. D. Vondee and pay same to the Auditor General's Recoveries account with Bank of Ghana (BOG).

Uncompetitive procurements

687. Contrary to Section 20 of the Public Procurement Amendment Act, 2016 (Act 914) we noted that the Member of Parliament, David T. D. Vondee procured goods and services totalling GH¢100,000.00 without obtaining alternative quotations from at least three suppliers or service providers to ensure competitive pricing. The MP also had no approval from the Public Procurement Authority to apply single sourcing method.

688. We recommended that the MP should strictly comply with procurement procedures at all times.

OTI REGION

GES KADJEBI DISTRICT DIRECTORATE

Payment of unearned salary - GH¢72,759.32

689. In contravention of Regulation 92 of the Public Financial Management Regulations, 2019(L.I. 2378), our review of payroll records revealed that Mr. Krampah Patrick Wisdom, a Headteacher at Ahamansu LA Erishad Primary School vacated post on 1 February 2018 and joined Youth Employment Agency (YEA) as a Project Assistant. However, Management validated and paid salaries

from February 2018 to June 2020 resulting in a total unearned salary of GH¢72,759.32.

690. We recommended that the Regional Education Director should ensure that the District Director of Education recovers the amount of GH¢72,759.32 from Mr. Krampah Patrick Wisdom with interest at the prevailing Bank of Ghana rate and pay same into the Auditor-General's Recoveries Account with the Bank of Ghana, failing which the amount should be recovered from the District Director and the Validators.

MINISTRY OF THE INTERIOR

HEADQUARTERS

Unrenewed license of private security companies - GH¢886,000

691. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that, a Principal Spending Officer shall ensure that non-tax revenue is efficiently collected.

692. During our review of records, we noted that 674 Private Security Companies had registered with the Ministry of Interior, but 443 companies failed to renew their license for the 2022 financial year due to inadequate controls leading to a revenue loss of GH¢886,000.00 to the State.

693. We recommended that the Chief Director should recover the amount of GH¢886,000.00 from the defaulting Companies and pay same into the Auditor General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Chief Director. We also recommended that the Chief Director should strengthen its monitoring role over the operations of the Private Security Companies and ensure that all operating companies renew their licenses annually.

GHANA IMMIGRATION SERVICE

HEADQUARTERS

Unremitted withheld tax - GH¢10,014,301

694. 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 the calendar month in which the payment subject to withholding tax was made.

695. Contrary to the above, we noted that between April 2020 and May 2022 the Service withheld taxes totalling GH¢10,014,300.84 from contractors, suppliers and individuals but failed to remit the amounts to the Commissioner-General. Details are provided below.

Month	2020 Tax Withheld GH¢	2021 Tax withheld GH¢	2022 Tax withheld GH¢	GRAND TOTAL GH¢
January	-	24,745.46	-	24,745.46
February	-	202,551.97	9,943.14	212,495.11
March	-	220,178.99	65,024.02	285,203.01
April	207,268.40	183,812.76	1,130,915.32	1,521,996.48
May	113,912.05	180,248.92	235,352.55	529,513.52
June	286,232.07	147,635.34	-	433,867.41
July	1,118,953.71	1,738,641.75	-	2,857,595.46
August	79,318.20	45,533.90	-	124,852.1
September	78,618.11	62,093.15	-	140,711.26
October	115,082.81	1,076,052.94	-	1,191,135.75
November	310,963.33	129,753.00	-	440,716.33
November	-	64,317.38	-	64,317.38
December	1,588,319.28	598,832.29	-	2,187,151.57
Total	3,898,667.96	4,674,397.87	1,441,235.03	10,014,300.86

696. We recommended that the Comptroller General should ensure that the Director of Finance remits the withheld taxes of GH¢10,014,300.84 to Ghana Revenue Authority without further delay and any penalty thereof should be borne personally by the Comptroller and the Director of Finance.

Unearned salary - GH¢48,324

697. In contravention of Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted that, management validated and paid two

officers who have resigned from the Service, unearned salaries totalling GH¢48,324.30 as shown in the table below:

Name	Staff ID	Period	No. of Months	Amount (GH¢)
Esther Venyo Sedzro	685286	July 2021 – July 2022	13 months	39,472.70
Moses Elorm Kpogo	1285119	April 2022 – July 2022	4 months	8,851.60
Total				48,324.30

698. We recommended that the Comptroller General should ensure that the Director of Finance recovers the total amount of GH¢48,324.30 with interest at the prevailing Bank of Ghana rate from the former staff and pay same into the Auditor General’s Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Comptroller General and the Validators.

Unapproved revised contracts

699. Section 87 of the Public Procurement (Amendment) Act, 2016 (Act 914) states that except in cases of extreme urgency where there will be an aggregate increase in the original amount of the contract by more than ten percent of the original price, a procurement entity shall inform the appropriate tender review committees in the case of a contract subject to review by tender review committee of the proposed extension, modification, or variation order with reasons.

700. Contrary to the above Act, Management revised two contracts by more than 10% of the contract sums without approval from the Central Tender Review Board. Details are provided below:

Date	Company Name	Description	Original Contract Sum GH¢	Revised Contract Sum GH¢	Difference GH¢	% variation
07/02/20	Wilkado-Construction	Construction of Girls Dormitory at a Training School	2,972,642.37	5,787,527.35	2,814,884.98	94.69

10/06/21	Carolina Company Limited	Renovation works on Sector Command Office/VIP Arrival Lounge	1,098,615.65	2,359,194.95	1,260,579.30	114.74
		Total			4,075,464.28	

701. We recommended that the Comptroller General should ensure strict compliance with the provisions of the Procurement Law in all procurement transactions and also seek retrospective approval from the Central Tender Review Board.

GHANA NATIONAL FIRE

SERVICE AHAFO REGION

REGIONAL HEADQUARTERS - GOASO

Untransferred revenue - GH¢17,632

702. Regulation 39 of the Public Financial Management Regulations, 2019 (L.I. 2378) provides that, a Commercial bank with which the Government opens a Revenue Transit Account shall transfer moneys received, within 48 hours after receipt into the Treasury Single Account.

703. Contrary to the above, our review of the accounts of the Regional Fire Service, Goaso revealed that moneys collected totalling GH¢17,632.41 was deposited into the Service's account instead of the Ministry of Finance Non-Tax Revenue accounts at Bank of Ghana.

704. We recommended that the Regional Command should ensure that the Regional Accountant transfers the amount of GH¢17,632.41 into the Ministry of Finance Non-Tax Revenue accounts at Bank of Ghana without further delay.

BONO REGION

GHANA NATIONAL FIRE SERVICE – SUNYANI

Unsupplied office equipment – GH¢250,650

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

706. Our review of the contract documents revealed that a contract awarded for the construction of the Ghana National Fire Service Regional Headquarters had some unexecuted physical works totalling GH¢497,972.40 per Certificate No.6 which was cancelled and replaced with the supplies of office furniture, computers and accessories. Our further checks indicated that supplies amounting to GH¢247,322.40 was made by the contractor, Messrs Samotrust Company Ltd. leaving items costing GH¢250,650.00 yet to be supplied.

707. We recommended that the Regional Fire Officer should ensure that the Contractor supplies the remaining items or refund the amount of GH¢250,650.00 with interest at the prevailing Bank of Ghana rate and pay same into the Auditor-General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Consultant, Mr. Edward Agyemang Prempeh and the Regional Fire Officer.

GHANA PRISONS SERVICE

BONO REGION

SUNYANI CENTRAL PRISONS

Payment of unearned salaries - GH¢13,498

708. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted that three officers separated from the Prisons Service by reason of death and vacation of post but were validated and paid a total unearned salary of GH¢11,985.27 between June 2019 and August 2021. The breakdown is shown below:

Name	Staff ID	Date of separation	Unearned Salary Amount GH¢	Reason for Separation
Zowonu Yayra Yawa	636759	21/3/2020	2,783.33	Death
Biney Esther	1289639	27/1/2022	2,550.55	Death
Yiriteri Kofi Daniel	889198	29/5/2019	6,651.39	Vacation of post
Totals			11,985.27	

709. We also observed that two officers who were demoted for misconduct were paid salaries of the previous ranks resulting in an excess payment of GH¢1,512.27. Details are as provided below:

Name	Recommended sanction	Salary for prior position June & July GH¢	Salary for demoted position GH¢	Difference GH¢
Duodu - Ankrah Emmanuel	Demoted from Sergeant to L/CPL.	6,579.70	5,403.46	1,176.24
Acheampong Agyei	Demoted from CPL to L/CPL.	2,761.44	3,097.47	336.03
Total				1,512.1

710. We recommended that the Regional Commander of Prisons should ensure that the Head of the Prisons recovers the total unearned salary of GH¢13,497.54 with interest at the prevailing Bank of Ghana rate from the persons involved or their beneficiaries and same paid into the Auditor-General's Recoveries Account

with the Bank of Ghana, failing which the amount should be recovered from the Head and the Validators.

VOLTA REGION

GHANA NATIONAL FIRE SERVICE - HO

Unearned salary - GH¢49,203

711. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted from our review of payroll records that a total amount of GH¢49,202.87 was paid to Benjamin Sowah, a deceased staff from July 2021 to June 2022.

712. We recommended that the Regional Commander should immediately recover the amount of GH¢49,202.87 with interest at the prevailing Bank of Ghana rate from the beneficiaries of Benjamin Sowah and pay same into the Auditor-General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Regional Commander and the Validators.

MINISTRY OF FOOD AND AGRICULTURE

HEADQUARTERS

Unpresented payment vouchers - GH¢17,600

713. Regulation 82 of the Public Financial Management Regulations, 2019, states that a payment by a covered entity shall be accompanied with a payment voucher authorised by the Head of Accounts and must be approved by the Principal Spending Officer.

714. We noted that in September 2022, a payment voucher with an amount of GH¢17,600.00 used for the payment of Daily Subsistence Allowance and operational cost during the outbreak of Avian Influenza in Ashanti Region was not presented for audit.

715. In the absence of the payment voucher, we recommended that the Chief Director should recover the amount of GH¢17,600.00 from the Head of Accounts and pay same into the Auditor General’s Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Chief Director.

Outstanding bird flu compensation - GH¢1,808,038

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

717. The Ministry of Finance released an amount of GH¢1,999,768.10 for the payment of compensation to farmers affected by the outbreak of Highly Pathogenic Avian Influenza disease from 2015 to 2018. We noted that only GH¢191,730.00 was paid to 10 farmers, leaving GH¢1,808,038.10 unaccounted for.

					Amount GH¢
Released by Ministry of Finance					1,999,768.10
No.	Date	Payee	Details	Amount GH¢	
1.	08/11/2022	Kate Ayitey	Compensation for the destruction of birds and feed (Bird Flu	3,740.00	
2.	08/11/2022	Joseph Omani Mensah	Compensation for the destruction of birds and feed (Bird Flu	7,500.00	
3.	08/11/2022	Kwaku Annin Tawiah	Compensation for the destruction of birds and feed (Bird Flu	12,810.00	
4.	08/11/2022	Patience Korley Morkor	Compensation for the destruction of birds and feed (Bird Flu	5,370.00	
5.	08/11/2022	Chamberlain Afutu	Compensation for the destruction of birds and feed (Bird Flu	20,840.00	
6.	8/16/2022	Gyenko's Farm	Compensation for the destruction of birds and feed (Bird Flu	8,430.00	

7.	8/22/2022	Osei Kwame Reginald (Devine Farms)	Compensation for the destruction of birds and feed (Bird Flu)	53,700.00	
8.	8/22/2022	Adotei Brown	Compensation for the destruction of birds and feed (Bird Flu)	12,200.00	
9.	8/31/2022	Emmanuel Kobena Baah	Compensation for the destruction of birds and feed (Bird Flu)	16,860.00	
10.	9/30/2022	Ellen Ohemeng Gyebi	Compensation for the destruction of birds and feed (Bird Flu)	50,280.00	
			Total Payment		191,730.00
			Amount Outstanding		1,808,038.10

718. We recommended that the Chief Director of the Ministry of Finance should recover the amount of GH¢1,808,038.10 from the Chief Director of the Ministry of Food and Agriculture and ensure that the affected farmers are duly compensated, failing which the outstanding amount should be paid into the Auditor-General's Recoveries Account at the Bank of Ghana.

Misapplication of funds

719. Section 96 of the Public Financial Management Act, 2016 (Act 921) provides that a person who is responsible for any improper payment of public funds or payment of money that is not duly verified in line with the existing procedures commits an offence.

720. We noted during our review of the payment vouchers that between June and December 2022, Management misapplied a total amount of GH¢340,988.02 earmarked for urgent implementation of emergency programme to combat the outbreak of Highly Pathogenic Avian Influenza (HPAI) on various unrelated activities. Details are shown below:

Date	Names	Details	Amount GH¢
14/10/2022	Principal Secretary's A/C	Transfer	25,000.00
26/10/2022	Emmanuel Asante Krobea	Funds to facilitate Hon. Minister's monitoring visit in 4 separate regions	260,300.00
03/11/2022	Robert P. Ankobiah	Supplementary fuel for Ministerial tour	45,600.00

30/11/2022	Robert P. Ankobiah	Borrowing per diem, air ticket and fuel on official trip.	10,088.00
Total			340,988.00

721. We recommended that the Chief Director should ensure that the Head of Accounts refunds the total amount of GH¢340,988.00 into the MOFAIR account to be used for its intended purposes.

Untransferred revenue into Consolidated fund - GH¢1,829,444

722. Contrary to Regulation 46 of the Public Financial Management Regulation, 2019, we noted that a total amount of GH¢1,829,443.50 received between July 2021 and May 2022 from lease of Government lands to Agro Companies were lodged into the MOFAIR Account instead of the Consolidated fund.

Date	Names	Details	Amount GH¢
12/7/2021	Spring Agro Ltd	Lease of Land	915,765.00
12/8/2021	Harrowell Farm Ltd	Lease of Land	91,576.50
1/6/2022	Strongmen Foods and Farms Ltd.	Lease of Land-G-CAP	100,000.00
19/1/2022	Theresa G. Dontoh	Lease of Land-G-CAP	20,000.00
19/1/2022	Theresa G. Dontoh	Lease of Land-G-CAP	30,000.00
14/2/2022	Sustence Agro Ventures Ltd	Lease of Land-G-CAP	122,102.00
25/5/2022	D. Invitro Labs Ghana Ltd	Lease of Land-Volta Region	550,000.00
	Total		1,829,443.50

723. We recommended that the Chief Director should ensure that the Head of Accounts immediately transfers the amount of GH¢1,829,443.50 into the Consolidated Fund.

Indebtedness of Brazilian Farm Equipment - GH¢1,763,037

724. Regulation 32 of the Public Financial Management Regulations 2019 provides that the Principal Spending Officer of each covered entity shall take effective and appropriate steps to collect money due to the covered entity and report to the Office responsible for the cash management any impending under collection of revenue due and shortfalls in budget revenue.

725. Our review of the Brazilian More Food Program (BMFP) farm records showed that between 2015 and 2016, the program through MOFA gave out credit

facilities in a form of farm equipment to 72 farmers totalling GH¢3,493,400.00 to be repaid by 2019 and 2020. We noted however, that only GH¢1,730,363.00 had been paid, leaving an outstanding balance of GH¢1,763,037.00 at the time of the audit.

726. We recommended that the Chief Director should ensure that the Head of Tractor Accounts recovers the outstanding amount of GH¢1,763,037.00 from the beneficiaries or their guarantors without further delay.

PLANT PROTECTION AND REGULATORY SERVICES DIRECTORATE

Un-replaced returned cheques - GH¢43,300

727. Contrary to Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted that, between October and November 2021, three revenue cheques received from three clients for import and export certification totalling GH¢43,300.00 and presented to Access Bank were returned, but the payees had not replaced the cheques for the Directorate's transit account to be credited.

728. We recommended that the Chief Director should ensure that the Director and Head of Accounts recovers the amount of GH¢43,300.00 with interest at the prevailing Bank of Ghana rate and pay same into the Auditor General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Director and Head of Accounts.

Shortage of packaging materials - GH¢53,467

729. Section 52 of the Public Financial Management Act, 2016 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 controls exist for the custody and management of the assets.

730. Our physical stock count at the Plant Protection and Regulatory Services Directorate (PPRSD) during the period under review disclosed shortages amounting to GH¢118,967.33 in respect of packaging materials and seed dealers' certificates at the Directorate's Store. Out the total amount, GH¢65,500.00 had been

recovered from the storekeeper, Mr. George Larbi leaving an outstanding amount of GH¢53,467.33.

731. We recommended that the Chief Director should ensure that the Director of PPRSD recovers the amount of GH¢53,467.33 from the Storekeeper, Mr. George Larbi and pay same into the Auditor-Generals Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Director of PPRSD.

VETERINARY SERVICES DIRECTORATE

Failure to obtain VAT invoice - GH¢3,292

732. Section 41 of the VAT Act, 2013 (Act 870) provides that a taxable person shall on making 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.

733. We noted that goods and services amounting to GH¢48,387.33 procured from six suppliers between April and November 2021 which included total VAT component of GH¢3,291.71 were not supported with VAT invoices.

734. In the absence of the VAT invoices we recommended that the Chief Director should ensure that the Director of Veterinary Services Directorate and the Accountant should personally pay the amount of GH¢3,291.71 to GRA, failing which the amount should be recovered from the Chief Director.

Unpresented General Counterfoil Receipts

735. Regulation 147 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that, a Principal Spending Officer is responsible for the efficient control of value books of the covered entity.

736. Our review of value books records disclosed that out of 256 General Counterfoil Receipts (GCRs) books issued from January 2021 to December 2022, only 69 presented for audit leaving 187 GCRs unpresented.

737. We recommended that the Head of the Directorate and Accounts should ensure that the 187 GCRs are presented for our review, failing which the GCRs

would be valued and charged to the personal account of the Head of the Directorate.

DIRECTORATE OF CROPS SERVICES

Unremitted withholding taxes - GH¢20,988

738. Section 117 of the Income Tax Act, 2015 (Act 896) requires that a withholding tax agent shall pay to the Commissioner General within 15 days after the end of each calendar month a tax that has been withheld in accordance with this Division during the month.

739. We noted that taxes totalling GH¢20,988.41 withheld in November 2021 from value chain experts for facilitation of farmers and vocational training under the Capacity Development of Agroforestry Project had not been remitted to Ghana Revenue Authority.

740. We recommended that the Chief Director should ensure the Director of Crop Services remits the amount of GH¢20,988.41 to the Commissioner General, GRA without delay and any penalty arising should be personally borne by the Director and Head of Finance.

Overdue credit facilities - GH¢221,387

741. Section 96 of the Public Financial Management Act, 2016, (Act 921) stipulates that a person, acting in an office or employment connected with the procurement or control of Government stores, or the collection, management or disbursement of amounts in respect of a public fund or a public trust who fails to collect moneys due to the Government, commits an offence.

742. Our review disclosed that Rice Processing Facilities costing GH¢373,438.55 was allocated to three Entrepreneurs by Inland Valleys Rice Development Project (IVRDP) in 2012 to be repaid from 2013 to 2018. We however, noted that four years after the repayment period, only GH¢152,052.00 had been recovered leaving an outstanding amount of GH¢221,386.55.

Owners Name	District	Amount Due GH¢	Amount Recovered GH¢	Amount Outstanding GH¢
Joseph Ebow Dadzie	Ahafo Ano North - Tepa	127,356.71	119,052.00	8,304.71
Kwabena Cann-Dadzie	Akyeamansa Abenase	118,904.43	29,000.00	89,904.43
Kwame Addo	Assin North - Assin Praso	127,177.41	4,000.00	123,177.41
Total		373,438.55	152,052.00	221,386.55

743. We recommended that the Chief Director should ensure the Director recovers the outstanding amount of GH¢221,386.55 with interest at the prevailing Bank of Ghana rate from the three Companies and pay same into the Auditor-General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Director.

POLICY, PLANNING, MONITORING AND EVALUATION DIRECTORATE

Unpresented payments vouchers - GH¢138,098

744. Regulation 82 of the Public Financial Management Regulations 2019, requires that a payment by a covered entity shall be accompanied with a payment voucher authorized by the Head of Accounts and which is approved by the Spending Officer.

745. We noted that five payment vouchers used in disbursing a total amount of GH¢42,698.29 were not presented for our review. We also noted that GH¢95,399.63 was withdrawn from the operational account without payment vouchers.

746. In the absence of appropriate expenditure documentation, we recommended that the Chief Director should ensure the Heads of the Directorate and Accounts pay the total amount of GH¢138,097.92 into the Auditor-General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Chief Director.

Unservd bond term and unearned salary - GH¢51,004

747. Paragraph 3 of the approval letter from the Office of the Head of Civil Service of 8 September 2021 indicated that Mr. Emmanuel Adotey Addo will sign a bond to complete his course satisfactorily and is expected to serve not less than two years of active service after completion of his study leave on full pay; and should he leave the Civil Service before the bonding period expires, the officer or guarantor shall repay salaries paid to him during the study period plus interest.

748. We however, noted that Emmanuel Adotey Addo, a Senior Agricultural Officer who was granted a study leave with pay for one year from September 2021 to September 2022 failed to resume duty on completion of his course resulting in an unserved bond value of GH¢38,823.10. We also noted that he was paid unearned salary totalling GH¢12,181.17 from October to December 2022 in contravention of Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378).

749. We recommended that the Chief Director should ensure the Head of the Directorate recovers the total amount of GH¢51,004.27 with interest at the prevailing Bank of Ghana rate from Emmanuel Adotey Addo or his guarantors, failing which the amount should be recovered from the Head of the Directorate and the Validators.

Unearned salary - GH¢8,257

750. In contravention of Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted that Ms. Charlotte Oppong Baah vacated post on 29 December 2021 but was paid unearned salary of GH¢8,256.51 from January to March 2022.

751. We recommended that the Chief Director should ensure that the Head of the Directorate recovers the amount of GH¢8,256.51 with interest at the prevailing Bank of Ghana rate from Ms. Charlotte Oppong Baah and pay same into the Auditor-General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Head and Validators.

ANIMAL PRODUCTION DIRECTORATE

Un-deposited revenue - GH¢4,600

752. Regulation 50 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires that, all public monies collected shall be paid in gross into the public fund account and a disbursement shall not be made from the monies collected except as provided by an enactment.

753. We noted that out of a total revenue of GH¢219,189.00 collected by Nungua Livestock Breeding Station, GH¢214,589.00 was deposited in the Directorate's designated account at Bank of Ghana, leaving GH¢4,600.00 not accounted for.

754. We recommended that the Head of the Directorate should ensure the Head of the Nungua Breeding Station and the Accountant pay the difference of GH¢4,600.00 into the Auditor-General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Head of the Directorate.

Unearned salary - GH¢10,279

755. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378) we noted that, Mr. Amarh Ashiboye who retired in January 2022 was paid an unearned salary of GH¢10,279.41 from February to April 2022.

756. We recommended that the Chief Director should ensure that the Head of the Directorate recovers the unearned salary totalling GH¢10,279.41 with interest at the prevailing Bank of Ghana rate and pay same into the Auditor-General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Head and the validators.

STATISTICS, RESEARCH, INFORMATION DIRECTORATE

Unsupported payment vouchers - GH¢10,000

757. Contrary to Regulation 78 of Public Financial Management Regulations, 2019 (L.I. 2378), we noted that, in April 2021 and July 2021, management made two

payments totalling GH¢25,000.00 out of which GH¢15,000.00 was supported leaving a difference of GH¢10,000.00 unsupported.

758. In the absence of the supporting documents, we recommended that the Chief Director should ensure that the Head of the Directorate recover the amount of GH¢10,000.00 from the Head of Accounts and pay same into the Auditor General's Recoveries Account, failing which the amount should be recovered from the Head of the Directorate.

Unservd bond term - GH¢41,449

759. Chapter 6.9.5.3 of the Human Resource Management Policy Framework and Manual for the Ghana Public Service states that a sponsored public servant who has completed the course of study and fails to return to work in the organization shall be liable to redeem the bond. The value of the bond shall be equivalent to the full cost of training including salaries and allowances received during the period, revised for inflation and currency fluctuations plus compound interest at the prevailing interest rate.

760. We noted that Kofi Kyei, an Assistant Agric Economist was granted study leave with pay for two years from October 2016 to October 2018 and to serve a four-year bond term but served only six months after completion of studies and vacated post in March 2019. Consequently, he was paid salaries totalling GH¢41,449 for the period October 2016 to October 2018.

761. We recommended that the Chief Director should ensure the Head of the Directorate recovers the amount of GH¢41,449 plus interest at the prevailing Bank of Ghana rate from Kofi Kyei or his guarantors, Claudia Andoh and Mary Awurama Anim and pay same into the Auditor-General's Recoveries Account at Bank of Ghana failing, which the amount should be recovered from the Head of the Directorate.

**MINISTRY OF JUSTICE & ATTORNEY GENERAL'S DEPARTMENT
GREATER ACCRA**

JUDICIAL SERVICE

Ineligible Payment of Housing Allowance - GH¢921,232

762. The Condition of Service of the Judiciary provides that the Justices of the Superior Courts of Judicature and the Lower Court Bench shall be provided with furnished accommodation or 20% of basic salary in lieu thereof per month.

763. We noted that 32 Judges and Magistrates of the Judiciary were paid 20% rent allowance totalling GH¢1,054,232.47 even though they have been allocated fully furnished Government accommodation during the period under review. Out of the total allowance granted, an amount of GH¢133,000.00 had been recovered leaving a difference of GH¢921,232.47 outstanding.

764. We recommended that the Judicial Secretary should ensure the recovery of the outstanding amount of GH¢921,232.47 from the Judges and Magistrates involved and pay same into the Auditor-General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Judicial Secretary.

NORTHERN REGION

ATTORNEY GENERAL'S DEPARTMENT

Unremitted tax - GH¢18,787

765. Section 117 of the Income Tax Act, 2015 (Act 896) stipulates that a withholding agent shall pay to the Commissioner, taxes that have been withheld or that should have been withheld under this subdivision within 15 days of the ensuing month.

766. Contrary to the above, we noted that the Attorney General's Department, Tamale paid Special duty allowances of GH¢187,869.25 to staff and deducted withholding tax of GH¢18,786.92 but failed to remit same to the Ghana Revenue Authority. Details are as below:

PV No.	Date	Details	Gross Amount GH¢	10 % WHT GH¢	Net amount paid GH¢	Payee
18	15/12/2020	Payment for Special duty allowances	101,170.44	10,117.04	91,053.40	Chief State Attorney
25	9/12/2021	Payment for 2021 Special duty allowances	86,698.81	8,669.88	78,028.93	Chief State Attorney
			187,869.25	18,786.92	169,082.33	

767. We recommended that the Chief State Attorney should ensure that the Accountant remits the amount of GH¢18,786.92 to the Commissioner General, GRA and any penalty arising should be paid personally by the Chief State Attorney and the Accountant.

UPPER EAST REGION JUDICIAL

SERVICE-BOLGATANGA

Unearned salaries - GH¢3,736

768. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted during the review of the payroll records that Mr. Ayamga Nbee with Staff ID 25954 died on 19 February 2022 but was paid total unearned salary of GH¢3,736.08 for the period March 2022 to June 2022.

769. We recommended that the Judicial Secretary should ensure that the Judicial Administrator recovers the unearned salary of GH¢3,736.08 with interest at the prevailing Bank of Ghana rate from the beneficiaries of Mr. Ayamba Nbee and pay same into the Auditor-General's Recoveries Account, failing which the amount should be recovered from the Judicial Administrator and the Validators.

ASHANTI REGION

DISTRICT MAGISTRATE COURT - KONONGO

Unpresented payments vouchers - GH¢31,760

770. Contrary to Regulation 82 of the Public Financial Management Regulations, 2019 (L.I. 2378) we noted during our review that, between January 2021 and August 2022, Management failed to present 22 payment vouchers totalling GH¢31,760.00 for audit.

771. In the absence of relevant expenditure records, we recommended that the Judicial Administrator should recover the amount of GH¢31,760.00 from the Registrar and pay same into the Auditor General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Judicial Administrator.

WESTERN REGION

JUDICIAL SERVICE - SEKONDI

Unearned salary - GH¢19,675

772. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted during examination of the records that, an amount of GH¢37,945.00 was paid to four staff who died in Service for periods ranging from 2 months to 19 months. Out of the total amount, GH¢18,270.22 had been recovered from the bankers of the persons involved, leaving an outstanding amount of GH¢19,674.78 as shown below:

Name	Staff ID	Effective Date	Period	Amount	Amount Recovered	Balance
				GH¢	GH¢	GH¢
Mary Gyasi-Coffie	42079	1/06/2020	2 months	3,688.00	1,200.00	2,488.00
Baba Abdulai	840034	14/12/2019	19 months	18,563.00	10,340.00	8,223.00
Annan Justice	37071	12/16/2020	2 months	8,214.00	3,680.00	4,534.00

Charles Amoah	839994	06/08/2019	8 months	7,480.00	3,050.22	4,429.78
Total				37,945.00	18,270.22	19,674.78

773. We recommended that the Judicial Secretary should ensure that the Judicial Administrator recovers the amount of GH¢19,674.78 with interest at the prevailing Bank of Ghana rate from the beneficiaries of the deceased staff and same paid into the Auditor-General's Recovery Account at Bank of Ghana, failing which the amount should be recovered from the Judicial Administrator and the Validators.

MINISTRY OF DEFENCE

37 MILITARY HOSPITAL

Indebtedness to suppliers

774. Section 7 of the Public Financial Management Act, 2016 requires that a Principal Spending Officer of a covered entity to ensure the regularity and proper use of money appropriated in that covered entity; authorize commitment for the covered entity within a ceiling set by the Minister under Section 25 and manage the resources received, held or disposed of by or on account by the covered entity.

775. Our review of the Account payable records between 1 January 2021 and 31 May 2022 revealed that the Hospital was indebted to 57 suppliers to the tune of GH¢8,513,954.08.

776. We recommended that the Head of the Hospital should ensure that the outstanding amount is settled without further delay to avoid any legal action for recovery.

Indebtedness of private Health Insurance Companies

777. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that, non-tax revenue shall be efficiently collected and lodged in gross in a designated bank account within 24 hours. Any Public Officer or revenue collector who collects or receives public and trust moneys shall issue official

receipts for them and pay them into the relevant Public Fund Bank Account within 24 hours of receipt except in exceptional circumstances to be identified by the Minister.

778. Our audit of the Accounts payable records at the 37 Military Hospital disclosed that 12 Private Health Insurance Companies were indebted to the Hospital to the tune of GH¢773,764.66 for services rendered to their clients during the review period. Details are as below.

No.	Name of Company		Outstanding Amount GH¢
1.	Acacia Health		30,998.01
2.	Ace Medical		18,408.04
3.	Apex Health Ins.		157,129.84
4.	Cosmopolitan		101,333.87
5.	Equity Health		4,561.65
6.	GAB Health Ins.		980.99
7.	GLICO Health Ins.	CARE	12,812.98
		TPA	36,987.01
8.	Kaiser Health		18,730.76
9.	Metropolitan		77,485.27
10.	Nationwide		199,469.05
11.	Phoenix Health		27,486.64
12.	Premier Health		87,380.55
	Total		773,764.66

779. We recommended that the Head of the Hospital should follow up on these Health Insurance Companies for settlement of their debts and strengthen internal controls to avoid irrecoverable debt.

OFFICE OF THE PERSONNEL ADMINISTRATION AND MANPOWER

Unaccounted payments - GH¢102,335

780. Regulation 78 of the Public Financial Management Regulations 2019 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 services received, certificates for work done and any other supporting documents exist.

781. We noted during our review that the Department made payments totalling GH¢470,417.57 on nine payment vouchers, out of which only GH¢368,082.14 was adequately supported with relevant supporting documents leaving an amount of GH¢102,335.43 not accounted for. Details are as below:

No.	Account	Pv No.	Description	Amount GH¢	Amount Accounted GH¢	Unaccounted Amount GH¢
1.	Admin	8	Advert for recruitment (Medical services) New Times Corporation	14,749.57	6,077.14	8,672.43
2.	Admin	11	Goods & Services for recruitment enlistment exercise	120,000.00	107,397.00	12,603.00
3.	Welfare	21	Funeral of the late CDR Pupilampu	12,900.00	12,600.00	300.00
4.	Welfare	15	Otumfuo Coin Celebration Activities	12,270.00	11,870.00	400.00
5.	Welfare	18	Hosting of outgoing USA Ambassador	29,501.00	8,500.00	21,001.00
6.	Welfare	20	Visit of Nigeria war College	17,469.00	11,835.00	5,634.00
7.	Welfare	26	GAF Retreat and Conference	204,800.00	190,195.00	14,605.00
8.	-	12	Visit of Liberia COS	35,546.00	12,460.00	23,086.00
9.	Welfare	34	Renovation of Command gate	23,182.00	7,148.00	16,034.00
			Total	470,417.57	368,082.14	102,335.43

782. In the absence of relevant supporting documents, we recommended that the Chief Director should recover the amount of GH¢102,335.43 from the Head of Accounts and pay same into the Auditor General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Chief Director.

MINISTRY OF INFORMATION

Unearned acting allowance - GH¢21,767

783. Chapter 8.11c of the Civil Service Employee Handbook 2019 provides that Acting Allowance may be paid to an officer acting in an appointment higher than his/her substantive appointment, provided that the higher appointment has been approved by the Service as attracting payment of an acting allowance. It added that no Acting Allowance shall be paid to an officer unless he is appointed to act in an office other than his substantive office and the office in which he is acting carries a higher salary scale or he has acted in such an office for a continuous period of at least four weeks.

784. We noted that Mr Samuel Apeatu, a Chief Internal Auditor was wrongly paid acting allowance of GH¢31,767.05 for the period September 2011 to December 2021. Management had so far recovered a total of GH¢10,000.00 leaving a balance of GH¢21,767.05.

785. We recommended that the Chief Director should recover the outstanding amount of GH¢21,767.05 from Mr Samuel Apeatu and pay same into the Auditor-General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Chief Director.

MINISTRY OF LANDS AND NATURAL RESOURCES MINERALS DEVELOPMENT FUND

Under-disbursement of funds from mineral royalty

786. Section 7 of the Minerals Development Fund Act, 2016 (Act 912) provides that the Board is responsible for the management of the Fund and for that purpose shall disburse moneys from the Fund generally in accordance with Section 21 of the Act. Section 21 of the Act also stipulates that moneys received by the Fund from Mineral Royalty paid from Ghana Revenue Authority shall be disbursed as follows:

- (a) 50% shall be allocated to the Office of the Administrator of Stool Lands;
- (b) 25% shall be allocated to the Mining Community Development Scheme;
- (c) 4% moneys allocated to supplement the mining operations of the Ministry;
- (d) 13% allocated to supplement the mining operations of the Minerals

Commission;

(e) 8% allocated to supplement the mining operations of the Geological Survey Department; and

(f) 5% allocated for research, training and projects aimed at the promotion of sustainable development.

787. Contrary to the above provision, we noted that for the years 2021 and 2022, out of a total amount of GH¢312,557,743.00 received into the Fund GH¢285,164,816.80 was disbursed, leaving an amount of GH¢27,392,926.20 undisbursed, of which the Ministry and the Fund utilized GH¢21,892,926.20 and GH¢5,500,000.00 respectively on their activities.

788. We recommended that the Chief Director of the Ministry of Lands and Natural Resources and the Administrator of the Fund should refund the total amount of GH¢27,392,926.20 without delay for re-distribution to the beneficiary Institutions.

Unaccounted funds - GH¢12,413,173

789. Section 7 of the Public Financial Management Act, 2016 (Act 921) provides that a Principal Spending Officer shall, in the exercise of his duties under this Act, establish an effective system of risk management, internal control and internal audit in respect of the resources and transactions of a covered entity.

790. We noted that the Administrator of the Minerals Development Fund released a total amount of GH¢12,413,172.55 to the Ministry of Lands and Natural Resources (MLNR) upon a request from the Chief Director to undertake mineral development programs which had not been accounted for by the Chief Director. Below is a summary.

Year	Cash Released to MLNR GH¢
2021	6,086,433.00
2022	6,326,739.55
Total	12,413,172.55

791. We recommended that in the absence of supporting documents, the Chief Director should refund the amount of GH¢12,413,172.55 into the Auditor-General's Recoveries account with Bank of Ghana.

FOREST SERVICES DIVISION

Unearned salaries - GH¢170,076

792. Contrary to Regulation 92 of the Public Financial Management Regulations 2019, we noted that 15 officers who retired from the Division were paid a total amount of GH¢170,076.12 as unearned salaries between January 2020 and February 2022 as shown below:

No.	Name	Staff ID	Date of Separation	Date of Deletion	Amount GH¢
1.	Mr. Albert Abbuah	875679	08/04/21	02/01/22	11,741.22
2.	Ms. Rose Agbekey	112932	02/05/21	05/01/21	4,194.76
3.	Mr. Collins Tawiah Sekyere	1263667	03/09/21	04/01/22	7,287.72
4.	Mr. Bismark Attakora	68626	05/04/20	03/31/21	14,681.66
5.	Mr. Salifu Seidu	72109	01/01/22	07/31/22	16,216.83
6.	Mr. Richard Kwame Amberteryel	875832	02/27/22	06/30/22	9,266.76
7.	Mrs. Akuah Tawiah	117435	05/04/20	06/30/21	16,779.04
8.	Mr. Anthony Adjei	874228	05/04/20	09/30/20	10,072.26
9.	Mrs. Felicity Adaboh	23653	06/30/20	08/31/20	2,656.90
10.	Mr. F J Lartey	14662	04/08/20	10/31/20	17,478.58
11.	Mrs. Theresa Korankye	64492	05/04/20	09/30/20	8,311.05
12.	Mr. Paul Kwaku Boampong	875503	01/06/20	05/30/20	11,976.30
13.	Mr. Stephen Otoo	67736	01/09/22	08/31/22	16,216.83
14.	Mr. Samuel Baffour	875677	10/03/20	05/31/20	4,139.37
15.	Mr. Adams Asomaning	62491	03/30/21	10/31/21	19,056.84
	Total				170,076.12

793. We recommended that the Chief Director of the Ministry of Lands and Natural Resources should ensure that the Executive Director recovers the amount of GH¢170,076.12 with interest at the prevailing Bank of Ghana rate from the persons involved and pay same into the Auditor-General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Executive Director and validating officers.

Unserviced bond term - GH¢63,074

794. Chapter 6.9.5.3 of the Human Resource Management Policy Framework and Manual for the Ghana Public Services states that a sponsored public servant who has completed the course of study and fails to return to work in the organization shall be liable to redeem the bond. The value of the bond shall be equivalent to the full cost of training, including salaries and allowances received during the period, revised for inflation and currency fluctuations plus compound interest at the prevailing interest rate.

795. We noted that Ms. Yvette Nana Asiamah, an Administrative officer at the Forest Services Division, Accra Regional Office was granted one-year study leave with pay to pursue a Graduate Certificate Programme in Human Resource Management at the Cambrian College of Applied Arts and Technology, Ontario, Canada with effect from February, 2020. The study leave was extended from September 2021 to April 2022, but she failed to return and was also paid an unearned salary between May 2022 and July 2022 resulting in a total amount of GH¢74,742.72 representing the unserviced bond value and unearned salary. An amount of GH¢11,668.97 had been recovered leaving a difference of GH¢63,073.75 outstanding.

796. We recommended that the Chief Director should ensure that the Executive Director recovers the amount of GH¢63,073.75 with interest at the prevailing Bank of Ghana rate from Ms. Yvette Nana Asiamah or her guarantors and pay same into the Auditor-General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Executive Director.

Ineligible payment of endangerment allowance - GH¢18,200

797. Article 12 of the Collective Bargaining Agreement between the Forestry Commission and the Timber and Wood Workers Union of TUC (Ghana) for junior staff states that the Commission shall pay a Ranger/Resource Guard, Endangerment Allowance to Rangers/Resource guards, Stock survey/Check Point, Field Assistants, Cartographers/Zoo staff and Machinists/Carpenters (FCTC) who by the nature of their work is on 24-hour call and work in the dangerous environment.

798. We noted that the Executive Director paid a total amount of GH¢18,200.00 to five Managers who did not qualify for Endangerment allowance as detailed Below:

Name	Staff ID	Rank	2020	2021	2022	Total
			GH¢	GH¢	GH¢	GH¢
Miss Melinda Saamah	874977	Manager	2,400.00	2,400.00	2,000.00	6,800.00
Mr. George Osei	66868	Manager	2,400.00	200.00	-	2,600.00
Mr. Jones Agyei Kumi	79927	Prin. Manager	1,200.00	-	-	1,200.00
Mr. Moses Wandam	875304	Assistant Manager	2,400.00	2,400.00	2,000.00	6,800.00
Mr. Seth Marfo-Mensah	917131	Admin. Officer	800.00	-	-	800.00
Total			9,200.00	5,000.00	4000.00	18,200.00

799. We recommended that the Chief Director should ensure that the Executive Director recovers the amount of GH¢18,200.00 from the Managers involved and pay same into the Auditor-General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Executive Director.

FORESTRY COMMISSION TRAINING CENTRE

Non-deduction of PAYE - GH¢73,388

800. Regulation 93 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires among others that, employers should ensure deduction from the salaries of employees of covered entities, taxes and social security contributions.

801. Contrary to the above-mentioned regulation, we noted that between January 2020 and November 2022, PAYE totalling GH¢73,387.94 was not deducted from the salaries of Mr. Andrews Osei Okrah, a Director at the Forestry Commission Training Centre, Kumasi. Details are as follows:

Year	Payee (GH¢)
2020	23,769.94
2021	24,800.00
2022 (Jan. to November)	24,818.00
Total	73,387.94

802. We recommended that the Chief Executive of the Commission should recover the amount of GH¢73,387.94 from the Director of the Training Centre, Mr. Andrews Osei Okrah and pay same to Ghana Revenue Authority, failing which the amount should be recovered from the Chief Executive.

WILDLIFE DIVISION

Unearned salaries - GH¢149,127

803. In contravention of Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378) we noted that, 11 officers who separated from the Division were paid a total amount of GH¢149,127.32 as unearned salaries between March 2020 and February 2022 as shown below:

No.	Staff ID	Name	Date & Type of Separation	Deletion Date	No. of Months	Amount GH¢	Total Amount GH¢
1	12427	Mr. Sawiri B Okyere	1/6/2020 Retirement	28/2/2021	8	2,401.98	19,215.84
2	56481	Mr. Kwame Donkor	1/7/2020 Retirement	31/06/21	8	2,418.48	19,347.84
3	100809	Mr. Wepiah Peter Awedoba	5/8/2020 Retirement	31/01/21	6	2,279.08	13,674.48
4	79812	Mr. Emmanuel Dzason	25/06/20 Retirement	31/01/21	8	2,284.98	18,279.84
5	79667	Mr. Charles Ankomah	29/06/20 Retirement	May, 2021	1	2,195.71	2,195.71
6	98218	Mr. Gordon Asiedu	20/03/20 Retirement	31/07/20	4	1,843.53	7,374.12
7	101451	Mr. Joseph Kwame Agbelorm	28/08/21 Retirement	31/05/22	9	2,030.50	18,274.50
8	1249946	Mr. Richard Kwabena Opoku	12/1/21 Vacation of post	31/11/21	8	2,216.85	17,734.80
9	1470804	Mr. Owusu Kofi Debrah Jnr	9/2/22 Resignation	31/08/22	6	1,862.47	11,174.82
10	928237	Mr. Fatwah Amidu	27/11/20 Vacation of post	31/12/20	1	1,988.65	1,988.65
11	64555	Mr. Asare Daniel	1/12/20 Retirement	31/10/21	8	2,483.34	19,866.72
		Total					149,127.32

804. We recommended that the Chief Director should ensure that the Executive Director recovers the amount of GH¢149,127.32 with interest at the prevailing Bank of Ghana rate from the persons involved and pay same into the Auditor-General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Executive Director and validating officers.

Unservd bond term - GH¢55,592

805. Chapter 6.9.5.3 of the Human Resource Management Policy Framework and Manual for the Ghana Public Services states that a sponsored public servant who has completed the course of study and fails to return to work in the organization shall be liable to redeem the bond. The value of the bond shall be equivalent to the full cost of training, including salaries and allowances received during the period, revised for inflation and currency fluctuations plus compound interest at the prevailing interest rate.

806. We noted that Ms. Joana Adu Yeboah, an Assistant Manager at the Wildlife Division (Shai Hills Resource Reserve) was granted a two-year study leave with pay to pursue a Master of Business Administration programme at the University of Canada West from September 2019 to September 2021.

807. During the course of study, Ms. Joana Adu Yeboah was paid salaries and allowances totalling GH¢91,827.39 but resigned on 11th February 2022 without serving her bond term. Management however, recovered a total of GH¢36,235.39 leaving a difference of GH¢55,592.00 outstanding.

808. We recommended that the Chief Director of the Ministry should ensure that the Executive Director recovers the outstanding amount of GH¢55,592.00 with interest at the prevailing Bank of Ghana rate from Ms. Yeboah or her guarantors and pay same into the Auditor-General's Recoveries Account at Bank of Ghana failing, which the amount should be recovered from the Executive Director.

OFFICE OF THE ADMINISTRATOR OF STOOL LANDS

Overpayment of salary - GH¢4,485

809. Regulation 90 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires that, any overpayment of personal emolument is recovered.

810. We noted that Mr. Charles Kofi Menlah, a Principal Stool Lands Inspector with salary level 18L was wrongly placed on salary level 19L, an Assistant Stool Lands Inspector position from January 2020 to October 2021 resulting in overpayment of salary amounting to GH¢4,484.55. Details are as follows.

Month	Asst. Chief Stool Lands Inspector- Net Salary Paid	Principal Stool Lands Inspector- Actual Net to be Paid	Overpaid Amount
	GH¢	GH¢	GH¢
Jan 2020-Dec 2020	30,704.55	27,840.00	2,864.55
Jan 2021-Oct 2021	26,930.00	25,310.00	1,620.00
Total	57,634.55	53,150.00	4,484.55

811. We recommended that the Chief Director should ensure that the Administrator recovers the amount of GH¢4,484.55 with interest at the prevailing Bank of Ghana rate from Mr. Charles Kofi Menlah and pay same into the Auditor-General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Administrator and validating officers.

MINISTRY OF TRADE AND INDUSTRY GHANA

INTERNATIONAL TRADE COMMISSION

Unsupported payments - GH¢183,461

812. Contrary to Regulation 78 of the Public Financial Management Regulations 2019, we noted that between August 2021 and June 2022, the Commission paid a total amount of GH¢183,460.80 without adequate supporting documents to authenticate the payments as detailed below:

Date	PV. No	CHQ No.	Details	Payee	Amount (GH¢)
06-12-21	0528164	-	Payment to consultant	George Fynn	9,000.00
15-12-21	0528163	000382	DSA and fuel for official trip to Kumasi and Yendi		13,078.00
09-11-21	0528153	000368	Repairs on the Executive Secretary vehicle	KAP Hope Motors	21,569.40
03-08-21	0528067	000328	Payment of legal and budget and finance committee meetings	-	87,000.00
25-11-21	0528156	000377	Payment of DSA for - Executive Secretary	-	7,866.00
22-06-22	0528058	000313	DSA, fuel and accommodation for official travelling of the Executive Secretary and Driver	-	12,000.00
22-06-22	0528058	000313	DSA, fuel and accommodation for official travelling of the Executive Secretary and Driver	-	12,000.00
05-01-22	-	000391	Payment for servicing official vehicle	KAB Hope Motors	20,947.40
Total					183,460.80

813. In the absence of relevant supporting documents, we recommended that the Chief Director should ensure that the Executive Secretary recovers the amount of GH¢183,460.80 from the Head of Accounts and pay same into the Auditor-General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Executive Secretary.

MINISTRY OF SANITATION AND WATER RESOURCES

GREATER ACCRA REGION

OYIBI WATER AND SANITATION SCHEME

Unrecovered staff loan - GH¢18,693

814. Regulation 32 of the Public Financial Management Regulations, 2019 (L.I. 2378) provides among others that, the Principal Spending officer of each covered entity shall take effective and appropriate steps to collect money due to the covered entity.

815. Our audit revealed that five officers of the Scheme were granted loans totalling GH¢41,940.00 since May 2014 without agreed recovery period and only GH¢23,247.30 had since been recovered leaving an outstanding amount of GH¢18,692.70 as at July 2022. Below are details:

Name	Advance Granted (GH¢)	Amount Paid (GH¢)	Amount Outstanding (GH¢)
Emmanuel Addy	2,840.00	675.96	2,164.04
Divine Ofoe Gorleku	10,000.00	6,999.93	3,000.07
Teye Mensah	8,800.00	5,170.41	3,629.59
Shadrack B. Ahia	18,000.00	9,633.00	8,367.00
Vincent Sabbah	2,300.00	768.00	1,532.00
Total	41,940.00	23,247.30	18,692.70

816. We recommended that the Director should ensure that the Manager of the Scheme recovers the amount of GH¢18,692.70 from the staff involved with interest at the prevailing Bank of Ghana rate and same paid into the Auditor- General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Manager.

WESTERN REGION

COMMUNITY WATER & SANITATION AGENCY, ASANKRANGWA

Unaccounted revenue - GH¢8,835

817. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that, non-tax revenue shall be efficiently collected and lodged in gross in a designated bank account within 24 hours. Any Public Officer or revenue collector who collects or receives public and trust moneys shall issue official receipts for them and pay them into the relevant Public Fund Bank Account within 24 hours of receipt except in exceptional circumstances to be identified by the Minister.

818. Our review of the revenue records indicated that the former System Manager, Mr. Yakubu Mohammed issued 31 new meters at a unit price of

GH¢285.00, totalling GH¢8,835.00 but failed to account for the revenue during the period under review.

819. We recommended that the Director of the Agency should ensure that the System Manager recovers the amount of GH¢8,835.00 with interest at the prevailing Bank of Ghana rate from the former System Manager, Mr. Yakubu Mohammed and pay same into the Auditor-General's Recoveries Account at Bank of Ghana failing, which the amount should be recovered from the Systems Manager.

COMMUNITY WATER & SANITATION, WASSA AKROPONG

Unaccounted revenue - GH¢7,281

820. Contrary to Regulation 46 of the Public Financial Management Regulations 2019, we noted that between June 2021 and May 2022 Management collected revenue totalling GH¢136,569.00 out of which GH¢129,288.50 was lodged to bank leaving a difference of GH¢7,280.50 unaccounted for.

821. We recommended that the Director of the Agency should ensure that the System Manager recovers the amount of GH¢7,280.50 with interest at the prevailing Bank of Ghana rate from the Accountant and pay same into the Auditor-General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Systems Manager.

BONO EAST

WATER AND SANITATION AGENCY- TECHIMAN

Unsupported payments - GH¢59,994

822. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted during our audit that, 12 payment vouchers totalling GH¢59,994.01 for the procurement of goods and services between April 2021 and December 2022 were not appropriately supported with documents to authenticate the expenditure.

823. In the absence of appropriate supporting documents, we recommended that the Regional Director should ensure that the District Director recovers the amount of GH¢59,994.01 from the Accountant and pay same into the Auditor-General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the District Director.

MINISTRY OF FISHERIES AND AQUACULTURE

FISHERIES COMMISSION

Unpresented payment vouchers - GH¢3,087,943

824. Regulation 82 of the Public Financial Management Regulations, 2019 (L.I. 2378) provides that, a payment by a covered entity shall be accompanied with a payment voucher authorized by the Head of Accounts and which is approved by the Spending Officer.

825. We noted during our review that 111 payment vouchers used in disbursing GH¢3,087,943.39 between April 2021 and December 2022 were not presented for audit review.

826. In the absence of the payment vouchers we recommended that the Chief Director should ensure that the Executive Director recovers the amount of GH¢3,087,943.39 from the Head of Accounts and pay same into the Auditor-General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Executive Director.

Over-payment to supplier - GH¢695,441

827. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), our review of procurement documents disclosed that, the Fisheries Commission awarded a contract in the sum of GH¢2,133,995.48 to Gumah and Sons Limited for the supply of eight Pick-up vehicles. However, we noted during examination of payment vouchers that the Head of Finance paid the supplier a total amount of GH¢2,829,436.00 on 26 November 2021 and 26 April 2022 resulting in overpayment of GH¢695,440.52.

828. We recommended that the Chief Director should ensure the Executive Director and Head of Finance recover the overpaid amount of GH¢695,440.52 from the supplier, Gumah and Sons Ltd and pay same into the Auditor-General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Executive Director and Head of Finance.

Unpaid 10% rent - GH¢35,035

829. The Ministry of Works and Housing policy on allocation of Government Residential Accommodation requires that rent should be deducted at source with effect from the date of allocation whether the officer moves into the house or not, in accordance with the Government's rental charge on Bungalows/Flats currently in force (i.e. 10% of the tenant's basic salary) or any other formula applicable.

830. Ministry of Finance letter No. 133385/05/06NTR of CAGD 15 May 2006 requires that occupants of government bungalows pay 10% of their basic salary as rent.

831. Our review of the Commission's bungalows records disclosed that during the year under review, Management did not deduct 10% from the basic salaries of 10 beneficiaries totalling GH¢35,034.56.

832. We recommended that the Chief Director should ensure that the Executive Director recovers the amount of GH¢35,034.56 from the officers involved and pay same into the Auditor-General's Recoveries Account with Bank of Ghana.

Non-execution of project - GH¢556,333

833. Regulation 234 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires that, a Principal Spending Officer of a covered entity shall take the necessary action to recover all money due to Government from a contractor, where the questioned expenditure arises from non-performance of contractual obligations by that contractor.

834. We noted that Gumah and Sons Company Ltd was awarded a contract in October 2021 for the construction of a regional office in the Savannah Region for

the Commission. On 14 July 2022, he was paid 15 percent of the contract sum amounting to GH¢556,332.75 as mobilization fee to start work. The contractor only did the footings and abandoned the project.

835. We recommended that the Head of the Commission should recover the amount of GH¢556,332.75 with interest at the prevailing Bank of Ghana rate and same paid into the Auditor-General’s Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Heads of the Commission and Account.

WESTERN REGION

FISHERIES COMMISSION - TAKORADI

Unremitted taxes - GH¢10,885

836. Contrary to Section 117 of the Income Tax Act, 2015 (Act 896), we noted that Management made a total payment of GH¢65,175.00 for 2020 and 2021 end of year packages and deducted GH¢10,885.00 as tax but did not remit same to the Ghana Revenue Authority. Details shown below:

Date	Pv No.	Particulars	Gross Amount	Tax Deducted
			GH¢	GH¢
1-5-21	01-01-21	End of year package for year 2020 to staff	21,500.00	2,150.00
12-01-22	01-01-22	End of year package for staff for year 2021 to staff	16,800.00	3,360.00
17-02-22	02-01-22	End of year package for staff for year 2021 to staff	26,875.00	5,375.00
			65,175.00	10,885.00

837. We recommended that the Regional Head should ensure that the Accountant pays the amount of GH¢10,885.00 to the GRA without further delay and any penalty arising should be paid personally by the Regional Head and the Accountant.

**MINISTRY OF LOCAL GOVERNMENT AND RURAL
DEVELOPMENT**

HEAD OFFICE

Unearned salaries - GH¢39,183

838. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378) we noted that, four deceased officers of the Ministry were paid a total amount of GH¢39,182.62 as unearned salaries during the period under review. Details are as follows:

Staff ID	Name	Date Separated	No. of Months	Unearned Salary per Month GH¢	Amount GH¢
64821	Salifu Ibrahim	23/3/2020	4	1,190.59	4,762.36
61164	Kwami Akar	23/12/2019	4	973.05	3,892.20
79655	Dorothy Onny	5/2/2021	3	9,207.08	27,621.24
1208762	Barbara Oforiwaa Asante	18/4/2021	1	2,906.82	2,906.82
	Total				39,182.62

839. We recommended that the Chief Director should recover the amount of GH¢39,182.62 with interest at the prevailing Bank of Ghana rate from the beneficiaries of the persons involved and pay same into the Auditor-General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Chief Director and validating officers.

OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE

Unserved bond term - GBP 27,410 and GH¢38,597

840. Chapter 6.9.5.3 of the Human Resource Management Policy Framework and Manual for the Ghana Public Services states that a sponsored public servant who has completed the course of study and fails to return to work in the organization shall be liable to redeem the bond. The value of the bond shall be

equivalent to the full cost of training including salaries and allowances received during the period, revised for inflation and currency fluctuations plus compound interest at the prevailing interest rate.

841. We noted that Ms. Abena Nyantakyiwaa Oware was granted a one-year study leave with pay on a full Government of Ghana Scholarship through GETFund at a total cost of GBP £27,410.00. to pursue a Master of Law programme in the United Kingdom from September 2019 to September 2020. During the period of study, a total amount of GH¢38,596.60 was paid to her as salaries and allowances.

842. Ms. Oware did not return to serve her bond and Management had since not recovered the value of the bond.

843. We recommended that the Chief Director should ensure that the Head of Local Government Service recovers the value of the bond of GBP 27,410.00 and GH¢38,596.60 plus compound interest at the prevailing Bank of Ghana rate from Ms. Abena Nyantakyiwaa Oware or her guarantors and pay same into Auditor-General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Head of Local Government Services.

GREATER ACCRA REGIONAL COORDINATING COUNCIL

Double payment of housing and utility allowances to Directors - GH¢218,816

844. Chapter 8.11 of Civil Service Employee Handbook 2019 provides that the Service will provide accommodation for Management personnel, comprising: Chief Directors, Directors and analogous grades and Heads of Departments or the owner-occupied scheme shall be applicable if official accommodation is unavailable, 20% of the basic salary shall be paid as accommodation allowance.

845. The Ministry of Finance Revision of Rates of Categories 2 & 3 Allowances for the Public Service approved the implementation of the harmonized and standardized rates for the utility allowances for public servants in all government institutions. Paragraph 3.4 also outlines the Category 4 allowances to be provided to Directors and above of which the utility allowance is inclusive.

846. We noted that seven Coordinating Directors were paid monthly housing and utility allowances totalling GH¢144,361.11 and GH¢74,454.39 respectively during the period under review. However, these Directors had been allocated government residential accommodation and the Assembly also paid their utility bills. Details are as follows:

No.	Staff ID	Name	Designation	District	Period	20% Rent Allowance Paid GH¢	Utility Allowance Paid GH¢	Total Amount to be Refunded GH¢
1.	98856	Mr. Mohammed Habib	District Co-ordinating Director CLGS	Elisa Municipal Assembly	January 2020-May 2022	24,227.91	10,935.00	35,162.91
2.	104692	Mr. Timothy T Oman	Chief Planning Officer/Chief Rural Planning Officer CLGS	Accra Metropolitan Assembly	January 2020-May 2022	5,828.49	11,880.00	17,708.49
3.	44978	Mr. Amponsah S Adjei	Director (Principal Secretary) CLGS	Accra Metropolitan Assembly	January 2020-May 2022	26,523.59	13,464.00	39,987.59
4.	76142	Mr. Gilbert Kwaku Akaba	District Co-ordinating Director CLGS	Accra Metropolitan Assembly	January 2020-May 2022	28,181.22	14,364.00	42,545.22
5.	79574	Mr. Bediako B Asare	District Co-ordinating Director CLGS	Tema West Municipal Assembly	January 2021-May 2022	8,732.00	1,698.39	10,430.39
6.	81095	Mr. G K Dekpo	District Co-ordinating Director. CLGS	Ledzokuku Municipal Assembly	January 2021-May 2022	18,324.56	8,505.00	26,829.56
7.	862671	Mr. Kofi Boateng-Acheampong	District Co-ordinating Director CLGS	Nsawam Adoagyiri	January 2020-May 2022	32,543.34	13,608.00	46,151.34
	Total					144,361.11	74,454.39	218,815.50

847. We recommended that the Chief Director should recover the amount of GH¢218,815.50 from the Directors involved and pay same into the Auditor-General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Chief Director.

DEPARTMENT OF COMMUNITY DEVELOPMENT

Unearned salaries - GH¢39,368

848. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted that, two officers who vacated post and resigned from the Department were paid a total amount of GH¢43,668.45 as unearned salaries. However, Management had recovered a total amount of GH¢4,300.00 leaving a difference of GH¢39,368.45 outstanding as shown below:

Staff ID	Name	Date separated	Date of deletion	No. of months	Amount owed GH¢	Amount refunded GH¢	Balance GH¢
1292506	Bright Amonsah Gyan	26/3/2021	1/7/2021	4	9,259.36	300.00	8,959.36
555996	Joyce Achiaa Boateng	18/2/2021	Feb 2022	12	34,409.09	4,000.00	30,409.09
	Total				43,668.45	4,300.00	39,368.45

849. We recommended that the Chief Director should ensure that the Director recovers the amount of GH¢39,368.45 with interest at the prevailing Bank of Ghana rate from the persons involved and pay same into the Auditor-General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Director and the Validating officers.

Non-payment of rent - GH¢9,822

850. The Ministry of Works and Housing policy on allocation of Government Residential Accommodation requires that rent will be deducted at source with effect from the date of allocation whether the officer moves into the house or not, in accordance with the Government's rental charge on Bungalows/Flats currently in force (i.e. 10% of the tenant's basic salary) or any other formula applicable.

851. Ministry of Finance letter no. 133385/05/06NTR of CAGD 15th May 2006 requires that occupants of Government bungalows pay 10% of their basic salary as rent.

852. We noted that even though three employees of the Department were allocated government residential accommodation, Management did not effect deduction of the 10% basic salary as rent resulting in non-payment of rent totalling GH¢9,822.08. Details are as follows:

Staff ID	Name	Rank	2021 Months	Rent Amount GH¢	Amount Refunded GH¢	Outstanding Amount GH¢
69002	Charles Baidoo	Deputy Director	12	6,438.71	0.00	6,438.71
788382	Samuel Blebu	Assist Director	12	4,413.37	2,230.00	2,183.37
72022	Bennett Mohamud	Chief Tech. Officer	12	1,200.00	0.00	1,200.00
	Total			12,052.08	2,230.00	9,822.08

853. We recommended that the Chief Director should ensure that the Director recovers the amount of GH¢9,822.08 from the Officers involved and pay same

into Auditor-General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Director.

DEPARTMENT OF PARKS AND GARDENS

Unearned salaries - GH¢38,399

854. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378) we noted that, Vivian Oforiwaa Agyemang with Staff ID 920289 vacated post on 1 December 2019, but was paid a total amount of GH¢42,398.76 as unearned salaries. Management had recovered GH¢4,000.00 leaving a balance of GH¢38,398.76.

855. We recommended that the Chief Director should ensure the Ag. Director recovers the amount of GH¢38,398.76 with interest at the prevailing Bank of Ghana rate from Vivian Oforiwaa Agyemang and pay same into the Auditor- General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Ag. Director and the validating officers.

UPPER WEST REGION

REGIONAL COORDINATING COUNCIL, WA

Outstanding rent - GH¢369,885

856. Regulation 32 of the Public Financial Management Regulations, 2019 (L.I. 2378) states among others that, the Principal Spending Officer of each covered entity shall take effective and appropriate steps to collect money due to the covered entity.

857. We noted that the Regional Coordinating Director did not collect rent due from 190 occupants of the Council's Quarters totalling GH¢369,885.00 as at 31 December 2021.

858. We recommended that the Regional Coordinating Director should pursue the recovery of the outstanding rent from the tenants and pay same into the Auditor-General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Regional Coordinating Director and the Regional Accountant.

Uncompetitive procurement

859. Contrary to Section 20 of the Public Procurement (Amendment) Act, 2016 (Act 914), we noted during the period under review that Management of the Council procured goods and services amounting to GH¢153,863.94 from 16 suppliers without sourcing for alternative invoices from at least a minimum of three suppliers.

860. We recommended that the Regional Coordinating Director should strictly comply with the provisions of the Procurement laws at all times.

MINISTRY OF YOUTH AND SPORTS

NORTHERN REGION

NATIONAL SPORTS AUTHORITY - TAMALE

Unrecovered advances - GH¢4,300

861. Regulation 32 of the Public Financial Management Regulations, 2019 (L.I. 2378) states among others that, the Principal Spending Officer of each covered entity shall take effective and appropriate steps to collect money due to the covered entity.

862. The Head of the Authority granted salary advances to two staff totalling GH¢7,500.00 without any recovery plan out of which GH¢3,200 has been recovered leaving an amount of GH¢4,300.00 outstanding as detailed below.

Date of Loan	Name	Loan Amount GH¢	Amount Repaid GH¢	Balance Outstanding GH¢
03/06/2020	Samuel Oblie Nii	2,500.00	2,000.00	500.00
25/01/2021	Salamatu Alhassan	2,000.00	1,200.00	800.00
05/05/2021	Salamatu Alhassan	3,000.00	-	3,000.00
	Total	7,500.00	3,200.00	4,300.00

863. We recommended that the Chief Director should ensure that the Regional Head recovers the amount of GH¢4,300.00 from the staff involved and same paid

into the Auditor-General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Regional Head and the Accountant.

Non-transfer of IGF into the designated account - GH¢169,791

864. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires, principal spending officers to ensure that non-tax revenue is immediately lodged in gross within 24 hours into the designated Consolidated Fund Transit bank accounts except in the case of Internally Generated Funds retained under an enactment.

865. We noted that Internally Generated Funds totalling GH¢169,791.25 collected between January and December 2021 was not lodged in the designated Consolidated Fund Transit bank accounts of the Authority.

866. We recommended that Chief Director should ensure that the unauthorized funds used by Management of the Authority is refunded and paid into the Auditor General's Recoveries Account with Bank of Ghana.

Unauthorized declaration of bad debt - GH¢21,150

867. Section 53 of the Public Financial Management Act, 2016 (Act 921) states that the Minister may, in accordance with the regulations, abandon or remit: a claim by government or on behalf of government; abandon or remit a service to government; and write off a loss of or a deficiency in public funds or public resources, where the amount is within the threshold set out in the Regulation.

868. Our review disclosed that the Regional Head without the approval of the Minister of Finance, wrote off debts of two Organizations totalling GH¢21,150.00 as shown below:

Date	Name of Debtor	Amount GH¢
30/01/2020	Vodafone Ghana	18,900.00
31/05/2019	CCMI (Paster Aziz)	2,250.00
Total		21,150.00

869. We recommended that the Chief Director should ensure that the Regional Head re-instates the debts, pursue recovery and pay same into the Auditor-General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Regional Head and the Accountant.

CENTRAL REGION

NATIONAL SPORTS COLLEGE - WINNEBA

Unremitted taxes - GH¢14,840

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

871. Our audit disclosed that the Head of Accounts failed to remit withheld taxes of GH¢14,840.43 during the reviewed period to the Domestic Tax Revenue Division of the Ghana Revenue Authority.

872. We recommended that the Head of the College should ensure that the Accountant remits the amount of GH¢14,840.43 to the Commissioner-General, GRA without further delay and any penalties arising should be borne by the Heads of the College and Accounts.

Non-remittance of Tier 2 pension contributions

873. Section 3 of the National Pensions Act, 2008 (Act 766) mandates all employers to within 14 days from the end of each month transfer remittances to the mandatory schemes on behalf of each worker.

874. We noted during review of the payroll records that between 2019 and 2022, Management did not remit a total amount of GH¢12,168.87 in respect of the Tier 2 Pension contributions of 14 temporary staff to the Public Sector Workers Employee's Pension Scheme (Fund Manager).

875. We recommended that the Chief Director should ensure that the Head of the College remits the total pension contribution to the Fund manager without further delay.

NATIONAL SPORTS AUTHORITY - CAPE COAST

Unrecovered advances - GH¢7,461

876. Regulation 32 of the Public Financial Management Regulations, 2019 (L.I. 2378) provides among others that, a Principal Spending Officer of each covered entity shall take effective and appropriate steps to collect money due to the covered entity.

877. Our review disclosed that an amount of GH¢7,460.63 granted as advances to five staff on 30 April 2020 had since not been recovered. Below are details.

No.	Name	Amount GH¢
1.	George Osafo Agyei	1,200.00
2.	George Wiredu	1,500.00
3.	Joel Nii Ogle Ankrah	50.00
4.	Andoh Kwesi Koomson	50.00
5.	Alexander Tiekku	4,660.63
	Total	7,460.63

878. We recommended that the Director-General should ensure that Mr. Alexander Tiekku, Acting Regional Sports Director and the affected staff immediately refund the amount of GH¢7,460.63 with interest at the prevailing Bank of Ghana rate and pay same into the Auditor-General's Recoveries Account at Bank of Ghana, failing which the Director-General should pay.

Outstanding rent income - GH¢648,464

879. Regulation 32 of the Public Financial Management Regulations, 2019 (L.I. 2378) provides that, a Principal Spending Officer of a covered entity shall take efficient and appropriate steps to collect money due to the covered entity.

880. Our audit showed that between July 2020 and June 2022, the Authority did not collect rent income totalling GH¢648,464.44 from seven institutions who used their Facilities as provided below.

Date of Application	Name of Applicant	Purpose Application	Date of Event	Reference No.	Amount GH¢	Amount Paid GH¢	Outstanding Balance GH¢
11/9/2020	Ministry of Youth & Sports	Invoice in respect of accommodation for the Black Maidens	10/09/2020 to 10/10/2020	NSA/CR.3 /SF 13/VOL.127	59,520.00	-	59,520.00
09-07-20	Ghana Fencing Association	Reminder to settle debt for use of facility	9/7/2020	NSA/CR.3 /SF 13/47	16,800.00	10,800.00	6,000.00
10/8/2020	Ministry of Youth & Sports	use of the Cape Coast Stadium Facility for camping of Black Princess	10/08/20 to 05/09/20	NSA/CR.6 /SF.3/Vol. 30	44,600.00	41,660.00	2,940.00
1/9/2020	Central Regional Co-ordination Council	Use Sports Hostel Facility for the Accommodation of National Security operatives	20/09/20 to 03/10/20	NSA/CR.3 /SF 13	14,000.00		14,000.00
23-10-20	Ministry of Youth & Sports	Use of CC sports stadium hostel facility for camping of the Black Princess	23-10-20	NSA/CR.3 /SF 13/Vol.143	10,800.00		10,800.00
29-09-21	NSA	Budget for the qualifying match between Ghana and Zimbabwe (Revised)	9/10/2021	NSA/CR.3 /SF 13/193	24,675.00	20,000.00	4,675.00

11/2/2022	Personnel Administration	Reminder: Use of CC Sports Stadium for Regional Screening Phase for 2021/2022 Ghana Armed Forced Recruitment exercise	13-07-21	NSA/CR.3 /SF.13/177	60,000.00		60,000.00
6/5/2022	Ghana Athletics Association	Use of new CC Sports Stadium facilities for the CAA Region II U-18/U20 Championship (Revised)	18th to 22nd May, 2022	NSA/CR.3 /SF.15/Vol .13	100,000.00		100,000.00
6/5/2022	Ghana Athletics Association	Use of Stadium facilities for Accommodation for Championship	17th to 22nd May, 2022	NSA/CR.3 /SF.15/Vol .15	6,250.00		6,250.00
6/5/2022	Ministry of Youth & Sports	Use of Stadium facilities for the Ghana Vs. Madagascar	1/6/2022	NSA/CR.3 /SF.15/16	43,242.60		43,242.60
6/6/2022	Local Organizing Committee	Use of the Stadium in respect of 2022 WAFU Zone B U-17 Tournament	12th to 24th June, 2022	NSA/CR.3 /SF.15/Vol .2	401,036.84	60,000.00	341,036.84
		Total			780,924.44	132,460.00	648,464.44

881. We recommended that the Director-General should ensure that the Regional Director recovers the amount of GH¢648,464.44 with interest at the prevailing Bank of Ghana rate and pay same into the Auditor-General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Regional Director and Regional Accountant.

Uncollected rent - GH¢7,400

882. In contravention of Regulation 32 of the Public Financial Management Regulations, 2019 (L.I. 2378), the Regional Director did not collect rent totalling GH¢7,400.00 from nine business operators and individuals for the use of their Facilities for periods ranging between three and seven months. Details are provided below:

Name of Institution/ Individual	Purpose of usage	Location	Rent payable GH¢	Amount paid GH¢	Amount Outstanding GH¢	No. of months in arrears	Months
Juliana Friar	Rental of facility for trading	Robert Mensah Sport Stadium	1,200.00	600.00	600.00	6	Jan 2022- June 2022
Bismark Amponsah	Rental of facility for trading	Robert Mensah Sport Stadium.	1,200.00	600.00	600.00	6	Jan 2022- June 2022
Nea Royal Ventures-Stadium Restaurant	Rental of facility for Restaurant	Cape Coast Stadium	18,000.00	17,000.00	1,000.00	3	April 2022- June 2022
Festive Kids Ltd	Rental of facility for NGO	Cape Coast Stadium	8,300.00	3100.00	5,200.00	7	Dec 2021- June 2022
Total			28,700.00	21,300.00	7,400.00		

883. We recommended that the Director-General should ensure that the Regional Director recovers the amount of GH¢7,400.00 from the tenants and pay same into the Auditor-General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Regional Director and Regional Accountant.

MINISTRY OF ROADS AND HIGHWAYS HEAD OFFICE

Absence of proprietary plan for Accra - Kumasi dualization project

884. Section 52 of the Public Financial Management Act, 2016 (Act 921) stipulates 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.

885. Our audit revealed that Ghana Highway Authority made payments totalling GH¢6,115,043.00 on behalf of Government of Ghana as compensation on bare lands acquired for the Accra-Kumasi Dualization Project without obtaining a Proprietary Plan covering the boundaries of the lands from the Lands Commission.

886. We recommended that the Chief Director should collaborate with the Chief Executive Officer of the Lands Commission to ensure the Proprietary plan is obtained.

Unservd bond term - GH¢62,980

887. Chapter 6.9.5.3 of the Human Resource Management Policy Framework and Manual for the Ghana Public Services states that a sponsored public servant who has completed the course of study and fails to return to work in the organization shall be liable to redeem the bond. The value of the bond shall be equivalent to the full cost of training, including salaries and allowances received during the period, revised for inflation and currency fluctuations plus compound interest at the prevailing interest rate.

888. We noted during examination of the payroll records that Mr. George Lutterodt was granted two years study leave with pay to pursue a Master's Programme in Railway Operations and Management at the Beijing Jiaotong University in China, effective September 2019 to January 2022 and to serve a 4-year bond period. During the course of study, he was paid salaries and allowances amounting to GH¢62,979.86 but resigned on 11th February 2022 without serving his bond term. Details are as follows:

Items	Amount (GH¢)
September 2019 - December 2019	8,268.12
January 2020 - December 2020	26,083.50
January 2020 - December 2021	26,387.58
January 2022	2,240.66
Total	62,979.86

889. We recommended that the Chief Director should recover the amount of GH¢62,979.86 with compound interest at the prevailing Bank of Ghana rate from Mr. George Lutterodt or his guarantors and pay same into the Auditor-General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Chief Director.

Non-payment of rent - GH¢11,283

890. The Ministry of Works and Housing policy on allocation of Government Residential Accommodation requires that rent will be deducted at source with effect from the date of allocation whether the officer moves into the house or not, in accordance with the Government's rental charge on Bungalows/Flats currently in force (i.e. 10% of the tenant's basic salary) or any other formula applicable.

891. The Ministry of Finance letter No. 133385/05/06 NTR of CAGD of 15 May 2006 also require occupants of government bungalows to pay 10% of their basic salary as rent.

892. We noted that three employees of the Department were allocated government residential accommodation, but Management did not effect the 10% rental charge resulting in non-payment of rent totalling GH¢11,282.50. Details are shown below:

Staff ID	Name	2020 Rent Amount GH¢	2021 Rent Amount GH¢	2022 Rent Amount GH¢	Total GH¢
1203053	Mrs. Emelia Naa Ayeley Tagoe	-	-	2,049.50	2,049.50
121098	Mr Polycap Yentumi	-	1,270.00	2,592.00	3,862.00
972593	Mr Edmond Mwinbamon Balika	2,808.00	2,563.00	-	5,371.00
	Total	2,808.00	3,833.00	4,641.50	11,282.50

893. We recommended that the Chief Director should ensure that the Head of Accounts recovers the amount of GH¢11,282.50 from the Officers involved and pay same into the Auditor-General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Chief Director and the Head of Accounts.

DEPARTMENT OF URBAN ROADS - GREATER ACCRA REGION

Unaccounted revenue - GH¢333,851

894. Contrary to Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) we noted that, the Accountant, Mr. Mohammed Osman Amin and an Accounts staff, Mr. Joy Tettey of the Department of Urban Roads, Greater Accra Region collected revenue totalling GH¢333,851.00 for the period January 2020 to March 2022 but failed to account for it.

895. We recommended that the Chief Director should ensure that the Ag. Regional Director recovers the amount of GH¢333,851.00 from Mr. Mohammed Osman Amin and Mr. Joy Tettey and pay same into the Auditor-General's Recoveries Account at the Bank of Ghana, failing which the amount should be recovered from the Ag. Regional Director.

Embezzlement of funds - GH¢1,534,779

896. Section 7 of the Public Financial Management Act, 2016 (Act 921) provides that a Principal Spending Officer of a covered entity shall ensure the regularity and proper use of money appropriated in that covered entity and in the exercise of duties establish an effective system of risk management, internal control and internal audit in respect of the resources and transactions of a covered entity.

897. Our review showed that between January 2020 and March 2022, the Ag. Regional Director approved a total amount of GH¢214,730.00 to be withdrawn for various activities. We however, noted that the Regional Accountant, Mr. Mohammed Osman Amin altered the amounts in figures and words on the various cheques after approval by the Ag. Regional Director and withdrew a total amount of GH¢1,799,509.38 from their bank account numbers 1018631538614 and 1018631538557 resulting in a fraudulent withdrawal of

GH¢1,584,779.38. Mr. Mohammed Osman Amin had so far refunded GH¢50,000.00 out of the fraudulent withdrawal leaving an amount of GH¢1,534,779.38 outstanding.

898. We recommended that the Chief Director should ensure that the Ag. Regional Director recovers the amount of GH¢1,534,779.38 with interest at the prevailing Bank of Ghana rate from Mr. Mohammed Osman Amin and pay same into the Auditor General's Recoveries Account at the Bank of Ghana, failing which the amount should be recovered from the Ag. Regional Director. We also recommended that disciplinary action should be taken against Mr. Mohammed Osman Amin.

Unjustified payments - GH¢7,950

899. Regulation 78 of Public Financial Management Regulations, 2019 (L.I. 2378) requires, heads of covered entities to ensure that payments for goods and services are valid, accurate, legal and that evidence of service received, certification for work done and other supporting documents exist.

900. We noted that the Regional Accountant, Mr. Mohammed Osman Amin of the Department of Urban Roads, Greater Accra Region, purported to have disbursed an amount of GH¢7,950.00 to various staff as fuel allowance. Further enquiry from the supposed beneficiaries indicated that those signatures were not their signatures, and they did not receive the money

901. We recommended that the Chief Director should ensure that the Ag. Regional Director recovers the amount of GH¢7,950.00 with interest at the prevailing Bank of Ghana rate from the Regional Accountant, Mr. Mohammed Osman Amin and pay same into the Auditor-General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Ag. Regional Director.

Unaccounted proceeds from sale of tender documents - GH¢69,000

902. Regulation 50 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that, all public moneys collected shall be paid in gross into the Public Funds

Accounts and a disbursement shall not be made from the moneys collected except as provided by an enactment.

903. We noted during our review of revenue documents that the Regional Accountant, Mr. Mohammed Osman Amin collected revenue totalling GH¢69,000.00 from the sale of tender documents in 2020 but failed to account for it.

904. He presented deposit slips bearing the name of an Accounts staff, Joy Tetteh as evidence of payment into the Non-tax Revenue Holding Account at Bank of Ghana but the account number on the Pay-in-slips were not that of the Non-tax Holding Account and the slips had been stamped with a fake Bank of Ghana stamp. Details provided below:

No .	Date	Account Name	Account Number	Amount GH¢	Remarks
1.	28/03/2020	Department of Urban Road	1018231511101	26,000.00	Unknown Account Number
2.	25/06/2020	Department of Urban Road	1018231511121	22,000.00	Official - NTR Account (funds not credited to the account)
3.	29/09/2020	Department of Urban Road	1018234711121	12,000.00	Unknown Account Number
4.	21/11/2020	Department of Urban Road	1018231511101	9,000.00	Unknown Account Number
		Total		69,000.00	

905. We recommended that the Chief Director should ensure that the Ag. Regional Director recovers the amount of GH¢69,000.00 with interest at the prevailing Bank of Ghana rate from Mr. Mohammed Osman Amin and Mr. Joy Tettey and pay same into the Auditor-General's Recoveries Account at the Bank of Ghana, failing which the amount should be recovered from Ag. Regional Director.

Unpresented General Counterfoil Receipts

906. Regulation 150 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that, a stockholder of a value book is responsible for the custody of the value books until the receipt of the value books has been duly acknowledged by another stockholder or user.

907. Management could not provide two General Counterfoil Receipt (GCR) books issued to Mr. Mohammed Osman Amin (Regional Accountant) and Mr. Joy Tettey (Accounts staff) for the collection of fees charged for various laboratory services for audit. Details are as below:

No.	From	To
1.	17504901	17505000
2.	17505501	17505600

908. We recommended that the Ag. Regional Director should report to the Police for an independent investigation without further delay.

Falsification of Director's signature on payment vouchers

909. Contrary to Section 7 of the Public Financial Management Act, 2016 (Act 921) our audit of the payment records revealed that seven payment vouchers used in disbursing GH¢60,015.00 did not bear the original signature of the Ag. Director. Further enquiry from the Ag Head indicated that the signatures on the payment vouchers were not hers.

910. We recommended that the Ag. Regional Director should report the matter of forgery to the Police for further investigations.

MINISTRY OF FOREIGN AFFAIRS

ACCRA INTERNATIONAL CONFERENCE CENTRE

Non-remittance of withholding tax - GH¢167,932

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

912. We noted during our audit that an amount of GH¢2,200,244.50 was paid to various suppliers for the supply of goods and services. However, the Accounts Officer failed to remit taxes withheld totalling GH¢167,932.05 to the Commissioner of Domestic Tax Division of the Ghana Revenue Authority.

913. We recommended that the Chief Director should ensure that the Director of the Centre remits the amount of GH¢167,932.05 to the Commissioner General of Ghana Revenue Authority without further delay and any penalty arising should be paid personally by the Directors and the Accountants during that period.

Unaccounted payments - GH¢343,009

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

915. Our examination of payment vouchers disclosed that the Centre made payments totalling GH¢343,008.86 on 57 payment vouchers without providing supporting documents to authenticate the transactions during the period under review.

916. In the absence of the supporting documents, we recommended that the Chief Director of the Ministry should ensure that the amount of GH¢343,008.86 is recovered from the former Directors of the Centre and the Accounting Officers

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and paid into the Auditor-General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Chief Director.

Avoidable penalty payments - GH¢11,174

917. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires the Principal Spending Officer to institute proper control systems to prevent losses and wastage. Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378) also require, a Principal Spending Officer to ensure there is sufficient unspent amount of appropriation for making payments.

918. During our audit, we noted that the Centre paid a penalty of GH¢10,575.00 for a dishonoured cheque of GH¢139,093.26 issued to Power Distribution Services Limited (PDS). The Centre also paid a penalty of GH¢191.28 to SSNIT for delay in the payment of staff SSF contribution and had an outstanding penalty of GH¢407.22 to be paid.

919. We recommended that the then Director and the Accounts officer should be made to personally refund the total penalties amounting to GH¢11,174. To strengthen financial discipline, we also urged Management to ensure that funds are available before payments are made and social security contributions paid promptly.

Indebtedness to Accra International Conference Centre

920. Regulation 32 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires that, the Principal Spending Officer of each covered entity should take effective and appropriate steps to collect money due the covered entity.

921. We noted during our review of the revenue records that 111 individuals and institutions, between 2019 and 2022, owed the Centre a total amount of GH¢2,826,868.72 for the use of the facility. A summary of the total receivables is shown below:

No.	Year	No of Receivables	Amount GH¢
Bal brought forward from previous years			399,336.12
1	2019	48	874,424.92
2	2020	18	367,579.46
3	2021	22	400,381.25

4	2022	4	99,388.04
	Sub Total	92	2,141,109.79
Total demand notices not recovered		19	685,758.93
Grand Total		111	2,826,868.72

922. We recommended that the Chief Director should ensure that the Director of the Centre recovers the amount of GH¢2,826,868.72 from the defaulting Institutions and Individuals, failing which the amount should be recovered from the Director.

Abandoned chiller plant

923. 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 institutions under the care of the Principal Spending Officer and shall ensure that proper control systems exist for the custody and management of the asset.

924. We noted that the Ministry of Foreign Affairs and Regional Integration on 22 October 2019 signed a contract with Atlantic Climate Control Limited of Ghana for the supply and installation of a chiller plant at the Centre at a cost of GH¢1,578,998.00. The technical specification numbered GR/MFA&RI/AICC/001/ 2018 stated that the chiller should be based on the manufacturer's current standard production model with expected life span of up to 25 years and a warranty period of three years. A technical team was sent to France for inspection in November 2019 and the company subsequently delivered the equipment in February 2020. We did not sight a report on the technical team's visit as well as a report on delivery of the plant indicating that the specification of the chiller plant met the requirement specified in the contract.

925. We however, noted that the warranty on the plant purchased was one year for repairs or replacement of part from the date of product installation which was contrary to the technical specifications.

926. Our physical inspection on 26 July 2022 revealed that the chiller plant was not functioning and had been abandoned since October 2021, one year seven months after delivery.

927. We recommended that the Director, Technical and Inspection Committees should be made to bear the cost of the repairs for failing to ensure that the chiller plant met the technical specifications. We also recommended that the Chief Director and management should always ensure strict compliance with technical specifications and efforts should immediately be made to repair the chiller plant.

Un-competitive procurements

928. Section 20 of the Public Procurement Act, 2016 (Act 914) states that the procurement entity shall request quotations from as many suppliers or contractors as practicable but shall compare quotations from at least three different sources that should not be related in terms of ownership, shareholding or directorship and the principles of conflict of interest shall apply between the procurement entities and their members and the different price quotation sources.

929. During the period under review, the Centre engaged the services of 59 suppliers at a total cost of GH¢945,439.88 but failed to request for quotations from at least three different service providers nor seek approval from Public Procurement Authority (PPA).

930. We recommended that Management of AICC should always comply with the requirements of the Public Procurement Law.

ABUJA MISSION

Payment of legal fees without approval - US\$150,000

931. Regulation 32.6 of the Foreign Service Regulations requires the Head of Mission to approve certain transactions that exist in the year's estimates for the Mission. It also requires the Head of Mission to prevent or investigate wasteful and unnecessary expenditure including expenditure not approved in the estimates.

932. We noted that on 2 September 2020, the Acting Head of Mission, Mrs. Iva Bubu Denoo paid US\$150,000.00 to Kenneth O. Gbagi & Associate, a Senior Advocate in Nigeria (SAN) to assist the Mission acquire the requisite documentation for the Property in dispute which was purchased by the Mission

from one Nneameka Elobi in 1991 with the Title still in his name without prior approval from the Ministry of Foreign Affairs.

933. Our review of records showed that Kenneth O. Gbagi & Associate failed to be in court on the day of judgement and later filed an appeal for a Stay of Execution against the ruling without informing the Mission. The Mission could not also provide any evidence of work done at the time of payment.

934. We recommended that the Chief Director should recover the amount of US\$150,000.00 with interest at the current Bank of Ghana interest rate from the former Acting Head of Mission, Mrs. Iva Bubu Denoo and pay same into the Investment Account. We also recommended that the officers should be sanctioned in accordance with Regulation 30 of the Foreign Service Regulations, 2019.

ALGIERS MISSION

Revenue not accounted for by Honorary Consul in Tunis - TND 33,370 (€13,668)

935. Instruction 33 of the Foreign Service Accounting Instructions states that the Head of Chancery shall ensure that all revenue generated at the Consulate are accounted to the Accounting Officer at the Mission. No expenditure should be made directly from the revenue generated by Hon. Consul. Failure to comply would amount to breach of financial discipline and attract appropriate sanctions.

936. We noted however, that the Honorary Consul in Tunis, continued to hold on to consular fees collected without remitting same to Algiers after the previous audit indicated that an amount of TND 9,532.00 (€6,354.67) was not remitted to the Mission in Algiers. Our current review of the General Counterfoil Receipts (GCRs) disclosed that consular fees collected for the period under review totalling DT 23,838.00 (€7,313.79) had not been accounted for resulting in a total of TND 33,370.00 (€13,668.48) outstanding.

937. We recommended that the Chief Director should ensure that the Head of Chancery recovers the amount of TND 33,370.00 (€13,668.48) from the Honorary Consul, Kamel Ben Yaghlane and pay same into the Investment Account failing

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which the Head of Chancery should be held responsible for the amount. We also recommended that Honorary Consul should be sanctioned.

Payment of 13th Month salary to an unqualified staff – €666

938. Regulation 31 of the Foreign Service Regulations states that Missions which are enjoined by host country legislation to subscribe to prescribed retirement social security schemes shall make direct contributions to a Social Security Scheme. Where such a scheme exists, whether or not it is mandatory, Missions shall subscribe to the scheme instead of the 13th month concept.

939. We noted that the Mission paid a prorated End-of-Service benefit of €665.84 to Madam Akpene Akou Amedoume, a Security guard to the Head of Chancery for eight months (March 2020 to October 2020) of work.

940. We recommended that the Chief Director should recover the amount of €665.84 from the Head of Chancery and pay same into the Investment Account failing which the Chief Director should pay.

Part transfer of 5 percent rent deductions

941. Regulation 20 of the Foreign Service Regulations states that Foreign Service Officers including Heads of Mission and all personnel from other Ministries, Department and Parastatal organizations shall pay 5 percent of their basic salary as rent.

942. We however, noted that between September 2019 and March 2021 a total amount of €12,597.01 representing 35 percent of the total rent deducted from the salaries of Home-based officers was not paid into the Investment account.

943. We recommended that the Head of Chancery should ensure the transfer of the total amount of €12,597.01 into the Special Investment Account without delay.

Non-payment of 9.5 percent Social Security contribution

944. Regulation 31 of the Foreign Service Regulations states that Missions which are enjoined by host country legislation to subscribe to prescribed retirement social security schemes shall make direct contributions to a Social Security Scheme.

Where such a scheme exists, whether or not it is mandatory, Missions shall subscribe to the scheme instead of the 13th month concept.

945. Our review of the Financial Returns showed that although the Mission contributed 9.5 percent of the salaries of the locally recruited staff as Social Security for the period September 2019 to October 2021, it did not deduct from the salaries of the local staff an amount of €3,912.69 as their contribution towards the scheme.

946. We recommended that the Chief Director should ensure that the Head of Chancery recovers the amount of €3,912.69 from the affected staff and pay same into the Investment Account, failing which the amount should be recovered from the Head of Chancery.

ANKARA MISSION

Unpresented value books - €18,205

947. Regulation 153 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires that, the Principal Spending Officer of a covered entity shall retain used value books for a period of seven years.

948. Regulation 150 also provides that a person to whom a value book is issued is responsible for the custody of the value book until the receipt has been duly acknowledged by another stockholder or user.

949. During our review of the value book records, eight General Counterfoil Receipt books (GCRs) and two visa booklets issued to Ankara, Istanbul and Bulgaria were not presented for audit. Our audit of the cash book showed that four out of the eight GCRs were used in collecting revenue totalling €18,205.00 for the period September 2018 to October 2019. Details are shown below:

Unpresented GCRs

DATE	GCR No.	AMOUNT (€)	CONSUL
20/9/18 -13/9/19	2419973-2420000	2,985.00	Istanbul
16/9/19 -30/9/19	2420001-2420037	3,790.00	Istanbul
1/10/19 - 4/10/19	2420038-2420050	2,850.00	Istanbul

4/10/19 -31/10/19	2420201- 2420250	6,510.00	Istanbul
2/9/19 - 6/9/19	2420138- 2420150	2,070.00	Ankara
	Total Amount	18,205.00	
9/10/2020	2421251 -2421300		Bulgaria
	2421301 -2421350		Bulgaria
	2421351 -2421400		Bulgaria
	2421401 -2421450		Bulgaria

Unpresented visa booklets

Date	Visa Booklets	Consul
10/9/2020	0455401- 0455500	Bulgaria
10/9/2020	045501- 0455600	Bulgaria

950. We recommended that the Chief Director of the Ministry of Foreign Affairs should ensure that the Head of Chancery presents the value books for audit.

Unsupported payments – TL 229,985 (US\$17,227.31) and €137,494

951. Regulation 78 of the Public Financial Management Regulations, 2019 require among others that a Principal Spending Officer of a covered entity shall in respect of each payment, ensure the validity, accuracy, and legality of the claim for the payment and that evidence of the services received, certificates for work done and any other supporting documents exist.

952. Instruction 50 of the FSAI states that all payment vouchers must be properly acquitted and should contain all relevant attachments.

953. We noted during our review of the Main Lira (Turkish Lira) and Euro accounts that Management paid a total amount of TL 229,984.65 on 55 vouchers and also €137,494.27 on 12 payment vouchers without the requisite supporting documents. Details are summarised below:

Year	No of PVs	Amount	
		TL	€
2019	7	76,779.71	
2020	41	119,204.26	
2021	7	34,000.68	
2019-2021	12	0.00	137,494.27
Total	67	229,984.65	137,494.27

954. In the absence of relevant supporting documents, we recommended that the Chief Director should ensure that the Head of Chancery recovers the amount of TL 229,984.65 (US\$17,227.31) and €137,494.27 from the Accounts Officer and pay same into the Investment Account, failing which the amount should be recovered from the Head of Chancery.

Non-transfer of 5 percent rent deducted

955. Instruction 34 of the Foreign Service Accounting Instructions (FSAI) provides that Missions shall retain their approved percentage of revenue and transfer the appropriate difference into the designated account (Special Collection Account) on monthly basis.

956. Our review of the Special Collections account showed that out of a total of amount of €39,570.00, representing 5 percent rent deductions made during the period under review, €29,213.00 was transferred into the Investment account, leaving a difference of €10,357.00.

957. We recommended that the Head of Chancery should transfer the outstanding amount of €10,357.00 into the Investment Account without delay and ensure prompt payment of rent deductions into the Investment Account.

Non-transfer of 65 percent Consular fees

958. Contrary to Instruction 34 of the Foreign Service Accounting Instructions (FSAI), we noted from our review of records that as of 30 November 2021, a total amount of €10,459.71, representing 65 percent of consular fees collected by the Mission had not been transferred into the Special Collections Account.

959. We recommended that the Head of Chancery should transfer the amount of €10,459.71 into the Investment Account without further delay.

BERNE MISSION

Unretired imprest - CHF 16,870 (US\$17,992)

960. Instruction 80 of the Foreign Service Accounting Instructions states that any outstanding imprest at the end of the year shall be treated as an advance and charged to the personal account of the holder.

961. Our examination of payment vouchers showed that the Mission granted CHF 16,869.88 to three staff to perform various activities on behalf of the Mission. However, they failed to account for the moneys given to them even though they had long completed the activity. Details are as follows:

Date	PV No.	Description	Payee	Amount (CHF)
9/10/20	10153886 (IGF)	Payment of advance imprest granted Mr. Hanaan Asaku for official assignment in Vienna	Hanaan Asaku	5,000.00
30/1/20	10153317	Imprest granted Ms. Lucy Dawson for catering services in connection with the World Economic Forum	Ms. Lucy Dawson	2,500.00
30/3/20	10153499	Payment of advance imprest granted Mr. Hanaan Asaku for official assignment in Vienna	Mr. Hanaan Asaku	5,369.88
30/9/20	10153880	Payment of imprest granted Mr. H. Ajongbah in connection with Mission's participation in the 5 th Round Political Consultation between Ghana and Switzerland	Mr. H. Ajongbah	4,000.00
Total				16,869.88

962. We recommended that the Chief Director should ensure that the Head of Chancery recovers the amount of CHF 16,869.88 from the Officers and pay same into the Investment Account, failing which the amount should be recovered from the Head of Chancery.

Payment of wages without evidence of work done - CHF 4,500 (US\$4,954)

963. 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 each payment of that covered entity, the validity,

accuracy, and legality of the claim for the payment and ensure that all supporting documents are available.

964. Our review of temporal engagement files showed that the Mission issued appointment letters to temporary staff for which acceptance letters were received and placed on file. We noted however from examination of the payment vouchers that the Mission paid wages amounting to CHF 4,500.00 to two individuals who were purported to have acted as temporary drivers without evidence of work done.

965. The audit team did not sight any evidence of work done by the individuals on file or attendance book at the Mission to confirm that they reported to work. Our check from the vehicle logbooks did not provide any information on trips undertaken by the drivers during the period they were said to have been engaged.

966. In the absence of any supporting evidence, we recommended that the Chief Director should recover the amount of CHF 4,500.00 from the Head of Chancery and pay into the Investment Account.

Over payment of pension benefit - CHF 3,175 (US\$3,495)

967. Regulation 31.8 of the Foreign Service Regulations states among others that the payment into the Retirement Benefit Account on behalf of the Local Staff shall only be done after the Local Staff has served a minimum continuous service of 24 months. The calculation of benefits will begin from the 25th month.

968. We noted that the Accounting Officer inadvertently paid Mr. Kema Oulare, the Domestic Assistant of the Head of Chancery, four months' salary as his pension benefit instead of three months' salary for the four years worked.

969. We recommended that the Chief Director should ensure that the Head of Chancery recovers the amount of CHF3,175 (US\$3,495) from the Accounting Officer and pay same into the Investment Account, failing which the amount should be recovered from the Head of Chancery.

Disposal of three official vehicles

970. Section 84 of the Public Procurement (Amendment) Act, 2016 (Act 914) states that disposal of obsolete and surplus items shall be by transfer to government departments or other public entities, with or without financial adjustment; sale by public tender to the highest tenderer, subject to reserve price; sale by public auction, subject to a reserve price; or destruction, dumping, or burying as appropriate.

971. Additionally, Section 1.8 of the Public Procurement Authority Guidelines for Disposal of Goods & Equipment (2019) states that in the interest of promoting probity, fair dealing and transparency, Procurement Entities must not sell or otherwise transfer surplus assets to staff (or their relatives or friends) unless arising from a public competitive process i.e., tendering or advertised sale which is open to the public. Where a member of the public and the staff member offer an equal price, the item must be sold to a member of the public. The sale price must be the best market price and under no circumstances may goods be donated to staff.

972. Our review disclosed that although the Embassy was granted approval by the Ministry of Foreign Affairs to sell three official vehicles, the approval was without a reserve price. The Mission therefore sold the three vehicles for CHF 300.00 to three staff who were in charge of the disposal process without recourse to any reserve price and external advertisement as summarised below:

Make	Year of acquisition	Chassis No.	Amount (CHF)	US\$ Equivalent	Purchaser
Volvo S80	Jan. 2002	YVITSIP921253782	50.00	56.35	Seth Adjei Ashong
Toyota Previa	Aug. 2005	JTEGD32M707024741	100.00	112.70	Gifty Ama Akumah (Mrs.)

Mercedes Benz E280	Sept. 1998	WDB2100611A760272	150.00	169.05	Humphrey Chatio Ajongbah
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973. We noted further that three offers were received at the close of bids and a three-member committee was constituted to evaluate the bids. The three bidders won, two being committee members and the other being the driver who inspected the vehicles. The Volvo S80 and the Mercedes Benz E280 had since been released to the winners for CHF 200.00 per TCR No. T/0027144. However, the Toyota Previa had been retained by the Mission for use until a new one is purchased for the purpose and the bid amount of CHF 100.00 has been refunded to Mrs. Gifty Ama Akrumah accordingly.

974. We recommended that the Chief Director should arrange for revaluation of the two released vehicles and any difference arising thereof should be fully recovered from the beneficiaries. We also recommended that the retained Toyota Previa should be sold at a revalued price.

BRUSSELS MISSION

Misapplication of funds

975. Section 32 of the Public Financial Management Act, 2016 provides that, a virement of funds allocated for wages and salaries in an expenditure vote shall not be made unless the virement is in respect of wages and salaries within that expenditure vote.

976. Regulation 27 of the Public Financial Management Regulations, 2019 (L.I. 2378) also provides that, the virement of an amount of an item of expenditure under the budget estimates shall be prohibited where the virement is made from the compensation of employees to other recurrent expenditure.

977. We noted however, that out of a total amount of €3,335,312.67 remitted by the Bank of Ghana to the Embassy for the payment of employees' compensation for 2020 and 2021 financial year, the Embassy utilized €2,216,232.32 on compensation of employees and misapplied the balance of €1,119,080.35 on goods and services.

978. We recommended that the Chief Director should ensure that the Head of Chancery prepares a realistic budget for compensation of employees to avoid excess remittance of funds.

Non-transfer of 65 percent Consular fees to Special Investment Account

979. Instruction 34 of the Foreign Service Accounting Instructions 2016 and Ministry of Foreign Affairs and Regional Integration Circular No. CTO/FA/IGF/4 of 21 May 2015 require Embassies to transfer 65 percent of the Internally Generated Funds into a designated Bank Account (Special Collections Account) on monthly basis.

980. We noted that out of an amount of €404,358.50 representing 65 percent of the total collection for 2020 and 2021, only €164,439.60 was transferred into the Special Collections Account leaving a balance of €239,918.90. Details are as follows:

Year	Total Collection €	65% of Collection €	Amount Transferred €	Variance €
2020	206,644.00	134,318.60	79,504.59	54,814.01
2021	415,446.00	270,039.90	84,935.01	185,104.89
Total	622,090.00	404,358.50	164,439.60	239,918.90

981. We recommended that the Head of Chancery should ensure the immediate transfer of the outstanding amount of €239,918.90 into the Special Investment Account.

CAIRO MISSION

Non-transfer of revenue to the designated Holding account

982. Contrary to Instruction 34 of the Foreign Service Accounting Instructions 2016, we noted during the reviewed period that out of an amount of \$90,611.00 to be transferred into the designated holding account, \$85,652.71 was remitted leaving a balance of \$4,958.29 unremitted.

983. We recommended that the Head of Chancery should transfer the outstanding amount of \$4,958.29 into the Investment account without further delay.

Non-refund of expenses for Medical treatments

984. Regulation 37.4 of the Foreign Service's Regulations states that Missions spending on behalf of other MDAs should endeavour to pursue the latter for reimbursement through the Ministry of Foreign Affairs.

985. We noted that the Ministry instructed the Mission to pay the medical expenses of Dr William Brandful, a staff of the Ministry of Youth and Sports who fell sick in Cairo to be refunded by the Ministry of Youth and Sports but this amount had since not been refunded. Details are shown below:

Date	PV. No.	Payee	Details	Amount EGP	Amount US\$
31/1/21	0459358	Dr William Brandful	Medical Expenses at New Moalmin Heart Hospital	93,000.00	5,961.54
14/2/21	0459410	Dr William Brandful	Medical Expenses at New Moalmin Heart Hospital	273,370.00	17,523.72
Total				366,370.00	23,485.26

986. We recommended that the Chief Director should follow up with the Ministry of Youth and Sports for a refund of the US\$23,485.26 medical expenses incurred on behalf of their staff and pay same into the Investment Account.

CONAKRY MISSION

Non-transfer of 65 percent of collections to Investment Account

987. Contrary to Instruction 34 of the Foreign Service Accounting Instructions, we noted from our review of records at the Mission that as at 30 November 2021, a total amount of US\$13,211.55 representing 65 percent of fees and other charges collected for services rendered by the Mission had not been transferred into the Special Collections Accounts in London.

988. We recommended that the Head of Chancery should ensure the transfer of US\$13,211.55 into the appropriate bank account without further delay.

Misapplication of employee compensation

989. Contrary to Section 32 of the Public Financial Management Act, 2016 (Act 921) and Regulation 27 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted that between September 2019 and November 2021, out of the total amount of €1,540,121.83 received by the Mission for employees' compensation, €996,513.40 was spent on employees' compensation and the remaining amount of €543,608.43 (35.3%) was expended on goods and services.

990. We recommended that the Chief Director should ensure that the Head of Chancery prepares a realistic budget for compensation of employees to avoid excess remittance of funds.

COTONOU MISSION

Misapplication of compensation remittance

991. Contrary to Section 32 of the Public Financial Management Act, 2016 and Regulation 27 of the Public Financial Management Regulations, 2019 (L.I. 2378) we noted that, the Mission received compensation remittances totalling FCFA 1,363,236,220 out of which a total amount of FCFA 938,106,951 was used for compensation of staff. This resulted in an excess of FCFA 425,129,269 which was vired for goods and services.

992. We recommended that the Chief Director should ensure the Head of Chancery prepares a realistic budget for compensation of employees to avoid excess remittance of funds.

Telephone ceilings paid as allowances

993. Regulation 21 of the Foreign Service Regulations, 2019 (L.I. 2378) provides that, Missions shall ensure Telephone ceilings applicable to officers, including the Heads of Mission, are adhered to in their expenditures and that officers shall decide to apply their ceilings on their fixed telephone lines and/or mobile handsets on a post-paid basis. Where the bill is in excess of the approved ceiling, the Officer concerned shall be required to pay the difference.

994. Contrary to the above, we noted that officers at the Mission were paid an amount of FCFA 47,265,750 (US\$52,108.34) equivalent of their ceilings as allowance instead of a refund with evidence of usage in the form of telephone bills. Details are shown below.

Name	Rank	No. of Months	Amount Paid/Month (FCFA)	Total Amount Paid (FCFA)	Total Amount Paid (US\$)
H.E Christine Churcher	HOM	4	367,500.00	1,470,000.00	1,633.33
H. E Alowe Kabah	FSO (A1)	14	367,500.00	5,145,000.00	5,716.67
Louisa A. Hanson	FSO (A1)	26	273,000.00	7,098,000.00	7,886.67
Augustina K Nimoh	FSO (CIA)	12	215,250.00	2,583,000.00	2,870.00
Amma A. Boateng	FSO (A2)	24	273,000.00	6,552,000.00	7,280.00
Edith Quarshie	FSO (B2)	15	189,000.00	2,835,000.00	3,150.00
Edith Quarshie	FSO (B2)	11	215,250.00	2,367,750.00	2,630.00
Eunice Coffie	FSO (CIA)	12	215,250.00	2,583,000.00	2,870.00
Charles Osei Mensah	FSO (A2)	18	273,000.00	4,914,000.00	5,460.00
Daniel Takyi	FSO (CIA)	14	215,250.00	3,013,500.00	3,348.33
Constance Gyasi Dapaah	FSO (CIA)	14	215,250.00	3,013,500.00	3,348.33
Victoria Yebuah	FSO (A3)	2	241,500.00	483,000.00	536.67
Lawrence Sarfo	FSO (A4)	11	241,500.00	2,656,500.00	2,951.67
Abena Agyeiwaa Kumi	FSO (A2)	8	273,000.00	2,184,000.00	2,426.67
Totals				46,898,250.00	52,108.34

995. We recommended that the Chief Director should recover the total amount of FCFA 46,898,250 (USD 52,108.34) from the affected Officers and pay same into the Investment Account.

Payment of insurance for burnt building.

996. Contrary to Section 7 of the Public Financial Management Act, 2016 (Act 921), we noted that the residential building of the Confidential Secretary got partly burnt on 25 April 2019 and had since not been renovated for occupancy as at December 2021. However, the Head of Chancery paid insurance premium totalling FCFA 256,388.00 (USD 456.21) for the period May 2020 to April 2022. Details are as follows.

Date	PV No.	Payee	Description	Funding source	Amount (FCFA)
21/04/2020	4677	Sunu Assurance	Payment for Insurance- Old residence of Confidential Secretary 1/5/2020 - 30/4/2021	Main A/c	128,194.00
18/05/2021	5658	Sunu Assurance	Payment of insurance- Old residence of Confidential Secretary 1/5/2021 - 30/4/2022	Main A/c	128,194.00
Total					256,388.00
					US\$ 456.21

(US\$ 1:FCFA 562)

997. We recommended that the Chief Director should recover the amount of FCFA 256,388.00 (US\$456.21) from the Heads of Chancery and Accounts and pay same into the Investment Account. We also recommended that payment of the insurance premium should be stopped until the building is renovated for use.

Non-transfer of 5 percent rent into the Special Investment Account

998. Contrary to Regulation 20 of the Foreign Service Regulations, 2019 (L.I. 2378) and Ministry of Foreign Affairs Circular No. SCR/AD/FS/RE7 of 25 January 1993, we noted that as at 17 December 2021, the Head of Chancery had not transferred a total amount of FCFA 12,067,625.00 (USD 13,408.47), being 5 percent rent deducted covering October 2019 and November 2021 into the Special Investment Account.

999. We recommended that the Head of Chancery should immediately transfer the outstanding amount of FCFA 12,067,625.00 (USD 13,408.47) into the Investment Account

Non-transfer of 65 percent IGF into Investment Account

1000. Contrary to Instruction 34 of the Foreign Service Accounting Instructions, 2016 we noted that the Head of Chancery had not transferred 65 percent of

Internally Generated Fund (IGF) totalling FCFA 4,052,181.55 (\$7,210.29) into the Holding Investment Account as at 22 December 2021.

1001. We recommended that the Head of Chancery should immediately transfer the outstanding amount of FCFA 4,052,181.55 (\$7,210.29) into the Investment Account.

DAKAR MISSION

Retention of unauthorized revenue

1002. Contrary to Instruction 34 of the Foreign Service Accounting Instructions, 2016 the Mission between February 2020 and August 2021 collected an amount of FCFA 11,700,000.00 as Consular revenue and was to retain a total amount of FCFA 4,095,000.00 as their required portion but retained FCFA 8,787,473.00, resulting in an excess retention of FCFA 4,692,473.00. Details are shown below:

Date	TCR No.	Total IGF Amount Collected (FCFA)	35% Component IGF (FCFA)	Actual Amount Retained (FCFA)	Excess Amount Retained (FCFA)
Feb 2020	4549	2,106,000.00	737,100.00	1,323,566.00	586,466.00
Mar 2020	4651	1,289,000.00	451,150.00	744,383.00	293,233.00
Apr 2020	Rent	-	-	587,516.00	587,516.00
May 2020	4654	3,000.00	1,050.00	-	(1,050.00)
Jun 2020	4657	616,000.00	215,600.00	526,333.00	310,733.00
Jul 2020	4660	485,000.00	169,750.00	622,682.00	452,932.00
Aug 2020	4664	497,000.00	173,950.00	1,145,013.00	971,063.00
Oct 2020	4669	1,300,000.00	455,000.00	867,530.00	412,530.00
May 2021	4686	1,178,000.00	412,300.00	-	(412,300.00)
June 2021	4688	1,119,000.00	391,650.00	783,300.00	391,650.00
Aug 2021	4694	3,107,000.00	1,087,450.00	2,187,150.00	1,099,700.00
Total		11,700,000.00	4,095,000.00	8,787,473.00	4,692,473.00

1003. We recommended that the Head of Chancery should ensure an immediate refund of the excess amount of FCFA 4,692,473 (US\$8,424.55) into the CFA Special Collections Account.

DOHA MISSION

Non-transfer of 5 percent rent to the Special Investment Account

1004. Contrary to Regulation 20 of the Foreign Service Regulations 2019 and Ministry of Foreign Affairs Circular No. SCR/AD/FS/RE7 of 25 January 1993, we noted that between July 2018 and December 2020, the Mission did not transfer the 5 percent rent deduction of QR 118,524.56 (€26,327.85) into the Special Investment Account in Berlin.

1005. We recommended that the Head of Chancery should immediately transfer the amount of QR 118,524.56 (€26,327.85) into the Investment Account.

Telephone ceilings paid as allowances.

1006. Regulation 21 of the Foreign Service Regulations, 2019 (L.I. 2378) requires Missions to ensure that Telephone Ceilings applicable to officers, including the Heads of Mission are adhered to in their expenditures and that officers shall decide to apply their ceilings on their fixed telephone lines and/or mobile handsets on a post-paid basis. Where the bill is in excess of the approved ceiling, the Officer concerned shall be required to pay the difference.

1007. We noted that a total amount of €162,100.00 was paid to six Home-Based staff as telephone allowance for the period under review instead of a refund with telephone bills as evidence of usage. Details are as follows:

Name	2018 (€)	2019 (€)	2020 (€)	2021 (€)	Total (€)
H.E. Dr. Emmanuel Enos	6,400.00	9,600.00	9,600.00	9,600.00	35,200.00
Abdulai Haruna Alhassan	5,200.00	7,800.00	7,800.00	7,800.00	28,600.00
Ms. Asana Shirazu	4,400.00	6,600.00	6,600.00	7,200.00	24,800.00
Mrs. Roseline Ampim-Darko	4,800.00	7,200.00	7,200.00	7,200.00	26,400.00
Mr. Eric Nyarku	4,400.00	6,600.00	6,600.00	6,600.00	24,200.00
Mr. Faadil Ayembillah	3,360.00	6,340.00	6,600.00	6,600.00	22,900.00
Total	28,560.00	44,140.00	44,400.00	45,000.00	162,100.00

1008. We recommended that the Chief Director should ensure that the amount of €162,100.00 is recovered from the Officers involved and paid into the Investment Account.

Misapplication of compensation remittances without approval

1009. Contrary to Section 32 of the Public Financial Management Act, 2016 and Regulation 27 of the Public Financial Management Regulations, 2019 (L.I. 2378) we noted that, the Mission received compensation remittances amounting to €3,567,885.65 out of which €2,468,513.73 was used for the compensation of staff. This resulted in an excess of €1,099,371.92 which was vied for goods and services contrary to the Regulation.

1010. We recommended that the Chief Director should ensure that the Head of Chancery prepares realistic budget for compensation of employees to avoid excess remittance of funds.

FREETOWN MISSION

Encroachment on Mission's 5.019-acre plot of land

1011. 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.

1012. We noted that the Government of Sierra Leone in 2003 allocated a 5.019-acre plot of land at Leicester Peak, to the Government of Ghana for the construction of Chancery and Staff accommodation. The Mission made the full payment of Le 1,980,000.00 for the 99-year lease. However, apart from the construction of a fence wall at a cost of €17,583.85, the land remained undeveloped and 0.226 acres of it had been encroached on leaving 4.793 acres.

1013. We recommended that the Head of Chancery should follow up on the issue with the Chief Director to develop the land to protect it.

Abandoned properties of the defunct Ghana Airways Company

1014. Regulation 160 of the Public Financial Management Regulations, 2019 (L.I. 2378) provides that, where the land, building or vehicle of a covered entity is unused for more than one year or damaged, the Minister shall take at least one of the following steps: Cause an investigation to be conducted in respect of the land, building or vehicle; Transfer the management of the land, building or vehicle from the covered entity to another covered entity or the Ministry and in the case of an unused land, building or vehicle issue an instruction to request the Principal Spending Officer to dispose of the land, building or vehicle in accordance with sub Regulation 155 and Regulation 157 within a specific period.

1015. Our inspection of properties of Government of Ghana in Freetown in May 2022 revealed that a two-storey dwelling house belonging to the defunct Ghana Airways Company had been abandoned since 2015 and a burnt official building on a parcel of land located at No. 22 Charlotte Street, Freetown had also been abandoned since 2015.

1016. We recommended that the Head of Mission should liaise with the Chief Director to facilitate the transfer of the building to the Mission for use and also arrange for the disposal of the property at No. 22 Charlotte Street, Freetown.

GENEVA MISSION

Avoidable rent payment

1017. Section 7 of the Public Financial Management 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.

1018. Our examination of the payment vouchers disclosed that the Mission had to continue to pay monthly rent of CHF 26,515.00 in respect of the former Chancery building for five years as a result of non-expiration of the tenancy agreement since its relocation to the new Chancery building in February 2021.

1019. Our review showed that the Mission paid rent amounting to CHF 230,739.00 from February 2021 to October 2021 and it would be paying a total of

CHF 1,590,900.00 (US\$1,792,944.30) for five years if nothing is done and the anomaly is allowed to run its course.

1020. We recommended that the Chief Director should ensure that the Head of Chancery liaises with the Legal Department of the Ministry of Foreign Affairs for advice on how to sever the tenancy.

Direct disbursement from Consular fees

1021. Instruction 33 of the Foreign Service Accounting Instructions states that the Head of Chancery shall ensure that all revenue generated at the Consulate are accounted to the Accounting Officer at the Mission. No expenditure should be made directly from the revenue generated by the Honorary Consul.

1022. Contrary to the above Instruction, we noted that between October 2019 and April 2021, the Head of Chancery disbursed CHF 63,882.00 directly from the consular fees collected without transferring the 65% portion of CHF 41,523.30.

1023. We recommended that the Head of Chancery should ensure the immediate transfer of CHF 41,523.30 to the Investment Account.

Misapplication of compensation

1024. Contrary to Section 7 and 32 of the Public Financial Management Act, 2016 (Act 921) we noted that between January 2021 and October 2021, the Controller and Accountant General's Department remitted to the Mission a total amount of CHF 2,606,537.40 for the payment of employee compensation. The Mission however spent CHF 1,822,724.18 as compensation on both home-based officers and local staff leaving a difference of CHF 783,813.22 which was used for Goods and Services.

1025. We recommended that the Chief Director should ensure that the Head of Chancery prepares a realistic budget for compensation of employees to avoid excess remittance of funds.

KINSHASA MISSION

Non-transfer of 65 percent revenue into Investment Account

1026. Contrary to Instruction 34 of the Foreign Service Accounting Instructions, 2016 we noted that the Head of Chancery in Brazzaville did not transfer the required 65 percent of consular service revenue collected for the period April 2020 to November 2021 totalling FCFA 11,479,650 (US\$18,515.56) to the Ghana International Bank, London.

1027. We recommended that the Consulate-General should ensure the immediate transfer of the amount of FCFA 11,479,650 (US\$18,515.56) into the Investment account.

Non-transfer of 5 percent rent deduction

1028. Contrary to Regulation 20 of the Foreign Service Regulations, 2019 and Ministry of Foreign Affairs Circular No. SCR/AD/FS/RE7 of 25 January 1993, we noted that the Accounting Officer deducted an amount of €38,632.39 as 5 percent rent from the salaries of Home-based staff but transferred only €15,829.36 into the Special Collections Account leaving a balance of €22,803.03 in the remittance account.

1029. We recommended that the Head of Chancery should ensure the immediate transfer of the outstanding amount to the Investment Account.

Misapplication of excess Compensation remittance

1030. Contrary to Section 32 of the Public Financial Management Act, 2016 and Regulation 27 of the Public Financial Management Regulations, 2019 (L.I. 2378) we noted during the reviewed period that, the Mission received an amount of €2,304,891.72 in respect of Employees Compensation remittances. However, the Mission incurred a total amount of €1,693,405.62 on compensation leaving an excess of €611,486.10 which was used for administrative expenses. Details are shown below.

Period	Total Compensation Received (Euro)	Actual Compensation Paid (Euro)	Excess Receipts (Euro)
Oct 2019-Dec 2019	279,619.81	195,392.96	84,226.85
Jan 2020-Dec 2020	988,401.32	781,571.82	206,829.50
Jan 2021-Nov 2021	1,036,870.59	716,440.84	320,429.75
Total	2,304,891.72	1,693,405.62	611,486.10

1031. We recommended that the Chief Director should ensure that the Head of Chancery prepares a realistic budget for compensation of employees to avoid excess remittance of funds.

Non-maintenance of residential accommodation

1032. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires a Principal Spending Officer of a covered entity, state-owned enterprise or public corporation to be responsible for the assets of the Institution under the care of the Principal Spending Officer and shall ensure that proper control systems exist for the custody and management of the assets.

1033. During an inspection of the Mission's inventory, we noted that the fence wall of the permanent residence of the Head of Chancery had cracks with faded painting and its surroundings were in a very bad state. The pictures below show the state of the structure.





1034. We recommended that the Head of Chancery should liaise with the Chief Director to ensure necessary steps are put in place to renovate the Property and salvage it from further deterioration.

LUSAKA MISSION

Non-transfer of rent income

1035. Contrary to Regulation 20 of the Foreign Service Regulations, our review disclosed that income from renting out of the Mission's Old Chancery Building during the period under review, totalling US\$16,870.00 had not been transferred to the Investment Account in London.

1036. We recommended that the Chief Director should ensure the Head of Chancery immediately transfers the rent income of US\$16,870.00 into the Investment Account.

Misapplication of compensation remittances

1037. Contrary to Section 32 of the Public Financial Management Act, 2016 (Act 921) our audit of the financial records from September 2019 to December 2021 revealed that the Mission spent a total amount of US\$1,239,759.76 (€1,265,188.08) on goods and services out of the Compensation remittances of US\$2,463,511.87 transferred to the Mission.

1038. We recommended that the Chief Director should ensure that the Head of Chancery prepares realistic budget for compensation of employees to avoid excess remittance of funds.

MOSCOW MISSION

Untransferred collections

1039. Contrary to Instruction 34 of the Foreign Service Accounting Instructions and MFA Circular No. SCR/AD/FS/RE 7 of 25 January 1993, we noted that between November 2019 and November 2020, the Mission transferred US\$75,262.46 out of an amount of US\$82,743.44 representing 5 percent rent deductions, utility refunds, proceeds from sale of unserviceable vehicles and 65 percent of consular fees leaving a difference of US\$7,480.98.

1040. We recommended that the Head of Chancery should ensure the transfer of the outstanding amount of US\$7,480.98 into the Investment Account without delay.

Undeveloped land in Moscow

1041. Section 52 of the Public Financial Management Act, 2016 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.

1042. Our review of Asset records indicated that a land protocol was signed between the Government of Ghana and the Russian Government on 17 July 1989 for a parcel of land at a prime area at Nakhimovsky in the City centre. After 26 years, the Mission's undeveloped land was replaced with a 15,000 square metre land at Minskaya-Mosfilmovskaya in 2015. The tenure of the replaced land is 24 years expiring on 17 July 2039. However, seven years after the land was allocated, no activity had been undertaken.

1043. We recommended that the Head of the Chancery should liaise with the Chief Director of the Ministry of Foreign Affairs to source for funding to develop the land for use.

NAIROBI MISSION

Untransferred revenue

1044. The Financial Guidelines in Annex X of the Foreign Service Regulations, 2018 requires that a Supervising Mission shall ensure that revenue received by an Honorary Consul is lodged in the Mission's Special Collections Account monthly and shall check the Cash Book against the Receipt Book to ensure that all amounts received have been brought to account.

1045. We noted that as at 30 November 2021, revenue totalling US\$107,337.64 received in the bank accounts of the Rwanda and Uganda Consulates had not been transferred into the Missions Special Collections Account. Below are details.

Consulates	Bank	Account No.	Balance as at 30/11/2021 US\$
Kampala, Uganda	Ecobank Uganda Limited	7170006566	58,678.87
Kigali, Rwanda	Ecobank Rwanda Limited	6775002982	48,658.77
Total			107,337.64

1046. We recommended that the Head of Chancery should ensure the immediate transfer of the US\$107,337.64 into the Mission's Special Collections Account for onward transfer to the Investment Account.

Unrecovered security deposits

1047. Regulation 78 of the Public Financial Management Act, 2016 (Act 921) provides that a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity, the validity, accuracy and legality of the claim for the payment and that evidence of services received, certificates for work done and any other supporting documents exists.

1048. We noted that Rent agreements between Landlords and the Mission required the payment of one month rent as security deposit for use of the Property and to be recovered at the expiration of the agreement if no claim of damage is made by the Landlord.

1049. However, the Head of Chancery paid security deposit totalling KSH 327,374.00 (US\$3,273.74) to two Landlords for the rental of apartments for two Home-Based staff but failed to recover from them the security deposit after the expiration of the tenancy as shown below.

Name of Landlord	Security Deposit Paid (US\$)	Security Deposit Paid (KSH)	Expiration date
AMS Investment Ltd	1,773.74	177,374.00	31/03/2020
Dominique Puthod	1,500.00	150,000.00	31/10/2020
Total Deposit	3,273.74	327,374.00	

1050. We recommended that the Chief Director should ensure that the Head of Chancery recovers the deposits from the Landlords and pay same into the Investment Account, failing which the amount should be recovered from the Head of Chancery.

Double payment of rent

1051. 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.

1052. We noted during the examination of the payment vouchers that, rent for the apartment of Mr. Kamasa Quashie for March 2020 amounting to KSH 177,374.00 was paid twice leading to an overpayment of KSH 177,374.00 to the Landlord. Details are as follow.

Date	Details	PV No.	Cheque No.	Amount (US\$)	Landlord
5/03/2020	Rent for apartment of Mr. Kamasa Quashie for	9	505574	354,748.00	AMS Investment Ltd

	February 2020 and March 2020				
23/03/2020	Rent for apartment of Mr. Kamasa Quashie for March 2020	46	505601	177,374.00	AMS Investment Ltd

1053. We recommended that the Chief Director should ensure that the Head of Chancery recovers the overpaid rent from the Landlord and pay same into the Investment Account, failing which the amount should be recovered from the Head of Chancery.

NEW YORK MISSION

Unjustifiable claims for telephone ceiling

1054. Regulation 21 of the Foreign Service Regulations, 2019 provides that in the case where officers purchase scratch cards or use electronic top-ups for their telephone needs, the cost involved will be reimbursed upon submission of relevant supporting documents.

1055. We noted that from November 2019 to January 2022, the Mission paid 35 Home-based officers a total of US\$240,103.25 of their telephone ceiling as allowance instead of refunds with telephone bills as evidence of usage.

1056. We recommended that the Chief Director should ensure that the amount of US\$240,103.25 is recovered from the Officers involved and paid into the Investment Account.

NIAMEY MISSION

Unsupported payments

1057. Contrary to Regulation 21 of the Foreign Service Regulations, our examination of the payment vouchers between June 2018 and November 2021 showed that a total amount of FCFA 34,416,107.00 of telephone ceilings was paid as allowances to nine officers without telephone bills as evidence of usage.

1058. We recommended that the Chief Director should ensure the amount of FCFA 34,416,107.00 is recovered from the Officers involved and pay into the Investment Accounts.

Misapplication of Compensation remittances

1059. Contrary to Section 7 and 32 of the Public Financial Management Act, 2016 (Act 921), we noted that between the period June 2018 and December 2021, the Mission's remittances for employees' compensation stood at FCFA 1,765,057,467.00. However, the Mission expended FCFA 1,161,137,413.00 on Employees Compensation and used the remaining amount of FCFA 603,920,054.00 (34.2%) on Goods and Services.

1060. We recommended that the Chief Director should ensure the Head of Chancery prepares a realistic budget for compensation of employees to avoid excess remittance of funds.

RIYADH MISSION

Non-transfer of 65% Consular fees

1061. Instruction 34 of the Foreign Service Accounting Instructions provides that Missions shall retain their approved percentage (35%) of revenue and transfer the appropriate difference (65%) into the designated bank account (Special Collections Account) on monthly basis.

1062. Our review of records disclosed that between September and November 2021, an amount of SR 336,174.69 (€78,180.17) out of SR 517,191.82 (€120,277.18) representing consular fees had not been transferred into the Investment Account.

1063. We recommended that the Head of Chancery should ensure that the outstanding amount is transferred into the Investment Account without delay.

Non-transfer of 5 percent rent deductions

1064. Contrary to Regulation 20 of the Foreign Service Regulations and MFA Circular No. SCR/AD/FS/RE 7 of 25 January 1993, we noted that for the periods December 2019 to August 2020 and September to November 2021, the Mission

failed to transfer the five percent rent of €17,687.20 deducted from the salaries of Home-based staff.

1065. We recommended that the Head of Chancery should ensure that the outstanding amount of €17,687.20 is transferred into the designated Investment Account without delay.

Misapplication of compensation remittance

1066. Contrary to Section 32 of the Public Financial Management Act, 2016 (Act 921) and Regulation 27 of the Public Financial Management Regulations, 2019 (L.I. 2378) we noted during our review of financial records that, between November 2019 and November 2021, the Controller and Accountant General's Department transferred €3,246,901.82 into the Mission's Euro Main Account for the payment of compensation costs. However, our review showed that the Mission spent €1,611,420.68 on employees' compensation (Homebased and Local Staff) and disbursed the difference of €1,635,481.14 on Goods and Services.

1067. We recommended that the Chief Director should ensure that the Head of Chancery prepares a realistic budget for compensation of employees to avoid excess remittance of funds.

WASHINGTON DC MISSION

Unapproved visa fees

1068. The Ministry of Foreign Affairs Circular No. SCR PA/VI of 30 December 2019 requires all Missions particularly the Washington and New York Consulates to publish on their websites the following visa fee structure for all Holders of American passports:

- (a) Single entry (three months) - Sixty Dollars (US\$ 60.00)
- (b) Multiple entry (five years) - One Hundred Dollars (US\$ 100.00)
- (c) Expedited processing of visa should be reflected as optional feature.

1069. We noted from the website of Little Rock, Arkansas that the Honorary Consul charged unapproved additional visa fees totalling US\$15,870.00 during

the period under review. The Consular Officer disclosed that the Honorary Consul was asked to stop charging the extra fees and a Directive referenced WAS/CONS/01/22 dated 14 January 2022 was issued to that effect. However, the officer was still charging the unapproved fees on his website at the time of our audit in February 2022. Details are as follows:

	Approved Visa Fees US\$	Visa Fees Charged US\$	Excess Charged US\$	No. of Applicant	Unapproved Fees Charged US\$
Single Entry	60.00	80.00	20.00	101	2,020.00
Multiple Entry	100.00	150.00	50.00	183	9,150.00
Rush Visas	200.00	300.00	100.00	47	4,700.00
Total					15,870.00

1070. We recommended that the Chief Director should ensure that the Head of Chancery recovers the amount of US\$15,870.00 from the Honorary Consul and pay same into the Investment Account. We also recommended that the Head of Chancery should ensure the Honorary Consul adjusts the visa fees on the website to reflect the approved charges, failing which his contract should be terminated.

Misapplication of compensation remittance

1071. Contrary to Section 32 of the Public Financial Management Act, 2016 and Regulation 27 of the Public Financial Management Regulations, 2019 (L.I. 2378) we noted during the period under review that, the Mission received compensation remittances totalling US\$9,564,277.15, out of which US\$5,137,444.90 was spent on employee compensation. The excess funds of US\$4,426,832.25 which represented 46.29% of the total remittance was misapplied for goods and services.

1072. We recommended that the Chief Director should ensure the Head of Chancery prepares a realistic budget for compensation of employees to avoid excess remittance of funds.

MINISTRY OF GENDER, CHILDREN AND SOCIAL PROTECTION

GHANA SCHOOL FEEDING PROGRAMME SECRETARIAT

Unremitted taxes - GH¢935,041

1073. Section 117 of the Income Tax Act, 2015 (Act 896) states that a withholding agent shall pay to the Commissioner General within fifteen days after the end of each calendar month, a tax that has been withheld in accordance with this Division during the month.

1074. During our examination of the payment vouchers, we noted that the National Coordinator did not remit withheld taxes totalling GH¢935,040.70 on allowances, PAYE and other third-party transactions for the years 2021 and 2022.

1075. We recommended that the Chief Director of the Ministry should ensure that the National Coordinator remits the tax amount of GH¢935,040.70 immediately to the Ghana Revenue Authority and any penalty arising should be paid personally by the National Coordinator and the Accountant.

Unrecovered salary advance - GH¢20,000

1076. 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 and authorize commitments for the covered entity.

1077. Our review of the Debtors records disclosed that Mr. Shittu Abdullahi was granted an advance of GH¢20,000 in November 2020 but had since not paid the advance.

1078. We recommended that the Chief Director should ensure that the National Coordinator recovers the amount of GH¢20,000.00 with interest at the prevailing Bank of Ghana rate from Mr. Shittu Abdullahi and pay same into the Auditor-General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the National Coordinator.

**LIVELIHOOD EMPOWERMENT AGAINST POVERTY
MANAGEMENT SECRETARIAT, ACCRA**

Unaccounted mobilization funds - GH¢1,026,370

1079. Section 7 of the Public Financial Management Act, 2016 (Act 921) states that a Principal Spending Officer of a covered entity shall ensure the regularity and proper use of money appropriated in that covered entity; authorize commitments for the covered entity within a ceiling set by the Minister under Section 25; and manage the resources received, held or disposed of by or on account of the covered entity.

1080. Our review showed that the Secretariat remitted a total amount of GH¢2,125,774.81 to the District Social Welfare Officers (DSWOs) as mobilization funds for the 69th to 80th payment cycles. We however, noted that only GH¢1,099,405.26 had been accounted for with financial returns by the DSWO, leaving a difference of GH¢1,026,369.55 outstanding. Details shown below:

Payment Cycle	Amount Transferred GH¢	Amount Accounted for GH¢	Difference GH¢
69 th & 70 th	281,149.12	71,704.84	209,444.28
71 st & 72 nd	322,064.63	109,410.64	212,653.99
73 rd & 74 th	324,871.29	140,984.36	183,886.93
75 th & 76 th	410,064.09	200,176.51	209,887.58
77 th & 78 th	404,908.95	255,588.34	149,320.61
79 th & 80 th	382,716.73	321,540.57	61,176.16
Total	2,125,774.81	1,099,405.26	1,026,369.55

1081. In the absence of the financial returns, we recommended that the Chief Director should ensure that the Ag Director recovers the amount of GH¢1,026,369.55 from the District Social Welfare Officers and pay same into the Auditor General’s Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Ag Director and Head of the Accounts.

MINISTRY OF TOURISM, ARTS AND CULTURE

UPPER EAST REGION

CENTRE FOR NATIONAL CULTURE

Payment of illegitimate allowances - GH¢7,888

1082. Part 3.4 of the Ministry of Finance Revised Administrative rules and procedures for implementing allowances in the Public Service provides that only Category 'A' and 'B' Public Office Holders are entitled to Category four allowances which include Fuel; Vehicle; Housing/Accommodation; Utilities; Domestic/House help; Garden boy; Entertainment; Clothing; and Security allowances.

1083. We noted during the audit that the Ag. Regional Director, Elizabeth Talata Adongo with Staff ID 654013 who is not a Category 'A' or 'B' Public Office Holder, was paid two category 'A' and 'B' allowances (Domestic Servant Steward allowance and Domestic Servant Night Watchman allowance) from January 2021 to June 2022 totalling GH¢17,888.40 of which GH¢10,000.00 had been recovered leaving a difference of GH¢7,888.40.

1084. We recommended that the Executive Director should recover the unearned allowances totalling GH¢7,888.40 from the Ag. Regional Director and pay same into the Auditor-General's Recoveries Account with the Bank of Ghana, failing which the amount should be recovered from the Executive Director.

Unearned salary - GH¢352,494

1085. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378) we noted that, the Ag. Regional Director paid unearned salaries totalling GH¢364,914.23 to 35 staff who did not assume duty effective 1 April 2021 and were not eligible to be paid salary for periods ranging between four and fifteen months. The Economic Organized Crime Office, (EOCO), Bolgatanga had since recovered GH¢12,420.00 leaving a balance of GH¢352,494.23 yet to be recovered.

1086. We recommended that the Executive Director should recover the amount of GH¢352,494.23 with interest at the prevailing Bank of Ghana rate from the Ag. Regional Director and the Accountant and pay same into the Auditor-General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Executive Director.

MINISTRY OF RAILWAY DEVELOPMENT

HEAD OFFICE

Ineligible refund of tuition fees - GH¢14,000

1087. Paragraph 6.6.4 of Human Resource Management policy framework for Ghana Public Services states that (a) a public servant shall submit an application together with a duly completed training form and admission letter from the relevant training institution to the head of HRM through the head of division or unit, at least three months before the commencement of the programme and where the admission letter is not available within the specified period, it shall be submitted to the head of HRM not later than on the date of the commencement of the course; (b) the head of HRM shall collate all applications for training for submission to the head of organization for consideration and approval within two months; (c) the public servant shall not under any circumstances, proceed on any training without the approval of the appropriate authority;

1088. Our examination of payment voucher No. MRD/HQ/GS/DEC-29/21/RA of 10 December 2021 revealed that a refund of tuition fees of GH¢14,000.00 was paid to Diana Banannyi Kunjan, a Senior Information Officer seconded to the Ministry without the Ministry's approval letter or a signed bond.

1089. In the absence of an appropriate documentation, we recommended that the Chief Director should ensure that the Accountant recovers the amount of GH¢14,000.00 with interest at the prevailing Bank of Ghana rate from Diana Banannyi Kunjan and pay same into the Auditor-General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Chief Director and the Accountant.

MINISTRY OF COMMUNICATION AND DIGITALIZATION

GHANA METEOROLOGICAL AGENCY

Indebtedness to Ghana Meteorological Agency - US\$10,044,380

1090. Section 12 of Ghana Meteorological Agency Act, 2019 (Act 1002) as amended states that the fees and charges accruing to the Agency in the performance of its function shall include ten percent (10%) of all landing charges and ten percent (10%) overflight charges collected by the Ghana Civil Aviation Authority as well as five percent (5%) of Airport Tax collected by an aerodrome operation.

1091. Contrary to the above, our examination of records of the Agency revealed that Ghana Civil Aviation Authority (GCAA) and Ghana Airport Company Limited (GACL) owed the Ghana Meteorological Agency (GMet) a total amount of US\$10,044,380 in respect of Airport passenger tax, landing and en-route charges for the period October 2019 to June 2021.

1092. We recommended that the Chief Director should ensure that the Acting Director recovers the amount of US\$10,044,380 from the Ghana Civil Aviation Authority and the Ghana Airport Company Limited without further delay.

Unserviced bond - GH¢194,962

1093. Chapter 6.9.5.3 of the Human Resource Management Policy Framework and Manual for the Ghana Public Services states that a sponsored public servant who has completed the course of study and fails to return to work in the organization shall be liable to redeem the bond. The value of the bond shall be equivalent to the full cost of training, including salaries and allowances received during the period, revised for inflation and currency fluctuations plus compound interest at the prevailing interest rate.

1094. We noted that two officers of the Agency defaulted in serving the required bond period after completing their sponsored programs of study. Management however, failed to recover the total amount of GH¢194,962.00 being the value of the bond as detailed below.

Name	Program pursued	Study Leave Period	Bonded period	No. of years served	Bond Sum to be Paid (GH¢)
Naomi Kumi	PhD in West African Climate Systems	March 2016 - September 2019	Three Years	One Year, four months	117,734.00
Frederick Otu Larbi	PhD in Environmental Science	October 2017 - October 2021	Five years	Nil	77,228.00
Total					194,962.00

1095. We recommended that the Chief Director should ensure the Ag. Director recovers the total bond amount of GH¢194,962.00 with interest at the current Bank of Ghana rate from the persons involved or their guarantors and pay same into the Auditor General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Director-General.

MINISTRY OF TRANSPORT

UPPER WEST REGION

DRIVER AND VEHICLE LICENSING AUTHORITY

Unaccounted revenue - GH¢13,991

1096. Regulation 50 of the Public Financial Management Regulations, 2019 states that all public monies collected shall be paid in gross into the public fund account and a disbursement shall not be made from the moneys collected except as provided by an enactment.

1097. We noted that non-tax revenue totalling GH¢16,490.80 was collected by Mr. Sumaila Sensau during the period under review. However, an amount of GH¢2,500.00 was accounted for leaving a balance of GH¢13,990.80 outstanding.

1098. We recommended that the Regional Manager should recover the amount of GH¢13,990.80 from Mr. Sumaila Sensau and pay same into the Auditor -

General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Regional Manager.

MINISTRY OF EMPLOYMENT AND LABOUR

RELATIONS FAIR WAGES AND SALARIES

COMMISSION (FWSC)

Ineligible payment of vehicle maintenance allowance - GH¢8,190

1099. Page 14, paragraph 4.2.17 of the Administrative Rules and Procedures for Implementing Categories 2 and 3 allowances in the Public Service approved by the Ministry of Finance dated 2019 requires that when an employee has been assigned an official vehicle, he/she shall no longer qualify for vehicle maintenance allowance.

1100. We noted that three Directors of the Commission allocated official vehicles were paid GH¢8,190.00 as Vehicle Maintenance Allowance during the period under review. Details of the allowances paid are as follows.

Staff ID	Name	Job Title	2021 Amount GH¢	Jan-Feb 2022 Amount GH¢	Total GH¢
780152	Dollar Agbenu	Director	1,680.00	1,050.00	2,730.00
1190902	Georgina Baaba Anquandah	Deputy Director	1,680.00	1,050.00	2,730.00
780108	Cephas Amada	Deputy Director	1,680.00	1,050.00	2,730.00
	Total		5,040.00	3,150.00	8,190.00

1101. We recommended that the Chief Director should ensure that the Chief Executive Officer recovers the amount of GH¢8,190.00 from the officers involved and pay same into the Auditor-General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Chief Executive Officer.

DEPARTMENT OF COOPERATIVES

Unearned salaries - GH¢14,886

1102. Regulation 92 of the Public Financial Management Regulations 2019 provides that the Principal Spending Officer of a covered entity shall ensure the immediate stoppage of payment of salary to public servants and notify the Controller and Accountant-General on the death of an employee, on the vacation of post by an employee, and the resignation or retirement of an employee. It further states that the Head of a covered entity shall take the necessary action to retrieve any unearned compensation occasioned by any of the occurrences.

1103. We noted that two separated staff were paid a total of GH¢14,885.82 as unearned salaries for three months as detailed as below.

Staff ID	Name	Reason for Separation	Date Separated	Unearned Date	Total (GH¢)
66552	Mr. Stephen Aboagye	Retirement	26/03/20	April 2020-June, 2020	2,081.22
113358	Mr. Seth Akpa	Retirement	13/09/21	Oct. 2021-Dec 2021	12,804.60
	Total				14,885.82

1104. We recommended that the Chief Director should ensure that the Registrar should recover the amount of GH¢ 14,885.82 with interest at the prevailing Bank of Ghana rate from the separated staff and pay same into the Auditor-General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Registrar and the Validators.

DEPARTMENT OF FACTORIES

Unearned salaries - GH¢5,728

1105. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378) we noted that, Mr. Robert Eugene Fritts Dadzie with Staff ID 1292203 vacated post on 28 February 2021 but was paid a total amount of GH¢5,728.32 as unearned salaries for March and April 2021.

1106. We recommended that the Chief Director should ensure that the Chief Inspector of Factories recovers the amount of GH¢5,728.32 with interest at the

prevailing Bank of Ghana rate from Mr. Robert Eugene Fritts Dadzie and pay same into the Auditor-General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Chief Inspector of Factories and Validators.

NORTHERN REGION DEPARTMENT OF CO- OPERATIVES - TAMALE

Unearned salaries - GH¢54,383

1107. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378) we noted during our review of the payroll records that, a staff, Emmanuel Awuni who went for further studies in South Korea in 2020 without approval continued to draw salaries for three years, totalling GH¢54,382.67.

1108. We recommended that the Chief Director should ensure that the Registrar recovers the amount of GH¢54,382.67 with interest at the prevailing Bank of Ghana rate from Emmanuel Awuni and pay same into the Auditor-General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Registrar and the Validators.

OTHER AGENCIES

PUBLIC RECORDS AND ARCHIVES ADMINISTRATION DEPARTMENT

Unpresented payment vouchers - GH¢26,999

1109. Regulation 82 of the Public Financial Management Regulations, 2019 (L.I. 2378) provides that, a payment by a covered entity shall be accompanied with a payment voucher authorized by the head of accounts and approved by the Principal Spending Officer.

1110. We noted that between June 2021 and December 2021, Management paid a total amount of GH¢26,999.40 on six payment vouchers but failed to present the payment vouchers for audit.

1111. In the absence of relevant supporting documents, we recommended that the Ag. Director recovers the amount of GH¢26,999.40 from the Head of Accounts and pay same into the Auditor-General’s Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Ag. Director.

GOVERNMENT SECRETARIAL SCHOOL

Non-remittance of withheld taxes - GH¢51,110

1112. Section 117 of The Income Tax Act, 2015 (Act 896) requires that a withholding tax agent shall pay to the Commissioner General within fifteen days after each calendar month, a tax that has been withheld in accordance with this division during the month.

1113. We noted that between January 2021 and December 2022, the Accountant withheld taxes totalling GH¢51,109.93 on payments made to suppliers and staff but failed to remit same to the Ghana Revenue Authority as summarized below.

Year	Withheld taxes GH¢
2021	18,414.81
2022	32,695.12
Total	51,109.93

1114. We recommended that the Principal should ensure that the Accountant remits the amount of GH¢51,109.93 to the GRA without further delay and any penalty arising should be paid personally by the Principal and the Accountant.

MONITORING AND EVALUATION SECRETARIAT

Unremitted taxes - GH¢40,000

1115. Contrary to Section 117 of the Income Tax Act, 2015 (Act 896), we noted that the Secretariat withheld taxes amounting to GH¢40,000.00 in 2021 but did not remit to the Ghana Revenue Authority.

1116. We recommended that the Coordinator should ensure the Accountant remits the withheld tax of GH¢40,000.00 to the GRA without further delay and any penalty arising should be paid personally by the Coordinator and the Accountant.

Unaccounted funds - GH¢52,537

1117. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378) we noted that, the Ag. Chief Director accounted for only GH¢78,303.00 out of an amount of GH¢130,840.00 granted him vide payment voucher No. 5/10/21 of 13 October 2021 towards the Results Fair held in Assin North. Consequently, a balance of GH¢52,537.00 remained unaccounted for.

1118. In the absence of relevant supporting documents, we recommended that the Ag. Chief Director should refund the outstanding amount of GH¢52,537.00 into the Auditor-General's Recoveries Account with Bank of Ghana without delay.

Unacquitted payment vouchers - GH¢38,761

1119. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378) we noted during our audit in 2022 that, Management made payments on three payment vouchers totalling GH¢38,761.13 without relevant expenditure documents to authenticate the payments. The table below provides details.

Date	PV. No	Payee	Details	Amount (GH¢)
04/01/22	-	Ag. Chief Dir.	Hon. for monitoring of priority programme	21,701.13
09/06/22	14/06/22	Dir. F & A	Media engagement IRO government results in Kumasi	2,560.00
17/01/22	04/01/22	Ag Chief Dir.	Allowance to participants IRO of fish landing site	14,500.00
Total				38,761.13

1120. In the absence of supporting documents, we recommended that the Coordinator should recover the total amount of GH¢38,761.13 from the Accountant and pay same into the Auditor-General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the

Coordinator.

Unaccounted funds - GH¢38,748

1121. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378) we noted during examination of payment vouchers that, an amount of GH¢139,200.00 paid to the Director Finance and Administration (F&A) had only GH¢100,452.50 accounted for leaving a difference of GH¢38,747.50 outstanding. Below are details.

Date	PV. No.	Details	Gross Amount (GH¢)	Amount Accounted for (GH¢)	Amount Outstanding (GH¢)
28/06/22	05/06/22	Budget for validation workshop in Kumasi	99,200.00	69,200.00	30,000.00
12/07/22	03/07/22	Accom. of staff and media engagement in Kumasi	40,000.00	31,252.50	8,747.50
Total			139,200.00	100,452.50	38,747.50

1122. We recommended that the Coordinator should recover the outstanding amount of GH¢38,747.50 with interest at the prevailing Bank of Ghana rate from the Director F&A and pay same into the Auditor-General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Coordinator.

COUNCIL OF STATE

Unrecovered loans - GH¢29,291

1123. Regulation 32 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires that, a Principal Spending Officer of a covered entity shall take effective and appropriate steps to collect money due the covered entity.

1124. We noted that in 2017 the Registrar of the Council granted loans amounting to GH¢29,290.61 to two officers but failed to recover as provided below:

Date	Name	Loan Granted (GH¢)	Amount Paid (GH¢)	Balance (GH¢)
November 2017	Jacob Bansah	17,860.13	-	17,860.13
November 2017	Michael Tetteh Thompson	11,430.48	-	11,430.48
Total				29,290.61

1125. We recommended that the Registrar should recover the amount of GH¢29,290.61 from the two staff, Jacob Bansah and Michael Tetteh Thompson with interest at the prevailing Bank of Ghana rate and pay same into the Auditor-General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Registrar.

NATIONAL IDENTIFICATION AUTHORITY

Avoidable penalty payment - GH¢98,760

1126. Contrary to Section 117 of the Income Tax Act, 2015 (Act 896) we noted that due to late transfer of deductions of staff SSF contributions to the Social Security and National Insurance Trust (SSNIT), the Authority paid an amount of GH¢98,760.20 as penalty to SSNIT.

1127. We recommended that the Chief Director should ensure that the penalty paid amounting to GH¢98,760.20 is recovered from the Chief Executive Officer and the Financial Controller and same paid into the Auditor-General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Chief Director.

COASTAL DEVELOPMENT AUTHORITY

Indebtedness to landlords and utility providers

1128. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted during our audit that the Authority owed US\$214,591.68 and GH¢68,849.81 in respect of rent and electricity bills respectively from 2019 to 2022 as detailed below:

Description	Period	Item	Amount US\$	Amount GH¢
AMA Head office	2019 - 2022	Rent	144,000.00	-
Ho & Takoradi - NCA	Nov 2020 - 2022	Electricity	-	68,849.81
Cantonments - NCA	Jan 2021 - Sept 2022	Rent	14,520.00	-
Ho & Takoradi - NCA	Nov 2020 - 2023	Rent	56,071.68	-
Total			214,591.68	68,849.81

1129. We recommended that the Chief Executive Officer should make the necessary arrangements to settle their indebtedness to these Institutions to avoid legal action.

ZONGO DEVELOPMENT FUND

Unrecovered advances - GH¢49,128

1130. Contrary to Regulation 32 of the Public Financial Management Regulations, 2019 (L.I. 2378) our review disclosed that, the Chief Executive granted salary advance totalling GH¢49,128.40 to three officers who resigned in 2020 and 2021 but failed to recover the outstanding amount from them. Details are shown below:

No.	Name of Employee	Designation	Date of resignation	Outstanding Amount GH¢
1.	Humu-Hairi Munkaila	Secretary- CEO	15 March 2020	39,100.00
2.	Cornelius Vengkomwine Dan	Secretary	June 2020	9,000.00
3.	Mobashir Alhassan Bin Salih	Storekeeper	12 July 2021	1,028.40
Total				49,128.40

1131. We recommended that the Chief Executive should recover the amount of GH¢49,128.40 with interest at the prevailing Bank of Ghana rate from the persons involved and pay same into the Auditor General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Chief Executive.

OTHER PAYROLL ISSUES

OTHER DEPARTMENTS AND AGENCIES

ELECTORAL COMMISSION

Unearned salaries - GH¢270,733

1132. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378) we noted that, five officers who had separated from the Commission were paid a total of GH¢270,732.83 as unearned salaries for the period June 2020 and December 2021. The breakdown is shown below:

No.	Name	Staff ID	Type of separation	Date separated	Date of deletion	No. of months paid	Amount (GH¢)
1.	Mr Ebenezer Aggrey-Fynn	913422	Retirement	23/6/2020	1/1/2022	18	173,627.16
2.	Hajia Maida Sa-Adata	913135	Retirement	6/6/2021	1/9/2021	3	45,557.37
3.	Clement Owusu	834559	Death	31/3/2021	1/1/2022	9	11,657.60
4.	Prince Magdiel Enninful	834394	Death	18/2/2021	1/1/2022	10	15,668.20
5.	Amina Osmanu	832011	Vacation of Post	30/4/2020	1/6/2021	13	24,222.50
	Total						270,732.83

1133. We recommended that the Chairperson should ensure that the Director of Finance recovers the amount of GH¢270,732.83 with interest at the prevailing Bank of Ghana interest rate from the persons involved or their beneficiaries and pay same to the Auditor-General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Chairperson and validating officers.

GHANA BROADCASTING CORPORATION

Ineligible payment of housing allowance - GH¢271,796

1134. In contravention of Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378) we noted that, 146 officers of the Corporation were paid Housing allowance totalling GH¢271,795.92 between January 2020 and March 2022 even though these officers had been allocated official accommodation.

1135. We recommended that the Director General should ensure that the Director of Finance recovers the amount of GH¢271,795.92 from the officers involved and pay same into the Auditor General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Director General.

COMMISSION ON HUMAN RIGHTS AND ADMINISTRATIVE JUSTICE

Illegitimate payment of duty allowance and honorarium - GH¢1,435,397

1136. The Ministry of Finance Administrative Rules and Procedures for Implementing Categories 2 and 3 allowances in the Public Service of 15 September 2019 provides that Category 1 Allowances which include Duty and Honorarium Allowances paid to all staff every month and were not based on any special assignments have been consolidated into the basic salaries on the Single Spine Salary Structure (SSSS) and no longer exist in the Public Service.

1137. Contrary to the Administrative Rules and Procedures stated above, we noted that 590 officers of the Commission were paid a total of GH¢1,435,396.78 as

Duty and Honorarium allowances during the period under review. The table below shows a summary of the allowances wrongly paid.

Description	2020 GH¢	2021 GH¢	Jan-Feb 2022 GH¢	Total GH¢
Duty allowance	311,279.88	301,142.40	48,761.53	661,183.81
Honorarium	347,850.12	366,981.24	59,381.61	774,212.97
Total	659,130.00	668,123.64	108,143.14	1,435,396.78

1138. We recommended that the Commissioner should ensure that the Director of Finance recover the illegitimate allowances of GH¢1,435,396.78 from the beneficiaries and pay same into the Auditor-General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Commissioner.

Ineligible payment of car maintenance allowances - GH¢12,740

1139. Paragraph 4.2.17 of the Administrative Rules and Procedures for Implementing Categories 2 and 3 allowances in the Public Service approved by the Ministry of Finance, 2019 requires that when an employee has been assigned an official vehicle, he/she shall no longer qualify for vehicle maintenance allowance.

1140. We noted that four officers who had been allocated official vehicles for the discharge of their duties were also paid a total of GH¢12,740.00 as car maintenance allowance during the period under review. Details are shown below:

No.	Staff ID	Name	Amount GH¢	No. of Months (Jan 2020-Feb 2022)	Total unearned Allowances GH¢
1.	787128	Mr Alex Charles Quainoo	150.00	26	3,900.00
2.	787906	Mr Cornelius S Dery	150.00	26	3,900.00
3.	786028	Mr Henry Egyiri Ashley	40.00	26	1,040.00
4.	785854	Mr. Festus Kwesi Mensah	150.00	26	3,900.00
		Total			12,740.00

1141. We recommended that the Commissioner should ensure that the Director of Finance recover the unearned Car Maintenance allowance of GH¢12,740.00 from the staff involved and pay same into the Auditor-General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Commissioner.

Unearned salaries - GH¢21,045

1142. In contravention of Regulation 92 of the Public Financial Management Regulations 2019 we noted that four separated staff were paid unearned salaries totalling GH¢21,480.86 as detailed in the table below:

Name	Staff ID	Rank	Type of separation	Date Separated	Date of deletion	No. of Months	Amount GH¢
Alphonse Yayra	795936	Chief Bailiff	Deceased	16/05/21	1/8/2021	2	4,112.63
Benjamin Yankah	785700	Principal Investigator	Deceased	26/09/21	1/1/2022	3	11,996.71
Fred Whittal	789158	Clerk Grade1	Deceased	28/10/21	1/1/2022	1	3,014.36
James Kwofie	786189	Admin Assistant	Retirement	25/11/20	1/1/2021	1	1,921.08
Total							21,044.78

1143. We recommended that the Commissioner should ensure that the Director of Finance recover the amount of GH¢21,044.78 from the persons involved or beneficiaries and pay same into the Auditor-General's Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Commissioner and validating officers.

Ineligible payment of housing allowances - GH¢241,667

1144. Section 14.06 of the Commission on Human Rights and Administrative Justice Staff Condition of Service 2009 states that the Departmental Directors and Regional Directors and other staff shall be provided with furnished accommodation. Where the Commission is unable to provide accommodation, the staff shall be paid Housing allowance.

1145. Contrary to the Condition of Service stated above, we noted that eight officers of the Commission were paid a total amount of GH¢241,666.60 as

Housing allowance for the period under review even though they had been provided Government-furnished accommodation. Details are shown below:

No.	Name	Staff ID	Rank	2020 GH¢	2021 GH¢	2022 (Jan- July) GH¢	Total Unearned Allowances GH¢
1.	Mr Stephen Azantilow	787455	Principal Legal Officer	14,185.20	16,927.20	9,874.20	40,986.60
2.	Mr. Gotiba Daniel Amosah	846322	Legal Officer	8,712.00	14,544.00	8,484.00	31,740.00
3.	Mr Michael Nkansah	788660	Legal Officer	9,090.00	15,300.00	8,925.00	33,315.00
4.	Mr James Ndeh	785449	Legal Officer	8,712.00	14,544.00	8,484.00	31,740.00
5.	Mr Emmanuel Kpatsi	786072	Legal Officer	8,772.00	14,544.00	8,484.00	31,800.00
6.	Mr Tiamiyu Mohammed	789310	Legal Officer	8,712.00	14,544.00	8,484.00	31,740.00
7.	Mr Jaladeen Abdulai	786369	Senior Legal Officer	9,682.80	16,365.60	9,546.60	35,595.00
8.	Mr Seidu Alhassan	786129	Deputy Chief Investigator	0.00	3,000.00	1,750.00	4,750.00
	Total			67,866.00	109,768.80	64,031.80	241,666.60

1146. We recommended that the Commissioner should ensure that the Director of Finance recover the amount of GH¢241,666.60 from the officers involved and pay same into the Auditor-General's Recoveries Account with Bank of Ghana, failing which the Commissioner should pay.

Ineligible payment of domestic allowances - GH¢479,769

1147. Section 14.10 of the Commission on Human Rights and Administrative Justice Staff Condition of Service 2009 states that the Commission shall pay domestic staff allowance to designated staff who qualify at the Government's approved monthly rate.

1148. Paragraph 4.2.17 of the Ministry of Finance Revised Administrative Rules and Procedures for Implementing Categories 2 and 3 Allowances in Public Service of 15 September 2019 provides that Category 4 allowances which include

domestic allowances are paid to Category A and B Public Service office holders (i.e., Directors and above).

1149. We noted that 146 officers, who were not Directors or above, were paid a total of GH¢479,768.72 as Domestic allowance during the period under review, as summarised below:

Year	GH¢
2020	213,021.60
2021	229,239.00
Jan-Feb 2022	37,508.12
Total	479,768.72

1150. We recommended that the Commissioner should ensure that the Director of Finance recover the amount of GH¢479,768.72 from the beneficiaries and pay same into the Auditor-General’s Recoveries Account with Bank of Ghana, failing which the amount should be recovered from the Commissioner.

COUNCIL FOR SCIENTIFIC AND INDUSTRIAL RESEARCH

Ineligible payment of car maintenance allowance - GH¢25,830

1151. Paragraph 4.2.17 of the Administrative Rules and Procedures for Implementing Categories 2 and 3 allowances in the Public Service approved by the Ministry of Finance, 2019 requires that an employee who has been assigned an official vehicle shall no longer qualify for vehicle maintenance allowance.

1152. We noted that five Directors allocated official vehicles for the discharge of their duties were paid a total of GH¢25,830.00 as car maintenance allowance during the period under review as detailed below.

Staff ID	Name	Job	Division	Status	Total GH¢
908384	Dr. Daniel Asenso - Gyambibi	Director (Scientific) CSIR	Building, Road and Research	Director	5,460.00
906647	Mrs. Genevieve N. M. Yankey	Director of Administration CSIR	Head Office	Director	5,460.00

910155	Dr. Ebenezer David Okwaning Ansa	Director (Scientific) CSIR	Animal Research Institute	Director	3,990.00
908794	Dr. Daniel Ashie Kotey	Senior Research Scientist (PHD) CSIR	Plant Genetic Resource Research	Director	5,460.00
907575	Dr. Edward Yeboah	Principal Research Scientist (PHD) CSIR	Soil Research Institute	Director	5,460.00
	Total				25,830.00

1153. We recommended that the Director General should ensure that the Director of Finance recover the amount of GH¢25,830.00 from the officers involved and pay same into the Auditor-General's Recoveries Account with Bank of Ghana, failing which the amount involved should be recovered from the Director General.

Unearned salaries - GH¢52,668

1154. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378) we noted that, nine separated staff were paid total unearned salaries of GH¢52,667.97 as detailed below:

No.	Staff ID	Name	Rank	Type of Separation	Date Separated	Date of Deletion	No. of Months	Amount GH¢	Total Amount GH¢
1.	906851	Mr. Alhassan Karimu	Assistant Overseer	Compulsory Retirement	6/1/21	9/31/21	4	1,554.10	6,216.40
2.	908116	Mr. Kwabena Abrefa Nketia	Research Scientist	Study leave without pay	7/1/21	9/31/21	3	5,689.11	17,067.33
3.	907202	Mr. Joseph Y. Kuranche	Snr. Security Assistant.	Deceased	12/30/19	3/31/20	3	2,465.68	7,397.04
4.	909777	Mr. Awudu Yahaya	Artisan Tradesman	Deceased	1/27/20	4/30/20	3	1,325.79	3,977.37
5.	907861	Mr. Prince Oteng	Snr. Security Assist.	Deceased	6/1/20	9/31/20	4	2,160.40	8,641.60
6.	906914	Mr. Iddrisu M Sumani	Principal Technologist.	Retired	1/20/20	2/29/20	1	4,010.31	4,010.31
7.	908454	Mr. Simiiga Ayebejo	Security Assist. II	Deceased	3/2/20	4/30/20	1	1,434.50	1,434.50
8.	1423449	Mrs. Dinah Enoku Donkor	Snr. Accounts Clerk.	Resignation	8/1/21	8/31/21	1	1,760.11	1,760.11
9.	1428325	Mr. Lloyd Obeng Jefferson	Technical Officer.	Resignation	10/1/21	10/31/21	1	2,163.31	2,163.31
		Total							52,667.97

1155. We recommended that the Director General should ensure that the Director of Finance recovers the amount of GH¢52,667.97 with interest at the prevailing Bank of Ghana rate from the persons involved or beneficiaries and pay same into the Auditor-General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Director General and Validators.

GHANA ATOMIC ENERGY COMMISSION

Unearned salaries - GH¢21,558

1156. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378) we noted that, Mr. Aminu Alabani with Staff ID 731100 whose appointment was terminated on 1 March 2021 was validated and paid total unearned salaries of GH¢21,557.64 from March 2021 to December 2021.

1157. We recommended that the Director-General should ensure that the Director of Finance recover the amount of GH¢21,557.64 with interest at the prevailing Bank of Ghana rate from Mr. Aminu Alabani and pay same into the Auditor-General's Recoveries Account at Bank of Ghana, failing which the amount should be recovered from the Director-General and Validators.

MISSION STATEMENT

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