



REPUBLIC OF GHANA

Our Vision

Our vision is to become a world class Supreme Audit Institution, delivering professional, excellent and cost-effective auditing services.

2021



**REPORT OF THE AUDITOR-GENERAL ON THE
PUBLIC ACCOUNTS OF GHANA – MINISTRIES,
DEPARTMENTS AND OTHER AGENCIES FOR THE
YEAR ENDED 31 DECEMBER 2021**

This report has been prepared under Section 11 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
13 June 2022**

This report can be found on the Ghana Audit Service website: www.ghaudit.org

For further information about the Ghana Audit Service, please contact:

**The Director, Communication Unit
Ghana Audit Service – Headquarters
Post Office Box MB 96,
Accra.**

Tel: 0302 664928/29/20

Fax: 0302 662493/675496

E-mail: info@ghaudit.org

Location: Ministries Block 'O'

© Ghana Audit Service 2022

TRANSMITTAL LETTER

My Ref. No. **AG.01/109/Vol.2/177**

**Office of the Auditor-General
Ministries Block 'O'
P. O. Box MB. 96
Accra**

**Tel: (0302) 662493
Fax: (0302) 675496
GA-110-8787**

13 June 2022

Dear Rt. Hon. Speaker,

**REPORT OF THE AUDITOR-GENERAL ON THE PUBLIC ACCOUNTS OF GHANA –
MINISTRIES, DEPARTMENTS AND OTHER AGENCIES FOR THE YEAR ENDED
31 DECEMBER 2021**

Article 187(2) of the 1992 Constitution empowers me 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 to Parliament my report on the audit of Ministries, Departments, and other Agencies (MDAs) of Central Government and the Courts for the year ended 31 December 2021.

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,



**JOHNSON AKUAMOAH ASIEDU
AUDITOR-GENERAL**

**THE RIGHT HONOURABLE SPEAKER
OFFICE OF PARLIAMENT
PARLIAMENT HOUSE
ACCRA**

TABLE OF CONTENTS

| | |
|---|-----|
| TRANSMITTAL LETTER | iii |
| EXECUTIVE SUMMARY | 1 |
| INTRODUCTION | 1 |
| PART I | 4 |
| SUMMARY OF IRREGULARITIES | 4 |
| PART II | 13 |
| SUMMARY OF SIGNIFICANT FINDINGS AND RECOMMENDATIONS | 13 |
| PART III | 22 |
| DETAILS OF FINDINGS AND RECOMMENDATIONS | 22 |
| MINISTRY OF FINANCE | 22 |
| MINISTRY OF HEALTH | 50 |
| MINISTRY OF EDUCATION | 103 |
| MINISTRY OF LAND AND NATURAL RESOURCES | 124 |
| MINISTRY OF FISHERIES AND ACQUACULTURE DEVELOPMENT | 127 |
| MINISTRY OF FOOD AND AGRICULTURE | 129 |
| MINISTRY OF ENERGY | 143 |
| MINISTRY OF INTERIOR | 144 |
| MINISTRY OF WORKS AND HOUSING | 154 |
| MINISTRY OF ROADS AND HIGHWAYS | 160 |
| MINISTRY OF YOUTH AND SPORTS | 172 |

| | |
|---|-----|
| MINISTRY OF SANITATION AND WATER RESOURCES | 173 |
| MINISTRY OF TRANSPORT | 174 |
| MINISTRY OF CHIEFTANCY AND RELIGIOUS AFFAIRS | 175 |
| MINISTRY OF GENDER, CHILDREN AND SOCIAL PROTECTION | 176 |
| MINISTRY OF EMPLOYMENT AND LABOUR RELATIONS | 180 |
| MINISTRY OF LOCAL GOVERNMENT AND RURAL DEVELOPMENT | 181 |
| MINISTRY OF TRADE AND INDUSTRY | 184 |
| MINISTRY OF JUSTICE AND ATTORNEY GENERAL | 185 |
| MINISTRY OF REGIONAL RE-ORGANISATION AND DEVELOPMENT | 197 |
| MINISTRY OF DEFENCE | 197 |
| OTHER AGENCIES | 199 |
| VALIDATION OF FINANCIAL STATEMENT OF MDAs | 204 |

REPORT OF THE AUDITOR-GENERAL ON THE PUBLIC ACCOUNTS OF GHANA – MINISTRIES, DEPARTMENTS AND OTHER AGENCIES (MDAs) FOR THE YEAR ENDED 31 DECEMBER 2021

EXECUTIVE SUMMARY

Introduction

We have in accordance with Article 187(2) of the 1992 Constitution conducted the audit of the accounts of Ministries, Departments and Agencies (MDAs) for the financial year ended 31 December 2021 and consequently, present the results herewith. The report contains significant issues and matters in accordance with Section 20 of the Audit Service Act, 2000 (Act 584), that we wish to bring to the attention of Parliament.

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 was 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 authorised 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 2021 to December 2021. 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 revenue 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. We have therefore included in this report our 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 2021

SUMMARY OF IRREGULARITIES

In this report, we 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

2. The overall financial impact of weaknesses and irregularities identified in the course of my audit amounted to GH¢1,080,913,824. A summary is provided below as Table '1A':

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

4. We have also included in this report, a summary of audit irregularities reported from the year 2017 to 2021 as provided in Table '1B' below:

Table 1A: Summary of Financial Irregularities for 2021

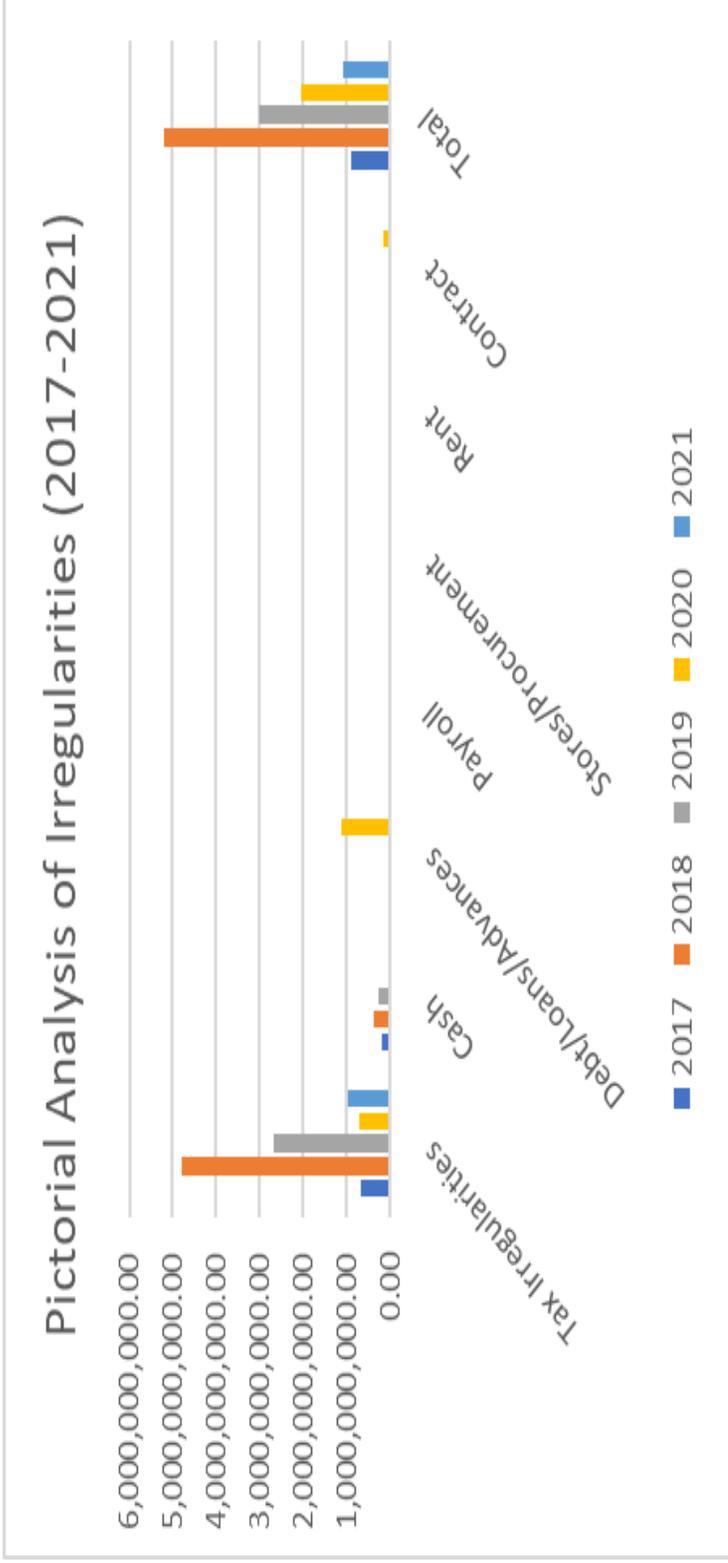
SUMMARY

| Irregularities | GH¢ | US\$ | CEDI Equiv. US\$ | YEN | CEDI Equiv. YEN | TOTAL GH¢ |
|------------------------------------|-------------|-------------|---------------------------------|------------|--------------------------------|----------------------|
| Tax | 989,026,225 | | | | | 989,026,225 |
| Cash | 45,759,241 | 727 | 4366 | | | 45,763,607 |
| Debts, Loans & Advances | 30,758,576 | | | | | 30,758,576 |
| Payroll | 5,240,710 | | | 6,913,821 | 360,901 | 5,601,611 |
| Stores/Procurement | 511,569 | | | | | 511,569 |
| Rent | 1,743,264 | 993600 | 5,967,661 | | | 7,710,925 |
| Contract | 1,559,424 | | | | | 1,559,424 |
| Total | | | | | | 1,080,913,824 |

Table 1B: Summary of Irregularities from 2017 to 2021

| Summary of Irregularities from 2017 to 2021 | | | | | |
|--|-----------------------|-------------------------|-------------------------|-------------------------|----------------------|
| | 2017 | 2018 | 2019 | 2020 | 2021 |
| Tax Irregularities | 655,599,736.33 | 4,788,284,799.00 | 2,666,743,134.56 | 694,386,436.15 | 989,026,225 |
| Cash | 190,560,990.86 | 388,925,019.94 | 276,624,480.40 | 34,034,697.72 | 45,763,607 |
| Debt/Loans/Advances | 2,695,601.00 | 594,889.00 | 201,000.00 | 1,108,660,041.95 | 30,758,576 |
| Payroll | 1,776,893.00 | 1,875,347.00 | 469,953.00 | 4,487,494.84 | 5,601,611 |
| Stores/Procurement | 41,668,682.00 | 6,823,337.00 | 20,604,593.00 | 10,667,174.60 | 511,569 |
| Rent | 94,472.00 | 3,941,756.00 | 43,467,634.19 | 29,576,414.36 | 7,710,925 |
| Contract | - | 5,598,252.00 | 77,093.00 | 171,364,190.23 | 1,559,424 |
| Total | 892,396,375.19 | 5,196,043,399.94 | 3,008,187,888.15 | 2,053,176,449.85 | 1,080,931,937 |

TREND ANALYSIS OF IRREGULARITIES



5. The chart above shows that total irregularities decreased significantly in 2021 compared to that of 2020. We urged the MDAs to ensure full implementation of our audit recommendations to ensure discipline in the public financial management system.

Tax Irregularities – GH¢989,026,225.00

6. Tax irregularities formed 91.5 per cent of the total financial infractions reported. Included in this tax irregularity was GH¢402,804,572 due from 28 Oil Marketing Companies (OMCs) who defaulted in paying their rescheduled debt between January 2021 to December 2021.

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

8. We recommended that the Commissioner General, GRA should strengthen its monitoring and supervision of its 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¢45,763,607.00

9. Total cash irregularities noted during the period amounted to GH¢45,763,607 which represented 4.23 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
- ❖ Misapplication of funds and
- ❖ Unretired Imprest

10. Included in the total cash irregularity of GH¢45,763,607 was an amount of GH¢2,446,321.48 and USD 727.00 paid on 14 payment vouchers but were not presented for examination during the reviewed period.

11. In the absence of the payment vouchers and supporting documents, we recommended that the Chief Director and the Head of Finance should pay back into account, the amount involved.

Indebtedness/Loans/Advances – GH¢30,758,576.00

12. Total Indebtedness/Loans/Advances amounting to GH¢30,758,576 represented 2.8 per cent of the total irregularities. A significant amount of these irregularities was GH¢9,521,00.00 owed by 62 companies and individuals to the Ministry of Food and Agriculture for the purchase of Tractors.

13. We recommended that the Chief Director and the Director of Engineering should recover the outstanding debt from the defaulting companies and individuals with interest at the prevailing Bank of Ghana interest rate.

Payroll Irregularities – GH¢5,583,498.00

14. Payroll irregularities amounting to GH¢5,583,498.00 was recorded during the period reviewed. Included in the total payroll irregularities was unearned salaries totalling GH¢1,501,740.00 paid to 146 officers of 47 Institutions under Ministry of Health.

15. We recommended for the recovery of the total amount by the Heads of the various Institutions to Government chest without delay.

Stores/Procurement Irregularities – GH¢511,569.00

16. Stores and procurement irregularities noted during the period amounted to GH¢511,569.00. Included in these irregularities was GH¢108,552.00 relating to items such as laptops, mathematical sets, exercise books, and nose masks procured through the MP's share of the GETFund from two suppliers by the Ghana Education Service, Akropong – Akuapem, which were not accounted for.

17. The irregularity was due to the direct supply of the items to the MP's office without available records on the items at the Municipal Education Office before distribution was carried out.

18. We recommended that the Member of Parliament should account for the items worth GH¢108,552.00, failing which he should refund the money.

Rent Irregularities – GH¢7,710,925.00

19. The total rent irregularity was GH¢7,710,925.00 which included:
 - a. GH¢600,013.00 due from government workers from 13 Health Institutions who defaulted in the payment of rent and;
 - b. US\$993,600.00 due government from 48 occupants of the United Nations Development Programme (UNDP) flats.

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

21. We recommended recovery of the rent from the operatives of National Security and the other tenants, failing which they should be ejected from the flats.

Contract Irregularities – GH¢1,559,424.00

22. The total contract irregularities of GH¢1,559,424.00 reported included an amount of GH¢1,188,816.00 which was an interest paid on delayed payments for contract certificates raised.

23. We recommended that the Minister for Roads and Highways should investigate the cause of the interest payment and ensure that those found culpable are made to refund the interest paid.

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

| Ministry of | Tax | | Cash | | Cash | | Debts, Loans & Advances | | Payroll | |
|-------------------------|--------------------|---------|-------------------|------------|-------------------|------|-------------------------|------|------------------|-----------|
| | GH¢ | US\$ | GH¢ | US\$ | GH¢ | US\$ | GH¢ | US\$ | GH¢ | YEN |
| Finance | 987,267,622 | | 120,307 | | 11,005,582 | | 1,112,896 | | | |
| Education | 223,448 | | 2,103,099 | | 56,781 | | 1,184,768 | | | |
| Youth & Sport | 3,320 | | | | 45,021 | | | | | |
| Health | 585,490 | | 5,539,181 | | 1,875,709 | | 2,188,034 | | | |
| Food and Agric | | | 1,157,822 | | 11,080,766 | | 239,448 | | | 6,913,821 |
| Fisheries & Aquac. Dev. | | | | | | | | | | |
| Interior | | | 320,800 | | 201,614 | | | | | |
| Gender | 806,909 | | 1,830,039 | | 663,197 | | 200,969 | | | |
| Local Government | | | 403,428 | | | | 34,353 | | | |
| Employment | | | | | | | | | | |
| Works & Housing | | 6,197 | 10,000 | | 293,959 | | | | | |
| Transport | | | 13,991 | | 4,043,078 | | | | 12,144 | |
| Justice & Attor-Gen | | 130,517 | 31,227,989 | | 1,479,961 | | 170,123 | | | |
| Trade & Industry | | | | | | | 39,235 | | | |
| Defence | | | 191,369 | | 12,909 | | | | | |
| Lands & Nat. Reso | | | 127,398 | | | | | | | |
| Roads & Highways | | 2,682 | 234,562 | | | | | | | |
| Min. of Energy | | | 2,446,321 | 727 | | | | | | |
| Chieftaincy | | | | | | | | | 21,213 | |
| Other Agencies | | | 32,935 | | | | | | 19,314 | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total | 989,026,185 | | 45,777,883 | 727 | 30,758,577 | | 5,222,497 | | 6,913,821 | |

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

| Ministry of | Stores/ Procurement | Rent | | | Contract | | Totals | | |
|-------------------------|------------------------|-----------|---------|-----|-----------|-----|--------|----------------------|------------------|
| | | GH¢ | US\$ | EUR | GH¢ | EUR | GH¢ | US\$ | YEN |
| Finance | 60,814 | - | | | | | | 999,567,221 | |
| Education | 122,791 | 34,713 | | | | | | 3,725,640 | |
| Youth & Sports | | | 10,880 | | | | | 59,221 | |
| Health | 324,835 | 1,046,979 | | | 277,561 | | | 11,855,902 | |
| Food & Agric. | 3,129 | | | | | | | 12,842,066 | 6,913,821 |
| Fisheries & Aquac. Dev. | | | | | | | | 220,256 | |
| Interior | | | | | 38,690 | | | 1,223,655 | |
| Gender | | | | | | | | 2,671,301 | |
| Local Govt. | | 407,733 | | | | | | 811,161 | |
| Employment | | | | | | | | 293,959 | |
| Works & Housing | | 242,959 | 993,600 | | | | | 4,302,234 | 993,600 |
| Transport | | | | | | | | 26,135 | |
| Justice & Attor. Gen. | | | | | | | | 33,008,590 | |
| Trade & Industry | | | | | | | | 39,235 | |
| Defence | | | | | | | | 204,278 | |
| Lands & Nat. Reso. | | | | | | | | 127,398 | |
| Roads & Highways | | | | | 1,242,173 | | | 1,480,417 | |
| Min. of Energy | | | | | | | | 2,446,321 | 727 |
| Chieftaincy | | | | | | | | 21,213 | |
| Other Agencies | | | | | | | | 52,249 | |
| Total | | | | | | | | 1,074,978,452 | 994,327 |
| | | | | | | | | | 6,913,821 |

PART II

SUMMARY OF SIGNIFICANT FINDINGS AND RECOMMENDATIONS

MINISTRY OF FINANCE

Unrecovered loans and advances – GH¢11,005,582.00

24. Ministry of Finance failed to recover loans and advances of GH¢11,005,582.00 given to public sector workers within the stipulated period.

25. We recommended that the Chief Director of the Ministry should liaise with the Controller and Accountant-General's Department to have the outstanding amounts deducted from the salaries of the staff involved.

26. Five accounts of the Ministry were garnished in 2021 as a result of cases brought against other government institutions. The garnishee order resulted in the accounts not being accessible to the Ministry.

27. We recommended that the Chief Director should engage the Attorney-General on how the accounts could be assessed and also ensure that the cause of the garnishee is investigated, and appropriate sanctions applied to anyone found culpable.

GHANA REVENUE AUTHORITY, CUSTOMS DIVISION –

TEMA OIL REFINERY COLLECTION

OMCs defaulted in paying re-scheduled debt – GH¢402,049,572.00

28. Ghana Revenue Authority rescheduled the debt of 28 Oil Marketing Companies (OMCs), but the OMCs failed to settle the rescheduled debt totalling GH¢402,049,571.70.

29. We recommended that the Commissioner should use legal means to recover the outstanding amount of GH¢402,049,571.70 from the OMCs involved.

Outstanding duties and taxes on Oil lifted – GH¢249,800,802.00

30. Our review disclosed that 17 OMCs between January 2021 and December 2021, did not pay the taxes and duties totalling GH¢249,800,802.28 on 29,995,530 litres of oil lifted to the Ghana Revenue Authority, Customs Division.

31. We recommended that the Commissioner, GRA Customs Division should fully recover the amount of GH¢249,800,802.28 from the 17 OMCs without further delay.

GRA – DOMESTIC TAX REVENUE OFFICE

Outstanding income taxes – GH¢111,652,263.00

32. Our review of the tax files from 21 Domestic Tax Offices showed that 6,856 companies, business entities and individuals owed an amount of GH¢111,652,263.00 in corporate and individual income taxes for 2019, 2020 and 2021 years of assessment.

33. We urged Management to increase its enforcement role to collect all the outstanding tax revenue.

Outstanding PAYE – GH¢32,071,516.00

34. We noted that PAYE totalling GH¢32,071,516.00, deducted on behalf of 3,121 employees including 346 directors was not remitted to the Commissioner-General for the 2019, 2020 and 2021 years of assessment.

35. We urged the Commissioner-General to recover all outstanding PAYE together with appropriate penalties under Section 71 of the Revenue Administration Act.

Outstanding withholding taxes – GH¢43,471,512.00

36. Our audit showed that 811 companies who filed their tax returns for 2019, 2020 and 2021 years of assessment, failed to withhold taxes on goods and services procured amounting to GH¢43,471,511.50.

37. We recommended that the Commissioner-General should recover the outstanding taxes with the appropriate penalties.

VAT traders' indebtedness – GH¢87,166,617.00

38. We noted that 651 registered VAT traders who filed their returns at the various tax offices owed a total of GH¢87,166,616.95 for 2019, 2020 and 2021 years of assessment.

39. We recommended that the Commissioner General should take the necessary steps to recover all outstanding taxes.

Outstanding returned and uncredited cheques – GH¢9,581,009.00

40. Our review of the Returned Cheques Register at 16 Taxpayer Service Centres revealed that 316 cheques with a total value of GH¢9,581,009.14 issued by taxpayers were not honoured by their respective banks. Similarly, 128 cheques with a value of GH¢562,090.35 lodged by GRA were not credited.

41. We recommended that the Heads of the Tax Offices involved should ensure that the taxpayers are pursued to settle the outstanding taxes. They should also ensure that the uncredited lodgements are rectified.

MINISTRY OF HEALTH

Unpresented payment vouchers – GH¢1,791,265.00

42. We noted that 24 BMCs under the Ministry did not present 245 payment vouchers used in paying GH¢1,791,264.67 for audit review.

43. We recommended that the Heads of the BMCs and Accounts should pay back the amounts to chest.

Unsupported payments – GH¢1,580,824.00

44. We noted that 40 BMCs paid a total amount of GH¢1,580,823.78 but failed to present the payment vouchers for audit.

45. We recommended that the Heads of the Institutions involved, and their Accountants should refund the amount of GH¢1,580,819.78 to chest.

Unaccounted revenue – GH¢240,895.00

46. We noted that six revenue collectors in six regions failed to account for revenue totalling GH¢240,895.48.

47. We recommended that the Heads of the various BMCs should immediately recover the amounts from the revenue collectors, failing which the moneys should be recovered from the Heads.

Outstanding NHIS claims – GH¢51,404,084.38.00

48. We noted that the National Health Insurance Authority (NHIA) owed 78 BMCs a total amount of GH¢51,404,084.38 for services rendered.

49. We recommended that the Heads of the BMCs should engage the CEO of NHIA for reimbursement of the amount outstanding.

Indebtedness to suppliers

50. We noted from our audit that 57 BMCs owed suppliers for drug and non-drug supplied totalling GH¢14,033,745.00.

51. We recommended that the Heads of the BMCs should pay the amounts outstanding.

Unpaid rent – GH¢600,013.00

52. We noted that 494 staff occupying the bungalows and flats of 13 BMCs owed rent totalling GH¢600,013.25.

53. We recommended that the Heads of the BMCs should recover the outstanding amounts from the staff involved.

BUIPE POLYCLINIC

Fraudulent withdrawals from Buipe Polyclinic's Account – GH¢430,010.00

54. We noted that between January 2018 and April 2020, Osman Jamal-Deen (the former Accountant) forged the signature of the Medical Superintendent at the Buipe Polyclinic and withdrew GH¢430,009.54 from the Hospital's account.

55. We recommended that the Medical Superintendent should use legal means to recover from Mr. Osman Jamal-Deen, the amount of GH¢430,009.54.

MINISTRY OF FISHERIES AND AQUACULTURE DEVELOPMENT

FISHERIES COMMISSION

Outstanding staff advances – GH¢144,171.00

56. We noted that between 2015 and 2017, salary advances totalling GH¢208,000.00 were granted to 12 members of staff to be recovered within one year. However, only an amount of GH¢63,829.00 had been recovered as at March 2021, leaving a difference of GH¢144,171.00.

57. We recommended that the Head of the Commission should recover the overdue outstanding advances of GH¢144,171.00 from the beneficiary staff

MINISTRY OF FOOD AND AGRICULTURE

MINISTRY OF FOOD AND AGRICULTURE – HEADQUARTERS

Unsupported payments – GH¢1,087,518.00

58. We noted that a total amount of GH¢1,087,517.67 was disbursed by 15 Institutions on 114 payment vouchers for various activities without relevant supporting documents.

59. We recommended that the amounts should be recovered from the Heads and Accountants of the Institutions.

MINISTRY OF INTERIOR

GHANA IMMIGRATION SERVICE – LAMBUSSIE

Unpresented payment vouchers – GH¢320,800.00

60. We noted that in 2020, the Hamile Sector Command paid GH¢320,800.00 for Operation Conquest Fist and imprest but failed to raise payment vouchers to support disbursement.

61. We recommended that the Comptroller-General should ensure that the Sector Commander refund the total outstanding amount of GH¢320,800.00.

MINISTRY OF WORKS AND HOUSING

Non-payment of rent – \$993,600.00.00

62. Our review of rent payment indicated that 48 occupants of United Nation Development Programme (UNDP) flats failed to pay rent owed totalling \$993,600.00.

63. We recommended that the Chief Director should pursue recovery of the rent from the operatives of National Security and the other tenants without further delay.

MINISTRY OF EDUCATION

Unsupported payments – GH¢1,330,080.00

64. We noted that the Heads of Finance of 16 Institutions of Education paid a total amount of GH¢1,727,708.99 for various activities without adequate or relevant supporting documents.

65. We recommended that the Heads of the Institutions involved should refund the amount of GH¢1,727,708.99.

Payment of unearned salary – GH¢1,082,455.02

66. We noted that 88 staff who separated from their respective institutions were paid unearned salaries amounting to GH¢1,082,455.02.

67. We recommended that the Heads of these Offices should recover the total unearned salaries of GH¢1,082,455.02 from the beneficiaries, failing which the amounts should be recovered the Heads.

MINISTRY OF ROADS AND HIGHWAYS

HEADQUARTERS

Unpresented payment vouchers – GH¢138,010.00

68. The Headquarters of Ministry of Roads and Highways, Accra failed to present relevant expenditure documents to authenticate six payment vouchers used in paying GH¢138,010.00

69. We recommended that the Chief Director and the Accountant should refund the amount.

EASTERN REGION

DEPARTMENT OF FEEDER ROADS - KOFORIDUA

Indebtedness to contractors – GH¢200,343,692.00

70. Our review of contract records revealed that the Department owed 147 contractors a total amount of GH¢ 200,343,692.92 as at 31 May 2021.

71. We recommended that the Director of Feeder Roads should liaise with Ministry of Finance for release of funds to settle the outstanding amount of GH¢200,343,692.92 due the contractors.

ACCRA METROPOLITAN ASSEMBLY URBAN ROADS

Unsupported payments – GH¢61,732.00

72. Our audit disclosed that between January and December 2020, the Accountant paid GH¢61,731.80 with 83 payment vouchers without supporting them with the requisite expenditure documents.

73. We recommended that the Head of the Department and the Accountant should pay the amount of GH¢61,731.80.

DEPARTMENT OF URBAN ROADS – WA

Delayed projects

74. We noted that in 2019 and 2020, the Department awarded 51 contracts totalling GH¢5,890,591.00. The projects were behind completion schedule despite warning letters written to the contractors concerning the delay.

75. We recommended that the Regional Head should enforce the contract terms to compel the contractors to speed up the work and complete the projects without further delay.

MINISTRY OF LOCAL GOVERNMENT AND RURAL DEVELOPMENT

MINERALS DEVELOPMENT FUND

Delay in operationalising the Gari and Oil Palm factories

76. We observed that the Mineral Development Fund constructed two factories at Prestea Huni-valley for the processing of Gari and Oil Palm at a total cost of GH¢587,028.00. We however, noted that though all the necessary equipment had been installed, the factory has not been operationalised because of non-availability of electricity.

77. We recommended that the Municipal Chief Executive should take appropriate steps to have the projects connected to the national grid and operationalised.

MINISTRY OF JUSTICE AND ATTORNEY-GENERAL

Payment of avoidable judgement debt – GH¢266,399.00

78. Our review showed that in November 2020, the Ministry paid a judgement debt of GH¢266,399.00 as compensation in respect of a road accident involving the Ministry’s uninsured Nissan Patrol vehicle.

79. We recommended that the Registrar and the Finance Director should take immediate steps to insure the Ministry’s vehicles to avoid such liabilities.

**PROBATE & LETTERS OF ADMINISTRATION, GENERAL
JURISDICTION & CRIMINAL COURTS, ACCRA**

Payment without relevant supporting documents – GH¢1,394,384.00

80. Our audit disclosed that a total amount of Gh¢1,394,384.98 was paid out of the Deposit accounts of Probate and Letters of Administration, General Jurisdiction, and Criminal Courts without relevant supporting documents.

81. We recommended that the Registrar and Head of Account should refund the amount of GH¢1,394,384.98.

OTHER AGENCIES

INSTITUTE OF TECHNICAL SUPERVISION, ACCRA

Unearned salary – GH¢10,758.00

82. The Institute paid unearned salary of GH¢10,758.35 to Ms Patricia Asante who resigned from the Institute in December 2019 for the period January 2020 to July 2020.

83. We recommended that the Principal should recover the total amount of GH¢10,758.35 from Ms. Patricia Asante, failing which the Principal should pay the amount.

Part III

DETAILS OF FINDINGS AND RECOMMENDATIONS

MINISTRY OF FINANCE

HEAD OFFICE

Failure to withhold taxes – GH¢70,103.00

84. Section 116 of the Income Tax Act, 2015 (Act 896) as amended mandates a resident person, other than an individual, to withhold tax on the gross amount of the payment at the rate specified in the First Schedule where that person pays a service fee or insurance premium with a source in the country to a non-resident and the amount involved exceeds two thousand currency points. Also, Section 117 provides that a withholding agent who fails to withhold tax shall pay the tax that should have been withheld.

85. We noted that the Treasury and Debt Management office approved and paid Bloomberg Finance LP, a non-resident person, in respect of service charges for the use of their terminals and buyout fees but failed to withhold tax of GH¢70,102.68.

86. We recommended that the Chief Director should ensure the Ministry of Finance (MoF) pays the amount of GH¢70,102.68 to the Ghana Revenue Authority (GRA).

Garnishee Orders on Ministry of Finance Bank Accounts

87. We noted that the Ministry of Finance's Sub Consolidated Fund and Chief Director's Bank Accounts were garnished by a court in July 2021. We also noted that in March 2022, three other Accounts of the Ministry, namely the Special Fiscal Programmes & Payments, Investor Relations Payments and Ghana Cares Accounts were also garnished and as a result the Ministry was unable to use the five accounts for any transactions.

88. Our review showed that Sweater & Sock Factory Ltd, D.K. Owusu & 85 Others, Togbe Anku Woade and Chude Mba obtained judgements against four

MDAs and the Courts garnished the said accounts for the payment of judgement debts as follows:

| Description of Garnishee Order | MDA | Suit No. | Date of Garnishee Order | Amount (GH¢) |
|--|---|-----------------|--------------------------------|----------------------|
| Sweater & Socks Factory Ltd VRS Attorney General | The Armed Forces Revolutionary Council (AFRC) | GJ0852/2020 | May/ Dec 2020 | 46,483,571.02 |
| D.K. Owusu & 85 Others VRS The Attorney General | Ministry of Agriculture | IL/0020/2019 | 29/4/2021 | 790,025.60 |
| Togbe Anku Woade VRS the Director General (GES) | GES | E.I/8/2008 | 20/4/2021 | 2,297,930.78 |
| Chude MBA VRS Attorney General | AMA/EOCO | HR/0135/2016 | 11/6/2020 | 4,853,136.43 |
| Total | | | | 54,424,663.83 |

89. The Ministry of Finance (MoF) explained that most of the Garnishee Orders were occasioned by other MDAs who did not pay for goods and services supplied and judgment debts arising from cases brought against them. The MoF also indicated that in many instances the Ministry was not informed about the court proceedings and subsequent Garnishee Orders to enable its Legal Unit make presentation at the Courts.

90. We recommended that the cause of the Garnishee Orders should be investigated, and appropriate sanctions applied if anyone is found culpable. We also recommended that the Ministry of Finance should seek advice from the Office of the Attorney General and Minister for Justice on the way forward in relation to the garnishee orders.

Unrecovered loans and advances – GH¢11,005,582.00

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

92. We noted that although the MoF grant loans and advances to Civil and Public Servants, it does not have a control mechanism for the recovery of such loans and advances. We analysed Loans and Advances administered by the Controller and Accountant General's Department from January 2010 to December 2021 and noted that deductions went beyond the stipulated one year for advances and up to five years for loans. There were advances and loans as old as four years eight months and 11 years respectively yet to be fully recovered as summarised below:

| Year | Details | No. of Beneficiaries | Period of default | Outstanding Amount (GH¢) |
|-------------|-----------------|-----------------------------|--------------------------|---------------------------------|
| | Vehicle Advance | 1,607 | 1-11Years | 9,979,039.41 |
| | Salary Advance | 331 | More than 12 months | 1,015,342.38 |
| | Uniform Advance | 9 | 2-7 months | 11,200.10 |
| | Total | | | 11,005,581.89 |

93. We recommended that the Chief Director should liaise with Controller & Accountant General's Department to ensure the immediate deduction of the outstanding amount of GH¢11,005,581.89 from the salaries of the affected persons.

Payment of salary to non-MoF staff – GH¢1,112,896.00

94. 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 covered entity in a manner that ensures that the correct amount of emolument is paid.

95. We noted that, three persons were paid a total of GH¢1,112,895.96 as salaries for the period January 2020 to December 2021, but we could not trace their personal files and names on the nominal roll of the Ministry. The details are as follows:

| Staff Id | Full Name | Gross Income (GH¢) | Total (GH¢) | Net (GH¢) | No. of Months | Total (GH¢) |
|--------------|------------------------|--------------------|-------------|-----------|---------------|---------------------|
| TAMF1902 | Allotey Eamon James | 22,374.80 | 5,172.05 | 17,202.75 | 12 | 206,433.00 |
| TAMF1906 | Kwakye Nana Yaw Asiedu | 29,971.00 | 7,648.55 | 22,322.45 | 24 | 535,738.80 |
| TAMF0016 | Adam Habibu | 19,848.95 | 4,402.11 | 15,446.84 | 24 | 370,724.16 |
| Total | | | | | | 1,112,895.96 |

96. We recommended that the amount of GH¢1,112,895.96 should be recovered from the Chief Director and the payroll validators of MoF.

Uncompetitive procurement

97. Section 18 of the Public Procurement Act, 2016 (Act 914) states that the head of a Procurement Entity shall ensure that provisions in the Public Procurement Act are complied with, and each stage of the procurement activity and procedures prescribed have been followed.

98. We noted that Management in 15 instances handpicked service providers to provide accommodation with conference facilities costing GH¢2,318,823.29 without subjecting the transactions to any prescribed procurement procedures. Further, the transactions were not contained in the procurement plan of the Ministry for the 2021 financial year. Details are as follows:

| No. | Payee | Amount (GH¢) |
|-----|-------------------------|--------------|
| 1. | Global Dream Hotel Ltd | 133,390.42 |
| 2. | Royal Cosy Hills | 145,571.32 |
| 3. | Coconut Grove Hotels | 16,655.71 |
| 4. | Monic Star Hotel | 29,123.21 |
| 5. | Global Dream Hotel Ltd | 144,091.44 |
| 6. | Elmina Beach Resort | 254,636.33 |
| 7. | Miklin Hotel | 85,184.69 |
| 8. | Ah Hotels & Conferences | 326,860.06 |
| 9. | Modern City Hotel | 133,695.37 |
| 10. | Golden Tulip | 330,426.90 |
| 11. | Palms by Eagle | 193,765.06 |
| 12. | Volta Serene Hotel | 338,546.42 |
| 13. | Fiesta Royale Hotel | 38,980.60 |

| | | |
|-----|---------------------|---------------------|
| 14. | Fiesta Royale Hotel | 73,231.46 |
| 15. | Fiesta Royale Hotel | 74,664.30 |
| | Total | 2,318,823.29 |

99. We recommended that the Chief Director should investigate the cause of the procurement infractions and officers found culpable should be appropriately sanctioned.

GHANA REVENUE AUTHORITY – CUSTOMS DIVISION

TEMA OIL REFINERY COLLECTION

OMCs defaulted in paying re-scheduled debt – GH¢402,049,572.00

100. 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. 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.

101. Contrary to the above, our review of files and the reschedule cash book from January 2020 – December 2021 disclosed that 28 Oil Marketing Companies (OMCs) failed to settle their rescheduled debts of GH¢402,049,571.70 as summarised below:

| Year | No. of OMCs | Amount Owed (GH¢) | Total Payments (GH¢) | Balance (GH¢) |
|--------------|--------------------|--------------------------|-----------------------------|-----------------------|
| 2020 | 14 | 113,393,572.80 | 18,266,393.71 | 95,127,179.09 |
| 2021 | 14 | 317,743,756.08 | 10,568,142.86 | 306,922,392.61 |
| TOTAL | 28 | 446,830,419.04 | 28,834,536.57 | 402,049,571.70 |

102. We recommended that the Commissioner should use legal means to recover the outstanding amount of GH¢402,049,571.70 from the OMCs involved.

Outstanding duties and taxes of OMCs – GH¢249,800,802.00

103. 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 owed. Also, OMCs who lift fuel have 21 days plus a grace period of four working days following the lifting period to settle their liability.

104. We noted from the Integrated Customs Management System (ICUMS) report that 17 OMCs did not pay duties and taxes totalling GH¢249,800,802.28 on 219,995,530 litres of fuel products lifted for the period January 2020 to December 2021. The breakdown is shown below:

| Year | No. of OMCs | Quantity Lifted | Amount Owning (GH¢) |
|--------------|--------------------|------------------------|----------------------------|
| 2020 | 8 | 167,101,990 | 164,761,994.77 |
| 2021 | 9 | 52,893,540 | 85,038,807.51 |
| Total | 17 | 219,995,530 | 249,800,802.28 |

105. We recommended that the Commissioner of Ghana Revenue Authority (GRA), Customs Division should fully recover the amount of GH¢249,800,802.28 from the 17 OMCs without further delay.

BONDED WAREHOUSE – TEMA COLLECTION

Loss of tax revenue from under declaration of CIF values – GH¢55,494.00

106. Section 123 of the Customs Act, 2015 (Act 891) requires that, where the full amount of duties payable under Subsection 1 is not paid, the person in contravention shall incur a penalty of not more than three hundred per cent of the amount not paid in addition to forfeiture of the goods where applicable; and the person is liable on summary conviction to a fine of not more than two hundred percent of the value of goods in question or to a term of imprisonment of not more than five years or to both.

107. Our review of declaration and supporting documents disclosed that imported goods with a total CIF value of US\$3,265,320.62 were received at three Customs Bonded Warehouses operated by Cereal Investment Company Ltd, Midland International Ghana Ltd and Alpha Industries Ghana Ltd. However,

these items were ex-warehoused with a lesser total CIF value of US\$3,242,228.08, resulting in a difference of US\$23,092.54 (GH¢135,351.29) with a tax liability of GH¢55,494.02 as shown below:

| Name of bonded warehouse | BWH No. | Declaration No. | Mother Decl. CIF Value (\$) | Ex-warehoused CIF Value (\$) | Understated CIF Value (GH¢) | Import duty (GH¢) | Import VAT/NHIL (GH¢) | Tax Liability (GH¢) |
|---------------------------------|---------|--------------------|-----------------------------|------------------------------|-----------------------------|-------------------|-----------------------|---------------------|
| Cereal Investment Company Ltd | TE 179 | 708201461 10/00 | 145,644.92 | 141,256.63 | 25,874.02 | 5,194.16 | 5,453.56 | 10,648.02 |
| Midland International Ghana Ltd | TE 140 | 706200485 12/00 | 3,097,252.72 | 3,088,980.97 | 48,953.87 | 9,790.77 | 10,280.31 | 20,071.09 |
| Alpha Industries Ghana Ltd | TE 351 | 708213908 19 | 11,439.23 | 6,369.23 | 29,523.62 | 5,904.72 | 6,199.96 | 12,104.68 |
| | | 702210820 25 | 10,983.75 | 5,621.25 | 30,903.02 | 6,180.60 | 6,489.63 | 12,670.23 |
| TOTAL | | | 3,265,320.62 | 3,242,228.08 | 135,351.29 | 27,070.25 | 28,423.46 | 55,494.02 |

108. We recommended that the Sector Commander should ensure that the amount of GH¢55,494.02 is recovered from the companies with the appropriate penalties.

Outstanding tax liability – GH¢5,209,897.00

109. Contrary to Section 104 of the Customs Act, 2015 (Act 891), we noted that three companies which owed tax liabilities totalling GH¢5,209,896.96 had failed to fully settle their indebtedness. The breakdown is shown below:

| Taxpayer | Tax Liability (GH¢) | Payment (GH¢) | Outstanding Amount (GH¢) |
|--------------------------|---------------------|---------------------|--------------------------|
| St. Peter Mission School | 1,085,064.21 | 929,220.00 | 155,844.21 |
| Royal Nick Hotel Ltd | 4,458,283.72 | 348,076.66 | 4,110,207.06 |
| Febrit International Ltd | 2,920,654.74 | 1,976,809.04 | 943,845.70 |
| Total | 8,464,002.67 | 3,254,105.70 | 5,209,896.97 |

110. We recommended that the Sector Commander should recover the outstanding tax liabilities of GH¢5,209,896.96 from the three companies without further delay.

GRA – CUSTOMS DIVISION – HO

Unaccounted revenue – GH¢1,452,207.00

111. 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.

112. We noted from our review of the records of Batume Junction Station that Tax revenue totalling GH¢1,452,206.56, collected between January and June 2021 by Emmanuel Antwi-Agyei had not been accounted for. The breakdown is shown below:

Unaccounted revenue

| No. | Year | Month | Week | Amount (GH¢) | Revenue Type | Bill Number |
|--------------|------|---------|------|---------------------|--------------|-------------|
| 1. | 2021 | January | 2 | 175,888.00 | CEPS Revenue | |
| 2. | 2021 | January | 3 | 273,931.00 | CEPS Revenue | |
| 3. | 2021 | January | 4 | 275,924.00 | CEPS Revenue | |
| 4. | 2021 | March | 3 | 200,504.00 | CEPS Revenue | |
| 5. | 2021 | March | 4 | 193,034.00 | CEPS Revenue | |
| 6. | 2021 | April | 3 | 261,717.00 | CEPS Revenue | |
| | | | | | IOR | |
| 7. | 2021 | June | 3 | 22,478.19 | 0035546 | 40621300926 |
| 8. | 2021 | June | 4 | 25,185.16 | 0035547 | 40621300927 |
| 9. | 2021 | June | 4 | 23,545.21 | 0035548 | 40621300931 |
| Total | | | | 1,452,206.56 | | |

113. We also noted that an investigation was carried out by management and the Accounts Officer was transferred to the Ho Tax office.

114. We recommended that the Sector Commander should immediately recover the amount of GH¢1,452,206.56 from Emmanuel Antwi-Agyei and be sanctioned, failing which the Sector Commander and Regional Accountant should be held liable.

**GHANA REVENUE AUTHORITY – DOMESTIC TAX REVENUE
DIVISION**

ACCRA

Outstanding income taxes – GH¢111,652,263.00

115. 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.

116. Our review of 13,721 selected tax files from 21 Domestic Tax Revenue Offices in the Greater Accra Region showed that, 6,856 companies, business entities and individuals owed an amount of GH¢111,652,263.00 in corporate and individual income taxes for 2019, 2020 and 2021 years of assessment. The breakdown is shown below:

Outstanding Income Tax for 2019, 2020, 2021 Year of Assessment

| No. | Tax Offices | Files Examined | Files with Outstanding | Outstanding Taxes (GH¢) |
|-----|------------------|----------------|------------------------|-------------------------|
| 1. | LTO | 594 | 26 | 1,888,782.86 |
| 2. | KINBU LTO ANNEX | 329 | 84 | 1,585,651.81 |
| 3. | KANESHIE TSC | 576 | 198 | 4,317,178.10 |
| 4. | OSU TSC 1 | 424 | 211 | 766,415.71 |
| 5. | AGBOGBLOSHIE TSC | 600 | 246 | 1,503,946.78 |
| 6. | MADINA TSC | 1,511 | 834 | 6,234,090.46 |
| 7. | LEGON TSC | 700 | 166 | 3,984,409.25 |
| 8. | CIRCLE TSC | 568 | 58 | 338,545.73 |
| 9. | MATAHEKO TSC | 530 | 168 | 1,986,525.97 |
| 10. | MAKOLA TSC | 705 | 565 | 5,838,296.55 |
| 11. | WEIJA TSC | 720 | 454 | 2,238,409.33 |
| 12. | NIMA TSC | 1,311 | 885 | 12,405,989.51 |
| 13. | OSU TSC 2 | 565 | 138 | 24,128,927.28 |
| 14. | ACHIMOTA TSC | 506 | 332 | 3,245,242.07 |
| 15. | ASHAIMAN TSC | 452 | 185 | 1,570,473.76 |
| 16. | TEMA TSC 2 | 544 | 380 | 22,417,687.72 |
| 17. | ADENTA TSC | 776 | 818 | 1,838,649.61 |
| 18. | ADABRAKA TSC | 500 | 248 | 4,230,182.46 |

| | | | | |
|-----|---------------------|---------------|--------------|-----------------------|
| 19. | SPINTEX TSC | 950 | 561 | 1,868,727.98 |
| 20. | TESHIE - NUNGUA TSC | 452 | 171 | 1,203,622.50 |
| 21. | TEMA TSC 1 | 408 | 128 | 8,060,507.77 |
| | Total | 13,721 | 6,856 | 111,652,263.21 |

117. We urged the Commissioner to increase its enforcement role to collect all the outstanding tax revenue.

Outstanding PAYE – GH¢32,071,516.00

118. Employers are required under Section 114 of the Income Tax Act, 2015 (Act 896) to withhold tax from the employment income of their employees. 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 in which the eligible payments were made.

119. Contrary to the above, we noted that employers of 2,775 employees and 346 Directors did not remit Pay-As-You-Earn (PAYE) deductions totalling GH¢32,071,515.94 to the Commissioner-General for 2019, 2020 and 2021 years of assessment. The breakdown is shown below:

Outstanding PAYE

| NO. | TAX OFFICES | FILES WITH OUTSTANDING | OUTSTANDING TAXES (GH¢) |
|------------|--------------------|-------------------------------|--------------------------------|
| 1. | KINBU LTO ANNEX | 22 | 666,852.26 |
| 2. | KANESHIE TSC | 16 | 560,366.31 |
| 3. | OSU TSC 1 | 24 | 292,711.14 |
| 4. | AGBOGBLOSHIE TSC | 134 | 1,048,460.74 |
| 5. | MADINA TSC | 634 | 2,069,978.85 |
| 6. | LEGON MTO | 15 | 216,397.11 |
| 7. | CIRCLE TSC | 132 | 4,211,627.93 |
| 8. | MATAHEKO TSC | 72 | 922,469.75 |
| 9. | MAKOLA TSC | 63 | 213,189.56 |
| 10. | WEIJA TSC | 63 | 914,282.44 |
| 11. | NIMA TSC | 620 | 6,198,208.28 |
| 12. | OSU TSC 2 | 178 | 6,577,166.29 |
| 13. | ACHIMOTA TSC | 56 | 776,410.80 |
| 14. | ASHAIMAN TSC | 153 | 880,418.84 |
| 15. | TEMA TSC 2 | 124 | 2,015,517.12 |

| | | | |
|-----|---------------------|--------------|----------------------|
| 16. | ADENTA TSC | 588 | 1,154,787.62 |
| 17. | ADABRAKA TSC | 21 | 125,538.16 |
| 18. | SPINTEX TSC | 57 | 547,907.59 |
| 19. | TESHIE - NUNGUA TSC | 109 | 26,807.30 |
| 20. | TEMA TSC 1 | 40 | 2,652,417.85 |
| | Total | 3,121 | 32,071,515.94 |

120. We urged the Commissioner to recover all outstanding PAYE together with appropriate penalties under Section 71 of the Revenue Administration Act.

Outstanding withholding tax – GH¢43,471,512.00

121. Section 116 of Income Tax Act, 2015 (Act 896) require a resident person, other than an individual to withhold tax on the gross amount of the payment, where the payment exceeds two thousand currency points, at the rate specified in the First Schedule when the person makes a payment to another resident person.

122. Our examination of Tax files showed that, 811 companies who presented audited accounts for 2019, 2020 and 2021 years of assessment failed to withhold taxes on goods and services procured amounting to GH¢43,471,511.50. The breakdown is shown below:

Outstanding withholding tax

| No. | Tax Offices | Files with Outstanding | Amount (GH¢) |
|------------|--------------------|-------------------------------|---------------------|
| 1. | LTO | 1 | 3,008,377.50 |
| 2. | KINBU LTO ANNEX | 44 | 6,922,079.92 |
| 3. | KANESHIE TSC | 21 | 2,509,639.18 |
| 4. | OSU TSC 1 | 4 | 1,192,257.77 |
| 5. | MADINA TSC | 68 | 1,174,692.24 |
| 6. | TEMA TSC 1 | 32 | 4,274,203.06 |
| 7. | LEGON TSC | 1 | 166,622.02 |
| 8. | CIRCLE TSC | 13 | 22,592.61 |
| 9. | MATAHEKO TSC | 55 | 730,815.67 |
| 10. | MAKOLA TSC | 21 | 51,150.70 |
| 11. | WEIJA TSC | 39 | 352,016.79 |
| 12. | NIMA TSC | 27 | 2,716,292.89 |
| 13. | OSU TSC | 42 | 6,901,060.85 |
| 14. | ACHIMOTA TSC | 112 | 2,051,643.71 |

| | | | |
|-----|---------------------|------------|----------------------|
| 15. | ASHAIMAN TSC | 61 | 617,170.55 |
| 16. | TEMA TSC 2 | 50 | 9,807,912.26 |
| 17. | ADENTA TSC | 50 | 75,435.46 |
| 18. | ADABRAKA TSC | 59 | 432,117.69 |
| 19. | TESHIE - NUNGUA TSC | 74 | 267,117.70 |
| 20. | SPINTEX TSC | 37 | 198,312.93 |
| | Total | 811 | 43,471,511.50 |

123. We recommended that the Commissioner should recover the outstanding taxes with the appropriate penalties.

VAT traders' debts – GH¢87,166,617.00

124. Section 55 of the VAT Act, 2013 (Act 870) provides that, an amount on an invoice or sales receipt 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 a taxable person or another person. Also, Section 60 empowers the Commissioner-General to take the necessary steps to seal off premises of persons who repeatedly contravenes the VAT Law.

125. During our review of the traders' files and ledger balances, we noted that 651 registered VAT traders who filed their returns at the various Tax Offices owed a total of GH¢87,166,616.95 for 2019, 2020 and 2021 years of assessment. The breakdown is as follows:

Outstanding VAT

| NO. | TAX OFFICES | FILES WITH OUTSTANDING | OUTSTANDING TAXES (GH¢) |
|------------|--------------------|-------------------------------|--------------------------------|
| 1. | LTO | 27 | 10,305,714.35 |
| 2. | KINBU LTO ANNEX | 57 | 1,399,002.53 |
| 3. | KANESHIE TSC | 14 | 1,742,079.79 |
| 4. | OSU TSC 1 | 1 | 755,852.89 |
| 5. | AGBOGBLOSHIE TSC | 5 | 53,037.88 |
| 6. | MADINA TSC | 26 | 405,884.55 |
| 7. | LEGON TSC | 3 | 2,825,632.45 |
| 8. | CIRCLE TSC | 34 | 22,592.61 |
| 10. | MATAHEKO STO | 35 | 548,861.81 |
| 11. | MAKOLA TSC | 88 | 732,229.12 |
| 12. | WEIJA TSC | 18 | 207,444.08 |

| | | | |
|-----|---------------------|------------|----------------------|
| 13. | TEMA TSC 1 | 31 | 20,007,808.97 |
| 14. | OSU TSC 2 | 15 | 6,519,493.37 |
| 15. | ACHIMOTA TSC | 28 | 887,804.80 |
| 16. | ASHAIMAN TSC | 18 | 884,934.80 |
| 17. | TEMA TSC 2 | 40 | 21,646,986.97 |
| 18. | ADENTA TSC | 14 | 1,600,012.87 |
| 19. | ADABRAKA TSC | 42 | 15,368,817.03 |
| 20. | TESHIE - NUNGUA TSC | 6 | 6,804.09 |
| 21. | SPINTEX TSC | 149 | 1,245,621.99 |
| | Total | 651 | 87,166,616.95 |

126. We recommended that the Commissioner should take the necessary steps within the Act to recover all outstanding taxes.

Outstanding rent tax – GH¢5,214,916.00

127. Section 115 of the Income Tax Act, 2015 (Act 896) states amongst others that, a resident person shall withhold tax at the rate of 8 per cent from residential lettings and 15 per cent from non-residential property lettings as specified in paragraph 8 of the First Schedule where the person pays any rent to another person; and the payment has a source in Ghana.

128. We noticed during the examination of rent files that, 713 Property Owners were indebted to the Ghana Revenue Authority in the sum of GH¢5,214,915.59 for 2019, 2020 and 2021 years of assessment. The breakdown is shown below:

| No. | Tax Offices | Files with Outstanding | Outstanding Taxes (GH¢) |
|------------|--------------------|-------------------------------|--------------------------------|
| 1. | OSU TSC 1 | 2 | 8,352.00 |
| 2. | TEMA TSC 1 | 15 | 22,668.00 |
| 3. | MADINA TSC | 122 | 613,700.72 |
| 4. | LEGON TSC | 28 | 418,911.78 |
| 5. | MATAHEKO TSC | 42 | 77,636.41 |
| 6. | MAKOLA TSC | 44 | 280,190.70 |
| 7. | WEIJA TSC | 37 | 41,172.99 |
| 8. | NIMA TSC | 46 | 270,037.05 |
| 9. | ACHIMOTA TSC | 56 | 196,593.52 |
| 10. | ASHAIMAN TSC | 17 | 27,308.45 |
| 11. | TEMA TSC 2 | 114 | 2,243,963.79 |

| | | | |
|-----|---------------------|------------|---------------------|
| 12. | ADENTA TSC | 145 | 451,990.08 |
| 13. | ADABRAKA TSC | 43 | 553,385.10 |
| 14. | TESHIE - NUNGUA TSC | 2 | 9,005.00 |
| | Total | 713 | 5,214,915.59 |

129. We recommended that the Commissioner should pursue collection of the outstanding taxes from the defaulting property owners.

Outstanding returned and uncredited cheques – GH¢9,581,009.00

130. 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.

131. Our review of the Returned Cheques Register at the Tax Offices revealed that, 325 cheques amounting to GH¢9,018,918.79, issued by taxpayers for settlement of their taxes were not honoured by their respective banks. The breakdown is shown below:

| NO. | TAX OFFICES | NO. OF CHEQUES | AMOUNT (GH¢) |
|------------|---------------------|-----------------------|---------------------|
| 1. | LTO | 11 | 6,402,633.50 |
| 2. | KINBU LTO ANNEX | 9 | 9,595.83 |
| 3. | KANESHIE TSC | 18 | 115,613.16 |
| 4. | OSU TSC 1 | 4 | 23,277.78 |
| 5. | TEMA TSC 1 | 1 | 50,000.00 |
| 6. | MADINA TSC | 47 | 130,621.19 |
| 7. | CIRCLE TSC | 52 | 859,163.87 |
| 8. | MATAHEKO TSC | 2 | 13,019.33 |
| 9. | MAKOLA TSC | 3 | 21,431.00 |
| 10. | NIMA TSC | 19 | 135,429.50 |
| 11. | OSU TSC | 59 | 499,122.67 |
| 12. | ACHIMOTA TSC | 28 | 464,874.29 |
| 13. | ASHAIMAN TSC | 5 | 42,766.20 |
| 14. | TEMA TSC 2 | 21 | 177,279.47 |
| 15. | ADABRAKA TSC | 25 | 21,079.04 |
| 16. | TESHIE - NUNGUA TSC | 12 | 53,011.96 |
| | Total | 316 | 9,018,918.79 |

132. Similarly, 128 cheques with a total face value of GH¢562,090.35, lodged by eight Tax Offices were not credited. Efforts by management through correspondence with the banks involved to credit the relevant accounts were not successful. The breakdown is shown below:

Uncredited lodgements

| No. | Tax Offices | No. of Cheques | AMOUNT GH¢) |
|------------|---------------------|-----------------------|--------------------|
| 1. | OSU TSC 1 | 3 | 5,674.83 |
| 2. | MADINA TSC | 23 | 23,335.16 |
| 3. | CIRCLE TSC | 19 | 53,946.76 |
| 4. | MATAHEKO TSC | 3 | 367,223.82 |
| 5. | OSU TSC 2 | 22 | 63,675.04 |
| 6. | ACHIMOTA TSC | 29 | 14,895.62 |
| 7. | ADABRAKA TSC | 5 | 1,149.80 |
| 8. | TESHIE - NUNGUA TSC | 24 | 32,189.32 |
| | Total | 128 | 562,090.35 |

133. We recommended that the Heads of the Tax Offices involved should ensure that the taxpayers are pursued to settle the outstanding taxes. They should also ensure that the uncredited lodgements are rectified.

Outstanding National Fiscal Stabilisation Levy – GH¢558,434.00

134. Section 46 of the Revenue Administration Act, 2016 (Act 915) states that, tax is payable at the time specified in the tax law under which the tax is charged. Section 80 also mandates the Commissioner-General to recover any unpaid tax by pursuing the matter in court.

135. Contrary to the above provision, we noted from our review that ACS Africa Coastal Services GH Ltd. failed to pay National Fiscal Stabilisation Levy of GH¢558,434.21 during the 2020 year of assessment.

136. We recommended that, the Head of the Large Taxpayers' Office should recover the outstanding amount together with appropriate penalties.

GRA – DOMESTIC TAX REVENUE DIVISION

BONO EAST REGION

SMALL TAX OFFICE – TECHIMAN

Outstanding tax liabilities – GH¢507,733.00

137. 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 a month for which any part of the tax is outstanding.

138. Contrary to the above, we noted that the Small Tax Office (STO) has a total debt stock of GH¢507,732.81 made up of VAT, NHIL/GETFund, PAYE, Withholding Tax, Corporate Income Tax, Self-employed and others as at June 2021. The breakdown is shown below:

| Tax Type | Amount (GH¢) |
|-----------------|---------------------|
| DOMESTIC VAT | 244,096.23 |
| NHIL/GETFUND | 40,682.70 |
| PAYE | 15,340.93 |
| WHT | 77,381.95 |
| CIT | 44,534.89 |
| SELF-EMPLOYED | 34,396.41 |
| OTHERS | 51,299.70 |
| Total | 507,732.81 |

139. We recommended that the Office Manager and Head of Compliance, Enforcement and Debt Management (CEDM) Unit should intensify their tax compliance education and enforcement and ensure recovery of all the taxes outstanding.

BONO REGION

DOMESTIC TAX REVENUE DIVISION – DORMAA AHENKRO

Outstanding returned cheques – GH¢8,079.00

140. Contrary to Section 48 of the Revenue Administration Act, 2016 (Act 915), our review of the Returned Cheques Register at the Sub-District office for the 2020 year of assessment revealed that, cheques with a face value of GH¢8,079.48, issued by Dormaa Central Municipal Assembly for settlement of their taxes were not honoured by their Bank.

141. We recommended that the Head of the STO should ensure the Assembly settles its tax liability together with the appropriate penalties.

Unrecovered taxes – GH¢162,072.00

142. Contrary to Section 71 of the Revenue Administration Act, 2016 (Act 915), Our review of taxpayer files disclosed that unpaid tax liabilities of 70 individuals and corporate institutions stood at GH¢162,071.71 as at the end of December 2020.

143. We recommended that the Head of the STO should take the necessary steps as required by law to recover the outstanding taxes of GH¢162,071.71.

ASHANTI REGION

TAXPAYER SERVICE CENTRE – ASOKWA

Tax debtors – GH¢2,116,157.00

144. Contrary to Section 71 of the Revenue Administration Act, 2016 (Act 915) our review of debtors' records at the Taxpayer Service Centre (TSC), Asokwa disclosed that 37 companies, business entities and private individuals owed the State taxes totalling GH¢2,116,156.64 between the period June 2020 and May 2021.

145. We recommended that the Head of the TSC and Compliance Enforcement and Debt Management (CEDM) should step up efforts to collect the outstanding debts from all the defaulters.

GRA – KONONGO

Outstanding withholding taxes – GH¢178,772.00

146. Section 116 of the Income Tax Act 2015 (Act 896) requires a resident person, other than an individual to withhold tax on the gross amount of the payment, where the payment exceeds two thousand currency points, at the rate specified in the First Schedule when the person makes a payment to another resident person.

147. Our review of tax files showed that six entities did not withhold taxes totalling GH¢178,771.88 in respect of various services provided. The breakdown is shown below:

| No. | Taxpayer | Amount (GH¢) |
|-----|-------------------------------------|-------------------|
| 1. | Asante Akim North District Assembly | 71,710.85 |
| 2. | Agogo State Presbyterian Hospital | 54,066.78 |
| 3. | Juaso Government Hospital | 34,988.43 |
| 4. | Bosome Freho District Assembly | 15,057.06 |
| 5. | Nyinamponase Health Centre | 1,028.76 |
| 6. | E & G Pharmacy | 1,920.00 |
| | Total | 178,771.88 |

148. We recommended that the Head of the TSC and CEDM should take the necessary steps to recover the total amount of GH¢178,771.88 without delay.

GRA – ASHTOWN, KUMASI

Corporate tax defaulters – GH¢1,709,503.00

149. Section 51 of the Revenue Administration Act, 2016 (Act 915), provides 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. Section 52 also 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.

150. We noted that as at May 2021, 134 out of 171 Business Entities owed the Ghana Revenue Authority a total amount of GH¢1,709,502.63 in respect of corporate taxes for the 2019 and 2020 assessment years. The breakdown is shown below:

| Period of default | No of Business entities | Amount (GH¢) |
|----------------------------------|--------------------------------|---------------------|
| 1 April 2019 - 31 December 2019 | 64 | 683,543.90 |
| 1 January 2020 -31 December 2020 | 70 | 1,025,967.73 |
| Total | 134 | 1,709,511.63 |

151. We recommended to the District Manager to ensure recovery of all the outstanding tax revenues owed to the State.

GRA – MAMPONG

Tax defaulters – GH¢379,227.00

152. Contrary to Section 71 of the Revenue Administration Act, 2016 (Act 915), a review of taxpayers’ liabilities disclosed that 22 taxpayers of Mampong were indebted to the State to the tune of GH¢379,226.85 in respect of taxes due as at 18 June 2021.

153. We recommended that the Head of TSC should recover the outstanding tax of GH¢379,226.85 from the tax defaulters.

EASTERN REGION

GRA – AKROPONG AKUAPEM

Outstanding income taxes – GH¢210,479.00

154. Contrary to Sections 71 and 80 of the Revenue Administration Act, 2016 (Act 915), our review of taxpayers’ files disclosed that the Authority failed to collect assessed taxes amounting to GH¢210,478.95 for the 2020 year of assessment.

155. We recommended that the Head of TSC and CEDM should recover the outstanding taxes, failing which legal action should be taken against the defaulters.

GRA – SUHUM

Taxpayers' indebtedness – GH¢978,141.00

156. Contrary to Section 71 of the Revenue Administration Act, 2016 (Act 915), we noted that, 291 taxpayers out of a total of 369 owed the State tax revenue of GH¢978,141.38 as at 5 May 2021. The figure comprised GH¢855,301.03 Personal Income Tax (P.I.T) and GH¢122,840.35 Corporate taxes.

157. We recommended that the Head of TSC and CEDM should pursue recovery of the outstanding tax from the defaulting taxpayers.

UPPER WEST

DTRD – LAWRA

Uncollected taxes – GH¢554,949.00

158. 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.

159. Our review of tax files showed that 11 taxpayers who filed their tax returns at the Lawra STO owed an amount of GH¢554,948.87 for the 2021 year of assessment.

160. We recommended that the District Manager should ensure recovery of the outstanding taxes of GH¢554,948.87.

Unrecovered taxes – GH¢52,393.00

161. Section 46 of the Revenue Administration Act, 2016 (Act 915) provides that tax is payable at the time specified in the tax law under which the tax is charged.

162. However, we noted that the Lawra STO failed to collect a total tax liability of GH¢52,393.04 from seven institutions after a tax audit covering 2015 to 2019 years of assessment.

| No. | Date of Audit | Institution | Year of Assessment | Total Tax Liability (GH¢) | Amount Recovered (GH¢) | Unrecovered Amount (GH¢) |
|--------------|---------------|-----------------------------|--------------------|---------------------------|------------------------|--------------------------|
| 1. | 30/10/2020 | Nandom Municipal Assembly | 2019 | 12,180.00 | - | 12,180 |
| 2. | 18/12/2020 | Nandom Senior High School | 2015 -2019 | 12,501.51 | - | 12,501.51 |
| 3. | 30/10/2020 | Nandom Municipal Hospital | 2019 | 14,636.68 | 8,233.71 | 6,402.97 |
| 4. | 12/11/2019 | Nandom Midwifery College | 2015 - 2018 | 2,003.40 | - | 2,003.40 |
| 5. | 13/11/2019 | Lambussie District Assembly | 2015 - 2018 | 4,819.63 | - | 4,819.63 |
| 6. | 14/11/2019 | Pinna SHS | 2015 - 2018 | 9,647.41 | - | 9,647.41 |
| 7. | 15/11/2019 | Jirapa Municipal Assembly | 2015 - 2018 | 10,173.07 | 5,335.00 | 4,838.07 |
| Total | | | | 65,961.75 | 13,568.71 | 52,393.04 |

163. We recommended that the District Manager should exercise the necessary powers and sanctions as spelt out in Section 71 and 80 of the Revenue Administration Act, 2016 Act (915) and recover the full amount from the seven institutions.

WESTERN NORTH

TAXPAYER SERVICE CENTRE – ENCHI

Failure to collect outstanding tax – GH¢57,970.00

164. 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.

165. Our review of the debt records of the Enchi sub-office of Ghana Revenue Authority (GRA) revealed that, 62 persons owed Personal Income Tax to the tune of GH¢57,970.05 for 2019 and 2020 years of assessment.

166. We urged the Enchi Sub Office Manager to immediately pursue the recovery of the accrued taxes from the defaulting taxpayers.

Unpresented taxpayers' receipt book

167. Regulation 150 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that, a person to whom a value book is issued is responsible for the custody of the value book; and 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.

168. Our audit of the revenue account revealed that, 13 taxpayers' receipt books were not presented for audit inspection. Details are as follows.

| No. | Taxpayer's Receipt Book | No. | Taxpayer's Receipt Book |
|------------|--------------------------------|------------|--------------------------------|
| 1. | 0736301-0736350 | 8. | 0190101-0190150 |
| 2. | 0190501-0190550 | 9. | 0190151-0190200 |
| 3. | 0190551-0190600 | 10. | 0190201-0190250 |
| 4. | 0190401-0190450 | 11. | 0190251-0190300 |
| 5. | 0190451-0190500 | 12. | 0190301-0190350 |
| 6. | 0190001-0190050 | 13. | 0190651-0190700 |
| 7. | 0190051-0190100 | | |

169. We recommended that the District Manager should instruct the Head of the Sub Office to produce the Taxpayers' Receipt Books to the audit team, failing which the Head of the Sub Office should be sanctioned.

SEFWI WIAWSO

Outstanding corporate tax – GH¢189,446.00

170. Contrary to Section 71 of the Revenue Administration Act, 2016 we noted that, out of the total corporate taxes of GH¢288,429.36 due for 2019 and 2020 years of assessment, only GH¢98,983.25 was collected leaving an outstanding balance of GH¢189,446.11 as summarised below:

| Office | Provisional Tax (2019/2020) (GH¢) | Tax Paid (2019/2020) (GH¢) | Outstanding Tax (GH¢) |
|-------------------------------|--|---|--------------------------------------|
| Sefwi Wiawso Small Tax Office | 124,382.18 | 85,777.99 | 38,604.19 |
| Osei Kojokrom Sub Office | 6,041.51 | 4,098.44 | 1,943.07 |
| Bibiani Sub Office | 158,005.67 | 9,106.82 | 148,898.85 |
| Total | 288,429.36 | 98,983.25 | 189,446.11 |

171. We urged the Head of the STO to increase its enforcement role to collect all the outstanding tax revenues due the State.

Outstanding personal income tax – GH¢7,322.00

172. Contrary to Section 71 of the Revenue Administration Act, 2016 (Act 915), our audit review of the Sole Traders' Tax files disclosed that 13 persons failed to remit their personal income tax totalling GH¢7,322.31 to the Commissioner-General. The breakdown is shown below:

| No. | Name of Taxpayer | TIN No. | Tax Due (GH¢) | Tax Paid (GH¢) | Outstanding (GH¢) |
|------------|-------------------------|----------------|--------------------------|---------------------------|------------------------------|
| 1. | Kwabena Nkrumah | P0039937100 | 890.00 | 690.00 | 200.00 |
| 2. | Agartha Yeboah | - | 1,005.00 | 555.00 | 450.00 |
| 3. | Samuel B. Agyapong | - | 3,560.00 | 3,060.00 | 500.00 |
| 4. | Kojo Mensah | P0006187994 | 2,400.00 | 1,700.00 | 700.00 |
| 5. | Peter Arhing | - | 1,200.00 | 700.00 | 500.00 |
| 6. | Francis Adu | - | 924.33 | 624.33 | 300.00 |
| 7. | Regina O. Boadu | - | 3,583.64 | 3,511.82 | 71.82 |

| | | | | | |
|-----|------------------|---|------------------|------------------|-----------------|
| 8. | Thomas Gyedu | - | 1,935.36 | 1,167.68 | 767.68 |
| 9. | Akua Forkuo | - | 1,457.80 | 885.00 | 572.80 |
| 10. | Dora Badu Arthur | - | 800.00 | 400.00 | 400.00 |
| 11. | Margaret Kyei | - | 2,574.00 | 2,327.50 | 246.50 |
| 12. | Ama Afrakomah | - | 3,067.58 | 800.00 | 2,267.58 |
| 13. | Margaret Asante | - | 1,091.86 | 745.93 | 345.93 |
| | Total | | 24,489.57 | 17,167.26 | 7,322.31 |

173. We recommended that the Head of the STO should ensure that the outstanding taxes are settled.

Unsubstantiated payments – GH¢71,107.00

174. 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.

175. We noted that Management of the Sefwi Wiawso Tax Office made 56 payments totalling GH¢71,107.00 without relevant supporting documents to authenticate the payments.

176. We recommended that in the absence of relevant supporting documents, the District Manager should recover the outstanding amount from the officers involved, failing which the District Manager and the Accountant should refund the amount.

WESTERN REGION

GRA – TAKORADI

Unrecovered VAT liabilities – GH¢16,260,765.00

177. Section 46 of the Revenue Administration Act, 2016 (Act 915) provides that, tax is payable at the time specified in the tax law under which the tax is charged.

178. Our review of VAT traders' files showed that an amount of GH¢15,155,465.58 was raised by the Tax Audit Unit as tax liability, however the office has recovered GH¢156,902.13 leaving a balance of GH¢14,998,563.45 unrecovered as at December 2020.

179. Additionally, an amount of GH¢1,262,201.72 also raised on four companies by the Tax Audit Unit on Direct Taxes between 2014 and 2018 years of assessment was outstanding as at December 2020. Details are shown below:

| Demand Notices Issued to | TIN | Date of Notice | Description | Period of Assessment | Other Direct Taxes (GH¢) |
|---|--------------|-----------------------|---------------------|-----------------------------|---------------------------------|
| M and S Engineering and Consultancy Ltd | C0001163507 | 23/8/2021 | Notice of Tax Due | 2014-2018 | 643,698.57 |
| Marine and Energy Service GH Ltd | C0006593275 | 5/1/2021 | Final Demand Notice | 2017-2018 | 437,994.36 |
| Network Freight and Forwarding Limited | C00054624487 | 27/11/2020 | Final Demand Notice | 2014-2018 | 118,384.87 |
| Koffman Investment Limited | C0002043033 | | | 2015-2017 | 62,123.92 |
| TOTAL | | | | | 1,262,201.72 |

180. We recommended that the Compliance, Enforcement and Debt Management Unit should pursue the defaulters for the outstanding tax liabilities.

Unpaid VAT – GH¢15,540,272.00

181. Section 52 of the VAT Act, 2013 (Act 870) states 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 in Subsection 4 is required to be submitted.

182. Contrary to the above provision, our review of VAT files of Monpe Ventures revealed that the Authority failed to pursue recovery of VAT taxes to the tune of GH¢15,540,271.76 due from Monpe Ventures. Details are as follows:

| Name of Taxpayer | Period | Defaulted Amount (GH¢) | Interest on Amount (GH¢) |
|-------------------------|---------------|-------------------------------|---------------------------------|
| Monpe Ventures | 2016 | 1,735,280.49 | 6,361,841.78 |
| | 2017 | 1,850,814.23 | 2,230,602.96 |
| | 2018 | 3,520,881.31 | 1,469,053.48 |
| | 2019 | 4,895,834.12 | 2,129,450.46 |
| | 2020 | 2,795,818.29 | 828,780.22 |
| | 2021 | 741,643.32 | 0.00 |
| Total | | 15,540,271.76 | 13,019,728.90 |

183. We recommended that the District Manager should ensure recovery of the outstanding taxes from Monpe Ventures without further delay.

CONTROLLER AND ACCOUNTANT GENERAL'S DEPARTMENT

HEAD OFFICE

Failure to bank revenue collected – GH¢38,300.00

184. Section 47 of the Public Financial Management Act, 2016 (Act 921) provides that, revenue collected or received by a covered entity shall be paid into and form part of the Consolidated Fund, be receivable into a public Fund, and be receivable into a public fund established for a specific purpose were authorised by the Constitution or an Act of Parliament.

185. We observed during our review that, receipted revenue totalling GH¢38,300.00 could neither be traced to the Training School bank account nor the cashbook, though the pay-in-slip serial numbers were quoted on the receipt books provided. Details are shown below:

| Name | Date | Pay-in-slip No | Receipt No. | Amount (GH¢) |
|---------------------------------------|---------------------|-----------------------|--------------------|---------------------|
| Medical and Dental Council | 30th May, 2019 | 676235 | 2692880 | 1,500.00 |
| Ghana Railway Development Authority | 30th May, 2019 | 605586 | 2692881 | 1,500.00 |
| Postal and Courier Service | 4th June, 2019 | 676261 | 2692888 | 1,000.00 |
| Non-Formal Education Division | 4th June, 2019 | 605623 | 2692889 | 2,000.00 |
| Student Loan Trust Fund | 4th June, 2019 | 605982 | 2692890 | 1,000.00 |
| Economic and Organised | 6th June, 2019 | 605792 | 2692892 | 2,000.00 |
| National Symphony | 6th June, 2019 | 605055 | 2692893 | 500.00 |
| Abibigrowa Twatre | 6th June, 2019 | 605054 | 2692894 | 1,000.00 |
| Department of Urban Roads | 7th June, 2019 | 605021 | 2692900 | 1,000.00 |
| Ministry of Communication | 14th February, 2020 | | 2692939 | 3,300.00 |
| CAGD. Greater Accra Regional Treasury | 14th February, 2020 | | 2692940 | 23,500.00 |
| Total | | | | 38,300.00 |

186. We recommended that, the Director of Training School should recover the outstanding amount from the Officers involved together with interest at the current Bank of Ghana interest rate, failing which the Director should personally pay the amount involved.

Falsification of receipts book – GH¢10,900.00

187. Section 7 of the Public Financial Management Act, 2016 (Act 921) states that, the head of a covered entity shall in the exercise of duties under the Act, establish an effective system of risk management, internal control and internal audit in respect of resources and transactions of a covered entity.

188. Contrary to the above, we noted that a revenue collector at the CAGD Training School falsified the receipt books by using ball pen to write figures amounting to GH¢10,900.00 on the duplicate leaflets instead of using carbon papers for the duplicate copies.

189. We recommended that the Director of the Training School should recover the amount of GH¢10,900.00 from the officer involved, failing which the amount should be recovered from the Director. We also advised that the irregularity is investigated, and appropriate sanctions applied to the officer.

Failure to insure CAGD vehicles

190. The Motor Vehicle Third Party Insurance Act, 1958 as amended requires that whoever uses a vehicle on any public road must take insurance to cover his/her liabilities to others arising out of the use of the vehicle.

191. We noted during our review of the Department's Transport Management System that, 50 official vehicles did not have insurance policies covering them.

192. In the event of an accident, there will be no insurance cover for the victims involved and the Department would be liable to take full responsibility for damages and other legal consequences.

193. We recommended that CAG take the necessary steps to insure all the Department's vehicles without further delay.

GHANA STATISTICAL SERVICE

HEAD OFFICE

Payment for services not rendered – GH¢60,814.00

194. 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, certificates for work done and any other supporting documents exists.

195. We noted that, an amount of GH¢60,813.98 was paid to Samba Geospatial Limited on 4 November 2021 for staff training but there was no evidence that the training was carried out by Samba Geospatial Limited to merit the payment.

196. In the absence of evidence of training by Samba Geospatial Limited, we recommended that the gross amount paid should be recovered from the company, failing which the amount paid should be refunded by the Government Statistician.

MINISTRY OF HEALTH

Unremitted withholding taxes – GH¢562,660.00

197. Section 117 of the Income Tax Act, 2015 (Act 896) states 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 tax that is withheld. It 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 in which the eligible payments were made.

198. Our review of tax compliance in relation to withholding taxes for 15 Institutions for the years 2019 to 2020 showed unsatisfactory adherence. We noted that these Institutions withheld a total amount of GH¢562,660.41 from payments made for goods and services but failed to remit the amount to the Commissioner-General of GRA. The breakdown is shown as follows.

| No. | Institution | Region | Amount Unremitted (GH¢) |
|--------------|---|---------------|-------------------------|
| 1. | Public Health Nurses' Sch. | Greater Accra | 19,832.19 |
| 2. | Korle-Bu Teaching Hospital | Greater Accra | 305,016.33 |
| 3. | District Hospital – Teda | Ashanti | 5,289.43 |
| 4. | Aperade Health Centre | Eastern | 243.30 |
| 5. | Achiase Health Centre | Eastern | 339.01 |
| 6. | Akuapem North Municipal Health Directorate | Eastern | 1,203.02 |
| 7. | Wa Municipal Hospital | Upper West | 31,660.14 |
| 8. | Effia Nkwanta Regional Hospital | Western | 151,836.24 |
| 9. | Nanumba South District Health Directorate or Ministry of Health | Northern | 6,352.70 |
| 10. | District Health Directorate - Sefwi Wiawso | Western North | 1,125.31 |
| 11. | Metro Hospital – Cape Coast | Central | 24,581.40 |
| 12. | Elmina Polytechnic | Central | 3,364.74 |
| 13. | District Health Directorate – Esikuma Odoben Brakwa | Central | 5,303.40 |
| 14. | Jamra Polyclinic | Central | 1,638.20 |
| 15. | District Health Mgt. Team - Praso | Central | 4,875.00 |
| Total | | | 562,660.41 |

199. We recommended that the respective Heads of the Institutions and Accounts should pay the tax of GH¢562,660.41 to GRA without further delay.

Payment of VAT without obtaining VAT receipt – GH¢11,058.70

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

201. We noted that the Accountants of four Health Institutions made payments for goods and services with a VAT component of GH¢11,058.70 without obtaining VAT receipts from the payees. Details are as follows.

| Institution | Region | VAT Amount (GH¢) |
|--------------------------------------|---------------|-------------------------|
| Regional Health Directorate -Wa | Upper West | 3,438.03 |
| District Health Directorate – Funsu | Upper West | 4,437.54 |
| Lambussie Polyclinic | Upper West | 2,109.49 |
| Government Hospital - Wassa Akropong | Western | 1,073.64 |
| Total | | 11,058.70 |

202. We recommended that the Heads of the Institution should recover the VAT of GH¢11,058.70 from the Accountants of the Health Institutions, failing which the Heads should pay.

Unpresented payment vouchers – GH¢1,791,265.00

203. Regulation 82 of the PFMR, 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.

204. During our examination of the payment records, we noted that 21 Institutions under the Ministry did not present 245 payment vouchers used in paying GH¢1,791,264.67 for audit scrutiny. The breakdown is shown in the Table below:

| No. | Institution | Region | No. of PVs | Amount (GH¢) |
|------------|---|---------------|-------------------|---------------------|
| 1. | National Cardiothoracic Centre | Greater Accra | 8 | 26,710.03 |
| 2. | National Centre for Radiotherapy and Nuclear Medicine | Greater Accra | 13 | 54,332.58 |
| 3. | Pantang Hospital | Greater Accra | 40 | 35,587.24 |
| 4. | Public Health Nurses School | Greater Accra | 16 | 109,208.10 |
| 5. | District Hospital – Tepa | Ashanti | 10 | 7,924.25 |
| 6. | Bassa Health Centre | Bono East | 3 | 14,500.00 |
| 7. | Atebubu Municipal Hospital | Bono East | 4 | 4,909.96 |
| 8. | Parambo Health Centre | Bono East | 3 | 1,430.00 |
| 9. | Municipal Health Directorate, Nkwanta | Oti | 12 | 19,549.64 |
| 10. | Regional Health Directorate – Wa | Upper West | 1 | 10,500.00 |
| 11. | Komfo Anokye Teaching Hospital | Ashanti | | 716,888.66 |
| 12. | Sefwi Wiaso Gov. Hospital | Western North | 37 | 364,134.47 |
| 13. | Anyinabrim Health Centre | Western North | 7 | 14,039.30 |
| 14. | Dadieso DHD | Western North | 8 | 56,772.28 |
| 15. | Government Hospital - Wassa Akropong | Western | 23 | 78,662.36 |
| 16. | Nanumba South District Health Directorate | Northern | 1 | 7,070.00 |
| 17. | Buipie Polyclinic | Savannah | 30 | 140,942.75 |
| 18. | Cape Coast Teaching Hospital | Central | 4 | 35,997.85 |
| 19. | Metro Hospital – Cape Coast | Central | 2 | 2,985.00 |
| 20. | Abura Dunkwa District Hospital | Central | 14 | 14,526.11 |
| 21. | Municipal Health Directorate | Central | 6 | 63,656.16 |
| | Total | | 245 | 1,791,264.67 |

205. In the absence of the payment vouchers, we recommended that the Heads of the Institutions and Accounts should refund the respective amounts.

Unsupported payments – GH¢1,580,820.00

206. 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.

207. Contrary to the above provision, we noted during the 2021 audit that the Heads of Finance of 63 Institutions paid a total amount of GH¢1,580,819.78 for various activities without adequate or relevant supporting documents. The breakdown is provided below:

| No. | Institution | Region | No. of PVs | Amount (GH¢) |
|------------|--|---------------|-------------------|---------------------|
| 1. | Korle-Bu Teaching Hospital (Renal, Eye and Surgical Units) | Greater Accra | 3 | 20,499.40 |
| 2. | School of Anaesthesia | Greater Accra | 2 | 6,000.00 |
| 3. | Pantang Psychiatric Hospital | Greater Accra | 2 | 7,864.69 |
| 4. | National Centre for Radiotherapy and Nuclear Medicine | Greater Accra | 20 | 496,182.33 |
| 5. | Makola Government Clinic | Greater Accra | 3 | 2,371.00 |
| 6. | Accra Psychiatric Hospital | Greater Accra | 26 | 74,176.83 |
| 7. | Ghana Institute of Clinical Genetics | Greater Accra | 13 | 33,429.78 |
| 8. | Nursing and Midwifery Training College, Korle-Bu | Greater Accra | 9 | 71,379.00 |
| 9. | Public Health Nurses School | Greater Accra | 88 | 124,892.00 |
| 10. | Amanfrom Health Centre | Greater Accra | 3 | 6,806.00 |
| 11. | Amrahia Health Centre | Greater Accra | 4 | 5,280.00 |
| 12. | Kpone Polyclinic Kpone | Greater Accra | 4 | 5,840.00 |
| 13. | Adentan Health Directorate | Greater Accra | 4 | 12,050.00 |
| 14. | Tema General Hospital | Greater Accra | 4 | 43,728.78 |
| 15. | Boamang Health Centre, Boamang | Ashanti | 22 | 28,241.00 |

| | | | | |
|-----|--|---------------|----|------------|
| 16. | District Health Directorate – Akrofuom | Ashanti | 8 | 6,304.00 |
| 17. | Nkoranza Health Centre | Bono East | 2 | 6,632.90 |
| 18. | Donko Health Centre | Bono East | 2 | 3,450.00 |
| 19. | Bassa Health Centre | Bono East | 4 | 21,700.00 |
| 20. | Habour Health Centre- Yeji | Bono East | 9 | 20,400.00 |
| 21. | Nursing and Midwifery Training College – Yeji | Bono East | 18 | 28,726.00 |
| 22. | District Health Directorate – Busunya | Bono East | 3 | 31,046.45 |
| 23. | Atebubu Municipal Hospital | Bono East | 2 | 14,565.00 |
| 24. | Kojokrom Health Centre | Bono East | 1 | 6,750.00 |
| 25. | Parambo Health Centre | Bono East | 7 | 9,405.00 |
| 26. | Nyomoase CHPS | Bono East | 2 | 1,910.00 |
| 27. | Atebubu Municipal Health Directorate | Bono East | 6 | 26,241.20 |
| 28. | Pru West District Health Directorate- Prang | Bono East | 2 | 12,945.00 |
| 29. | Pru East District Health Directorate- Yeji | Bono East | 10 | 9,612.00 |
| 30. | Municipal Health Directorate – Sunyani | Bono | 16 | 76,044.82 |
| 31. | Achiase District Health Directorate - Akim Achiase | Eastern | 1 | 2,400.00 |
| 32. | Municipal Health Directorate - Nkwanta | Oti | - | 12,543.75 |
| 33. | Municipal Health Administration – Jirapa | Upper West | 8 | 104,449.90 |
| 34. | District Health Directorate – Wechiau | Upper West | 24 | 37,975.75 |
| 35. | District Health Directorate – Funsu | Upper West | - | 22,815.37 |
| 36. | Lawra Health Centre | Upper West | 4 | 5,680.00 |
| 37. | Zambo Health Centre | Upper West | 2 | 7,684.98 |
| 38. | St. Theresa’s Hospital, Nandom | Upper West | - | 5,387.50 |
| 39. | Sefwi Wiawso Govt. Hospital | Western North | 11 | 34,431.60 |
| 40. | Suaman DHD | Western North | 9 | 29,772.42 |
| 41. | Akontombra DHD | Western North | 1 | 15,024.00 |

| | | | | |
|-----|---|---------------|-----|---------------------|
| 42. | Anyinabrim Health centre | Western North | 3 | 3,776.00 |
| 43. | Dadieso Gov. Hospital | Western North | 3 | 2,757.62 |
| 44. | District Health Directorate – Manso Amenfi | Western North | - | 29,372.42 |
| 45. | Agona Amenfi Health Centre | Western North | - | 11,916.57 |
| 46. | Manso Amenfi Health Centre | Western North | - | 7,419.41 |
| 47. | Suaman District Health Admin -Dadieso | Western North | 11 | 25,802.29 |
| 48. | Daboase Health Directorate | Western | 7 | 33,381.56 |
| 49. | Government Hospital - Wassa Akropong | Western | 16 | 36,874.45 |
| 50. | Buipe Polyclinic | Savannah | 2 | 11,391.70 |
| 51. | Cape Coast Teaching Hospital | Central | 150 | 922,959.00 |
| 52. | Cape Coast Metro Hospital | Central | 1 | 2,160.00 |
| 53. | Municipal Health Directorate – Elmina | Central | 2 | 14,462.00 |
| 54. | Elmina Polyclinic | Central | - | 11,387.00 |
| 55. | Kissi Health Centre | Central | - | 4,227.00 |
| 56. | Ankaful Psychiatric Hospital | Central | 92 | 182,425.13 |
| 57. | Diaso Health Centre | Central | 4 | 6,670.00 |
| 58. | Abura Dunkwa District Hospital | Central | 35 | 92,401.24 |
| 59. | Gomoa East District Health Directorate | Central | 12 | 29,441.23 |
| 60. | Gomoa west District Health Directorate | Central | - | 34,504.25 |
| 61. | Municipal Health Directorate – Agona Swedru | Central | 2 | 5,245.20 |
| 62. | Dunkwa Govt. Hospital | Central | 10 | 4,441.59 |
| 63. | Abura Dunkwa District Hospital | Central | 4 | 11,411.47 |
| | Total | | | 1,580,819.78 |

208. Due to the non-existence of relevant supporting documents, we recommended that the Heads of the Institutions involved, and their Accountants should refund the amount of GH¢1,580,819.78 to chest.

Unaccounted revenue

209. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) stipulates that, a Principal Spending Officer shall ensure that non-tax revenue is immediately lodged in gross within twenty-four hours into the designated Consolidated fund transit bank accounts except in the case of Internally Generated Funds retained under an enactment.

210. Contrary to the above Regulation, we noted that 11 Institutions in six Regions failed to account for revenue totalling GH¢240,895.48. The breakdown is shown below:

| No. | Institution | Region | Period | Amount (GH¢) | Name of Collector |
|--------------|--------------------------------------|---------------|------------------------|---------------------|--------------------------|
| 1. | Pantang Hospital | Greater Accra | Jan-Dec 2019 | 32,365.75 | - |
| 2. | Nurses Training College, Pantang | Greater Accra | Jan-Dec 2020 | 13,327.50 | - |
| 3. | Public Health Nurses' School | Greater Accra | Jan-Dec 2020 | 35,514.00 | - |
| 4. | Anyamam Health Centre | Greater Accra | - | 24,280.36 | Mr. Isaac Newton |
| 5. | Regional Health Directorate - Wa | Upper West | - | 6,149.00 | - |
| 6. | Dadieso Government Hospital-Dadieso | Western North | Feb. 2021 – July 2021 | 4,637.00 | Charles Anakwah |
| 7. | Daboase Health Directorate | Western | - | 15,805.00 | - |
| 8. | Government Hospital - Wassa Akropong | Western | - | 3,898.00 | Kenneth Doomson |
| 9. | Effia Nkwanta Regional Hospital | Western | - | 9,065.00 | - |
| 10. | Buipe Polyclinic | Savannah | Jan. 2018 - April 2020 | 82,079.57 | Osman Jamal-Deen |
| 11. | Nyakrom Health Centre | Central | - | 13,774.30 | - |
| Total | | | | 240,895.48 | |

211. We recommended that the Heads of the Institutions involved should immediately recover the amounts from the revenue collectors, failing which the moneys should be recovered from the Heads.

Unpresented General Counterfoil Receipts

212. 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 stocks of value books of the covered entity. Regulation 150 also states that a person to whom a value book is issued is responsible for the custody of the value book.

213. We noted that Accountants of five Institutions failed to present 156 General Counterfoil Receipt (GCR) books issued to revenue collectors for audit.

| Institution | Region | Period | No. of GCR |
|---|-----------------|-------------------------|-------------------|
| Pantang Psychiatric Hospital | Greater Accra | Jan 2020 - Dec 2020 | 2 |
| National Centre for Radiotherapy and Nuclear Medicine | Greater Accra | Jan 2020 - Dec 2020 | 2 |
| Nsawam Government Hospital | Eastern | - | 3 |
| Suaman District Health Administration - Dadieso | Western North | March 2020 – April 2020 | 2 |
| Mamprugu Moagduri Dist. Health Directorate - Yagaba | Northern Region | - | 147 |
| Total | | | 156 |

214. We recommended that the Heads of the affected Institutions should ensure that their Accountants provide the GCRs for audit. We further recommend that the Heads of the Institutions should investigate and where culpability is established, appropriate sanctions should be applied.

Unretired imprest – GH¢88,349.00

215. Regulation 102 of PFMR, 2019 (L.I. 2378) stipulates that, the Spending Officer shall ensure that the standing imprest is fully retired by the end of the financial year. A special imprest, issued for making a particular payment, or group of payments shall be fully retired within 10 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 imprest or the ultimate recipient of the imprest, as appropriate.

216. Contrary to the above Regulation, Heads of five Institutions granted imprest to 21 officers to undertake various activities of which GH¢88,349.41 had not been retired as shown below:

| Institution | Region | Period | No of persons | Amount unretired (GH¢) |
|---|---------------|----------------|----------------------|-------------------------------|
| Accra Psychiatric Hospital | Greater Accra | Jan - Dec 2020 | 1 | 3,142.00 |
| Nurses & Midwifery Training College, Korle-Bu | Greater Accra | Jan - Dec 2020 | 4 | 28,160.00 |
| District Hospital – Tapa | Ashanti | Jan - May 2020 | 2 | 9,468.00 |
| Municipal Health Directorate, Agona Swedru | Central | - | 6 | 17,625.70 |
| Abura Dunkwa District Hospital | Central | - | 8 | 29,953.71 |
| Total | | | 21 | 88,349.41 |

217. We recommended that the Heads of the Institutions should immediately recover the outstanding amount of GH¢88,349.41 from the staff involved, failing which the amount should be treated as advances to them.

Uncompetitive procurements

218. Sections 35 and 43 of the Public Procurement Act, 2003 (Act 663) requires that, a procurement entity should procure goods, services or works by competitive tendering; and that the procurement entity shall request quotations from as many suppliers or contractors as practicable, but from at least three different sources.

219. We noted from our review of procurement records that 32 Institutions in eight regions procured goods and services totalling GH¢12,368,943.70 without obtaining alternative price quotations from other dealers in similar goods and

services. In some instances, they failed to follow the appropriate procurement methods. The breakdown is shown below:

| No. | Institution | Region | No of transactions | Amount (GH¢) |
|------------|---|---------------|---------------------------|---------------------|
| 1. | National Cardiothoracic Centre | Greater Accra | 83 | 5,577,599.66 |
| 2. | National Centre for Radiotherapy and Nuclear Medicine | Greater Accra | 161 | 1,565,830.66 |
| 3. | Greater Accra Regional Hospital | Greater Accra | 8 | 450,873.17 |
| 4. | Accra Metro Health Directorate (2020) | Greater Accra | 5 | 14,761.06 |
| 5. | Kaneshie Polyclinic | Greater Accra | 25 | 266,100.68 |
| 6. | LEKMA Hospital | Greater Accra | 22 | 450,135.38 |
| 7. | National Blood Service | Greater Accra | 40 | 2,823,577.71 |
| 8. | Korle-Bu Teaching Hospital | Greater Accra | 6 | 15,320.00 |
| 9. | Kpone Polyclinic Kpone | Greater Accra | 7 | 51,917.95 |
| 10. | Kwame Anum Health Centre | Greater Accra | 2 | 10,507.24 |
| 11. | Obom Health Centre | Greater Accra | 8 | 38,929.59 |
| 12. | District Hospital – Tapa | Ashanti | 8 | 33,895.04 |
| 13. | Habour Health Centre- Yeji | Bono East | 3 | 6,900.00 |
| 14. | Nursing and Midwifery Training College- Yeji | Bono East | 4 | 12,772.00 |
| 15. | Atebubu Municipal Hospital | Bono East | 3 | 60,366.11 |
| 16. | Kojokrom Health Centre | Bono East | 1 | 14,151.00 |
| 17. | Dumasua Health Centre | Bono | - | 9,987.50 |
| 18. | Municipal Health Directorate, Nkwanta | Oti | - | 53,806.72 |
| 19. | St. Theresa’s Hospital – Nandom | Upper West | 3 | 5,861.15 |

| | | | | |
|-----|---|---------------|----|----------------------|
| 20. | Tumu District Hospital | Upper West | 4 | 16,706.51 |
| 21. | Regional Health Directorate - Wa | Upper West | 13 | 273,448.90 |
| 22. | Municipal Health Administration – Jirapa | Upper West | 4 | 11,457.67 |
| 23. | District Health Directorate - Funsu | Upper West | 8 | 71,501.00 |
| 24. | District Health Administration – Lambussie | Upper West | 3 | 8,866.84 |
| 25. | Sefwi Wiawso MHD | Western North | 10 | 116,503.37 |
| 26. | Enchi Gov. Hospital | Western North | 10 | 62,748.00 |
| 27. | Sefwi Wiawso Gov Hospital | Western North | 5 | 32,020.00 |
| 28. | Sefwi Akontombra Health Centre | Western North | 2 | 10,889.00 |
| 29. | Metro Hospital – Cape Coast | Central | 5 | 98,063.40 |
| 30. | Municipal Health Directorate - Elimina | Central | 5 | 79,811.45 |
| 31. | District Health Directorate – Esikuma Odoben Brakwa | Central | 18 | 109,915.00 |
| 32. | District Health Directorate - Diaso | Central | 17 | 13,719.94 |
| | Total | | | 12,368,943.70 |

220. We recommend that the Heads of the Institution should investigate the cause of the procurement infractions and any officer found culpable should be appropriately sanctioned, failing which the Heads should be sanctioned by the Ministry.

Payment of unearned salary – GH¢1,501,740.00

221. 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.

222. Our review of the Electronic Salary Payment Voucher (ESPV) disclosed that unearned salaries amounting to GH¢1,519,853.00 was paid to 146 officers of 47 Institutions as shown in the Table below:

| No. | Institution | Region | No. of Persons | Period | Amount (GH¢) |
|------------|---|---------------|-----------------------|------------------------|---------------------|
| 1. | Korle-Bu Teaching Hospital | Greater Accra | 6 | Jan – Oct 2019 | 20,004.66 |
| 2. | Mallam Atta Clinic | Greater Accra | 1 | Aug – Oct 2019 | 6,701.94 |
| 3. | Greater Accra Regional Hospital | Greater Accra | 1 | Aug – Dec 2019 | 3,337.66 |
| 4. | Accra Psychiatric Hospital | Greater Accra | 1 | January, 2020 | 5,591.12 |
| 5. | Achimota Hospital | Greater Accra | 1 | July - August 2020 | 12,718.00 |
| 6. | National Ambulance Service | Greater Accra | 7 | Jan - Nov 2020 | 13,126.37 |
| 7. | Public Health Nurses School | Greater Accra | 1 | May - Sept. 2020 | 16,789.97 |
| 8. | Greater Accra Regional Hospital | Greater Accra | 1 | Jan - Feb 2020 | 5,097.36 |
| 9. | Korle-Bu Teaching Hospital | Greater Accra | 15 | Jan - Nov 2020 | 47,287.06 |
| 10. | Adentan Health Directorate | Greater Accra | 1 | June - Dec. 2019 | 7,249.81 |
| 11. | Ghana Health Service, Ashaiman | Greater Accra | 2 | Sept 2018 & May 2021 | 4,630.73 |
| 12. | Akomaa Memorial S.D.A Hospital – Kortwia | Ashanti | 2 | Feb - May 2021 | 13,661.01 |
| 13. | Afigya Kwabre North District Health Directorate – Boamang | Ashanti | 2 | June 2017 – June 2021 | 100,529.78 |
| 14. | District Health Directorate – Barekese | Ashanti | 4 | Sept. 2018 – Sept 2021 | 66,654.81 |
| 15. | District Hospital – Mankranso | Ashanti | 3 | Oct. 2019 – Aug 2020 | 9,321.57 |
| 16. | Komfo Anokye Teaching Hospital | Ashanti | 14 | Nov. 2019 – Feb. 2021 | 196,793.24 |

| | | | | | |
|-----|---|---------------|---------------------|-------------------------|------------|
| 17. | Kumawu Polyclinic | Ashanti | 1 | May-June 2021 | 4,528.42 |
| 18. | Mother of God Health Centre - Esaase, Manso Adubia | Ashanti | 1 | March 2020 | 1,699.19 |
| 19. | SDA Hospital - Dominase, Ashanti Bekwai | Ashanti | 2 | March – Sept. 2020 | 30,677.24 |
| 20. | St. Martins Hospital – Agroyesom, Ashanti Bekwai | Ashanti | 3 | July 2019 – May 2020 | 34,823.78 |
| 21. | Atebubu Municipal Hospital | Bono East | 1 | June 2020 – Jan. 2021 | 25,664.67 |
| 22. | Holy Family Hospital Berekum | Bono | 1 | Nov. 2020 | 9,987.50 |
| 23. | Regional Hospital - Sunyani | Bono | 6 | April - Oct. 2020 | 33,132.76 |
| 24. | SDA Hospital – Sunyani | Bono | 1 | Dec. 2020 – Sept. 2021 | 33,132.76 |
| 25. | Government Hospital – New Abirem | Eastern | 1 | Aug. - Nov. 2020 | 8,518.30 |
| 26. | St Dominic Hospital - Akwatia | Eastern | 2 | June - Sept. 2020 | 10,523.66 |
| 27. | St Martins De Pores Hospital | Eastern | 2 | Feb. - May 2021 | 26,304.24 |
| 28. | St. Joseph Hospital – Jirapa | Upper West | 1 | Oct 2020 - May 2021 | 12,703.04 |
| 29. | Central Tongu District Health Directorate – Adidome | Volta | 1 | May 2020 – July 2020 | 6,205.44 |
| 30. | Margaret Marquart Catholic Hospital | Volta | 2 | Aug. 2020 – Nov. 2020 | 6,145.03 |
| 31. | Essam Hospital | Western North | 3 (NABCO Employees) | Jan. 2020 – Aug. 2020 | 11,200.00 |
| 32. | Apinto Government Hospital | | 2 | Sept. 2020 – Sept. 2021 | 181,217.93 |
| 33. | Tamale Teaching Hospital | Northern | 13 | | 184,207.57 |
| 34. | Tamale Central Hospital | | 3 | | 19,920.00 |

| | | | | | |
|-----|---|------------|------------|------------------------|---------------------|
| 35. | Cape Coast Teaching Hospital | Central | 4 | | 24,790.83 |
| 36. | Metro Hospital - Cape Coast | Central | 5 | | 52,488.19 |
| 37. | Regional Health Directorate – Cape coast | Central | 1 | | 6,397.72 |
| 38. | Ankaful Psychiatric Hospital - Elmina | Central | 6 | | 44,580.34 |
| 39. | St. Gregory Catholic Hospital - Gomoa Budumbura | Central | 2 | | 4,986.50 |
| 40. | St. Luke Catholic Hospital - Apam | Central | 7 | | 45,177.86 |
| 41. | Municipal Hospital - Winneba | Central | 1 | | 6,390.12 |
| 42. | St. Francis Xavier Hospital - Kasoa | Central | 2 | | 51,276.97 |
| 43. | Assin Praso Presbyterian Hospital | Central | 2 | | 10,376.46 |
| 44. | Assin Nsuta Presby Health Centre | Central | 2 | | 37,749.14 |
| 45. | Presbyterian Hospital, Bawku | Upper East | 4 | April 2019 – Jan. 2021 | 25,935.45 |
| 46. | Pusiga Health Directorate | Upper East | 1 | April 2019 – Jan. 2020 | 18,993.90 |
| 47. | Binduri District Health Directorate | Upper East | 1 | April 2021 | 2,510.03 |
| | Total | | 146 | | 1,501,740.00 |

223. We recommended that the Heads of the Institutions should immediately recover the outstanding amounts and pay same into the Controller and Accountant General’s Suspense account, failing which the amount should be recovered from the Heads of Institutions involved.

Outstanding NHIS claims

224. Regulation 38 of the National Health Insurance Regulations, 2004 (L.I. 1809) requires 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.

225. We noted that the National Health Insurance Authority (NHIA) owed 78 Health Institutions a total amount of GH¢51,404,084.38 for services rendered. The breakdown is shown below:

| No. | Institution | Region | Amount (GH¢) |
|------------|---|---------------|---------------------|
| 1. | Civil Servant Clinic | Greater Accra | 25,922.32 |
| 2. | Makola Govt Clinic | Greater Accra | 10,622.52 |
| 3. | Achimota Hospital | Greater Accra | 224,652.12 |
| 4. | Ghana Institute of Clinical Genetics | Greater Accra | 275,355.13 |
| 5. | Mallam Atta Government Clinic | Greater Accra | 21,953.28 |
| 6. | Osu Government Maternity Home | Greater Accra | 56,221.41 |
| 7. | Greater Accra Regional Hospital | Greater Accra | 2,619,844.70 |
| 8. | Korle-Bu Teaching Hospital | Greater Accra | 11,688,129.30 |
| 9. | Shai-Osudoku District Hospital | Greater Accra | 1,579,592.59 |
| 10. | Ada East District Hospital | Greater Accra | 961,965.47 |
| 11. | Ada Health Centre | Greater Accra | 221,820.35 |
| 12. | Pediatorkope Health Centre | Greater Accra | 6,799.54 |
| 13. | Yawhima Health Centre | Bono | 29,402.36 |
| 14. | St. Dominic Hospital – Akwatia | Eastern | 2,813,337.42 |
| 15. | Koforidua Polyclinic | Eastern | 214,282.12 |
| 16. | Zongo H/C | Eastern | 97,466.00 |
| 17. | Densuano Clinic | Eastern | 18,228.27 |
| 18. | Medical Village Hc | Eastern | 37,889.32 |
| 19. | Agavenya Chps | Eastern | 16,611.05 |
| 20. | Old Estate Rch | Eastern | 6,795.52 |
| 21. | Magazine Chps | Eastern | 22,207.58 |
| 22. | Nyamekrom Chps | Eastern | 5,407.64 |
| 23. | Okorase CHPS | Eastern | 104,515.84 |
| 24. | Konko CHPS | Eastern | 43,873.26 |
| 25. | Nsawam Government Hospital | Eastern | 2,098,656.95 |
| 26. | Suhum Government Hospital | Eastern | 1,290,301.34 |
| 27. | Suhum Health Centre | Eastern | 18,011.28 |
| 28. | Nankese Health Centre | Eastern | 12,078.31 |
| 29. | Krachi West District Hospital | Oti | 1,344,860.76 |
| 30. | Krachi West District Health Directorate | Oti | 322,319.15 |

| | | | |
|-----|--|---------------|--------------|
| 31. | Lawra Municipal Hospital | Upper West | 601,441.80 |
| 32. | Tumu District Hospital | Upper West | 189,200.02 |
| 33. | Wa West District Hospital - Wechiau | Upper West | 760,346.40 |
| 34. | Municipal Health Directorate - Nandom | Upper West | 472,307.07 |
| 35. | District Health Directorate - Issa | Upper West | 71,485.03 |
| 36. | Lambussie Polyclinic – Lambussie | Upper West | 291,445.29 |
| 37. | Fielmuo Health Centre | Upper West | 42,606.67 |
| 38. | Gwollu Health Centre | Upper West | 28,744.73 |
| 39. | Jawia Health Centre | Upper West | 28,256.72 |
| 40. | Jeffisi Health Centre | Upper West | 23,806.88 |
| 41. | Zini Health Centre | Upper West | 24,749.23 |
| 42. | Kulfuo Health Centre | Upper West | 79,005.45 |
| 43. | Kunchogu Health Centre | Upper West | 11,421.88 |
| 44. | Nabugubelle Health Centre | Upper West | 57,384.75 |
| 45. | Nabulo Health Centre | Upper West | 40,546.53 |
| 46. | Sakai Health Centre | Upper West | 34,004.15 |
| 47. | Tumu Sub Health Centre | Upper West | 61,007.75 |
| 48. | Wellembelle Health Centre | Upper West | 138,003.77 |
| 49. | Sefwi Wiawso MHD | Western North | 164,252.94 |
| 50. | SefwiWiawso Government Hospital | Western North | 810,782.47 |
| 51. | Paboase Health Centre | Western North | 10,511.49 |
| 52. | Anyinabrim Health Centre | Western North | 19,769.65 |
| 53. | Asawinso Health Centre | Western North | 5,688.96 |
| 54. | Kwasikrom Health Centre | Western North | 126,817.87 |
| 55. | Suiano Health Centre | Western North | 1,770.82 |
| 56. | Bibiani MHD | Western North | 553,543.63 |
| 57. | Dadieso Gov. Hospital | Western North | 134,062.74 |
| 58. | Sagnarigu Municipal Health Directorate | Northern | 472,266.76 |
| 59. | Savelugu Municipal Health Directorate | Northern | 369,485.07 |
| 60. | Savelugu Municipal Hospital | Northern | 2,144,446.06 |
| 61. | Tolon Health Directorate | Northern | 1,220,212.04 |
| 62. | Nanton Health Directorate | Northern | 52,102.82 |
| 63. | Zabzugu Health Directorate | Northern | 469,979.91 |

| | | | |
|-----|----------------------------------|------------|----------------------|
| 64. | Tamale West Hospital | Northern | 4,306,101.05 |
| 65. | Mion Health Directorate | Northern | 41,938.57 |
| 66. | Tamale Metro Health Directorate | Northern | 302,917.00 |
| 67. | Kpandai District Hospital | Savannah | 1,678,359.04 |
| 68. | Bole District Hospital | Savannah | 2,244,663.53 |
| 69. | Salaga Municipal Hospital | Savannah | 1,044,859.68 |
| 70. | Garu Health Directorate | Upper East | 397,057.52 |
| 71. | Talensi District Hospital, Tongo | Upper East | 613,150.40 |
| 72. | War Memorial Hospital, Navrongo | Upper East | 3,351,373.23 |
| 73. | Gambibgo Health Centre | Upper East | 146,542.58 |
| 74. | Zuarungu Moshie Health Centre | Upper East | 146,542.58 |
| 75. | Zuarungu Health Centre | Upper East | 193,127.90 |
| 76. | Sandema Health Directorate | Upper East | 707,987.74 |
| 77. | Paga District Hospital | Upper East | 451,175.28 |
| 78. | Plaza Health Centre | Upper East | 77,708.03 |
| | Total | | 51,404,084.38 |

226. We recommended that, the Heads of the Institutions should engage the CEO of NHIA for reimbursement of the outstanding amounts.

Indebtedness to suppliers

227. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), an examination of the Accounts Payable records showed that, 57 Institutions were indebted to suppliers who supplied drugs and non-drug items amounting to GH¢14,033,745.35 as shown below:

| No. | Institution | Region | No. of Suppliers owed | Name of supplier owed | Amount (GH¢) |
|------------|----------------------|---------------|------------------------------|------------------------------|---------------------|
| 1. | Koforidua Polyclinic | Eastern | 1 | Reg. Med. Stores | 357,017.43 |
| 2. | Abiriw CHPS | Eastern | 1 | Reg. Med. Stores | 113,830.09 |
| 3. | Abonse CHPS | Eastern | 1 | Reg. Med. Stores | 3,570.60 |
| 4. | Adukrom H/C | Eastern | 1 | Reg. Med. Stores | 157,044.85 |
| 5. | Akuni CHPS | Eastern | 1 | Reg. Med. Stores | 3,214.94 |
| 6. | Akyeremanteng CHPS | Eastern | 1 | Reg. Med. Stores | 19,030.61 |
| 7. | Amanfro CHPS | Eastern | 1 | Reg. Med. Stores | 8,075.19 |
| 8. | Apirede CHPS | Eastern | 1 | Reg. Med. Stores | 7,712.73 |
| 9. | Asenema CHPS | Eastern | 1 | Reg. Med. Stores | 8,441.57 |

| | | | | | |
|----|--|------------|----|------------------|--------------|
| 10 | Asseseeso CHPS | Eastern | 1 | Reg. Med. Stores | 13,310.57 |
| 11 | Baware CHPS | Eastern | 1 | Reg. Med. Stores | 9,457.68 |
| 12 | Nanabanyin CHPS | Eastern | 1 | Reg. Med. Stores | 494.10 |
| 13 | Okrakwadjo H/C | Eastern | 1 | Reg. Med. Stores | 41,763.10 |
| 14 | Twumguasoo CHPS | Eastern | 1 | Reg. Med. Stores | 56,985.36 |
| 15 | Pokrom Health Centre | Eastern | 1 | Reg. Med. Stores | 169,555.10 |
| 16 | Berekuso Health Centre | Eastern | 1 | Reg. Med. Stores | 86,247.55 |
| 17 | Pakro Health Centre | Eastern | 1 | Reg. Med. Stores | 156,970.64 |
| 18 | Konkonuru Chps | Eastern | 1 | Reg. Med. Stores | 26,863.25 |
| 19 | Nsakyi Chps | Eastern | 1 | Reg. Med. Stores | 37,708.62 |
| 20 | Oboadaka Chps | Eastern | 1 | Reg. Med. Stores | 38,094.57 |
| 21 | Asuafum Chps | Eastern | 1 | Reg. Med. Stores | 30,409.82 |
| 22 | Pakro Zongo Chps | Eastern | 1 | Reg. Med. Stores | 21,971.71 |
| 23 | Obotwere Chps | Eastern | 1 | Reg. Med. Stores | 43,385.46 |
| 24 | Suhum Health Centre | Eastern | 1 | Reg. Med. Stores | 220,032.76 |
| 25 | Nankese Health Centre - Suhum | Eastern | 1 | Reg. Med. Stores | 131,890.80 |
| 26 | Akuapim North Municipal Health Directorate | Eastern | 1 | | 804,634.48 |
| 27 | Nsawam Government Hospital | Eastern | 66 | | 4,578,368.98 |
| 28 | Wa West District Hospital – Wechiau | Upper West | 1 | Reg. Med. Stores | 623,868.47 |
| 29 | Municipal Health Directorate – Nandom | Upper West | 1 | Reg. Med. Stores | 102,992.45 |
| 30 | Fielmuo Health Centre | Upper West | 1 | Reg. Med. Stores | 83,733.75 |
| 31 | Gwollu Health Centre | Upper West | 1 | Reg. Med. Stores | 64,941.39 |
| 32 | Jawia Health Centre | Upper West | 1 | Reg. Med. Stores | 59,543.05 |
| 33 | Jeffisi Health Centre | Upper West | 1 | Reg. Med. Stores | 79,751.67 |
| 34 | Zini Health Centre | Upper West | 1 | Reg. Med. Stores | 69,824.31 |
| 35 | Kulfuo Health Centre | Upper West | 1 | Reg. Med. Stores | 250,876.55 |
| 36 | Kunchogu Health Centre | Upper West | 1 | Reg. Med. Stores | 65,647.08 |

| | | | | | |
|----|---------------------------------|---------------|----|-------------------------------------|--------------|
| 37 | Nabugubelle Health Centre | Upper West | 1 | Reg. Med. Stores | 67,585.96 |
| 38 | Nabulo Health Centre | Upper West | 1 | Reg. Med. Stores | 170,474.21 |
| 39 | Sakai Health Centre | Upper West | 1 | Reg. Med. Stores | 84,429.32 |
| 40 | Tumu Sub Health Centre | Upper West | 1 | Reg. Med. Stores | 140,899.92 |
| 41 | Wellembelle Health Centre | Upper West | 1 | Reg. Med. Stores | 352,875.06 |
| 42 | Lawra Municipal Hospital | Upper West | | Regional Medical Stores & others | 1,078,876.69 |
| 43 | Gwollu District Hospital | Upper West | 7 | Regional Medical Stores & 6 others | 241,966.13 |
| 44 | Tumu District Hospital | Upper West | 16 | Regional Medical Stores & 15 others | 602,779.59 |
| 45 | Sefwi Wiawso MHD | Western North | 1 | Reg. Med. Stores | 429,648.22 |
| 46 | Paboase Health Centre | Western North | 1 | Reg. Med. Stores | 40,397.43 |
| 47 | Anyinabrim Health Centre | Western North | 1 | Reg. Med. Stores | 87,978.59 |
| 48 | Asawinso Health Centre | Western North | 1 | Reg. Med. Stores | 42,871.55 |
| 49 | Amoaya Health Centre | Western North | 1 | Reg. Med. Stores | 29,713.97 |
| 50 | Suiano Health Centre | Western North | 1 | Reg. Med. Stores | 152,332.52 |
| 51 | Kwasikrom Health Centre | Western North | 1 | Reg. Med. Stores | 54,664.12 |
| 52 | Bibiani MHD | Western North | 1 | Reg. Med. Stores | 716,292.99 |
| 53 | Dadieso Gov. Hospital | Western North | 1 | Reg. Med. Stores | 456,600.85 |
| 54 | Gambibgo Health Centre | Upper East | 1 | Reg. Med. Stores | 104,284.64 |
| 55 | Zuarungu - Moshie Health Centre | | 1 | Reg. Med. Stores | 128,905.64 |
| 56 | Zuarungu Health Centre | | 1 | Reg. Med. Stores | 145,260.63 |

| | | | | | |
|----|----------------------------|--|---|------------------|----------------------|
| 57 | Sandema Health Directorate | | 1 | Reg. Med. Stores | 357,646.04 |
| | Total | | | | 14,033,745.35 |

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

Failure to serve Bond terms – GH¢157,501.00

229. Condition 21 of the Ghana Health Services Bond form stipulates that, an awardee who defaults in serving the required bond period shall pay the full bond sum. Condition 22 also states that 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.

230. We noted during our review of staff files and payroll records that seven bonded staff from five Health Institutions who were granted study leave with pay for further studies and subsequently paid salaries amounting to GH¢157,500.73 failed to serve the full bond term. The table below provides the details:

| No. | Institution | Region | Name of Staff | Staff ID | Amount (GH¢) |
|------------|---------------------------------------|---------------|-----------------------------|-----------------|---------------------|
| 1. | Madina Polyclinic - Kekele | Greater Accra | Ms. Juliana Akos Gidiglo | 530359 | 74,452.45 |
| 2. | Government Hospital - kibi | Eastern | Mr. Paul Bright Oteng-Larbi | 729719 | 96,602.52 |
| 3. | St Martins De Pores Hospital | Eastern | Bernard Kusi | 714940 | 53,836.41 |
| 4. | St Martins De Pores Hospital | Eastern | Irene Nelly Osafo | 701680 | 14,375.24 |
| 5. | St Martins De Pores Hospital | Eastern | Alexander Boakye | 729502 | 19,186.43 |
| 6. | Adidome Government Hospital - Adidome | Volta | Ameme Louise Elizabeth | 686053 | 79,836.60 |
| 7. | Essam Hospital | Western North | Florence Zogbemeh | 726734 | 77,664.13 |
| | Total | | | | 157,500.73 |

231. We recommended that the Heads of the Institutions should immediately recover the bond values from their guarantors at prevailing Bank of Ghana interest rates, failing which the Heads of the Institution should be held liable.

Unrecovered staff advances – GH¢116,919.00

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

233. Our examination of the Salary Advances Ledger disclosed that, salary advances granted by Heads of 12 Health Institutions to staff totalling GH¢116,918.63 remained unrecovered after the prescribed period. The table below provides the breakdown:

| No. | Name of BMC | Region | No. of Staff | Amount (GH¢) |
|------------|----------------------------------|---------------|---------------------|---------------------|
| 1. | National Blood Service | Greater Accra | 3 | 3,435.00 |
| 2. | Regional Hospital | Bono | 7 | 9,450.00 |
| 3. | Brenase Health Centre | Eastern | 1 | 2,000.00 |
| 4. | Government Hospital, Kibi | Eastern | 15 | 7,251.00 |
| 5. | Lawra Municipal Hospital | Upper west | 7 | 6,240.00 |
| 6. | St. Theresa's Hospital, Nandom | Upper West | | 17,831.00 |
| 7. | Essikado Urban Hospital, Sekondi | Western | 6 | 13,986.63 |
| 8. | Prestea Government Hospital | Western | 14 | 27,585.00 |
| 9. | Buipe Polyclinic | Savannah | 1 | 3,000.00 |
| 10. | Cape Coast Teaching Hospital | Central | 21 | 20,000.00 |
| 11. | Pusiga Health Directorate | Upper East | 1 | 840.00 |
| 12. | Sandema Hospital | Upper East | 3 | 5,300.00 |
| | Total | | | 116,918.63 |

234. We recommended that the Heads of the Institution should immediately recover all advances from the affected staff, failing which the amount should be recovered from the Heads of the respective BMCs.

Unpaid rent – GH¢600,013.00

235. 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. Also, Ministry of Finance Circular No. 13333385/05/06/MTR.CAGD of 15 June 2006 require occupants of government bungalows/flats/quarters to pay 10 per cent of their basic salary per month as rent.

236. We however, noted that staff occupying the Institutions' bungalows and flats owed rent totalling GH¢600,013.25 to 13 Health Institutions. Details are shown as follows:

| No. | Institution | Region | No. staff | Amount (GH¢) |
|--------------|---|---------------|------------------|---------------------|
| 1. | Achimota Hospital | Greater Accra | 10 | 47,586.47 |
| 2. | Pantang Hospital | Greater Accra | 122 | 117,109.00 |
| 3. | Akuse Government Hospital | Eastern | 19 | 13,790.00 |
| 4. | Nsawam Government Hospital | Eastern | 34 | 6,040.00 |
| 5. | Nkwanta Municipal Hospital | Oti | 23 | 9,715.00 |
| 6. | Regional Health Directorate – Wa | Upper West | 34 | 40,200.00 |
| 7. | Kpando Municipal Health Directorate | Volta | 2 | 2,900.00 |
| 8. | Effia Nkwanta Regional Hospital – Sekondi | Western | 80 | 118,780.00 |
| 9. | Teaching Hospital – Cape Coast | Central | - | 12,853.78 |
| 10. | Metro Hospital – Cape Coast | Central | 72 | 144,540.00 |
| 11. | Ankaful Psychiatric Hospital - Elmina | Central | 37 | 65,865.00 |
| 12. | Agona Health Centre | Central | 25 | 18,474.00 |
| 13. | Bawjiase Polyclinic | Central | 17 | 2,160.00 |
| Total | | | | 600,013.25 |

237. We recommended that the Heads of the Institutions should recover the outstanding amounts from affected staff, failing which the Heads of the Institutions should be held personally responsible for the outstanding amounts.

Payment of unapproved allowances

238. Section 96 of the Public Financial Management Act, 2016 (Act 921), indicates 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 existing procedures commits an offence and is liable on summary conviction to a term of imprisonment or a fine.

239. We noted that allowances to the tune of GH¢7,127,834.92 which had not been approved by the Ministry of Finance, were paid to the Staff and Consultants of the underlisted Institutions for performing their core responsibility. Details are as follows:

| No. | Institution | Region | Period | Amount (GH¢) |
|-----|--|---------------|-----------------------|---------------------|
| 1. | National Cardiothoracic Centre | Greater Accra | Jan. 2019 – Dec. 2019 | 2,269,486.00 |
| 2. | Nima Government Clinic | Greater Accra | Jan. 2019 – Dec. 2019 | 23,723.00 |
| 3. | Greater Accra Regional Hospital | Greater Accra | Jan. 2019 - Dec. 2019 | 1,284,366.83 |
| 4. | Makola Government Clinic | Greater Accra | Jan. 2020 - Dec. 2020 | 13,635.00 |
| 5. | Achimota Hospital | Greater Accra | Jan. 2020 - Dec. 2020 | 431,672.25 |
| 6. | Mamprobi Hospital | Greater Accra | Jan. 2020 -Dec. 2020 | 115,406.68 |
| 7. | National Blood Service | Greater Accra | Jan. 2020 -Dec. 2020 | 110,111.45 |
| 8. | National Cardiothoracic Centre | Greater Accra | Jan. 2020 -Dec. 2020 | 762,372.15 |
| 9. | National Reconstructive Plastic Surgery and Burns Centre | Greater Accra | Jan. 2020 -Dec. 2020 | 179,680.26 |
| 10. | Ophthalmic Nursing School | Greater Accra | Jan. 2020 -Dec. 2020 | 227,030.00 |
| 11. | Peri-Operative and Critical Care Nursing School | Greater Accra | Jan. 2020 -Dec. 2020 | 701,354.90 |
| 12. | Cape Coast Teaching Hospital | Central | - | 1,008,996.40 |
| | | Total | | 7,127,834.92 |

240. We recommended that the Heads of the Institutions should cease forthwith, the payment of the allowances and obtain approval from the Ministry of Finance.

Collection of fees without the approval of Parliament

241. Regulation 48 of the Public Financial Management Regulations, 2019 (L.I. 2378) provides that, a Principal Spending officer responsible for collecting various types of fees and charges shall review annually the administrative efficiency of collection, the accuracy of past estimates and the relevance of rates, fees and charges to current economic conditions and submit proposal through the Minister to Parliament for approval.

242. We noted that two Hospitals in the Greater Accra Region charged patients, maintenance and intramural fees and other service fees amounting to GH¢35,440,924.20 for the period January 2019 to December 2020 without the approval of Parliament.

| Institution | Region | Period | Type of fees | Amount (GH¢) |
|----------------------------|---------------|---------------------|---------------------------------|----------------------|
| Korle-Bu Teaching Hospital | Greater Accra | Jan 2019 - Dec 2020 | Maintenance & Intramural fees | 35,340,924.20 |
| LEKMA Hospital | Greater Accra | Jan-Dec. 2020 | Increase in fees of 32 services | 100,000.00 |
| Total | | | | 35,440,924.20 |

243. We recommended that the Heads of the two Hospitals should seek retrospective approval from Parliament for the collection of the fees, failing which they should desist from such practices.

Misapplication of maintenance fees

244. 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 existing procedures commits an offence and is liable on summary conviction to a term of imprisonment or a fine.

245. We noted that during the period January 2020 to December 2020, management of Korle-Bu Teaching Hospital disbursed a total amount of GH¢10,165,386.19 from fees collected for maintenance of the Hospital and equipment on employee allowances without approval from the Ministry of Health.

| Institution | Period | Amount (GH¢) |
|----------------------------|------------------|----------------------|
| Korle-Bu Teaching Hospital | Jan. – Dec. 2019 | 5,732,147.60 |
| Korle-Bu Teaching Hospital | Jan. – Dec. 2020 | 4,433,238.59 |
| Total | | 10,165,386.19 |

246. We recommended that the Heads of the Hospitals should ensure the refund of the amount into the Maintenance fees account of the Hospital to be used for its intended purposes.

Payment of deposit for hire purchase vehicles not supplied – GH¢107,496.00

247. Our review of the high purchase file of three Hospitals disclosed that, the Hospitals entered into a Hire Purchase Agreement with the Ministry of Health to procure VW Amarock Pick Up Vehicles at a price of US\$59,825.57 each. The Agreement provides an initial deposit of 15% of the total price to be made for the vehicle to be supplied.

248. We noted that the three Hospitals paid the 15 percent initial deposit totalling GH¢107,496.11 to the Ministry in October 2020. However, the vehicles had still not been delivered to the Hospitals. Details are shown below:

| Institution | Region | Type of vehicle | Date of Payment | Amount paid (GH¢) |
|--------------------------------------|---------------|------------------------|------------------------|--------------------------|
| Lambussie Polyclinic | Upper West | VW Amarok Pickup | 12/10/2020 | 35,835.37 |
| Adidome Government Hospital | Volta | Amarock DC Trendline | 20/10/2020 | 35,835.37 |
| Government Hospital - Wassa Akropong | Western | VW Amarok Pick-Up | 29/10/2020 | 35,825.37 |
| Total | | | | 107,496.11 |

249. We recommended that the Heads of the Institutions should follow up with the Chief Director for delivery of the vehicles, failing which the deposits made to the Ministry should be recovered without further delay.

Outstanding utility bill

250. We noted that as at 31 December 2020, three Health institutions in two regions owed the Volta River Authority (VRA) and Northern Electricity Distribution Company (NEDCO) a total amount of GH¢2,463,755.53 as accumulated electricity bills. We also noted that one institution also owed the Ghana Water Company Limited an amount of GH¢10,892.08 as accumulated water bill. Details are as follows:

| Institution | Region | Institution owed | Electricity Bills (GH¢) | Water Bills (GH¢) |
|--|-----------------|------------------|-------------------------|-------------------|
| Regional Health Directorate - Wa | Upper West | VRA/NEDCO | 400,779.61 | 10,892.08 |
| Regional Medical Stores - Wa | Upper West | VRA/NEDCO | 914,058.95 | |
| Nurses and Mid- Wifery Training College - Tamale | Northern Region | VRA/NEDCO | 1,148,916.97 | |
| Total | | | 2,463,755.53 | 10,892.08 |
| Grand total | | | 2,474,647.61 | |

251. To avert unexpected disconnections in the various units of the Directorate, we advised Management to prioritise the payments of the utility bills.

GREATER ACCRA REGION

GREATER ACCRA REGIONAL HOSPITAL, RIDGE

Corporate debtors – GH¢479,938.00

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

253. We noted that 27 Institutions owed the Hospital an amount of GH¢479,938.09 for services rendered to their employees between January 2020 and December 2020. The breakdown is shown below:

| No. | Institution | Amount (GH¢) |
|-----|-----------------|--------------|
| 1. | GBC | 58,054.25 |
| 2. | Ghana Water A/W | 13,468.41 |
| 3. | Atlantic Group | 35,596.92 |
| 4. | SIC | 3,732.50 |

| | | |
|-----|-------------------------|-------------------|
| 5. | Universal Insurance | 3,094.04 |
| 6. | Kaiser Insurance | 33,637.41 |
| 7. | Ghana Water A/E | 96,813.68 |
| 8. | Consar | 73,485.95 |
| 9. | Alu work | 71.65 |
| 10. | Ghana Tourist Board | 607.01 |
| 11. | Ghana Export Promotion | 758.06 |
| 12. | Ghana Water Production | 1,195.42 |
| 13. | Pack Plus International | 24.00 |
| 14. | Super Paper | 100.62 |
| 15. | Taysec | 301.83 |
| 16. | TV3 | 2,583.48 |
| 17. | WAEC Accra Office | 239.15 |
| 18. | UT Private Security | 535.97 |
| 18. | Maamobi Polyclinic | 698.40 |
| 20. | Lambert | 159.95 |
| 21. | Gama Films | 180.46 |
| 22. | Krane Construction | 16.44 |
| 23. | National Theatre | 416.22 |
| 24. | De Simone Ltd | 6,795.51 |
| 25. | Groupe Nduom | 136,343.05 |
| 26. | Beige Care | 9,528.91 |
| 27. | National Ambulance | 1,498.80 |
| | Total | 479,938.09 |

254. We recommended that the Medical Director should pursue recovery of the debts owed the Hospital.

MAMPROBI HOSPITAL

Un-transferred revenue – GH¢170,556.00

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

256. We noted that out of a total revenue of GH¢2,955,096.62 collected by Zenith Bank on behalf of the Hospital between January 2020 and December

2020, GH¢2,784,541.00 was transferred to the Hospital's account at the Bank of Ghana leaving a difference of GH¢170,555.62 un-transferred.

257. We recommended that the Ag. Medical Superintendent should ensure that Zenith bank transfers the outstanding amount of GH¢170,528.62 with interest at the current Bank of Ghana Treasury bill rate.

KORLE-BU TEACHING HOSPITAL

Private Health Insurance indebtedness – GH¢474,218.00

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

259. We noted that 16 Private Health Insurance Schemes owed the Hospital a total amount of GH¢474,217.91 as at 31 December 2020, for health services rendered by the Hospital to the Scheme's clients.

| No. | Scheme | Amount (GH¢) |
|------------|--------------------------|---------------------|
| 1. | Nationwide | 95,058.99 |
| 2. | Metropolitan | 17,551.87 |
| 3. | Cosmopolitan | 16,678.62 |
| 4. | Apex | 29,008.00 |
| 5. | Premier | 175,180.51 |
| 6. | ACACIA | 43,688.36 |
| 7. | Glico | 19,754.74 |
| 8. | Teacher's Fund | 84.00 |
| 9. | Universal | 1,882.09 |
| 10. | Liberty | 347.00 |
| 11. | Phoenix | 217.50 |
| 12. | Kaiser | 233.00 |
| 13. | Vitality | 556.39 |
| 14. | ACE | 6,663.96 |
| 15. | 1 st Fidelity | 44,963.53 |
| 16. | Medx | 22,349.35 |
| | Total | 474,217.91 |

260. We recommended that the Chief Executive Officer should ensure the Director of Finance use every legitimate means to recover the total amount from the 16 Private Health Insurance Schemes without further delay.

Outstanding ground rent – GH¢446,966.00

261. Contrary to Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) we noted that, 13 Banks operating Automated Teller Machines (ATMs) failed to pay ground rent amounting to GH¢446,965.52 to the Hospital for the period January 2019 to December 2020.

| No. | Bank | Amount (GH¢) |
|------------|------------------------------|-------------------------|
| 1. | FBN Bank | 29,064.38 |
| 2. | Société Générale | 38,234.58 |
| 3. | Fidelity Bank | 54,238.08 |
| 4. | Ghana Commercial Bank | 54,238.08 |
| 5. | Zenith Bank | 54,238.08 |
| 6. | Universal Merchant Bank | 54,283.08 |
| 7. | ABSA Bank | 54,283.08 |
| 8. | Stanbic Bank Ghana | 54,283.08 |
| 9. | Agriculture Development Bank | 54,283.08 |
| | Total | 446,965.52 |

262. We recommended that the Chief Executive Officer should ensure the Director of Finance use every legitimate means to recover the total amount from the Banks.

Unplanned procurement

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

264. Contrary to the above, we noted that two Colleges procured goods and works amounting to GH¢242,361.66 during the period, January to December 2020 without recourse to a procurement plan.

| Institution | Period | Amount (GH¢) |
|---|----------------|---------------------|
| Nurses & midwifery Training College, Korle-Bu | Jan - Dec 2020 | 165,510.89 |
| Nurses Training College, Pantang | Jan - Dec 2020 | 76,850.77 |
| Total | | 242,361.66 |

265. We recommend that the Heads of the Colleges should investigate the cause of the procurement infractions and any officer found culpable should be appropriately sanctioned, failing which the Heads should be sanctioned by the Ministry.

Restricted tendering without the approval of the Board of PPA

266. Section 38 of the Public Procurement Act, 2003 (Act 663) provides that, a procurement entity may for reasons of economy and efficiency and subject to the approval of the Board engage in procurement by means of restricted tendering.

267. We noted that the Korle-Bu Teaching Hospital procured medical consumables amounting to GH¢1,136,000.00 between January to December 2020 through restricted tendering without the approval of the Board of the Public Procurement Authority.

268. We recommended that the Chief Executive Officer (CEO) should investigate the cause of the procurement infractions and any officer found culpable should be appropriately sanctioned, failing which the CEO should be sanctioned by the Ministry.

NATIONAL BLOOD SERVICE

Contract splitting

269. Contrary to Section 21 of the Public Procurement Act, 2003 we noted that the procurement of Blood Collection Bags amounting to GH¢510,500.00 for the period January to December 2020 was split into seven contracts thereby avoiding the use of National Competitive Tendering.

270. We recommended that the Chief Executive Officer should investigate the cause of the procurement infractions and any officer found culpable should be

appropriately sanctioned, failing which the CEO should be sanctioned by the Ministry.

PANTANG HOSPITAL

Encroachment on Hospital lands

271. Regulation 160 of the Public Financial Management Regulations, 2019 (L.I. 2378) provides that, where any land or building of a covered entity is illegally occupied, the Minister shall eject or request a law enforcement officer to remove the person concerned or order the person to pay rent that should have been paid for the use of the land or building.

272. We noted that the Hospital's lands acquired by Government through Executive Instruments – E.I 25 of 1970 and E.I 42 of 1980 have been encroached upon by unauthorised developers and squatters to the extent that the Hospital is on the verge of losing greater portions of these lands to private individuals.

273. As a matter of national interest and urgency, we urged the Medical Director to liaise with the appropriate authorities to fence the land and apply legal means to retrieve all encroached lands from squatters and developers to ensure that public lands entrusted in its care are safeguarded.

PUBLIC HEALTH NURSES' SCHOOL

Failure to adhere to the procurement method threshold

274. The fifth schedule of the Public Procurement (amendment) Act, 2016 (Act 914) provides that, where the value of goods and services is more than GH¢100,000.00 but up to GH¢10,000,000.00, National Competitive Tender shall be applied in the procurement process.

275. We noted that the School engaged the services of Save Rental Company for car rental services at a cost of GH¢208,000.00 between January and December 2020 for a data collection Project using price quotation instead of National Competitive Tender.

276. We recommended that the Principal should investigate the cause of the procurement infractions and any officer found culpable should be appropriately sanctioned, failing which the Principal should be sanctioned by the Ministry.

MADINA POLYCLINIC (KEKELE)

Unserviced Bond Term – GH¢74,452.00

277. Condition 21 of the Ghana Health Services Bond Form stipulates that an awardee who defaults in serving the required bond period shall pay the full bond sum. Condition 22 also states that ‘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.’

278. Ms. Juliana Akos Gidiglo (ID 530359) was granted study leave with pay for the period 20 May 2017 to 20 May 2020 with a bond to serve for four and half years. We noted that Ms. Gidiglo after serving only six months of her bond term was granted six months leave without pay.

279. We recommended that the District Director of La Nkwantanang Health Directorate should recover the value of the bond totalling GH¢74,452.45 from the officer, failing which the amount should be recovered from the Officer who approved the leave without pay.

ASHANTI REGION

KOMFO ANOKYE TEACHING HOSPITAL (KATH) – KUMASI

Unpresented payment vouchers – GH¢716,889.00

280. Regulation 82 of 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 approved by the Principal Spending Officer on the Ghana Integrated Financial Management Information Systems.

281. Our review of the Bank statements however, disclosed that between January 2019 and May 2021, the Surgery Directorate made 54 withdrawals from

the Endoscopy Account No. 12648 at the Komfo Anokye Teaching Hospital (KATH) Cooperative Credit Union totalling GH¢716,888.66 for various activities without preparing the requisite payment vouchers.

282. In the absence of the supporting documents, we recommended that the total amount should be accounted for by the Director and the two Accountants.

Unserved sponsorship agreement – GH¢341,624.23

283. Section 7 of the Public Financial Management Act, 2016 (Act 921) requires that a Principal Spending Officer of a covered entity shall ensure the regularity and proper use of money appropriated in that covered entity. Paragraph 4 of the sponsorship agreement entered between the Hospital and the Applicants requires that in the event of failure to complete the approved programme and/or serve the stipulated number of years in the Hospital as in paragraph 3 of the sponsorship agreement, the Officer shall be liable to the management of the Hospital and refund the full cost of sponsorship/training including salaries earned during the period of training at the prevailing interest rate.

284. We noted that four officers of the KATH were granted study leave with pay to pursue various courses of studies within and outside the country with a total sponsorship package of GH¢341,624.23. However, they failed to return to the Hospital to serve after the end of their respective study periods. The details are provided below:

| Name | Grade | Directorate | Period | Salary after PAYE (GH¢) | Sponsorship period |
|------------------------------|------------------------|--------------------|------------------------|--------------------------------|---------------------------|
| Bernice Tuffour Boateng | Senior Staff Nurse HSS | Anaesthesia I C | Dec. 2016 to June 2019 | 62,512.10 | 4 years |
| Doctor Evelyn Mawunyo Jiagge | Specialist HSS | Surgery | Feb. 2013 to Nov. 2017 | 269,807.11 | 5 years |
| Ms. Rita Appiah | Midwifery Officer HSS | O&Go | Jan. 2018 to Feb. 2021 | 6,963.50 | 3 years |
| Ms. Jennifer Agyemang | Nursing Officer HSS | Medicine | Jul. 2019 | 2,341.52 | 4 years |
| Total | | | | 341,624.23 | |

285. We recommended to the Chief Executive Officer to enforce the sponsorship agreements entered between the Hospital and the applicants and recover the total amount of GH¢341,624.23 from the officers or their guarantors and pay same into the Consolidated Fund without delay.

BONO EAST REGION

PRU WEST HEALTH DIRECTORATE – PRANG

Payment of transfer grant from a wrong account – GH¢12,416.00

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

287. We noted that the District Director of Health, Dr. Benjamin Aggrey wrongfully paid transfer grant amounting to GH¢12,416.00 in favour of himself and the Accountant, Mohammed Alhassan from their internally generated fund.

288. We recommended that the District Director of Health and the Accountant should refund the transfer grant to the Directorate Account and apply to the appropriate quarters for their claims.

BONO REGION

MUNICIPAL HOSPITAL – SUNYANI

Drugs unaccounted for – GH¢7,927.00

289. Section 52 of the Public Financial Management Act, 2016 (Act 921) states among others that, the Principal Spending Officer shall maintain adequate records of government stores. The Principal Spending Officer is discharged of accountability of government stores where the stores have been consumed in the course of public business and records are available to show that the stores have been consumed.

290. We noted during stock taking at the Sunyani Municipal Hospital that, assorted drugs at the Pharmacy Store valued at GH¢7,926.92 could not be accounted for by Miss Veronica Anning (Head of Pharmacy Store) as they were not also recorded in the loans book.

291. We recommended that, the Head of the Hospital should recover the amount of GH¢7,926.92 from the Head of Pharmacy Store.

TAIN DISTRICT HOSPITAL

Overpayment of allowances - GH¢6,888.00

292. Regulation 78 of 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.

293. Our review of payment vouchers showed that the Medical Superintendent, Dr. Adinkrah-Kyeremeh of Tain District Hospital was paid a total amount of GH¢11,063.00 as acting allowance instead of GH¢4,175.28 resulting in an overpayment of GH¢6,887.72.

294. We recommended that the District Health Director should recover the amount of GH¢6,887.72 from Dr. Adinkrah-Kyeremeh, failing which the District Health Director should pay.

EASTERN REGION

OYOKO HEALTH CENTRE

Illegitimate payment of wages to Physician Assistant – GH¢3,357.00

295. Regulation 82 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires that, the Principal Spending Officer and the head of accounts shall ensure the validity, accuracy, and legality of the claim for payment.

296. We noted from payroll records that between May 2019 and March 2020, Mr. Akyampon-Sakyi was employed as a temporal staff. His appointment was however, regularised in March 2020 but was still paid his temporary staff wages for April 2020 and June 2020, totalling GH¢3,357.00 in addition to his salary as shown below:

| DATE | PV No. | DETAILS | AMOUNT (GH¢) |
|--------------|---------------|----------------------|---------------------|
| 01/06/2020 | 942928 | Wages for April 2020 | 1,800.00 |
| 15/07/2020 | 942954 | Wages for June 2020 | 1,557.00 |
| TOTAL | | | 3,357.00 |

297. We recommended that the Head of the Centre should recover the amount of GH¢3,357.00 from the Physician Assistant, Mr. Akyampon-Sakyi, failing which the Head of the Centre should pay.

JUMAPO HEALTH CENTRE

Abandoned project

298. Section 6 of the Public Financial Management Act, 2016 (Act 921) requires that a Principal Spending Officer shall coordinate the promotion and enforcement of a transparent, efficient, and effective management of the assets and liabilities of a covered entity.

299. We observed that a Health Centre, which was almost completed had been painted, electrical works done, and all the necessary equipment needed to operate the facility were in place. However, part of the doors, floor tiles, windows were yet to be fixed. Pictorial evidence is provided below:



300. The in-Charge explained that, though the project was on their premises they had no knowledge about it and could not confirm whether it was the New Juaben North Municipal Assembly or the Member of Parliament that was building the facility.

301. We recommended that management seeks more information about the project from the relevant authorities to facilitate its speedy completion and usage by the community.

AKUAPEM NORTH MUNICIPAL HEALTH DIRECTORATE (ANMHD)

Wrongful placement of staff – GH¢15,617.00

302. Regulation 90 of the Public Financial Management Regulations, 2019 (L.I. 2378) provides that, the Employee Salary Payment Voucher shall be validated by the designated officers of Human Resource Unit of a covered entity and the head of the management unit within a covered entity to ensure that, any over payment of personal emolument is recovered.

303. We noted from our review of payroll records that Mr. Kwame Pabi whose highest educational level was Junior High School (JHS), was employed as a Hospital Orderly in 2002 but wrongly placed on the grade of Dispensing Assistant and then to Senior Dispensing Assistant in 2009. In the absence of payroll records for 2002 to 2018, we compared Mr. Pabi's salary and that of the Hospital orderly salary scale and noted overpayment of GH¢15,617.18 as shown below:

| Year | Current salary grade (Senior Dispensing Assistant) (GH¢) | Correct salary grade (Hospital orderly) (GH¢) | Difference (GH¢) |
|-------------|---|--|----------------------------------|
| 2019 | 17,806.32 | 12,502.22 | 5,304.10 |
| 2020 | 25,042.34 | 17,452.96 | 7,589.38 |
| 2021 | 10,338.72 | 7,615.02 | 2,723.70 |
| | 53,187.38 | 37,570.20 | 15,617.18 |

Source: staff personal file, salary vouchers and salary structure

304. We recommended to the Head of the Institution to recover the overpayment of GH¢15,617.18 from Mr. Kwame Pabi. We also urged Head to ensure that Mr. Kwame Pabi is duly placed on the correct salary grade.

AKUAPEM SOUTH MUNICIPAL HEALTH DIRECTORATE

ST MARTINS DE PORES HOSPITAL

Resignation after study leave with pay – GH¢70,958.00

305. Condition 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 not less than 5 years after completion of the course or training.

306. We noted that Esme Ghansah with staff ID 729407 who was granted study leave with pay from January 2019 to November 2020 received salary amounting to GH¢70,957.75 for the same period. She however was not made to sign a bond by the Administrator and resigned after the completion of her studies. Details are provided below:

| Name of staff | Staff ID | Grade | Cause | Effective Date | Period | Salary (GH¢) | Remarks |
|----------------------|-----------------|--------------------|--|-----------------------|---------------------|---------------------|--|
| Esme Ghansah | 729407 | Senior staff Nurse | Resignation after study leave with pay | January 2019 | Jan 2019 - Nov 2020 | 70,957.75 | Resignation after Study leave without signing bond |

307. We recommended that the Head of the facility should ensure that the amount of GH¢70,957.75 is recovered from the Administrator failing which the amount should be recovered from the Head of the facility.

NSAWAM GOVERNMENT HOSPITAL

Loss of funds through judgement debt

308. Section 7 of the Public Financial Management Act, 2016 (Act 921) enjoins, Principal Spending Officers to, in the exercise of their duties establish an effective system of risk management in respect of the resources and transactions of a covered entity.

309. We noted that there was lack of due care in the processes before undertaking a surgery involving the removal of the womb of a patient without her consent or the consent of a relative leading to her death. We further noted because of the negligence, a judgement debt of GH¢290,030.00 was paid by the Hospital. Below are the details:

| Date | Docket No. | Details | Amount (GH¢) |
|--------------|-------------------|------------------------------|---------------------|
| 30 July 2020 | DJV0082285 | Judgement Debt - Fred Atitso | 50,000.00 |
| 30 July 2020 | DJV0082286 | Judicial Service Criminal | 240,030.00 |
| Total | | | 290,030.00 |

310. We recommended that the Ministry of Health should consider a medical liability insurance policy for all medical practitioners and facilities against medical negligence claims for practitioners and Hospitals to cure the payment of judgement debts by the facilities.

ADOAGYIRI HEALTH CENTRE

Lack of equipment to operate effectively

311. Section 9 of the Labour Act, 2003 (Act 651) requires employers to provide work and appropriate raw materials, machinery, equipment and tools for employees to work with.

312. Our audit revealed that the Health Centre operates twenty-four-hour shift and has a labour ward that also operates day and night without a standby generator and autoclave machine to sterilise its operating equipment.

313. We recommended to the Head of the Centre to liaise with the Regional Health Directorate to procure a generator and an autoclave machine for the efficient operation of the facility.

UPPER WEST REGION

WA MUNICIPAL HOSPITAL – WA

Penalty on withholding taxes – GH¢11,771.00

314. Contrary to Section 117 of the Income Tax Act, 2015 (Act 896), we noted that the Wa Municipal Hospital was charged a penalty of GH¢11,771.45 for failing to remit taxes withheld on employees, suppliers and service providers for the 2018 – 2019 years of assessment.

315. We recommended that the Municipal Health Director should ensure the recovery of the amount of GH¢11,771.45 from the Head of the Hospital and the Head of Accounts.

LAWRA MUNICIPAL HOSPITAL, LAWRA

Drugs unaccounted for – GH¢16,190.00

316. Section 52 of the Public Financial Management Act, 2016 (Act 921) enjoins, the principal spending officer to maintain adequate records of Government stores and is discharged of accountability of Government stores where the stores have been consumed in the course of public business and records are available to show that the stores have been consumed.

317. Our review of records at the Dispensary Unit of the Hospital disclosed that drugs worth GH¢16,189.88 received from the Pharmacy store could not be accounted for by way of records to show quantities received, issues made to patients as well as the balance.

318. We recommended to the Head of the Hospital to recover the amount of GH¢16,189.88 from the Head of the Dispensary Unit, failing which the Head of the Hospital should pay.

ST. THERESA'S HOSPITAL, NANDOM

Double payment of salary and allowances

319. Section 52 of the Public Financial Management Act, 2016 (Act 921) enjoins, all Principal Spending Officers to put in place proper and adequate control systems to prevent losses and wastage.

320. We noted during our review of the records of the Hospital that seven casual staff who were converted to permanent staff effective 01 May 2020 were paid a total allowance of GH¢19,140.61 from May to August 2020 even though their names were on Government Payroll.

321. We recommended that the Head of the Hospital should immediately recover the amount of GH¢19,140.61 from the staff involved, failing which the Heads of the Hospital and Accounts should pay.

Unjustified payment of allowance to casual staff

322. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378) our audit revealed that, a casual staff, Mr. Richard Sarpong Ababio attached to the Finance and Accounts Department of the Hospital was paid an amount of GH¢4,667.49 as allowance for the month of April 2020 without justification.

323. Similarly, Mr. Richard Sarpong Ababio was paid an adjusted remuneration of GH¢9,522.14 which was over and above his normal salary without any approved document to substantiate the huge adjustment.

324. We recommended to the Head of the Hospital to recover the amount of GH¢14,189.63 from Mr. Richard Ababio into the Hospital's Account, failing which the Head should be personally held liable.

REGIONAL MEDICAL STORES – WA

Unpaid creditors/suppliers

325. 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 the covered entity, that there is a sufficient unspent amount of appropriation for making the payment.

326. Our inspection of the Creditors' control ledger for the period under review disclosed that the Department was indebted to 78 suppliers to the tune of GH¢11,391,303.60 for drugs and non-drugs supplies.

327. We recommended to the Regional Health Director to take steps to settle the indebtedness of the Medical Stores to avoid legal action.

VOLTA REGION

AKATSI SOUTH DISTRICT HOSPITAL - AKATSI

Unpaid Social Security

328. Section 3 of the National Pensions Act, 2008 (Act 766) enjoins, employers to deduct from the salary of every worker and pay each month a total of 18 per centum on behalf of the worker to SSNIT.

329. We noted that between January and December 2020, management of Akatsi South District Hospital failed to remit a total amount of GH¢2,844.34 and GH¢11,298.26 in respect of the 1st and 2nd tiers of the pension deductions on behalf of 40 casual workers.

330. We recommended that the Head of the Facility should ensure the Accountant remit the total outstanding amount of GH¢14,142.60 to SSNIT and the Fund Managers and desist from this practice.

ANLO AFIADENYIGBA HEALTH CENTRE

Uncredited lodgements – GH¢6,622.00

331. Instruction C4 of the Accounting, Treasury and Financial Reporting Rules and Instructions of the Ministry of Health provides that all cash collected by the Revenue Officers must be deposited daily into the designated bank account.

332. We noted during the period under review that the Centre collected revenue totalling GH¢6,156.00 which was lodged but not credited in the bank. Similarly, an amount of GH¢2,867.10 collected had only GH¢2,401.10 accounted for leaving an outstanding amount of GH¢466.00.

333. We recommended the Head of the Centre should pursue the bank to credit the facility's Account, failing which the amount should be recovered from the Accountant.

WESTERN NORTH REGION

GHANA HEALTH SERVICE

Revenue not accounted for – GH¢17,266.00

334. Contrary to Section 7 of the Public Financial Management Act, 2016 (Act 921), our examination of the drugs and service receipt books at the Accounts Section revealed that revenue amounting to GH¢17,265.50 was not accounted for by Samuel Ackah (Revenue Accountant).

335. We recommended that the Head of the Institution should recover the total amount of GH¢17,265.50 from the Revenue Accountant Mr. Samuel Ackah, failure of which the amount should be recovered from the Heads of Institution and Finance.

WESTERN REGION

EFFIA NKWANTA REGIONAL HOSPITAL – SEKONDI

Over payment of transport fee charged per contract – GH¢121,860.00

336. Paragraph 3 of the agreement between the Effia Nkwanta Regional Hospital and Oxygen Depot Limited states that GH¢30 would be charged per cylinder valve maintenance, replacement and transport cost.

337. We noted that management paid a transport cost of GH¢50.00 per cylinder instead of the agreed rate of GH¢30 on 75 payment vouchers. There was also no clause in the contractual agreement which provide for periodic adjustment of transport cost. Details are provided below:

| Year | Quantity | Rate Paid | Agreed Rate | Amount paid | Agreed amount | Overpaid Amount |
|--------------|----------|-----------|-------------|-------------------|-------------------|-------------------|
| | | GH¢ | GH¢ | GH¢ | GH¢ | GH¢ |
| 2020 | 1050 | 50.00 | 30.00 | 52,500.00 | 31,500.00 | 21,000.00 |
| 2021 | 5043 | 50.00 | 30.00 | 252,150.00 | 151,290.00 | 100,860.00 |
| Total | | | | 304,650.00 | 182,790.00 | 121,860.00 |

338. We recommended that the Head of the Institution should recover the overpaid amount of GH¢121,860.00 from the supplier, failing which the Heads of Institution and Accounts should refund the overpaid amount.

Missing stores items – GH¢10,000.00

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

340. We noted that, 2,000 glucose strips valued at GH¢10,000.00 could not be accounted for by the storekeeper, Emmanuel Barnes. The records indicated issues to Units such as wards A and A&E among others, but upon further verification from the Units we noted that the items were not received by the units.

341. In the absence of appropriate evidence of receipt of the items by the units we recommended that the Head of the Hospital should recover the amount of GH¢10,000.00 from the storekeeper Emmanuel Barnes, failing which the Head of the Hospital should pay.

DABOASE HEALTH DIRECTORATE

Ineligible expenditure – GH¢17,530.00

342. Contrary to Section 7 of the Public Financial Management Act, 2016 (Act 921) we noted from our review that an amount of GH¢17,530.00 was withdrawn from the Directorate’s operations account to support students. Details are shown below:

| Date | Pv. No | Chq No | Details | Payee | Amount (GH¢) |
|--------------|---------------|---------------|-----------------|--------------------|---------------------|
| 1/7/2019 | 1048896 | 720542 | Payment of fee | Esther Addae | 1,400.00 |
| 8/11/2019 | 1048065 | 720560 | Payment of Fees | Veronica Fynn | 3,505.00 |
| 16/2/2020 | 1048531 | 720574 | Payment of Fee | Gifty Aidoo | 4,000.00 |
| 16/3/2020 | 1048532 | 720595 | Payment of Fee | Daniel Graf Adjei | 5,500.00 |
| 22/8/2019 | 1048508 | 720550 | Payment of Fees | Acheampong Queenda | 3,125.00 |
| Total | | | | | 17,530.00 |

343. We recommended that the Head of the Directorate and the Accountant should personally refund the amount of GH¢17,530.00 failing which the Head should be held liable.

NANA HIMA DEKYI HOSPITAL, DIXCOVE

Unpaid Tier 2 deduction

344. Section 3 of the National Pensions Act, 2008 (Act 766) states that, an employer who fails to remit total contributions within the time stipulated in Subsection 3 commits an offence and is liable on summary conviction to a fine of two thousand penalty units or to a term of imprisonment for two years or both.

345. We noted that a total amount of GH¢4,613.50 deducted from the salaries of casual staff from April 2021 to August 2021 as Tier 2 had not been paid to the fund managers. Details are shown below:

| No. | Date | PV No. | Basic Wage (GH¢) | Tier 2 (GH¢) |
|--------------|-----------------|---------|---------------------|-----------------|
| 1. | 27 April, 2021 | 1094482 | 17,760.00 | 785.50 |
| 2. | 26 March, 2021 | 1094465 | 17,760.00 | 785.50 |
| 3. | 23 August, 2021 | 1094020 | 15,990.00 | 722.00 |
| 4. | 26 July, 2021 | 1094180 | 17,040.00 | 749.50 |
| 5. | 28 June, 2021 | 1094143 | 17,760.00 | 785.50 |
| 6. | 27 May, 2021 | 1094106 | 17,760.00 | 785.50 |
| Total | | | 104,070.00 | 4,613.50 |

346. We recommended that the Head of the Institution should ensure that the unpaid contributions are remitted to the Fund Manager to avoid payment of penalty.

AXIM GOVERNMENT HOSPITAL, AXIM

Misappropriation of revenue from rental facilities – GH¢36,000.00

347. 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.

348. We noted that the Hospital rented a portion of its premises to Aka Entertainment Limited for a contract sum of GH¢72,000.00 out of which GH¢36,000.00 was paid to the Hospital, but the Accountant could not account for the amount paid.

349. We recommended that the Medical Superintendent should ensure that the Accountant refunds the amount of GH¢36,000.00, failing which the Medical Superintendent should pay.

Unaccounted mortuary revenue – GH¢32,053.00

350. Contrary Section 52 of the Public Financial Management Act, 2016 (Act 921), a review of records at the Mortuary Unit revealed that between 2 November 2019 and April 2020, three bodies deposited at the Unit were missing as at 30 September 2021. Consequently, the Hospital lost revenue amounting to GH¢32,053.00. Details are as follows:

| Name of Corpse | OPD No. | Admission Date | Total Days To 30/09/21 | Total Revenue Due |
|-----------------------|----------------|-----------------------|-------------------------------|--------------------------|
| Paul Ackah | M00724/19 | 02 November 2019 | 699 | 12,191.00 |
| Nyamekye Francis | M0005/20 | 07 January 2020 | 540 | 9,011.00 |
| Asuah Fatoho | 046398/20 | 08 April 2020 | 632 | 10,851.00 |
| Total | | | | 32,053.00 |

351. We recommended that the Head of Hospital should recover the amount of GH¢32,053.00 from the former Head of Mortuary Unit, Mr. Noah Ayisi, failing which the Head of the Hospital should pay.

Failure to remit Tier 2 contributions to Trustee – GH¢14,520.00

352. Section 3 of the National Pensions Act, 2008 (Act 766) states that an employer who fails to remit total contributions within the time stipulated in Subsection 3 commits an offence and is liable on summary conviction to a fine of two thousand penalty units or to a term of imprisonment for two years or both.

353. We noted that as at August 2021, the Finance Officer had not remitted twelve months' pension contributions of GH¢12,203.25 of its casual workers to their Fund Manager, Enterprise Trustees even though the amount had been deducted from the salaries of the employees.

354. We recommended that the Head of the Institution should ensure that the unpaid contributions are remitted to the Fund Manager to avoid payment of penalty.

MUNICIPAL HEALTH DIRECTORATE, AXIM

Missing building materials for CHP compound project – GH¢45,451.00

355. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires a Principal Spending Officer to ensure that a control system exist for the custody and management of assets. It adds that a Principal Spending Officer is discharged of accountability of government stores where the stores have been consumed during public business and records are available to show that the stores have been consumed.

356. We noted during our project audit that building materials purchased amounting to GH¢45,451.00 for the construction of a Community Self - Help CHP Compound Project at Appataim Community was received into stores. Further checks indicated that it was neither used on the project nor found at the stores.

357. We recommended that the Municipal Director of Health Service should recover the amount of GH¢45,451.00 from the storekeeper, Ms Elizabeth R. Codjoe, failing which the Municipal Director should pay.

DISTRICT HEALTH ADMINISTRATION, NKROFUL

COVID-19 Cash Donations Not Accounted for – GH¢65,000.00

358. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378) we noted that, cash donations totalling GH¢65,000.00 from Hon. Emmanuel Armah Kofi Buah and four others could not be accounted for by the Accountant. Details are follows.

| No. | Name of Organisation | Amount (GH¢) |
|------------|-----------------------------|-------------------------|
| 1. | MP For Ellembele | 10,000.00 |
| 2. | Ghana Gas Company Limited | 30,000.00 |
| 3. | Adamus Resource Limited | 10,000.00 |
| 4. | Ellembele District Assembly | 10,000.00 |
| 5. | Nzema Manle Rural Bank | 5,000.00 |
| | Total | 65,000.00 |

359. In the absence of relevant supporting COVID 19 documents to acquit disbursement we recommended that the Heads of the Institution and Accounts should pay.

DISTRICT HEALTH DIRECTORATE – MANSO AMENFI

Payment for consumable items not delivered – GH¢13,654.00

360. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), our review of payment vouchers disclosed that, consumable materials totalling GH¢13,654.43 procured in March 2021 and April 2021 from two suppliers were not delivered. Details are shown as follows:

| Date | PV No. | Cheque No. | Payee | Description | Amount (GH¢) |
|--------------|---------|------------|----------------------|-------------------------|------------------|
| 11-03-21 | 0618175 | 003904 | Mumbee Surgical | Materials & Consumables | 10,500.00 |
| 30-04-21 | 0618407 | 003855 | Christy Products Air | Oxygen | 3,154.43 |
| Total | | | | | 13,654.43 |

361. In a related development the Hospital procured consumable items worth GH¢10,000.00 from Mumbee Surgical out of which items worth GH¢5,256.00 were not supplied.

362. We recommended that the Medical Superintendent should ensure that the outstanding amount is recovered from the Accountant failing which the Medical Superintendent should pay the amount of GH¢18,910.43.

NORTHERN REGION

REGIONAL HEALTH DIRECTORATE, TAMALE

Indebtedness of health facilities to regional health directorate – GH¢145,055.00

363. Regulation 51 of the Public Financial Management Regulations, 2019 (L.I. 2378) provides that, the collection of public and trust monies shall be the responsibility of the Principal Spending Officer.

364. Our review of the debtors' ledger of Family Planning contraceptive commodities showed that Health Directorates in the Northern, Savannah and North East regions owed the Regional Health Directorate an amount of

GH¢145,054.60 as at August 2021 for quantities of the commodities distributed to them. The breakdown is shown below:

| Region | Debt as at August 2021 (GH¢) |
|---------------|---|
| Northern | 116,965.14 |
| Savannah | 16,600.54 |
| North East | 11,488.92 |
| TOTAL | 145,054.60 |

365. We recommended that the Director of the Health Directorate, Northern Region should recover the outstanding amounts from the Directors of the Health Directorates involved.

BUIPE POLYCLINIC

Fraudulent withdrawals from Buipe Polyclinic's account – GH¢430,010.00

366. 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 the legality of the claim.

367. We noted that between 5 January 2018 and 6 April 2020, the former Accountant, Osman Jamal-Deen withdrew a total amount of GH¢430,009.54 from two accounts of the Polyclinic without the knowledge of the Medical Superintendent. The Medical Superintendent indicated that the Accountant forged his signature to facilitate the withdrawals and the issue is currently before the Tamale High Court. Details are shown below:

| Year | Type of Account | Account No. | No. of Cheques | Total Amount (GH¢) |
|--------------|------------------------|--------------------|-----------------------|---------------------------|
| 2018 | Drugs | 1109037602002 | 30 | 227,368.54 |
| 2019 | Drugs | 1109037602002 | 16 | 35,750.00 |
| 2019 | Service | 1109037602001 | 18 | 113,570.00 |
| 2020 | Drugs | 1109037602002 | 3 | 7,800.00 |
| 2020 | Service | 1109037602001 | 11 | 45,521.00 |
| Total | | | 78 | 430,009.54 |

368. We recommended that the Medical Superintendent should proceed to file a civil suit against Osman Jamal-Deen for the recovery of the amount of GH¢430,009.54.

Fictitious payments – GH¢36,544.00

369. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), our examination of payment vouchers disclosed that, three payments totalling GH¢36,543.67 made to the Regional Medical Stores by the former Accountant, Mr. Osman Jamal-Deen were fictitious as the receipts covering the payments came from the Polyclinic’s own stock of General Counterfoil Receipts (GCRs). Details are provided below:

| P.V No | Cheque No | Date | Payee | Particulars | Amount (GH¢) | Remarks |
|---------------|------------------|-------------|---------------------|---|---------------------|-----------------------------|
| 0060601 | 000350 | 10/03/19 | Abdul Rahman Yakubu | Payment for drugs | 33,597.67 | GCR No.5275614 of 10/03/19 |
| 0060600 | 000221 | 20/03/19 | Abdul Rahman Yakubu | Payment for drugs | 1,646.00 | GCR No.5275621 of 20/03/19 |
| 60573 | - | 17/04/19 | Osman Jamal-Deen | 4 th quarter 2018 validation | 1,300.00 | Rec. No. 527568 of 17/04/19 |
| Total | | | | | 36,543.67 | |

370. We recommended to the Medical Superintendent should recover the amount of GH¢36,543.67 from the former Accountant, Osman Jamal-Deen, failing which all legal means should be pursued for the recovery of the amount.

CENTRAL REGION

Payment of judgement debt interest – GH¢170,065

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

372. We noted during our audit, that two Hospitals listed below were involved in lawsuits which resulted in judgment debt of GH¢605,218.55 including

interest of GH¢170,065.05 for failing to pay their creditors in respect of goods supplied on credit. Details are shown below:

| Hospital | Period | Company | Actual Amount (GH¢) | Interest (GH¢) | Total (GH¢) | Former Heads in Charge |
|-----------------------------|---------------|----------------------|----------------------------|-----------------------|--------------------|---|
| Metro Hospital – Cape Coast | 2015 – 2016 | ND Hospitez | 47,103.00 | 6,000.00 | 53,103.00 | - |
| Ankaful Psychiatric | 2016 – 2018 | Tonie’s Tina Co. Lt. | 388,050.50 | 164,065.05 | 552,115.55 | Dr. Eugene Dordoye & Gideon Kudjoe Hadjah |
| Total | | | 435,153.00 | 170,065.05 | 605,218.55 | |

373. We recommended to the Heads of the two Hospitals to immediately pay off all creditors to avert further legal actions.

CAPE COAST METRO HOSPITAL

Payment of SSNIT penalty – GH¢3,481.00

374. Section 96 of the Public Financial Management Act, 2016 (Act 921) states that, a person acting in an office or 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 is responsible for improper payment of public funds or payment of money that is not duly verified in line with existing procedures commits an offence and is liable on summary conviction to a term of imprisonment of not less than six months and not more than five years or to a fine of not less than 100 penalty units and not more than 2,500 penalty units or both.

375. The Head of Finance of the Cape Coast Metro Hospital failed to remit Tier 2 pension funds deducted from casual staff, resulting in the payment of penalties to the tune of GH¢3,480.56.

376. We recommended that the Head of the Hospital should recover the penalty of GH¢3,480.56 from the Head of Finance, failing which the Head of the Hospital should pay.

DIASO HEALTH CENTRE

Drugs not fully accounted for at the dispensary unit – GH¢93,793.00

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

378. Our audit disclosed that between 1 June 2020 and 31 May 2021, the Pharmacy Dispensary Unit of the Health Centre received various drugs and pharmaceutical items from the Stores amounting to GH¢99,245.74 of which our physical stocktaking with the storekeeper (Emmanuel Youbey) revealed that drugs worth GH¢93,793.54 could not be accounted for.

379. We recommended that the Midwife-in-charge should ensure the recovery of the amount of GH¢93,793.54 from the Head of Pharmacy (Mr. Samuel Frimpong Owusu), failing which the Midwife-in-charge should pay.

Drugs revenue unaccounted for – GH¢15,960.00

380. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) stipulates that, a Principal Spending Officer shall ensure that non-tax revenue is immediately lodged in gross within twenty-four hours in the designated consolidated fund transit bank accounts except in the case of internally generated funds retained under enactment and monitor and ensure that non-tax revenue lodged into the transit bank accounts are promptly transferred into the main Consolidated Fund Bank Account.

381. During our examination of the receipt cash book, we noted that between July 2020 and May 2021, proceeds from sale of drugs amounting to GH¢15,960.00 was not accounted for.

382. We recommended that the Midwife in Charge should recover the amount of GH¢15,960.00 from the Accountant, failing which the Midwife in charge should pay.

MUNICIPAL HEALTH DIRECTORATE – KASOA

Award of contract above the threshold of head of entity

383. Section 17 of the Public Procurement Act, 2003 (Act 663) require procurement entities to refer to the appropriate Tender Review Board for approval, any procurement above its approved threshold, taking into consideration the approval above the Entity Committee.

384. We noted during our audit that, a contract in the sum of GH¢134,518.00 was awarded to Ofori Asante Plus Company Limited for the supply of hospital items. The contract, although above the entity head's threshold, was not referred to the appropriate Tender Review Committee.

385. We recommended that the Municipal Health Director should investigate the cause of the procurement infraction and any officer found culpable should be appropriately sanctioned, failing which the Head should be sanctioned by the Ministry.

MINISTRY OF EDUCATION

Unremitted taxes – GH¢214,576.00

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

387. Contrary to the above, we noted that two District Education Offices withheld taxes totalling GH¢214,576.11 but failed to remit the amount to GRA. The breakdown is as follows:

| Institution | Region | Amount Unremitted (GH¢) |
|-------------------------------------|---------------|--------------------------------|
| Ghana Library Authority | Greater Accra | 209,852.54 |
| Municipal Education Office – Bogoso | Western | 4,723.57 |
| Total | | 214,576.11 |

388. We recommended that the Heads of the Institutions should ensure that the unremitted amounts are immediately paid to GRA.

Unsupported payments – GH¢1,727,709.00

389. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378) we noted that, the Heads of Finance of 16 Institutions of Education in eight regions paid a total amount of GH¢1,727,708.99 for various activities without relevant supporting documents. The breakdown is as follows:

| No. | Institution | Region | No. of PVs | Amount (GH¢) |
|--------------|---|---------------|-------------------|---------------------|
| 1. | GES – Sene East, Kajaji | Bono East | | 110,417.66 |
| 2. | GES – Banda | Bono | 3 | 6,800.00 |
| 3. | GES – Tain | | 8 | 7,769.71 |
| 4. | GES – Wenchi | Bono | 2 | 150,293.50 |
| 5. | National Schools Inspectorate Authority | Greater Accra | 12 | 616,098.62 |
| 6. | Tema Metro Education Office | Greater Accra | 5 | 14,336.00 |
| 7. | Ledzokuku Education Office | Greater Accra | 13 | 91,233.00 |
| 8. | National Teaching Council | | 8 | 357,554.50 |
| 9. | GES – New Juaben South | Eastern | 4 | 4,650.00 |
| 10. | GES – Kumawu | Ashanti | | 60,835.00 |
| 11. | GES – Hohoe | Volta | 21 | 161,337.00 |
| 12. | Ketu North Municipal Education Directorate - Dzodze | | 3 | 2,017.00 |
| 13. | GES - Anfoega | | 4 | 38,057.00 |
| 14. | Adabokrom DED | Western North | 2 | 20,600.00 |
| 15. | Sefwi Juaboso DED | | 2 | 16,550.00 |
| 16. | Western Regional Education Office – Sekondi | Western | 1 | 69,160.00 |
| Total | | | | 1,727,708.99 |

390. In the absence of the supporting documents, we recommended that the Heads of the Institutions involved, and Accounts should refund the amount of GH¢1,727,708.99 to government chest.

Payment of unearned salary – GH¢1,082,455.00

391. Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378) provides that, a Principal Spending Officer of a covered entity shall ensure the immediate stoppage of payment of salary to public servants and notify Controller and Accountant General in the following circumstances: on the death of an employee; on the conviction of an employee for an offence; on the dismissal of an employee or relief of post on administrative and other related grounds; on the vacation of post by the employee; and on the resignation or retirement of an employee.

392. We noted that 88 staff from 25 institutions in 11 regions who separated from their respective institutions were paid unearned salaries totalling GH¢1,082,455.02. We also noted instances where employees on study leave without approval and unknown staff continued to receive salaries. The breakdown is shown in the Table below:

| No. | Institution | Region | No of persons | Period | Amount (GH¢) |
|------------|---|---------------|----------------------|------------------------|---------------------|
| 1. | Afigya Kwabre South District Education Office – Kodie | Ashanti | 1 | Feb 2020 – Jan 2021 | 22,244.07 |
| 2. | Metro Ghana Education Service - Kumasi | Ashanti | 1 | May 2020 – April 2021 | 11,792.11 |
| 3. | Ghana Education Service – Foase | Ashanti | 1 | Jan 2021 | 2,198.00 |
| 4. | Ghana Education Service – Juaben | Ashanti | 1 | Nov. 2020 – Jan. 2021 | 5,665.65 |
| 5. | Ghana Education Service –Tepa | Ashanti | 2 | Sept. 2018 – Jan. 2021 | 8,712.74 |
| 6. | Municipal Education Directorate – Asokore Mampong | Ashanti | 1 | April-May 2021 | 4,395.82 |
| 7. | District Education Directorate - Wamfie | Bono | 1 | May-Dec. 2020 | 12,954.80 |
| 8. | National Service Secretariate - Bono | Bono | 1 | Dec. 2019 – Jan. 2022 | 3,414.00 |

| | | | | | |
|-----|--|---------------|-----------|-------------------------|---------------------|
| 9. | Ghana Library Authority | Greater Accra | 1 | July-Aug. 2020 | 3,745.20 |
| 9. | Metro Education Office - Tema | Greater Accra | 5 | | 130,732.32 |
| 10. | Akuapem North Municipal Education Office | Eastern | 3 | Sept. 2019 – Feb. 2021 | 12,408.50 |
| 11. | GES Jasikan | Oti | 14 | July 2020 and June 2021 | 535,386.90 |
| 12. | GES Kete Krachi | Oti | 1 | Jan 2020- June 2021 | 16,062.85 |
| 13. | Municipal Education Office, Lawra | Upper West | 1 | May 2020 – July 2020 | 4,103.61 |
| 14. | Ghana Education Service – Jirapa | Upper West | 1 | March 2020 – Nov. 2020 | 40,236.09 |
| 15. | GES – Sogakope | Volta | 2 | March 2020 – July 2020 | 10,089.83 |
| 16. | GES – Kpeve | Volta | 2 | Feb. 2020 – Dec. 2020 | 3,069.15 |
| 17. | Bibiani Educational Directorate | Western North | 1 | Sept. 2019 – Nov. 2019 | 5,628.10 |
| 18. | Municipal Library, Tarkwa | Western | 1 | Dec. 2015 – April 2018 | 11,212.90 |
| 19. | Assin South District Office | Central | 10 | | 33,913.14 |
| 20. | Assin North District Education Directorate | Central | 3 | | 36,961.25 |
| 21. | GES - Pusiga | Upper East | 21 | Sept. 2019 – Oct. 2021 | 76,279.93 |
| 22. | GES - Garu | Upper East | 6 | April 2018 – May 2021 | 32,521.91 |
| 23. | GES - Fumbisi | Upper East | 3 | Jan. 2018 – June 2021 | 27,830.05 |
| 24. | GES - Sandema | Upper East | 2 | July 2020 – Sept. 2020 | 9,892.30 |
| 25. | GES - Tempene | Upper East | 2 | Jan. 2021 – May 2021 | 21,003.80 |
| | Total | | 88 | | 1,082,455.02 |

393. We recommended that the Heads of the Offices should recover the total unearned salaries of GH¢1,082,455.02 from the beneficiaries, failing which the amounts should be recovered from the Heads of the institutions and their Validators.

Unpaid rent – GH¢34,713.00

394. 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 and 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; and monitor and ensure that non-tax revenue lodged in the transit bank accounts are promptly transferred into the main Consolidated Fund bank account.

395. Our audit disclosed the 44 staff of four Educational Institutions in three regions occupying allocated accommodation owed a total amount of GH¢34,713.19 as rent. The breakdown is shown below:

| Institution | Region | No. of staff | Amount (GH¢) |
|--|---------------|---------------------|---------------------|
| GES – Accra Metro Office | Greater Accra | 7 | 19,780.00 |
| Metro Education Office - Tema | Greater Accra | 7 | 7,333.19 |
| GES - Agogo | Ashanti | 24 | 3,380.00 |
| Government Secretariat School, Sekondi | Western | 6 | 4,220.00 |
| Total | | 44 | 34,713.19 |

396. We recommended that the Heads of the institutions should ensure the immediate recovery of the outstanding rent of GH¢34,713.19 from the staff involved, failing which the amount should be recovered from the Heads.

Uncompetitive procurements

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

398. We noted that 12 offices under Ghana Education Service in six regions failed to obtain the three minimum quotations from different sources in respect of procurements amounting to GH¢1,028,700.91. The breakdown is shown below:

| No. | Institution | Region | No of transactions | Amount (GH¢) |
|------------|--|---------------|---------------------------|---------------------|
| 1. | Tema Metro Education Office | Greater Accra | 11 | 317,222.00 |
| 2. | Ledzokuku Education Office | Greater Accra | 3 | 21,910.00 |
| 3. | Ga Central education Office | Greater Accra | 17 | 45,657.94 |
| 4. | Abuakwa North Municipal Education Office | Eastern | 14 | 137,120.35 |
| 5. | Ghana Education Service, Tumu | Upper West | | 25,168.19 |
| 6. | Ghana Education Service, Hohoe | Volta | 2 | 70,384.00 |
| 7. | Sefwi Juaboso DED | Western North | 7 | 84,877.43 |
| 8. | Aowin MED | Western North | 3 | 28,975.00 |
| 9. | Sefwi Akontobra DED | Western North | 4 | 48,660.00 |
| 10. | GES - Asikuma Odoben Brakwa | Central | 2 | 126,220.00 |
| 11. | District Education Office - Praso | Central | 3 | 57,506.00 |
| 12. | District Education Office - Hemang | Central | 1 | 65,000 |
| | Total | | 67 | 1,028,700.91 |

399. We recommended that the Heads of the institutions should investigate the cause of the procurement infractions and any officer found culpable should be appropriately sanctioned, failing which the Heads should be sanctioned by the Ministry.

ASHAIMAN MUNICIPAL EDUCATION

Unsubstantiated payment to a member of Parliament – GH¢40,000.00

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

401. Our review of bank statements of the Directorate disclosed that, in September 2020, Management wrongfully paid GH¢40,000.00 to Hon. Henry Norgbey, the MP for Ashaiman Constituency, instead of the Parliamentary Service. The payment was in respect of a refund to Parliamentary Service for an earlier payment to the Directorate which was to be paid to National Board for Small Scale Industry.

402. We recommended to the Director and the Accountant to recover the amount of GH¢40,000.00 from the Hon. MP and pay same to the Parliamentary Service.

Unjustified payments of transfer grant – GH¢248,393.00

403. Section 4.2.7 of the Ministry of Finance Revision of Rates for categories 2 & 3 allowances letter No. BD/CMU/09/SAL of 10 September 2019 allows an employee of the Public Service to be paid a permanent posting allowance if that employee is moved from one geographical area, location or station to another which is 40 kilometres or more radius of his current station within the same organisation or service to perform duties relating to the class of post that the employee belongs for a period exceeding three months.

404. We noted that Directors of two Education Offices paid a total amount of GH¢248,392.75 as transfer grant to 49 officers posted to Education Offices of distances less than 40km in the Greater Accra Region. The breakdown is shown below:

| Institution | No. of Officers | Amount (GH¢) |
|------------------------------------|------------------------|---------------------|
| Adentan Municipal Education Office | 26 | 125,355.67 |
| Tema Metro Education Office | 23 | 123,037.08 |
| Total | 49 | 248,392.75 |

405. We recommended that the Heads of the Education Offices should ensure recovery of the amount of GH¢248,392.75 from the officers involved, failing which the Heads and their Accountant should be jointly held liable for refund of the amount.

GA CENTRAL MUNICIPAL EDUCATION DIRECTORATE

Stolen items – GH¢4,000.00

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

407. We observed that 10 items donated by a cluster of private schools with a market value of GH¢4,000.00 to the Directorate were stolen on 6 December 2019. Although the Directorate said they reported the theft to the police, the audit team did not sight any police report to authenticate the assertion. Details of the items are as follows.

| Item | Qty | Location | Amount (GH¢) |
|---------------------------------|------------|------------------|-------------------------|
| Dell laptop | 1 | Directors Office | 700.00 |
| Curtains | 4 pcs | Directors Office | 100.00 |
| Nasco Flat Screen TV LED “32” | 1 | Directors Office | 700.00 |
| Samsung Flat Screen TV LCD32” | 1 | Directors Office | 950.00 |
| Samsung Flat Screen TV LED “24” | 1 | Directors Office | 650.00 |
| Nasco Flat Screen TV “32” | 1 | Admin. & Fin. | 700.00 |
| Standing Fan | 1 | Admin. & Fin. | 200.00 |
| Total | | | 4,000.00 |

408. We recommended to the Head of Directorate to follow up the issue with the police and anyone found culpable should be made to refund at the current replacement cost of the items and also be sanctioned.

ASHANTI REGION

GHANA EDUCATION SERVICE – KUMAWU

Unsubstantiated bursaries to students – GH¢35,900.00

409. In contravention of Regulation 78 of the Public Financial Management Regulation, 2019 (L.I. 2378) we noted that, a total amount of GH¢35,900.00 was paid from the MP's GETFund of GES, Kumawu as bursaries to students without admission letters and official receipts from their various institutions to substantiate the payments. Details are as follows:

| Date | PV No. | Payee | Amount (GH¢) |
|--------------|----------|------------------------------------|------------------|
| 26/08/20 | 04/08/20 | District Director | 8,000.00 |
| 25/08/20 | 03/08/20 | District Director | 3,500.00 |
| 01/09/20 | 01/09/20 | Agyemang Owusu Levicia & others | 15,900.00 |
| 01/10/20 | 08/10/20 | Osei Fosuhene Kofi | 4,500.00 |
| 01/10/20 | 03/10/20 | Joyce Okyere | 4,000.00 |
| Total | | | 35,900.00 |

410. In the absence of relevant supporting documents, we recommended that the Heads of the institution and Accounts should refund the amount of GH¢35,900.00.

GHANA EDUCATION SERVICE – JUABEN

Unaccounted stores – GH¢5,850.00

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

412. Our physical inspection of inventory revealed that the Public Relations Officer, Richmond Owusu K. of the Juaben Education Directorate could not produce a photocopier machine, computer and accessories bought at GH¢5,850.00 and allocated to his office for our verification. Details are as follows:

| Items | Quantity | Amount (GH¢) |
|---------------------|-----------------|---------------------|
| Photocopier Machine | 1 | 2,000.00 |
| Computer Set | 1 | 1,400.00 |
| System Unit | 3 | 2,100.00 |
| Computer Mouse | 2 | 150.00 |
| Computer keyboard | 2 | 200.00 |
| Total | | 5,850.00 |

413. We recommended that the Director should ensure that Mr. Richmond Owusu K. refunds the current replacement cost of the items, failing which the Director should pay.

BONO REGION

MUNICIPAL EDUCATION DIRECTORATE – DROBO

Fictitious payment for maintenance of vehicle – GH¢12,608.00

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

415. Contrary to the above provision, we noted that an amount of GH¢12,608.00 was paid to Unique Sam Enterprise in 2020 for the overhauling of official vehicle with registration No. GV 1304-14. However, our checks with the mechanic showed that he did not carry out any overhauling on the said vehicle.

416. We recommended that the Regional Education Director should ensure the Municipal Director, Mr. John K. Gasu and the Accountant, Mr. Francis Kwaku Tannor refund the total amount of GH¢12,608.00 and be sanctioned appropriately.

EASTERN REGION

AKUAPEM NORTH MUNICIPAL EDUCATION OFFICE, AKROPONG- AKUAPEM

Store items procured but not accounted for – GH¢108,552.00

417. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921) we noted that Ghana Education Service, Akropong - Akuapem procured items such as laptops, mathematical sets, exercise books and nose masks through the MP's share of the GETFund from two suppliers totalling GH¢108,552.00. However, these items could not be accounted for.

418. We recommended that the Member of Parliament should account for the items worth GH¢108,552.00, failing which he should refund the unaccounted amount.

GHANA EDUCATION SERVICE, NEW JUABEN SOUTH, KOFORIDUA

Failure to present General Counterfoil Receipt book for audit

419. Regulation 147 of the PFMR, 2019 (L.I. 2378) provides that, a Principal Spending Officer is responsible for the efficient control of stocks of value books of the Entity.

420. We noted that, one GCR with serial number 5243401-5243500 procured on 2 March 2016 could not be accounted for by the Accountant (Henrietta Kotei Amponsah) even though it was listed in the Handing over notes to her by the former Accountant (Emmanuel Awuah Asamoah).

421. We recommended that the Director should recover the GCR from the Accountant (Henrietta Kotei Amponsah) failing which the matter should be reported to the Police.

GHANA EDUCATION SERVICE – NSAWAM

Failure to obtain roadworthy certificates and insurance cover

422. Contrary to Regulation 7 of the Road Traffic Regulations, 2012 (L.I. 2180), we noted during a review of transport management that, two official vehicles and five motor bikes belonging to the Directorate had neither been insured nor had roadworthy certificate. Details are as follows:

| Vehicle | Registration Number |
|----------------|----------------------------|
| Isuzu Pick Up | GV 285 – 20 |
| Mahindra | GV 335 Z |
| Motor Bike | M-20-GV-2717 |
| Motor Bike | M-20-GV-2543 |
| Motor Bike | M-20-GV-3342 |
| Motor Bike | M-20-GV-3334 |
| Motor Bike | M-20-GV-3442 |

423. We recommended that the Director should immediately ensure that the vehicle and motorbikes are insured and roadworthy certificates obtained, failing which the Director will be held liable in the event of an accident.

VOLTA REGION

GHANA LIBRARY AUTHORITY, HO

Delayed project

424. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921) we noted that a contract awarded to Messrs. Tallman House Limited for the construction of a Regional Library Complex in Ho at a contract sum of GH¢1,335,976.65 to commence in December 2003 and completed in December 2005 was abandoned. However, GETFUND took over the funding and the contract was reviewed to GH¢1,941,919.25 and begun in December 2014 to be completed in June 2016. We further noted that, the project which was 85 percent complete had stalled again.

425. We recommended to the Regional Librarian to liaise with the Executive Director of Ghana Library Authority to communicate formally to GETFund to ensure that priority is given to completing the project to avoid high variation cost.

GHANA EDUCATION SERVICE, HOHOE

Fuel purchased for unofficial vehicle – GH¢3,511.00

426. 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 the covered entity, the validity, accuracy and legality of the claim for the payment and that evidence of services received.

427. We noted that fuel worth GH¢3,510.98 was purchased on 11 payment vouchers for six unofficial vehicles. The summary is provided below:

| Vehicle No. | No. of PVs. | Amount (GH¢) | Remarks |
|--------------------|--------------------|---------------------|---------------------------|
| GW 7399 –Y | 2 | 720.00 | Unofficial Vehicle |
| GR 370-11 | 1 | 340.00 | Unofficial Vehicle |
| GE 8322-09 | 2 | 150.00 | Unofficial Vehicle |
| GT 2808-12 | 2 | 977.00 | Unofficial Vehicle |
| VR 786L | 1 | 500.00 | Unofficial Vehicle |
| No number | 3 | 823.98 | Vehicle number not stated |
| Total | 11 | 3,510.98 | |

428. We recommended that the Director should ensure the recovery of the amount from the Accountant failing which the Director should pay.

Payment not fully accounted for – GH¢22,478.00

429. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378) we noted that, five payment vouchers were raised to pay a total amount of GH¢57,533.09. However, only GH¢35,055.50 was acquitted leaving a difference of GH¢22,477.59 unaccounted for. The details are shown below:

| Date | PV. No | Payee | Details | Amount on PV (GH¢) | Amount Accounted for (GH¢) | Diff. (GH¢) |
|-------------|---------------|--------------------|---|---------------------------|-----------------------------------|--------------------|
| 16/10/19 | 1/10/2019 | Municipal Director | Being funds released for monitoring and supervision | 21,000.00 | 19,200.00 | 1,800.00 |

| | | | | | | |
|--------------|-----------|--------------------|---|------------------|------------------|------------------|
| 23/11/2020 | 2/11/2020 | Municipal Director | Being fuel bought for community mobilisation | 2,027.09 | 1,033.5 | 993.59 |
| 31/05/2021 | 30/05/21 | Municipal Director | Being expenditure incurred on local travel, stationery and others | 12,600.00 | 7,971.00 | 4,629.00 |
| 7/6/2021 | 1/6/2021 | Municipal Director | Being expenditure incurred on local travel, stationery and others | 19,000.00 | 5,203.00 | 13,797.00 |
| 30/03/21 | 4/3/2021 | Municipal Director | Being fuel bought for team and Director's monitoring | 2,906.00 | 1,648.00 | 1,258.00 |
| Total | | | | 57,533.09 | 35,055.50 | 22,477.59 |

430. We recommended the recovery of the GH¢22,477.59 from the Director and the Accountant.

WESTERN NORTH REGION

DISTRICT EDUCATION DIRECTORATE, SEFWI-BODI

Locked up funds with Bia Torya Community Bank

431. 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 Public Spending Officer and shall ensure that proper control system exist, preventive mechanisms are in place to eliminate theft, loss, wastage and misuse.

432. We noted that bank balances of Sefwi-Bodi District Education Directorate as at 31 December 2020, totalling GH¢55,431.12 were locked up with Bia Torya Community Bank, as the bank was in financial distress. Details are as follows:

| Account Name | Account Number | Amount (GH¢) |
|--|-----------------------|---------------------|
| Bodi District Education GOG | 5581120000531561 | 5,914.03 |
| Bodi District Education, DDE | 5581120000531541 | 1,122.89 |
| Bodi District Education, Capitation | 5581120000531581 | 48,183.81 |
| Bodi District Basic Education, Sports | 5581120000553341 | 90.67 |
| Bodi District Basic Education, Culture | 5581120000553351 | 119.72 |
| Total | | 55,431.12 |

433. We recommended that Management should write to ARB Apex Bank for redress.

AOWIN MUNICIPAL

Unsupplied building materials – GH¢4,389.00

434. Contrary to Section 7 of the Public Financial Management Act, 2016 (Act 921) we noted that out of an amount of GH¢5,980.00 of building materials purchased from the MPs funds, only GH¢1,591.00 was supplied to the six basic schools in September 2020, leaving a difference of GH¢4,389.00. Details are shown below:

| Name of School | Item | Qty Allocated | Total Cost (GH¢) | Quantity Received | Cost (GH¢) | Diff. in Allocation | Amount (GH¢) |
|-------------------------------|----------------|----------------------|-------------------------|--------------------------|-------------------|----------------------------|---------------------|
| Abotareye D/A Primary | Cement | 20 bags | 860.00 | 17 | 731.00 | 3 bags | 129.00 |
| Peace and Love Prep. School | Cement | 25 bags | 1,075.00 | - | | 25 bags | 1,075.00 |
| Ebikwawkrom Presby School | Cement | 20 bags | 860.00 | 10 | 430.00 | 10 bags | 430.00 |
| New Gyasikrom D/A School | Cement | 20 bags | 860.00 | 10 | 430.00 | 10 bags | 430.00 |
| Beposo D/A Basic School | Roofing Sheets | 4 packets | 1,680.00 | - | | 4 packets | 1,680.00 |
| Yaw Mensah Preparatory School | Cement | 15 bags | 645.00 | - | | 15 bags | 645.00 |
| Total | | | 5,980.00 | | 1,591.00 | | 4,389.00 |

435. We recommended that the amount of GH¢4,389.00 should be recovered from the Municipal Director (Mr. Sebastian Diaw) and the Accountant (Mr. Eshun Sylvester Fosu).

WESTERN REGION

METRO EDUCATION OFFICE – TAKORADI

Overpayment of allowances – GH¢12,930.00

436. Section 7 of the Public Financial Management Act, 2016 (Act 921) states that, a Principal Spending Officer shall, in the 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.

437. The agreement between Government of Ghana and Organised Labour per the Ministry of Finance Circular No. BD/CMU/09/19/SAL of 15/09/19 titled “Revision of Rates of Categories 2 & 3 Allowances for the Public Service” prescribes rates of allowances to be paid to various categories of staff for varying activities undertaken.

438. We noted that management of the Takoradi Metro Education Office failed to apply the approved day trip rates in paying allowances to staff for a two-day activity carried out within the Sekondi-Takoradi Metropolis which led to the overpayment of GH¢12,930.00 to staff as shown below:

| Date | Name | Rank | No. of Days | Approved Rate (GH¢) | Approved Amount (GH¢) | Amount Paid (GH¢) | Excess paid (GH¢) |
|-----------|------------------------|-----------------------------|-------------|---------------------|-----------------------|-------------------|-------------------|
| 24/07/20 | Elizabeth A. S. Akuoko | Metro Director of Education | 2 | 175.00 | 350.00 | 2,300.00 | 1,950.00 |
| | Mathew Owusu | Metro Health Promotion | 2 | 145.00 | 290.00 | 2,300.00 | 2,010.00 |
| | Marcariou s Zoogah | DD-Supervision | 2 | 145.00 | 290.00 | 2,300.00 | 2,010.00 |
| | Gloria Gyau | Training Officer | 2 | 145.00 | 290.00 | 2,300.00 | 2,010.00 |
| | Olando Baiden | SPED | 2 | 145.00 | 290.00 | 2,300.00 | 2,010.00 |
| | Naomi Insaïdo | Guidance and Counselling | 2 | 145.00 | 290.00 | 2,300.00 | 2,010.00 |
| 11/8/2020 | Marcariou s Zoogah | DD-Supervision | 1 | 145.00 | 290.00 | 600.00 | 310.00 |
| | Gloria Gyau | Training Officer | 1 | 145.00 | 290.00 | 600.00 | 310.00 |

| | | | | | | | |
|--------------|------------------|-----------------------------|---|--------|--------|------------------|------------------|
| | Naomi Insaído | Guidance and Counselling | 1 | 145.00 | 290.00 | 600.00 | 310.00 |
| Total | | | | | | 15,600.00 | 12,930.00 |

439. We recommended that the Metro Director should ensure the Accountant recovers the amount of GH¢12,930.00 from the staff involved, failing which the Metro Director and the Accountant should pay.

DISTRICT EDUCATION OFFICE, SHAMA

Overpayment of allowances – GH¢11,965.00

440. The agreement between Government of Ghana and Organised Labour as per the Ministry of Finance Circular No. BD/CMU/09/19/SAL of 15/09/19 and titled “Revision of Rates of Categories 2&3 Allowances for the Public Service” prescribes rates of allowances to be paid to various categories of staff for varying activities undertaken.

441. We noted that the Accountant of Shama District Education Office paid a total amount of GH¢17,900.00 as allowances to staff as T&T and other allowances to facilitators of COVID-19 workshop and activities carried out within the district. The amount paid was more than the approved amount of GH¢5,935.00 leading to an overpayment of GH¢11,965.00 as shown below:

| Date | PV No. | Name of Payee | Rank | No. of Days | DBA (GH¢) | Facilitation (GH¢) | T & T (GH¢) | Total Amount (GH¢) | Approved Amount (GH¢) | Excess Paid (GH¢) |
|--------------|----------|---------------------|-----------------------|-------------|-----------------|--------------------|-----------------|--------------------|-----------------------|-------------------|
| 28/07/20 | 14/07/20 | Efua Amoako Quansah | Director | 2 | 900.00 | 1,000.00 | 400.00 | 2,300.00 | 750.00 | 1,550.00 |
| | | Yemoh Tetteh | AD Supervision | 2 | 900.00 | 1,000.00 | 400.00 | 2,300.00 | 690.00 | 1,610.00 |
| | | Kizito Essandoh | Dist. Training Off. | 2 | 900.00 | 1,000.00 | 400.00 | 2,300.00 | 690.00 | 1,610.00 |
| | | Helena Aba Johnson | Dist. Training Off. | 2 | 900.00 | 1,000.00 | 400.00 | 2,300.00 | 690.00 | 1,610.00 |
| | | Peter Ocansey | Dist. Health Director | 2 | 900.00 | 1,000.00 | 400.00 | 2,300.00 | 690.00 | 1,610.00 |
| | | Emmanuel Agbeyagah | | 2 | 900.00 | 1,000.00 | 400.00 | 2,300.00 | 690.00 | 1,610.00 |
| | | Osei Assibey | Dist. Health Director | 2 | 900.00 | 1,000.00 | 400.00 | 2,300.00 | 1,000.00 | 1,300.00 |
| 24/08/20 | 24/08/21 | Emmanuel Agbeyagah | | 1 | 200.00 | 300.00 | 100.00 | 600.00 | 245.00 | 355.00 |
| | | Helena Aba Johnson | SHEP Coord. | 1 | 200.00 | 300.00 | 100.00 | 600.00 | 245.00 | 355.00 |
| | | Kizito Essandoh | Dist. Training Off. | 1 | 200.00 | 300.00 | 100.00 | 600.00 | 245.00 | 355.00 |
| TOTAL | | | | | 6,900.00 | 7,900.00 | 3,100.00 | 17,900.00 | 5,935.00 | 11,965.00 |

442. We recommended that the District Director should ensure that the Accountant recovers the amount of GH¢11,965.00 from the staff involved, failing which the District Director and the Accountant should pay.

WESTERN REGIONAL EDUCATION OFFICE – SEKONDI

Overpayment of night allowance – GH¢65,048.00

443. The Ministry of Finance Circular for categories 2 and 3 allowances in respect of night allowances for workers in the public service are GH¢490.00 for Chief Director, GH¢420.00 for Coordinating Director, GH¢350.00 for a Director, GH¢280.00 for any Senior Staff and GH¢210.00 for Junior Staff per day. All-inclusive where accommodation or meals are provided, the rate abated by one-third (1/3).

444. We noted that the Regional Accountant paid night allowances totalling GH¢69,443.30 instead of GH¢29,155.00 on six payment vouchers as out of station and other allowances to staff for monitoring the district level COVID-19 programme. The accountant did not use the prevailing rate which resulted in an overpayment of GH¢40,288.30. Details are as follows.

| Date | PV. No | Name of Payee | Total Allowance Received | Required DSA (GH¢280 per night) | Overpaid Amount |
|--------------|---------------|------------------------------------|---------------------------------|--|------------------------|
| | | | GH¢ | GH¢ | GH¢ |
| 17/08/20 | 02/08/2020 | Osbert Charles Forson and 5 others | 12,600.00 | 10,080.00 | 2,520.00 |
| 10/08/20 | 01/08/2020 | Osbert Charles Forson and 5 others | 12,600.00 | 10,080.00 | 2,520.00 |
| 17/07/20 | 02/07/2020 | Osbert Charles Forson and 6 others | 15,400.00 | 3,920.00 | 11,480.00 |
| 17/07/20 | 01/07/2020 | Osbert Charles Forson and 6 others | 15,400.00 | 2,030.00 | 13,370.00 |
| 24/11/20 | 05/11/2020 | Elizabeth Etroo and 6 others | 12,110.00 | 3,045.00 | 9,065.00 |
| 18/12/20 | 08/12/2020 | Isaac Aidoo and John Mensah | 1,333.30 | - | 1,333.30 |
| Total | | | 69,443.30 | 29,155.00 | 40,288.30 |

445. In a similar development, management paid a total amount of GH¢50,780.00 with six payment vouchers as out of station allowance instead of paying day trip allowance of GH¢26,020.00 to officers of the Regional Education Office, resulting in an overpayment of GH¢24,760.00. Details are shown below.

| Names | Allowance Paid (GH¢) | Approved Amount (GH¢) | Excess Amount Paid (GH¢) |
|-----------------------|-----------------------------|------------------------------|---------------------------------|
| Jenny Sewornuku | 7,200.00 | 3,480.00 | 3,720.00 |
| Regina Hugie | 3,500.00 | 1,450.00 | 2,050.00 |
| Osbert Forson | 3,500.00 | 1,450.00 | 2,050.00 |
| Addo Dankwa Akuffo | 3,100.00 | 1,370.00 | 1,730.00 |
| Catherine Andoh Mesah | 1,800.00 | 870.00 | 930.00 |
| Charles Hagan | 3,510.00 | 2,755.00 | 755.00 |
| Daniel Bomfeh | 1,400.00 | 580.00 | 820.00 |
| Ebenezer Dosoo | 2,800.00 | 1,160.00 | 1,640.00 |
| Elizabeth Etroo | 1,800.00 | 870.00 | 930.00 |
| James Osei Owusu | 1,500.00 | 1,450.00 | 50.00 |
| Osei Owusu | 750.00 | 725.00 | 25.00 |
| Philip Kofi Annan | 1,400.00 | 580.00 | 820.00 |
| Rafic Ben Sam | 7,200.00 | 3,480.00 | 3,720.00 |
| Ruth Adu | 2,800.00 | 1,160.00 | 1,640.00 |
| Sebastian Sokah | 7,200.00 | 3,480.00 | 3,720.00 |
| Yaw Amoah | 1,320.00 | 1,160.00 | 160.00 |
| Total | 50,780.00 | 26,020.00 | 24,760.00 |

446. We recommended that the Regional Director should ensure that the Accountant recovers the overpaid allowances of GH¢65,048.30 from the staff involved, failing which the Regional Director and Accountant should pay.

Unjustified use of fuel – GH¢11,500.00

447. 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.

448. We noted that an amount of GH¢11,500.00 was spent on fuel for private vehicles without evidence of conducting any official duties on behalf of the Office. Details are as follows:

| S/N | Vehicle No. | Amount (GH¢) |
|-----|--------------|------------------|
| 1. | GR 3222-15 | 2,800.00 |
| 2. | GW 9027-12 | 600.00 |
| 3. | GX 8899-13 | 6,000.00 |
| 4. | WR 1234-19 | 1,600.00 |
| 5. | WR 170-20 | 500.00 |
| | TOTAL | 11,500.00 |

449. We recommended that the Director should recover the amount of GH¢11,500.00 from the beneficiaries, failing which the Director should pay.

GHANA EDUCATION SERVICE, BOGOSO

Wrongful payment of transfer grants – GH¢10,702.00

450. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378) we noted that, in September 2019, the Directorate paid transfer grants of GH¢10,702.29 to three teachers whose transfer letter specified that they were not to be paid any transfer grant. The breakdown is shown below:

| Date | PV. No. | Cheque No. | Payee | Rank | Amount (GH¢) |
|--------------|---------|------------|-----------------------|----------------|------------------|
| 30-09-19 | MD/9/19 | 644874 | Mr. Charles Asare | Snr. Supt. II | 3,602.58 |
| 30-09-19 | MD/9/19 | 644874 | Mr. Ebenezer K. Ainoo | AD. I | 5,973.65 |
| 30-09-19 | MD/9/19 | 644874 | Amakye Nyarko | H/Pantry HD | 1,126.06 |
| Total | | | | | 10,702.29 |

451. We recommended that the Municipal Director should ensure that the Accountant recovers the amount of GH¢10,702.29 from the beneficiaries, failing which the Municipal Director should pay.

Payment of VAT without obtaining VAT invoices – GH¢7,106.00

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

453. In contravention of the above provision, management paid GH¢7,106.46 from the Service's Account as VAT on goods and services worth GH¢236,881.94 to nine suppliers but failed to obtain the required VAT receipts/invoices to substantiate the payments.

454. We recommended that, the Head of the Service, Mrs Mary Vida Kwofie and the Accountant, Mr Hayford Tawiah should jointly refund the amount of GH¢7,106.46.

MINISTRY OF EMPLOYMENT AND LABOUR RELATIONS

FACTORIES INSPECTORATE – KUMASI

Uncollected registration and renewal fees – GH¢293,959.00

455. 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.

456. We noted that as at August 2021, the management of Factory Inspectorate, Kumasi had not collected revenue amounting to GH¢293,959.00 from 154 Factories in respect of registration and renewal fees.

457. We recommended to the Regional Inspector of Factories to take the necessary steps to recover the total amount of GH¢293,959.00 without delay.

MINISTRY OF LANDS AND NATURAL RESOURCES

LAND USE AND SPATIAL PLANNING AUTHORITY – ACCRA

Unsupported payments – GH¢127,398.00

458. Regulation 78 of 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 also ensuring

that evidence of services received, certificate for works done and any other supporting documents exist.

459. We noted that in February 2021 and March 2021, payment vouchers used in paying GH¢107,025.00 were not supported with reports and attendance sheets to authenticate the payment of allowances to sub-teams and Technical Committees. Details are as follows:

| Date | PV. No. | Payee | Amount (GH¢) |
|--------------|----------------|-------------------------|---------------------|
| 09/02/2021 | LUSPA//2020 | Chief Executive Officer | 22,850.00 |
| 10/02/2021 | LUSPA//2020 | Chief Executive Officer | 5,150.00 |
| 15/02/2021 | LUSPA//2020 | Chief Executive Officer | 23,600.00 |
| 30/03/2021 | LUSPA/2021 | Chief Executive Officer | 55,425.00 |
| Total | | | 107,025.00 |

460. We also noted that management disbursed an amount of GH¢44,777.86 on fuel and accommodation but was able to acquit GH¢24,410.00 leaving GH¢20,367.86 unaccounted for.

461. We recommended that the Head of Finance should ensure that the payees account for the outstanding amount of GH¢127,392.86, failing which the amount should be recovered from the Head of Finance.

Outstanding indebtedness to suppliers – GH¢215,000.00

462. Regulation 78 of the PFMR, 2019 (L.I. 2378) provides that, a principal spending officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity that there is a sufficient unspent amount of an appropriation for making the payment.

463. Contrary to the above, we noted from the creditors’ ledger that between June 2018 and July 2019, the Authority was indebted to three companies for the supply of goods and services amounting to GH¢215,000.00. Details are as follows:

| Date | Supplier | Details | Amount (GH¢) |
|--------------|-------------------------------|------------------------------------|---------------------|
| 27/6/2018 | Kristof Concept Enterprise | Supply of executive swivel chair | 70,000.00 |
| 11/7/2019 | Aktech Supplier & Logistics | Installation of Computers, Laptops | 45,000.00 |
| 18/8/2019 | Perfect Business Service Ltd. | Supply of Desktop Computers | 100,000.00 |
| Total | | | 215,000.00 |

464. We recommended that the Head of the Authority should settle the debts owed the creditors to avoid legal action.

Uncompetitive procurement

465. Contrary to Section 43 of Public Procurement Act, 2003 (Act 663) our examination of procurement records disclosed that between July 2020 and December 2020, purchases totalling GH¢143,209.82 were made without alternative price quotations. The details are shown below:

| Date | PV No. | Details | Payee | Amount (GH¢) |
|--------------|---------------|--|-----------------------|---------------------|
| 29/7/2020 | LUSPA/2020 | Payment for accommodation and meals | Grand Favour Hotel | 13,546.57 |
| 28/9/2020 | LUSPA/2020 | Payment for accommodation, meals & conference facility | Tenack Beach & Resort | 74,517.42 |
| 11/11/2020 | LUSPA/2020 | Payment for accommodation, meals & conference facility | Tenack Beach & Resort | 48,148.98 |
| 21/12/2020 | LUSPA/2020 | Provision of conference facilities | Erata Hotel | 6,996.85 |
| Total | | | | 143,209.82 |

466. We recommended that the Ag. Chief Executive should investigate the cause of the procurement infractions and any officer found culpable should be appropriately sanctioned.

MINISTRY OF FISHERIES AND AQUACULTURE DEVELOPMENT

FISHERIES COMMISSION

Outstanding staff advances – GH¢144,171.00

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

468. We noted that between 2015 and 2017, out of salary advances totalling GH¢208,000.00 granted to 12 members of staff, GH¢63,829.00 was recovered, leaving a difference of GH¢144,171.00. Below are the details:

| Name of Staff | Amount Received (GH¢) | Payment as at 31/03/21 (GH¢) | Amount Outstanding (GH¢) |
|----------------------|-----------------------|------------------------------|--------------------------|
| Ernest Binder | 5,000.00 | 500 | 4,500.00 |
| Seyram Victoria | 13,000.00 | 2,600.00 | 10,400.00 |
| Owusu Yeboah | 25,000.00 | 1,000.00 | 24,000.00 |
| Fuseina Issah | 20,000.00 | 9,500.00 | 10,500.00 |
| Aliyu Mohammed | 15,000.00 | - | 15,000.00 |
| Romeo Akabutu | 10,000.00 | 1,000.00 | 9,000.00 |
| Josephine Afoley | 30,000.00 | 13,600.00 | 16,400.00 |
| Divine Alifo | 15,000.00 | 3,800.00 | 11,200.00 |
| John Effah | 15,000.00 | 8,500.00 | 6,500.00 |
| Ransford Noah Aziabu | 12,000.00 | 4,329.00 | 7,671.00 |
| Philomina Tamakloe | 18,000.00 | 7,000.00 | 11,000.00 |
| Joseph Effah Enin | 30,000.00 | 12,000.00 | 18,000.00 |
| TOTAL | 208,000.00 | 63,829.00 | 144,171.00 |

469. We recommended that the Head of the Commission should recover the difference of GH¢144,171.00 from the beneficiary staff. In the event of failing, the approving officers should be held accountable.

NATIONAL PREMIX FUEL SECRETARIAT

Indebtedness of Oil Marketing Companies – GH¢57,443.00

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

471. We noted that out of a total indebtedness of GH¢113,643.00 by 12 Oil Marketing Companies (OMCs), GH¢72,757.00 was paid, leaving an outstanding amount of GH¢57,442.50 yet to be settled.

472. We recommended that the Head of the Secretariat should recover the amount of GH¢57,442.50 from the OMCs.

VOLTA REGION

LANDING BEACH – KPANDO TORKOR

Failure to pay 53 percent margin for community development – GH¢18,642.00

473. Regulation 27 of the Landing Beach Regulations, 2016 requires that, Landing Beach Committee (LBC) shall distribute 53 percent of the proceeds of margin from the sale of premix fuel to the fishing community. It also requires that each LBC shall open a bank account for the fishing community into which the 53 percent of the proceeds shall be paid.

474. We noted during our audit of the Landing Beach Committee No. 2 at Kpando Torkor that the Committee had a margin of GH¢109,890.00 from the sale of premix fuel in 2020 financial year. We observed that instead of paying GH¢58,241.70 (i.e., 53 percent of the margin) into the Community Development fund, the Committee paid GH¢39,600.00, leaving a difference of GH¢18,641.70.

475. We recommended that the Chairman of the Landing Beach Committee should pay the difference of GH¢18,641.70 to the Community Development Account.

MINISTRY OF FOOD AND AGRICULTURE

HEADQUARTERS

Unsupported payments – GH¢831,020.00

476. 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.

477. We noted during our review of payment vouchers that a total amount of GH¢831,020.47 disbursed by 14 offices during the period of audit were not adequately supported with the relevant documents. The Table below shows the breakdown:

| No. | Office | Region | No. of PVs | Amount (GH¢) |
|-----|---|---------------|------------|--------------|
| 1. | Ministry of Food and Agriculture | Greater Accra | 6 | 253,827.00 |
| 2. | Directorate of Crops Services | Greater Accra | 7 | 77,600.00 |
| 3. | Fisheries Commission | Greater Accra | 4 | 94,167.00 |
| 4. | Veterinary Services Directorate | Greater Accra | 10 | 137,338.60 |
| 5. | Department of Agriculture, Jema | Bono East | 2 | 4,467.00 |
| 6. | District Agric. Development Unit-Busunya | Bono East | 3 | 4,431.00 |
| 7. | Department of Agriculture, Kwame Danso | Bono East | 4 | 8,060.31 |
| 8. | Department Of Agriculture - New Juaben North Municipal Assembly | Eastern | 12 | 23,505.00 |
| 9. | Ministry of Food and Agric – Obuasi | Ashanti | 13 | 10,322.00 |
| 10. | Ministry Of Food and Agriculture – Tepa | | 26 | 62,297.22 |
| 11. | Ministry Of Food & Agriculture – Lambussie | Upper West | 7 | 36,900.00 |

| | | | | |
|--------------|---|------------|---|-------------------|
| 12. | Veterinary Service Department, Takoradi | Western | - | 72,622.00 |
| 13. | MoFA - Wassa Akropong | | 3 | 4,019.34 |
| 14. | Agriculture Directorate – Builsa South District Fumbisi | Upper East | 4 | 41,464.00 |
| Total | | | | 831,020.47 |

478. In the absence of these documents, we were unable to authenticate the payments. We recommended that the amounts should be recovered from the Heads of Institutions and Accounts.

Unpresented payment vouchers – GH¢123,357.10

479. Regulation 82 of the PFMR, 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.

480. During our examination of the payment records, we noted that three Institutions did not present 24 payment vouchers used in paying GH¢123,357.10 for audit. The breakdown is shown in the Table below:

| Institution | Region | No. of PVs | Amount (GH¢) |
|---|---------------|-------------------|---------------------|
| Ministry of Food and Agriculture - HQ | Greater Accra | 4 | 15,340.00 |
| Department of Agric – Kwame Danso | Bono East | 15 | 38,155.60 |
| Ministry of Food and Agriculture, Nkroful | Western | 5 | 69,861.50 |
| Total | | 24 | 123,357.10 |

481. In the absence of the payment vouchers, we recommended that the Heads of the Institutions and Accounts should pay the respective amounts.

Revenue not accounted for – GH¢181,829.00

482. Regulation 47 of PFMR, 2019 (L.I. 2378) states that, a Principal Spending Officer shall fully disclose all revenue collected, lodged, or retained under these Regulations with copies to the Controller and Accountant-General and the Auditor-General.

483. Our review of the 2020 revenue collections records disclosed that, revenue collected totalling GH¢181,829.17 by two Institutions were not deposited into the designated Bank Accounts. The breakdown is shown below:

| Institution | Region | Amount (GH¢) |
|--|---------------|---------------------|
| Animal Production Directorate | Greater Accra | 6,835.00 |
| Plant Protection and Regulatory Services Directorate | Greater Accra | 174,994.17 |
| Total | | 181,829.17 |

484. We recommended that the Heads of Institutions should ensure that the amount of GH¢181,829.17 is recovered from the Heads of Accounts, failing which the amount should be recovered from the Heads of the Institutions.

Outstanding indebtedness to suppliers

485. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted during our examination of the list of creditors that, between April 2018 and November 2020, total indebtedness to suppliers for the supply of goods, works and services amounted to GH¢76,896.14. Details are as follows:

| Institution | Region | period | No. of Suppliers | Amount (GH¢) |
|-------------------------------|---------------|------------------------|-------------------------|---------------------|
| Animal Production Directorate | Greater Accra | April 2018 – Nov. 2020 | 5 | 26,336.14 |
| Amrahia Farms | Greater Accra | - | - | 50,560.00 |
| Total | | | | 76,896.14 |

486. We recommended that the Heads of the Institutions and Finance should settle the debts owed the creditors to avoid legal action.

Unretired accountable imprest – GH¢5,346.00

487. Regulation 102 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that, a Principal Spending Officer of a covered entity shall ensure that the standing imprest is fully retired by the end of the financial year. Also, 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 imprest or the ultimate recipient as appropriate.

488. Our review disclosed that two officers had not retired accountable imprest totalling GH¢5,346.00 for various activities of the Ministry. The breakdown is shown below:

| PV No. | Payee | Amount (GH¢) |
|---------------|--------------------|---------------------|
| 40/10/20 | Essah Agyeman Farm | 346.00 |
| 10/27/20 | Dr Gyieie Nurah | 5, 000.00 |
| Total | | 5,346.00 |

489. We recommended that the Head of the Institution should ensure that the accountable imprest of GH¢5,346.00 is fully retired, failing which the amount should be treated as advances to them.

Uncompetitive procurement of goods and services

490. Sections 35 and 43 of the Public Procurement Act, 2003 (Act 663) require that a procurement entity shall procure goods, services or works by competitive tendering; and that the procurement entity shall request quotations from as many suppliers or contractors as practicable, but from at least three different sources.

491. We noted from our review of procurement records that three Institutions procured goods and services totalling GH¢762,636.20 without obtaining alternative price quotations from other dealers in similar goods and services. The breakdown is as follows:

| Institution | Region | No. of PVs | Amount (GH¢) |
|---|---------------|-------------------|---------------------|
| Agric College, Nzema - Kumasi | Ashanti | 61 | 615,717.00 |
| Ministry of Food & Agriculture, Lambussie | Upper West | 2 | 36,543.70 |
| Agriculture Directorate – Balsa South | Upper East | 6 | 110,375.50 |
| Total | | 69 | 762,636.20 |

492. We recommended that the Heads of the Institutions should investigate the cause of the procurement infractions and any officer found culpable should be appropriately sanctioned, failing which the Heads should be sanctioned by the Ministry.

Unrecovered debts under planting for food and jobs program – GH¢158,694.00

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

494. We noted during our examination of the debtors' records that farmers owed four Institutions a total amount of GH¢158,694.06 in respect of farm inputs, seeds and seedlings under the Planting for Food and Jobs Program of the Ministry. Details are shown below:

| Institution | Region | No. of Farmers | Amount (GH¢) |
|---|---------------|-----------------------|---------------------|
| Ministry of Agric – Wenchi | Bono | - | 15,770.81 |
| Agricultural Department, Hohoe | Volta | 40 | 15,850.25 |
| Ministry of Food and Agric, Agona East District | Central | - | 27,084.50 |
| Department of Agric, Assin Foso | Central | - | 99,988.50 |
| Total | | | 158,694.06 |

495. We recommended to the Heads of the Institutions to recover the amounts from the farmers involved.

GREATER ACCRA

HEADQUARTERS

Indebtedness of tractor/equipment beneficiaries – GH¢9,521,000.00

496. Regulation 51 of the PFMR, 2019 (L.I. 2378) provides that, except as otherwise provided in any other enactment, the collection of public and trust moneys shall be the responsibility of the Principal Spending Officer.

497. Our examination of the Tractor and Equipment Account of the Ministry disclosed the Ministry sold tractors to individuals and companies on cash basis, however, as at 31 December 2020, 62 companies and individuals still owed the Ministry a total amount of GH¢9,521,00.00. Below are details:

MASSEY FERGURSON

| No. | Date Issued | Name/Address of Beneficiary | Balance (GH¢) |
|------------------|--------------------|---|----------------------|
| 1. | 27/05/19 | Sani Alhassan, Deyele | 100,000.00 |
| 2. | 27/05/19 | Adam Iddrisu Yoggu, Alhaji | 100,000.00 |
| 3. | 27/05/19 | Mohammed Alhassan WoFA | 100,000.00 |
| 4. | 27/05/19 | Pe Oscar Batabi Tiyaumu II Kayoro Pio | 100,000.00 |
| 5. | 27/05/19 | Baako Bawah Alhassan, | 100,000.00 |
| 6. | 27/05/19 | Darkwa Bosomprah Etwilenana Yaw Eric, Duadua Cocoa Farm Akwadum, Kyebi | 100,000.00 |
| 7. | 27/05/19 | Abdul-Aziz Musah | 100,000.00 |
| 8. | 27/05/19 | Stephen Jalulah | 100,000.00 |
| 9. | 11/6/2019 | Eric Bawah | 100,000.00 |
| 10. | 11/6/2019 | Sualihu Imam Aboachi Aziz | 100,000.00 |
| 11. | 12/6/2019 | Joseph Addo | 100,000.00 |
| 12. | 12/6/2019 | Joseph Addo/Abukari Abdulai, Chief of Diare | 100,000.00 |
| 13. | 12/7/2019 | Abdulai Yaquob | 200,000.00 |
| 14. | 16/07/19 | Bismark Nkum Baisie | 100,000.00 |
| 15. | 17/07/19 | George Ofori | 200,000.00 |
| 16. | 18/07/19 | David Akwasi Asare | 100,000.00 |
| 17. | 19/07/19 | Ibrahim Mukaila | 200,000.00 |
| 18. | 23/07/19 | Samuel Kena | 200,000.00 |
| 19. | 23/07/19 | Kenneth Essuman Kelly | 200,000.00 |
| 20. | 24/07/19 | Mustapha Mahama | 200,000.00 |
| 21. | 26/07/19 | Muhazi Saeed Jibril | 200,000.00 |
| 22. | 2/8/2019 | Sabo Laabiir Edward | 100,000.00 |
| 23. | 2/8/2019 | Kwasi Nti Frempong | 100,000.00 |
| 24. | 8/8/2019 | Mary Ameyaa Yaa | 100,000.00 |
| 25. | 15/08/19 | Majeed Duuti Azumah | 100,000.00 |
| 26. | 11/9/2019 | Michael Appiah | 100,000.00 |
| Sub-total | | | 3,300,000.00 |

VALTRA

| No. | Date Issued | Name/ Address of Beneficiary | BALANCE (GH¢) |
|------------|--------------------|---|----------------------|
| 1. | 15/07/19 | The District Chief Executive, Pru West District Assembly | 106,000.00 |
| 2. | 15/07/19 | Diana Ataa-Kusiwaa | 212,000.00 |
| 3. | 16/07/19 | Bismark Nkum Baisie | 106,000.00 |
| 4. | 18/07/19 | David Akwasi Asare | 106,000.00 |

| | | | |
|-----|----------|-------------------------|---------------------|
| 5. | 20/07/19 | Samuel Dumenya | 212,000.00 |
| 6. | 23/07/19 | Joe Cobbinah | 12,000.00 |
| 7. | 24/07/19 | Kojo Sem Ansah | 212,000.00 |
| 8. | 26/07/19 | Joseph Owusu | 212,000.00 |
| 9. | 2/8/2019 | Sabo Laabiir Edward | 106,000.00 |
| 10. | 8/8/2019 | Mary Ameyaa Yaa | 106,000.00 |
| 11. | 15/08/19 | Majeed Duuti Azumah | 106,000.00 |
| 12. | 21/08/19 | Mustapha Ussif | 212,000.00 |
| 13. | 5/9/2019 | Martina Nyantakyi | 106,000.00 |
| 14. | 18/09/19 | Michael Baffoe Sarkodie | 106,000.00 |
| 15. | 20/09/19 | Emmanuel Kofi Agyeman | 212,000.00 |
| 16. | 30/10/19 | Alhaji Mashud Mohammed | 1,060,000.00 |
| 17. | 19/12/19 | Richard Addison | 212,000.00 |
| | | Sub-total | 3,404,000.00 |

New Holland

| No. | Date Issued | Name/Address of Beneficiary | Balance (GH¢) |
|--------------------|-------------|---------------------------------|---------------------|
| 1. | 8/1/2020 | Bright Akoto | 106,000.00 |
| 2. | 21/01/20 | Wisdom Annang | 106,000.00 |
| 3. | 3/2/2020 | Catholic Archdiocese of Accra | 56,000.00 |
| 4. | 12/4/2019 | Emmanuel Boboobe | 106,000.00 |
| 5. | 19/05/20 | AMG Fertilizer | 72,000 |
| 6. | 29/05/20 | Albert Kojo Quainoo | 27,000.00 |
| 7. | 14/07/19 | Dennis Mensah Kofi | 212,000.00 |
| 8. | 16/07/19 | Phanuel Donkor Kadey | 212,000.00 |
| 9. | 16/07/19 | Emmanuel Atibila | 212,000.00 |
| 10. | 18/07/19 | West Mamprusi District Assembly | 212,000.00 |
| 11. | 24/07/19 | Issaka Musah | 212,000.00 |
| 12. | 25/07/19 | Balchisu Yakubu | 212,000.00 |
| 13. | 8/8/2019 | Sylvan Dauda Danaa | 212,000.00 |
| 14. | 15/08/19 | Augustin Kwarteng | 212,000.00 |
| 15. | 15/08/19 | Oscar Liwaal | 212,000.00 |
| 16. | 25/08/19 | Karim Manyua | 212,000.00 |
| 17. | 26/09/19 | Abdul-Aziz Musah | 106,000.00 |
| 18. | | Tahiru Zakaria | 106,000.00 |
| 19. | 23/07/19 | Joe Cobbinah, Bodukwan | 12,000.00 |
| Total | | | 2,817,000.00 |
| Grand Total | | | 9,521,000.00 |

498. We recommended that the Chief Director and the Director of Engineering should recover the outstanding debt from the defaulting companies and individuals together with interest at the prevailing Bank of Ghana interest rate.

AGRIC ENGINEERING SERVICES DIRECTORATE

Failure to refund bond amount – GH¢34,246.00 and Yen 6,913,821

499. Paragraph 3 of the approval letter from Office of the Head of Civil Service dated 8 May 2015 stated that Mr. Ernest Ohene Nkansah will enter into a bond to complete his course satisfactorily and is expected to serve not less than four years of active service after completion of his study leave on full pay.

500. We noted that Mr. Ernest Ohene Nkansah, an Assistant Agricultural Engineer, who was granted study leave with pay for two years from September 2015 to September 2017 completed his course of study. He was serving a four-year bond term starting 30 September 2017 but resigned on 1 May 2020 (16 months to completion of the bond term). We observed that he had failed to refund a total of GH¢34,246.33 and Y6,913,821 being the salaries earned and cost of other expenses incurred on him by the Ministry.

501. We recommended that the Head of the Directorate should recover the amount of GH¢34,246.33 and Yen 6,913,821 from Mr. Ernest Ohene Nkansah, failing which the amount should be recovered from his guarantors.

HUMAN RESOURCE DEVELOPMENT AND MANAGEMENT DIRECTORATE

Unaccounted revenue by GCB – GH¢16,270.00

502. Paragraph 2.2 of the Government of Ghana Revenue Collection Agreement by and amongst Ministry of Finance (MoF) and the assigned MDA requires that for any Daily collection or portion thereof retained by the Bank after the periods stipulated in the Agreement, the Bank shall be liable to pay interest to MoF at the current 91- day Treasury Bill rate and if there is no published 91- day Treasury Bill rate, at the current rates for Government indexed bonds in force in Ghana except where the delay is caused by an event beyond the control of the Bank.

503. We reviewed the sale of application forms by the Directorate and noted that between March 2021 and July 2021, GCB Bank retained a total of GH¢9,475.00 as Commission from the total sales of GH¢189,500.00 made from online application forms.

504. We also noted from our review that between March 2020 and July 2020, GCB Bank retained a total of GH¢6,795.00 as Commission from the total sales of GH¢135,900.00 made from online application forms.

505. We recommended that the Heads of the Directorate and Accounts should liaise with GCB Bank and ensure that the total of GH¢16,270.00 is refunded into the Directorate's account together with interest at the current 91- day Treasury Bill rate.

VETERINARY SERVICES DIRECTORATE

Unpresented GCRs

506. Regulation 147 of the Public Financial Management Regulations, 2019 (L.I. 2378) provides that, a Principal Spending Officer is responsible for the efficient control of value books of the covered entity.

507. We noted that between March 2020 and December 2020, 73 GCRs issued to 19 officers at the Regional Veterinary offices were not presented for review. We also noted that revenue generated from these GCRs did not reflect in the returns submitted.

| No. | Date | GCR Nos. | Qty. | Issue to | Station |
|------------|-------------|----------------------|-------------|--------------------|----------------|
| 1. | 22/10/2020 | 2285001 – 2286000 | 10 | Dr. Patrick Mensah | Ashanti Region |
| 2. | 22/3/2020 | 2278201 – 2278700 | 6 | Dr. Akabuah | Tema |
| 3. | 3/6/2020 | 2277001 – 2277200 | 2 | Dr. Akandi | Oti Region |
| 4. | 3/7/2020 | 2280001 – 2281000 | 10 | Dr. Simon Gbene | Takoradi |
| 5. | 27/08/2020 | 2268501 – 2268600 | 1 | Dr. Akabuah | Tema |

| | | | | | |
|--------------|------------|----------------------|-----------|----------------------|-----|
| 6. | 27/08/2020 | 2268601 – 2268700 | 1 | Dr. Naomi | |
| 7. | 16/10/19 | 2269401 – 2269900 | 5 | Dr. Darlington Owusu | |
| 8. | 17/10/2019 | 2273001 – 2273200 | 2 | Dr. Helena Acquah | |
| 9. | 29/11/2019 | 2273901 – 2274200 | 3 | Dr. Darlington Owusu | |
| 10. | 5/12/2019 | 2274201 – 2275200 | 10 | Dr. Simon Gbene | |
| 11. | 22/5/2020 | 2276801 – 2277000 | 2 | Ebenezer Gavor | |
| 12. | 9/6/2020 | 2277201 – 2277700 | 6 | Dr. Darlington Owusu | |
| 13. | 11/3/2020 | 2279901 – 2280000 | 1 | Benedicta | |
| 14. | 27/8/2020 | 2282201 – 2282400 | 2 | Nathaniel Obour | |
| 15. | 27/08/2020 | 2282401 – 2282800 | 4 | Dr. Darlington Owusu | C/R |
| 16. | 22/8/2020 | 2282801 – 2282900 | 1 | Ebenezer Gavor | |
| 17. | 14/9/2020 | 2283501 – 2284000 | 5 | Dr. Joannishka Dsani | |
| 18. | 30/9/2020 | 2284701 – 2284800 | 1 | Dr. Micky Aryee | |
| 19. | 21/12/2020 | 2287801 – 2287900 | 1 | Ebenezer Gavor | |
| Total | | | 73 | | |

508. We recommended that the Head of the Directorate should ensure that the 73 GCRs and the returns should be provided for our review, failing which the Heads of the Directorate and Accounts should be held liable.

PLANT PROTECTION AND REGULATORY SERVICES DIRECTORATE

Used GCRs not included in returns submitted

509. 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, and immediately lodged in gross within 24 hours in the designated Consolidated Fund Transit bank accounts.

510. We noted that used GCRs at nine collection points used in collecting a total of GH¢1,244,334.00 were not included in the returns submitted to the Plant Protection and Regulatory Services Directorate (PPRSD). Details are as follows

| No. | Revenue Collection Point | Amounts not in returns submitted (GH¢) |
|-----|--------------------------|--|
| 1. | KIA | 910.00 |
| 2. | KIA Greater Accra | 7,500.00 |
| 3. | Northern region | 142,115.00 |
| 4. | Tema | 160,384.00 |
| 5. | Upper East | 232,180.00 |
| 6. | Upper East | 230,080.00 |
| 7. | Upper West | 366,450.00 |
| 8. | Upper West | 44,455.00 |
| 9. | Volta | 41,380.00 |
| 10. | G.P.O. | 18,160.00 |
| 11. | North East | 720.00 |
| | Total | 1,244,334.00 |

511. We recommended that the Heads of the Directorate and Accounts should immediately liaise with the nine collection centres involved and ensure that the returns for the used GCRs are submitted for review.

Outstanding returned cheques – GH¢50,820.00

512. Contrary to Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) we noted that, between April 2020 and May 2020, revenue cheques totalling GH¢50,820.06 presented to Access bank which were returned had remained outstanding. Below are the details:

| Date | Collection Point | Pay in Slip No. | Chq No. | Amount (GH¢) |
|--------------|-------------------------|------------------------|----------------|---------------------|
| 6/4/2020 | TEMA | 789430 | GCB 004773 | 30,000.00 |
| 7/5/2020 | POKUASE - GCNET | 335964 | 675858 | 1,230.00 |
| 21/05/2020 | POKUASE - GCNET | 335965 | 4781 | 11,640.06 |
| 21/05/2020 | CMC | 335965 | 22787 | 7,920.00 |
| 21/05/2020 | CMC | 335965 | 22785 | 30.00 |
| Total | | | | 50,820.06 |

513. We recommended that the Head of Accounts should ensure that the outstanding amounts are recovered immediately from the payees, failing which the Heads of the Directorate and Accounts should be made to pay.

Indebtedness of Cocoa Marketing Company to Directorate – GH¢1,350,252.00

514. Contrary to Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) we noted that, between February 2019 and December 2020, Cocoa Marketing Company owed the Directorate a total of GH¢1,350,252.00 for the risk-based inspection and phytosanitary certification of cocoa beans in the Western, Greater Accra and Ashanti regions.

515. We recommended that the Head of the Directorate should follow up on recovery of the outstanding amount from the Cocoa Marketing Company.

Unpresented used General Counterfoil Receipts

516. Contrary to Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) we noted during our review that, 195 used GCRs from the various revenue collection centres across the country were not submitted for examination. The breakdown is shown below:

| No. | Collection Centre | Quantity | No. | Collection Centre | Quantity |
|------------|--------------------------|-----------------|------------|--------------------------|-----------------|
| 1. | Greater Accra | 1 | 10. | Ashanti | 2 |
| 2. | KIA, Accra | 3 | 11. | Bono Region | 2 |
| 3. | Takoradi | 26 | 12. | Ahafo Goaso | 5 |
| 4. | Western | 5 | 13. | Upper East | 39 |
| 5. | Eastern | 1 | 14. | Upper West | 36 |
| 6. | Greater Accra | 1 | 15. | Savanna | 4 |

| | | | | | |
|--------------|-------|----|-----|-----------------------|------------|
| 7. | Aflao | 5 | 16. | Tamale | 7 |
| 8. | Volta | 13 | 17. | North East | 5 |
| 9. | Ho | 6 | 18. | Station Not Indicated | 35 |
| Total | | | | | 195 |

517. We recommended that the Head of the Directorate should ensure that the Regional Officers provide the GCRs for our inspection, failing which the Regional Officers would be held liable for the amounts collected with the GCRs.

ASHANTI REGION

VERTINARY SERVICES DEPARTMENT – KUMASI

Uncollected revenue

518. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires, Heads of Department to ensure that all non-Tax revenues are efficiently collected.

519. We noted that Ante-mortem procedures to ensure the health status of animals before slaughter were inadequate at the Kumasi Abattoir due to lack of facilities to handle aggressive animals. Our review of records at the Abattoir revealed that between July 2020 to July 2021, 68,711 cattle were slaughtered without performing Ante-mortem procedures. Consequently, revenue amounting to GH¢343,555.00 was lost by the Abattoir.

520. For public health purposes, we recommended that the Head of the Abattoir should liaise with the appropriate authorities to provide them with the necessary facilities to ensure that the ante mortem is done on all animals and to enhance revenue generation.

WESTERN REGION

MINISTRY OF FOOD AND AGRICULTURE - MANSO AMENFI

Official laptop not accounted for – GH¢3,129.00

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

522. We noted that a Dell laptop Dual Core 4GB, 500GB 19SC valued GH¢3,129.00 and allocated to Dominic Nyanzu, the former Director of Agric on 17 July 2019 was not presented for audit inspection.

523. We recommended that the Head of the Department should recover the amount of GH¢3,129.00 from Dominic Nyanzu, failing which the amount should be recovered from the Head.

BONO REGION

REGIONAL DIRECTORATE OF AGRIC – SUNYANI

Unearned salaries – GH¢203,702.00

524. Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires, the Principal Spending Officer of a covered entity to ensure appropriate notification for the immediate stoppage of payment of salary to public servants who vacate post.

525. Contrary to the above, we noted that between January 2019 and September 2021, four staff of the Directorate who had separated, were validated for the period they were separated from the Office thereby resulting in the payment of unearned salary of GH¢203,701.86. Details are shown below:

| Name | Period | Amount (GH¢) | Remarks |
|-----------------|--|-------------------------|------------------------------|
| Haruna Margaret | April 2020-October 2020 | 23,449.65 | Retired on 29 March 2020 |
| Gyamfi Philemon | Sept. 2021 | 7,274.46 | Study Leave without pay |
| C. T. Quist | Jan. – July & Oct. - Dec. 2019, Jan. 2020 – Sept. 2020 | 142,856.94 | Current station not known |
| Owusu Samuel Y | May 2021 – Sept. 2021 | 30,120.81 | Current station not known |
| Total | | 203,701.86 | |

526. We recommended that the Head of the Directorate should recover the amount of GH¢203,701.86 from the separated staff, failing which the Head of the Directorate and the validators should pay.

MINISTRY OF ENERGY

HEAD OFFICE

Unpresented payment vouchers – GH¢2,446,321.00 and USD 727.00

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

528. We noted during our review that 14 payment vouchers used in disbursing GH¢2,446,321.48 and USD 727.00 were not presented for examination.

529. In the absence of the payment vouchers and supporting documents, we recommended that the Chief Director and the Head of Finance should pay.

MINISTRY OF INTERIOR

GAMING COMMISSION OF GHANA

Outstanding bill – GH¢663,196.00

530. Section 21 of the Gaming Act, 2006 (Act 721) requires all operators to renew their license annually by paying a renewal fee of one percent of the minimum stated capital.

531. During our audit, we noted that two sporting bet companies and one casino owed the Commission a total amount of GH¢663,196.08 in respect of license renewal and operation fees as at 31 December 2020. Details are as follows:

| Name of Organisation | Category | Location | Amount owed (GH¢) | Amount paid (GH¢) | Outstanding amount (GH¢) |
|-------------------------|--------------|----------|-------------------|-------------------|--------------------------|
| Pakos Entertainment Ltd | Sporting Bet | Accra | 583,247.73 | 274,000 | 309,247.73 |
| Eurobet | Sporting Bet | Accra | 615,615.00 | 350,000 | 265,615 |
| Eurlucks | Casino | Tema | 220,83.35 | 132,500 | 88,333.35 |
| Total | | | | | 663,196.08 |

532. We recommended that the Head of the Commission should recover the total outstanding amount of GH¢663,196.08 from the companies and sanction them accordingly.

Unearned salary – GH¢3,414.00

533. Regulation 88 of the Public Financial Management Regulations, 2019 (L.I. 2378), outlines various grounds for effective date of stoppage of salary for employee. This includes in the case of a deceased public officer, the day following the date of death; in case of a convicted officer, the date of conviction; in case of leave without pay, the date approved for the leave; in case of an officer who is absent without leave, the first day of such absence; and in case of resignation and retirement, the date of absence or date specified in the relevant document, whichever is earlier.

534. Our review of the payroll disclosed that a total amount of GH¢3,414.05 was paid to Miss Davina Mariama Salifu who resigned from the Commission on 1 October 2020 but was paid unearned salary for October 2020 and November 2020.

535. We recommended that the Head of the Commission should recover the amount of GH¢3,414.05 from Ms Davina Salifu, failing which the amount should be paid by the Head.

GHANA IMMIGRATION SERVICE

HEADQUARTERS

Unearned salary – GH¢99,844.00

536. Contrary to Regulations 88 of the Public Financial Management Regulations, 2019 (L.I. 2378) we noted that, the Comptroller-General of the Ghana Immigration Service maintained three officers on the payroll, though records available showed they had resigned, resulting in the payment of unearned salary of GH¢99,843.64.

| Name | Staff ID | Period | Amount (GH¢) |
|-----------------------------|-----------------|-------------------|---------------------|
| Felix Christian Adom Nortey | 936832 | June'20 – Jan '21 | 24,883.00 |
| Muniratu Iddrisu | 126718 | Jan'20 – June'21 | 72,653.64 |
| Social Besseah | 770486 | June 2020 | 2,307.00 |
| TOTAL | | | 99,843.64 |

537. We recommended that the Comptroller-General should recover the amount of GH¢99,843.64 from the officers involved, failing which the amount should be paid by the Comptroller-General.

Unapproved revised contract sums

538. Section 87 of the Public Procurement Amendment Act, 2016 (Act 914) requires 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 committee in the case of a contract subject to review by the tender review committee of the proposed extension, modification or variation orders with reasons.

539. We noted that the Comptroller General of the Ghana Immigration Service revised five contract sums from GH¢748,490.35 to GH¢1,505,029.73 resulting in a difference of GH¢756,539.38, which exceeded 10 percent of the original contract sum without appropriate approval from Central Tender Review Board. Details are provided below:

| Contract Date | Revised date | Details | Contractor | Original contracts sum (GH¢) | Revised contracts sum (GH¢) | Difference (GH¢) |
|----------------------|---------------------|---|----------------------------|-------------------------------------|------------------------------------|-------------------------|
| 30/09/2019 | 06/04/2021 | Renovation works for the Regional Commander's Bungalow, Koforidua Phase 1 | Carolina Company Ltd | 149,464.15 | 355,082.70 | 205,618.55 |
| 17/12/2018 | 23/12/2019 | Renovation works on kulungugu staff quarters at kulungugu | Mizyawah Mahama & Sons Ltd | 149,459.20 | 239,682.92 | 90,223.72 |
| 29/11/2018 | 20/11/2019 | Renovation works on Polimakom staff quarters at Polimakom | Zonwill Company Ltd | 149,916.80 | 225,586.70 | 75,669.90 |
| 24/06/2020 | 11/01/2021 | Reconfiguration of official property at Sakumonu - Phase 2 | Bakk Loistics & Const. | 149,851.10 | 305,966.90 | 156,115.80 |
| 15/03/21 | 30/03/21 | Renovation of Sector Commander's Bungalow at Yendi | Dinchin Ltd | 149,799.10 | 378,710.51 | 228,911.41 |
| Total | | | | 748,490.35 | 1,505,029.73 | 756,539.38 |

540. We recommended that the Comptroller General should investigate the cause of the procurement infractions and any officer found culpable should be appropriately sanctioned, failing which the Comptroller General should be sanctioned by the Ministry.

GHANA IMMIGRATION SERVICE, TEMA

Unearned salary – GH¢43,729.00

541. Contrary to Regulation 88 of the Public Financial Management Regulations, 2019 (L.I. 2378), our review of the Ghana Immigration Service's payroll disclosed that Management validated the payment of unearned salary for the period of June 2020 to January 2021 totalling GH¢43,728.78 to Anane Frank who voluntarily retired on 29 October 2019.

542. We recommended that the Head of the Immigration Office, Tema should recover the unearned salary of GH¢43,728.78 from Mr. Frank Anane, failing which the Head should pay.

UPPER WEST REGION

GHANA IMMIGRATION SERVICE – LAMBUSSIE

Unpresented payment vouchers – GH¢320,800.00

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

544. We noted that the Hamile Sector Command failed to raise payment vouchers to support an amount of GH¢320,800.00 disbursed for Operation Conquest Fist and imprest in 2020.

545. In the absence of the payment vouchers and supporting documentations we recommended that the Sector Commander should refund the total outstanding amount of GH¢320,800.00.

Payment of Government funds into Sector Commander's private bank account

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

547. We noted that the Regional Commander between January and December 2020 transferred a total cash of GH¢320,800.00 for operational activities on 16 occasions into the personal Bank Account of the Sector Commander for the Hamile Sector Command.

548. We recommended to the Regional Commander to open an official bank account for the Hamile Sector Command for its operations without further delay.

CENTRAL REGION

GHANA IMMIGRATION SERVICE – KASOA

Unearned salary – GH¢35,268.00

549. Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that, the Principal Spending Officer of a covered entity shall ensure the immediate stoppage of payment of salary to public servant and the Controller and Accountant-General notified in the following circumstance on the vacation of post by an employee; and the Head of a covered entity shall take the necessary action to retrieve any unearned compensation occasioned under Sub-regulation 1.

550. Our audit of the Division's payroll disclosed that two officers who were granted annual leave in April and May 2021 failed to return to post after their leave had expired on 23 June 2021. We noted that as at 30 November 2021 the two officers had not resumed duty however, they were paid from July 2021 to November 2021 resulting in the payment of unearned salary of GH¢35,267.70. Details are as follows:

| Name of Staff | Staff No. | Rank | Gross salary (GH¢) | No. of months | Total Amount (GH¢) |
|----------------------|------------------|---------------|---------------------------|----------------------|---------------------------|
| Gloria Amoah | 614602 | Assist. Insp. | 3,526.77 | 5 | 17,633.85 |
| Michael Debrah | 546178 | Assist.Insp | 3,526.77 | 5 | 17,633.85 |
| Total | | | | | 35,267.70 |

551. We recommended that the Officer in charge should stop the payment of salaries to the officers and recover the amount of GH¢35,267.70 from them, failing which the officer in charge and the validators should pay.

GHANA POLICE SERVICE

HEADQUARTERS

Delayed Police Hospital project

552. Contrary to Section 7 of the Public Financial Management Act, 2016 (Act 921), we noted that a contract was signed on 5 June 2003 at a total cost of €23,738,312.00 between the Government of Ghana and the International Hospital Group for the Police Hospital Redevelopment Project to be completed within 36 months. We also noted that the project was about 75 per cent complete but was abandoned for about ten years until 2017 when stakeholders began discussions on the continuation and completion of the project.

553. We observed that the project had stalled again due to disagreements between the contractor and Government in respect of an amount of €259,931.94 withheld as tax from payment of interim certificate of €5,414,847.00.

554. We recommended that the Inspector General of Police should liaise with the Ministry of Finance through the Ministry of Interior to resolve the withholding tax issue to allow for the continuation and completion of the project.

EASTERN REGION

GHANA POLICE SERVICE, AKROPONG DIVISION

Abandoned projects

555. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted that, two buildings, a Divisional Headquarters and Residential apartments to house officers of the Division had been abandoned resulting in the deterioration of the structures. We also noted that people were encroaching on the land since it was not secured, and the uncompleted residential apartments have been occupied by civilian workers of the Division. Find pictures of the abandoned projects are shown below:



556. We recommended that the Divisional Police Commander should liaise with the Regional Police Commander to pursue management of the Ghana Police Service, National Headquarters, Accra to release funds for the completion of these projects.

GHANA PRISONS SERVICE

ASHANTI REGION

OBUASI LOCAL PRISON

Unearned salary – GH¢5,169.00

557. Contrary to Regulation 88 of the Public Financial Management Regulations, 2019 (L.I. 2378) we noted that, the Officer-in-charge of the Obuasi Local Prison failed to ensure the immediate stoppage of salary of the late Emmanuel Wanye, who died on 31 March 2020 but was validated for the months of April 2020 to June 2020, resulting in the payment of unearned salaries of GH¢5,169.33 to his account.

558. We recommended that the Officer in-charge should recover the amount of GH¢5,169.33 from the next-of-kin of the deceased, failing which the amount should be recovered from the Officer-in-charge.

EASTERN REGION

MEDIUM SECURITY PRISONS (MALE) – NSAWAM

Outstanding health insurance claims

559. 341. Contrary to Regulation 38 of the National Health Insurance Regulations, 2004 (L.I. 1809) we noted that, the Nsawam Municipal Health Insurance Scheme had not reimbursed the Prisons Service, claims amounting to GH¢263,480.49 for services rendered to inmates and officers between November 2017 and April 2021 as shown in the table below:

| No. | Month/Year | Claims submitted (GH¢) | Outstanding claims (GH¢) |
|------------|-------------------|-------------------------------|---------------------------------|
| 1. | November, 2017 | 12,117.55 | 12,117.55 |
| 2. | December, 2017 | 14,650.01 | 14,650.01 |
| 3. | July, 2018 | 13,489.61 | 13,489.61 |
| 4. | August, 2018 | 13,327.01 | 13,327.01 |
| 5. | January, 2019 | 13,677.14 | 13,677.14 |

| | | | |
|-----|-----------------|-------------------|-------------------|
| 6. | March, 2019 | 13,459.88 | 13,459.88 |
| 7. | August, 2019 | 16,326.91 | 16,326.91 |
| 8. | November, 2019 | 20,863.68 | 20,863.68 |
| 9. | December, 2019 | 13,971.88 | 13,971.88 |
| 10. | March, 2020 | 14,030.48 | 14,030.48 |
| 11. | May, 2020 | 10,867.80 | 10,867.80 |
| 12. | July, 2020 | 14,144.60 | 14,144.60 |
| 13. | August, 2020 | 13,759.32 | 13,759.32 |
| 14. | September, 2020 | 16,430.19 | 16,430.19 |
| 15. | January, 2021 | 15,191.68 | 15,191.68 |
| 16. | February, 2021 | 15,287.41 | 15,287.41 |
| 17. | March, 2021 | 17,113.27 | 17,113.27 |
| 18. | April, 2021 | 14,700.07 | 14,700.07 |
| | Total | 263,408.49 | 263,408.49 |

560. We recommended that the Officer in charge should pursue recovery of the outstanding claims from the Municipal Health Insurance Scheme to ensure smooth and efficient running of the Prisons Hospital.

Expired warrant of 125 inmates under remand

561. Instruction No. 171 of the Ghana Police Service Instructions, 2018 requires that all expired Commitment Warrants of short sentence prisoners who serve their term in Police Stations shall be endorsed by the Station Officer where they were issued. A short note shall be made on the back by giving the reason for their detention. The warrants shall then be forwarded direct to the Director-General of Prisons to enable him/her to see that these expired warrants are returned to the Courts which issued them, and the CID Headquarters shall be informed accordingly.

562. We noted from our audit sample that, the warrants of 125 persons remanded at Medium Security Prisons (Male) had expired.

563. We recommended that the Director-General of Prisons should liaise with the Ghana Police Service to ensure that the expired warrants of suspects are renewed or expedite action on their case for final judgement.

GHANA NATIONAL FIRE SERVICE

BONO REGION

GHANA NATIONAL FIRE SERVICE – BONO

Failure to execute portions of contract – GH¢38,690.00

564. Regulation 80 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires, amongst others that the Principal Spending Officer shall not certify the completion of works unless the contractor concerned has complied with all provisions of the contract, and the size, equality and the performance of the physical output is consistent with the design and specifications.

565. We noted during the review of the contract file for the construction of the Bono Regional Fire Headquarters that portions of the contract, valued at GH¢38,690.00 were not executed but paid for as per the last interim Payment Certificate (IPC) Details are shown below:

| Project | Items Not supplied | Amount (GH¢) |
|--|--|---------------------|
| 2 story offices with attached coverage garages for fire tenders. | Extractor Fan 6” (2 x 720) | 1,440.00 |
| | 1400 mm Sweeping Ceiling Fan (3 x 330) | 990.00 |
| | Burglar Proof for external units (7 pcs) | 1,260.00 |
| | Intercom | 10,000.00 |
| | Internet | 10,000.00 |
| | Audio Visual | 15,000.00 |
| Total | | 38,690.00 |

566. We recommended that the Regional commander should ensure that the outstanding works are completed before payment of the retention amount of GH¢98,963.71 is made to the contractor.

WESTERN NORTH REGION

BIBIANI MUNICIPAL FIRE STATION

Unearned salary – GH¢13,545.00

567. Contrary to Regulation 92 of Public Financial Management Regulations, 2019, (L.I. 2378), Mr. Abdullah Issah who died on 2 February 2020 was validated from February 2020 to June 2020 resulting in the payment of unearned salary of GH¢13,545.00.

568. We recommended that the Municipal Fire Officer should recover the amount of GH¢13,545.00 from the next of kin of Mr. Issah, failing which the Head and the validators should pay.

MINISTRY OF WORKS AND HOUSING

HEADQUARTERS

Unapproved use of Internally Generated Fund – GH¢3,632,253.00

569. Section 47 of the PFM Act, 2016 provides that a covered entity may retain revenue collected or received, where the revenue is in the form of a levy, license, fee or administrative penalty and the covered entity is authorised through appropriation by Parliament to retain the revenue.

570. We noted that without authorisation by Parliament, the Ministry of Works and Housing collected non-tax revenue totalling GH¢4,206,680.00 and spent GH¢3,632,253.00 out of the amount.

571. We recommended that the Chief Director should ensure that the Ministry pay the amount of GH¢3,632,253.00 into the Consolidated Account. We also recommended that until approval for the retention is obtained, all non-tax revenue should be paid in gross into the Consolidated Account.

Toyota Land Cruiser not accounted for

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

573. We noted during our physical verification of the Ministry's vehicle list that a Toyota Land Cruiser with registration No. GV-1-14 and chassis number GTMH09J2C4074792 was not presented for our inspection.

574. We recommended that the Chief Director should produce the vehicle for audit inspection, failure of which the Principal Spending Officer of the Ministry should be held liable.

Non-payment of rent – US\$993,600.00

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

576. Our review of rent payment indicated that the Chief Director failed to collect rent owed by 48 occupants of United Nation Development Programme (UNDP) flats totalling USD 993,600.00. Further review and explanation from the Estate Officer revealed that, some of the occupants were operatives of the National Security who took over and occupied the flats since 2017 without paying the rent due and efforts to collect such rent arrears had proven futile.

577. We recommended that, the Chief Director should pursue recovery of the rent from the operatives of National Security and the other tenants without further delay, failing which they should be ejected from the flats.

RENT CONTROL DEPARTMENT – ACCRA

Non-existence of designated IGF transit bank account – GH¢191,539.00

578. Contrary to Section 47 of the PFM Act, 2016 we noted that without authorisation through appropriation by Parliament, the Chief Rent Officer collected non-tax revenue of GH¢191,538.88 and spent on operational activities.

579. We recommended that the Chief Rent Officer should ensure that the Department pay the amount of GH¢191,538.88 into the Consolidated Account. We also recommended that until approval for the retention is obtained, all non-tax revenue should be paid in gross into the Consolidated Account.

OYIBI AREA WATER AND SANITATION SCHEME, OYIBI

Unrecovered debt

580. Regulation 32 of 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 the covered entity.

581. Our audit revealed that, between January 2020 and May 2021, the Oyibi Area Water and Sanitation Scheme supplied water under the Covid 19 free water programme to citizens leading to a debt of GH¢607,369.65 owed by Government to Oyibi Area Water and Sanitation Scheme. The Government paid GH¢62,647.70 leaving a difference of GH¢544,721.95.

582. We recommended that Management of Oyibi Area Water and Sanitation Scheme should communicate with the Ministry of Sanitation and Water Resources to liaise with Ministry of Finance for settlement.

ARCHITECTS REGISTRATION COUNCIL

Unapproved use of Internally Generated Funds – GH¢410,825.00

583. Contrary to Section 47 of the PFM Act, 2016 (Act 921), our examination of revenue records revealed that, revenue collected totalling GH¢410,825.00 from subscriptions, logbook, exams and induction fees by the Council and lodged into

its GCB Bank account were spent without authorisation by Parliament and Ministry of Finance.

584. We recommended that the Council should seek approval from the Ministry of Finance, failing which they should desist from utilising the revenue.

BONO EAST REGION

WATER SUPPLY SYSTEM – KINTAMPO

Government indebtedness to the Water Supply System

585. We noted during our audit that out of the total amount of GH¢1,327,718.00 owed by Central Government in respect of water provided under the free-water policy, the Kintampo Water Supply System was re-imbursed with GH¢345,079.99 leaving GH¢982,638.01.

586. We recommended to management to pursue Government through the Bono East Community Water and Sanitation Agency to settle the debt to keep the Water System operational.

WATER SUPPLY SYSTEM – NKORANZA

Indebtedness of clients – GH¢3,090,465.00

587. We noted that customers and Government of Ghana owed two Water System Institutions a total of GH¢3,090,464.68 for water supplied as at 31 August 2021 due to weak and pragmatic efforts at revenue mobilisation and debt recovery policies. The breakdown is shown below:

| Name of Institution | Period | Amount due (GH¢) |
|-----------------------------|----------------------------|-------------------------|
| Nkoranza Water System | April 2020 to March 2021 | 2,872,916.55 |
| Busunya Water Supply System | April 2020 to January 2021 | 217,548.13 |
| Total | | 3,090,464.68 |

588. We recommended to management to enhance their revenue mobilisation strategies through good sensitisation mechanisms and adequate collection

measures to improve upon the level of revenue collection while steps are taken to ensure that debt owed by government is paid accordingly.

Unremitted taxes – GH¢4,906.00

589. Contrary to Section 117 of the Income Tax Act, 2016 (Act 896) we noted that between August 2020 and August 2021, the Accountant deducted taxes totalling GH¢4,905.77 but failed to remit same to the Ghana Revenue Authority (GRA). Details are shown below:

| Year | No of PVs | Payee | Amount paid (GH¢) | Tax deducted (GH¢) | Purpose |
|-------------------------|------------------|------------------------------|--------------------------|---------------------------|--|
| August to December 2020 | 9 | David Sarkodie and 8 others | 39,884.85 | 1,112.79 | Plumbing materials, water meters etc. |
| January to August 2021 | 29 | David Sarkodie and 28 others | 126,732.26 | 3,792.98 | Payment of plumbing materials, water meters etc. |
| Total | 38 | | 166,617.11 | 4,905.77 | |

590. We recommended that the Head of the Nkoranza Water System should ensure that the Accountant remit the amount to the Ghana Revenue Authority without further delay.

Second tier mandatory pension contributions not remitted

591. Contrary to Section 3 of the Pensions Act, 2003, we noted that between January 2020 and May 2021 management of Nkoranza Water System failed to remit GH¢20,111.00 representing five percent Tier 2 contributions deducted from staff salaries to its Fund Manager, Legacy Pensions Trust. The amount has since been in their Welfare Account.

592. The Water Systems Manager explained that the situation was due to the difficulty they had in tracing the Pensions Fund Manager of Legacy Pensions Trust.

593. We recommended that the Manager, Mr. Kofi Ohene Sakyi should liaise with the National Pensions Regulatory Authority for redress. We also recommended that management should conduct due diligence in the engagement of fund manager for their Tier 2 pensions.

WESTERN REGION

PUBLIC WORKS DEPARTMENT – TAKORADI

Rent in arrears – GH¢51,420.00

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

595. Our audit revealed that 11 tenants of the Department defaulted in the payment of rent totalling GH¢51,420.00 for periods ranging between one and four years. Details are as follows:

| Company Name | Tenancy period | Duration | Monthly Rate (GH¢) | Period in arrears | Amount Payable (GH¢) |
|---------------------------------------|---------------------------|----------|--------------------|-------------------|----------------------|
| Multisteve Consultant Agencies | 1/01/2017 - 31/12/18 | 2 years | 100.00 | 2020 | 2,400.00 |
| Liudmyla Tumbabia of Tumnn Enterprise | 2/01/2017 - 31/12/19 | 3years | 30.00 | 2020 | 360.00 |
| Christork Industry | 4/01/2016-31/12/2020 | 4years | 200.00 | 2019/2020 | 4,800.00 |
| Ablaze Kitchen | 2/1/2017 -3 1/12/2018 | 2 years | 30.00 | 2019/2020 | 360.00 |
| Y.K Sangara | 1/1/2018 - 31/12/2019 | 2 years | 200.00 | 2019/2020 | 4,800.00 |
| Rey Obeng Antwi | 4/1/2016 - 31/12/2017 | 2 years | 200.00 | 2020 | 300.00 |
| Benz Mechanical Shop | 2/1/2017 - 31/18/2018 | 2 years | 25.00 | 2017/2020 | 1,200.00 |
| Del-Hydraulics Ent | 2/1/2017 - 31/12/18 | 2 years | 25.00 | 2019/2020 | 600.00 |
| One Touch Car Conditioning | 2/1/17 - 31/12/18 | 2 years | 25.00 | 2017-2020 | 1,200.00 |
| Phil- GH | 1/9/2019 - 31/8/2024 | 5 years | 80.00 | 2019-2024 | 4,800.00 |
| Nyokopa Cocoa Buying Ltd | 1/01/2019 - 31/12/2021 | 3 years | 850.00 | 2019 - 2021 | 30,600.00 |
| Total | | | | | 51,420.00 |

596. We recommended that, the Regional Engineer should pursue recovery of the outstanding rent from the tenants failing which they should be ejected.

Unaccounted revenue – GH¢10,000.00

597. Regulation 56 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that, a collector who is satisfied that money tendered is in order, shall issue an original receipt to the payer and shall deal with the duplicate and triplicate copies as required by Departmental Accounting Instructions. A collector shall not use temporary receipt or receipts other than in the authorised form for collections.

598. We noted that an amount of GH¢10,000.00 paid by a tenant, Lucky Bazaar Ltd. as rent to the Department and acknowledged by a handwritten letter dated 11 January 2019 and signed by the Regional Engineer, Mr. Francis Adu-Gyamfi was not accounted for.

599. We recommended that the Chief Director should ensure the recovery of the amount of GH¢10,000.00 with interest at the prevailing Bank of Ghana interest rate from the Regional Engineer, Francis Adu-Gyamfi.

MINISTRY OF ROADS AND HIGHWAYS

HEADQUARTERS

Unpresented payment vouchers – GH¢138,010.00

600. 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.

601. We noted during our examination of the payment records that six payment vouchers used in paying GH¢138,010.00 were not presented for audit. Details are as follows:

| PV Date | PV. No. MRH | Details | PAYEE | AMOUNT (GH¢) |
|----------------|--------------------|---|--|-------------------------|
| 20/2/2020 | Feb/023/2020 | Payment for logistics to enable the Hon. Min. and his entourage accompany the President | Chief Dir./Adim | 31,100.00 |
| 25/2/2020 | Feb/039/2020 | Payment of Honorarium to Audit Committee Members for Dec 2019 Meeting | Chief Dir./Internal Audit | 18,810.00 |
| 24/6/2020 | June/045/2020 | Refund of expenses incurred on behalf of the Ministry by the Directorate. | Chief Dir/P&P | 1,600.00 |
| 26/8/2020 | Sept/023/2020 | Payment for the supply of tyres to the Ministry. | Chief Dir/ Transpec Company Ltd. | 63,400.00 |
| 29/9/2020 | Sept/092/2020 | Payment for sitting allowances to the members of the Entity Committee | Chief Director/ Procurement | 6,300.00 |
| /10/2020 | Oct/ /2020 | Payment of allowances to Ministerial advisory Board. | Chief Director/Admin . | 16,800.00 |
| Total | | | | 138,010.00 |

602. In the absence of the payment vouchers with adequate supporting documents we recommended that the Chief Director and the Accountant should refund the amount.

DEPARTMENT OF FEEDER ROADS

GREATER ACCRA REGIONAL OFFICE

Unaccounted revenue – GH¢6,000.00

603. Regulation 50 of the Public Financial Management Regulations, 2019 (L.I. 2378) provides 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.

604. We noted that the former Accountant, Adam Alhassan received moneys totalling GH¢10,000.00 for contract fund and sale of tender documents but deposited only GH¢4,000.00 to Bank, leaving a difference of GH¢6,000.00 unaccounted for.

605. We recommended to the Regional Manager to recover the amount of GH¢6,000.00 from the former Accountant, failing which the Regional Manager should pay.

Unauthorised cash withdrawals – GH¢19,000.00

606. Regulation 82 of the Public Financial Management Regulations, 2019 requires that, a payment by a covered entity should be accompanied with a payment voucher authorised by the head of accounts and approved by the Principal Spending Officer.

607. Contrary to the above provision, we noted that between the period October 2020 and January 2021, the former Accountant of the Department of Feeder Roads, Adam Alhassan illegitimately withdrew monies on four occasions totalling GH¢19,000.00 from Bank of Ghana Account Number 1018631538045 without the authorisation of the Regional Manager and the substantive Accountant as follows:

| Date | Cheque No. | Amount (GH¢) |
|--------------|-------------------|---------------------|
| 02/10/2020 | 778402 | 5,400.00 |
| 05/11/2020 | 778401 | 4,600.00 |
| 09/11/2020 | 778403 | 4,000.00 |
| 28/01/2021 | 778404 | 5,000.00 |
| Total | | 19,000.00 |

608. Meanwhile, a Bank of Ghana letter dated 30 March 2021 indicated that the Bank was notified by the Department through the Controller and Accountant General's Department that Adam Alhassan had gone on retirement and had since been replaced by a new signatory, Desmond Adiali effective 27 August 2020.

609. We recommended that the Regional Manager, Kobena Bentuo should report to the Ghana Police for the arrest and recovery of the amount of GH¢19,000.00 from Adam Alhassan, failing which the Regional Manager should be held liable.

DEPARTMENT OF URBAN ROADS

ACCRA METROPOLITAN ASSEMBLY URBAN ROADS

Unsupported payments – GH¢61,732.00

610. 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, that evidence of services rendered, certificates for work done and any other supporting documents exists.

611. On the contrary our examination revealed that 83 payment vouchers used in making a total payment of GH¢61,731.80 by the Accountant between January 2020 and December 2020 was not supported with the requisite expenditure documents.

612. In the absence of adequate supporting documents, we recommended that the Head of the Department and the Accountant should pay the amount of GH¢61,731.80.

Unpresented payment voucher – GH¢9,820.00

613. Contrary to Regulation 82 of the Public Financial Management Regulations, 2019 (L.I. 2378) we noted that, the Accountant failed to present a payment voucher used in paying GH¢9,820.00 for audit examination.

614. In the absence of the payment voucher and the relevant supporting documents we recommended that the Director and the Accountant should be made to pay the GH¢9,820.00.

Unremitted withholding taxes – GH¢2,682.00

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

616. Our examination of six payment vouchers disclosed that between January 2020 and December 2020 the Accra Metro Roads Department (AMRD) withheld GH¢2,681.61 from payment to suppliers but failed to remit same to the Ghana Revenue Authority (GRA).

617. We recommended that the Head of Department should ensure that the withheld taxes are remitted to the GRA without further delay.

Avoidable interest payments on contracts – GH¢1,188,816.00

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

619. Also, the contract agreement between the Accra Metropolitan Roads Department and contractors permitted the contractors to apply for interest (penalty) on payments that were not effected within the specified dates indicated in the Contract Agreement.

620. During our examination of contract records we noted that payments for three contracts were delayed resulting in an accumulated interest of GH¢1,188,815.59 to be paid by Government to the contractors. Details are provided in the Table below:

| No. | Contractor | Contract | Contract Sum (GH¢) | Delayed Payment (GH¢) | Interest on Delay (GH¢) |
|--------------|------------------------------|--|--------------------|-----------------------|-------------------------|
| 1. | Messrs Blacklick Ghana Ltd. | Re-sealing of selected roads in Ablekuma Central (7.00 km) | 1,453,275.44 | 1,453,275.44 | 497,484.46 |
| 2. | Messrs ENH Engineering Ltd.. | Re-sealing of selected roads in Ayawaso West and Ga Central (25.00 km) | 5,693,753.46 | 1,536,975.40 | 308,003.86 |
| 3. | Messrs Ablaze Company Ltd | Rehabilitation of Amadan Road and link – Okaikoi North Kaneshie (1.50km) | 1,490,999.29 | 1,352,930.33 | 227,205.20 |
| 4. | Messrs ENH Engineering Ltd | Resealing of selected roads in Ablekuma South (7.00km) | 1,434,696.00 | 1,489,052.56 | 156,122.07 |
| Total | | | | | 1,188,815.59 |

621. We recommended that the Chief Director of the Ministry of Roads and Highways should investigate the circumstances leading to the payment of the accumulated interest and those found culpable should be made to pay the interest.

Approval of certificates of payment above contract sum – GH¢54,357.00

622. In contravention of Section 7 of the Public Financial Management Act, 2016 (Act 921), we noted that, management of the AMA awarded a contract to M/S ENH Engineering Ltd. under the supervision of Accra Metro Roads Department (AMRD) at an agreed contract sum of GH¢1,434,696.00. AMRD

raised two certificates for payments to the contractor totalling GH¢1,489,052.56, which was higher than the contract sums by GH¢54,356.56. Details are provided in the table below:

| Contractor | Contract | Contract Sum (GH¢) | Payment Certificates | | Amount overpaid (GH¢) |
|----------------------------|--|---------------------|----------------------|---------------------|-----------------------|
| | | | Certificate 1 (GH¢) | Certificate 2 (GH¢) | |
| Messrs ENH Engineering Ltd | Resealing of selected roads in Ablekuma South (7.00km) | 1,434,696.00 | 934,077.75 | 554,974.81 | 54,356.56 |
| Total | | 1,434,696.00 | 1,489,052.56 | | 54,356.56 |

623. Further checks showed that there were no records showing that the Entity Tender Committee approved additional works for a revision of the contract sum. Management could not also provide any documents to explain the overpaid amount of GH¢54,356.56 made to the contractor.

624. We recommended that the Head of the Metro Roads Department (MRD) should recover the overpaid amount of GH¢54,356.56 from M/S ENH Engineering Ltd., failing which the Head of the MRD should be personally liable for the payment of the amount.

EASTERN REGION

DEPARTMENT OF FEEDER ROADS – KOFORIDUA

Indebtedness to contractors

625. Section 75 of the Public Financial Management Act, 2016 (Act 921) states that the Public Debt Management office shall keep in a timely manner and in an appropriate database, comprehensive and accurate records of outstanding local government debts.

626. Our review of contract records revealed that the Department owed 147 contractors a total amount of GH¢200,343,692.92 as at 31 May 2021.

627. We recommended to the Director of Feeder Roads to liaise with Ministry of Finance for release of funds to settle the outstanding amount of GH¢200,343,692.92 due the contractors.

Uncompleted projects

628. Section 3 of the Public Financial Management Act, 2016 (Act 921) states that the Minister, the Chief Director, Controller and Accountant-General, a Principal Account Holder, a Principal Spending Officer and any other public officer designated by the Minister to manage public funds must discharge their respective responsibilities and exercise their powers in accordance with the Act and the Regulations.

629. We noted that the Department awarded 28 contracts amounting to GH¢245,487,859.75 which had not been completed within the specified contract periods. The contracts have delayed for periods ranging between seven months and 114 months which could lead to contract variation.

630. We recommended that the Chief Director should investigate the cause of the delay and whoever is found culpable should be held liable for any cost increment. We also urged the Department to give priority to delayed projects before new ones are awarded.

UPPER WEST REGION

DEPARTMENT OF FEEDER ROADS – WA

Delayed projects

631. 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 monies appropriated in the covered entity.

632. We noted that in 2019 and 2020 the Department awarded 51 contracts amounting to GH¢5,890,591.00 but the contracts were behind completion schedule despite warning letters written to the contractors about the delay.

633. We recommended that the Regional Head should ensure that the contract terms are enforced to enable the contractors speed up the work and complete the projects without further delay.

Indebtedness of the department to contractors

634. 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 the covered entity, that there is sufficient unspent amount of appropriation for making the payment.

635. The Department awarded contract services totalling GH¢3,349,453.20 to 28 contractors in 2020. However, a total amount of GH¢2,905,870.09 had been paid leaving a balance of GH¢444,298.11 as at 31 December 2020.

636. We recommended to the Regional Manager to take steps to settle the indebtedness to avoid legal action.

VOLTA REGION

DEPARTMENT OF FEEDER ROADS – HO

Delayed projects

637. Contrary to Section 7 of the Public Financial Management Act, 2016 (Act 921), we noted that management awarded 22 contracts worth GH¢487,578,158.82 to contractors. The projects which were scheduled to be completed by 2013 and 2019 remained uncompleted as at 21 July 2021.

638. We recommended that the Regional Head should liaise with the appropriate authorities to ensure that the affected projects are completed to serve their intended purposes. We also recommended that the Regional Head should prioritise the completion of exiting projects before awarding new ones.

WESTERN REGION

DEPARTMENT OF URBAN ROADS – TAKORADI

Delay in completion of projects

639. Contrary to Section 7 of the Public Financial Management Act 2016, we noted from our review that seven projects valued at GH¢119,786,315.41, awarded by the Department between 2017 and 2019, scheduled to be completed between February 2018 and March 2021 had delayed between three to 24 months as detailed below:

| Project | Contractor | % of Completion | Start Date | Revised completion date | Period months | Contract Amount (GH¢) | Payment to Date (GH¢) |
|---|----------------------------|------------------------|-------------------|--------------------------------|----------------------|------------------------------|------------------------------|
| Upgrading of Anaji Critical collectors, Racecourse and Dupaul Area Roads | Kingspok Company Limited | 80 | 01/03/2018 | 30/12/2019 | 22 | 29,250,390.18 | 15,700,076.29 |
| Upgrading of Asankrangwa town roads | Buadec company Limited | 53 | 27/02/2017 | No Variation | 12 | 3,254,927.80 | 1,280,801.95 |
| Upgrading of Axim Town Roads | Justmoh Construction Ltd | 31 | 17/12/2018 | 16/03/2020 | 12 | 15,074,495.34 | 2,832,243.88 |
| Rehabilitation of selected Roads in Takoradi Lot 1 | Justmoh Construction Ltd | 24 | 07/03/2019 | No Variation | 24 | 20,898,679.28 | 5,181,889.10 |
| Upgrading of selected Roads in Essikado-Ketan Sub-Metropolitan Area Lot 2 | Kingspok Company Limited | 65 | 23/04/2019 | No Variation | 12 | 24,800,062.96 | 14,799,453.81 |
| Rehabilitation of Tarkwa senior High School roads | Justmoh Construction Ltd | 18 | 25/11/2019 | No Variation | 12 | 6,535,230.90 | 1,300,730.89 |
| Upgrading of Mapees and Selected Collector and Arterial roads in Effia Kwesimintsim | Asabea Engineering Limited | 67 | 30/09/2019 | No Variation | 3 | 19,972,528.95 | 12,245,818.43 |
| Totals | | | | | | | 53,341,014.35 |

640. We recommended that the Head of the Department should liaise with the appropriate authorities to ensure that the projects are completed without further delay. We also recommended that the Regional Head should prioritise the completion of exiting projects before awarding new ones.

Abandoned projects

641. Contrary to Section 7 of the Public Financial Management Act 2016, (Act 921) a review of the Department's contract documents showed that four projects valued at GH¢117,517,218.97 and scheduled to be completed between May 2017 and July 2020 had been abandoned by the contractors as follows:

| Project | Contractor | % of Completion | Start Date | Expected Completion Date | Period Months | Contract Amount (GH¢) | Amount Paid (GH¢) |
|--|----------------------------|------------------------|-------------------|---------------------------------|----------------------|------------------------------|--------------------------|
| Dualisation of Kansawurodo Bypass Phase 3 (8.5km)-STMA | Justmoh Construction Ltd | 96 | 13/02/17 | 12/02/19 | 24 | 61,029,737.06 | 55,393,344.92 |
| Reconstruction of Fijai Bypass Dual Carriageway and Accra Road – STMA | Asabea Engineering Limited | 77 | 03/10/16 | 02/05/18 | 19 | 27,361,681.82 | 21,889,345.46 |
| Upgrading of Access to Tarkwa New hospital Road Phase 2 | Asabea Engineering Limited | 91 | 03/10/16 | 02/12/17 | 14 | 8,016,610.19 | 7,115,660.69 |
| Emergency Asphaltic Overlay of selected Arterial and Collector Roads in Takoradi Lot 2 | Justmoh Construction Ltd | 58 | 16/07/19 | 15/07/20 | 12 | 21,109,189.90 | 12,187,077.92 |
| Total | | | | | | 117,517,218.97 | 96,585,428.99 |

642. We recommended that the Head of the Department should liaise with the appropriate authorities to ensure that the projects are completed to serve their intended purposes. We also recommended that the Regional Head should prioritise the completion of exiting projects before awarding new ones.

MINISTRY OF YOUTH AND SPORTS

CENTRAL REGION

NATIONAL SPORTS COLLEGE – WINNEBA

Outstanding staff advances – GH¢45,021.00

643. Contrary to Section 7 of the Public Financial Management Act, 2016 (Act 921), we observed that although the College grants advances to staff, it does not have a mechanism in place for the recovery of the advances. Our examination of the Salary Advances Ledger disclosed that, out of advances totalling GH¢145,800.00 granted to staff between July 2014 and October 2020, GH¢100,829.42 had been recovered, leaving a difference of GH¢45,020.58.

644. We recommended that the Head of the College should immediately recover the outstanding amount of GH¢45,020.58 from the staff involved, failing which the Head should pay.

Unremitted taxes – GH¢3,320.00

645. Section 117 of the Income Tax Act, 2015 (Act 896) states that a withholding agent shall pay to the Commissioner-General within 15 days after the end of each calendar month, taxes that have been withheld. Also, a withholding agent who fails to withhold tax shall pay the tax that should have been withheld in the same manner and at the same time as tax that is withheld.

646. We noted that management of the College withheld tax amounting to GH¢3,320.15 from expenses and allowances paid to staff between January 2021 to December 2021 but failed to remit the amount to the Commissioner-General of the Ghana Revenue Authority (GRA).

647. We recommended that the Head of the College should ensure that the Accountant pays the amount of GH¢3,320.15 to GRA.

Non-payment of rent by staff of the College – GH¢10,880.00

648. Regulation 49 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that, a public officer who fails to comply with the Regulations on collections, accounting and disclosures in respect of non-tax revenue including internally generated funds is in breach of Section 96 of the Act.

649. Our audit disclosed that staff occupying the College's allocated accommodation owed a total amount of GH¢10,880.00 as rent.

650. We recommended that the Head of the College should ensure the immediate recovery of the outstanding rent of GH¢10,880.00 from the staff involved, failing which the amount should be recovered from the Head of the Institution.

MINISTRY OF SANITATION AND WATER RESOURCES

COMMUNITY WATER AND SANITATION AGENCY

Unapproved use of Internally Generated Funds

651. Section 47 of the PFM Act, 2016 (Act 921) states that a covered entity may retain revenue collected or received, where the revenue is in the form of a levy, licence, fee or administrative penalty and the covered entity is authorised through appropriation by Parliament to retain the revenue.

652. We noted that the Agency generated and used Internally Generated Fund (IGF) from sale of water from the Water System Management Offices and levies from Ghana Water Company Limited (GWCL), amounting to GH¢59,572,877.16 without authorisation and approval from Parliament.

653. We recommended that the Head of the Agency should seek approval from the Ministry of Finance, failing which they should desist from utilising the IGF.

MINISTRY OF TRANSPORT

HEADQUARTERS

Unearned salary – GH¢12,144.00

654. 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 grant of leave without pay to an employee and the vacation of post by an employee among others.

655. We noted during our audit of the payroll that four officers who separated (deceased) from the Ministry between August and November 2020 received a total unearned salary of GH¢12,144.21. Details are provided as follows:

| Staff No. | Name | Date Separated | Rank | Salary (GH¢) | Period |
|--------------|-----------------------|----------------|-------------------------|------------------|---------|
| 721937 | Gilbert K. Nuworkpor | 13/8/2020 | Heavy Duty Driver | 1,139.65 | 1 Month |
| 2478 | Mr. Michael Afesi | 05/11/2020 | Chief Personnel Officer | 3,349.95 | 1month |
| 543566 | Mr. Fred Okyere Darko | 05/09/2020 | Yard Foreman | 4,854.01 | 1month |
| 870696 | Selasie Kuadey | 03/08/2020 | Senior Internal Auditor | 2,800.60 | 1month |
| Total | | | | 12,144.21 | |

656. We recommended that the Chief Director should recover the unearned salary of GH¢12,144.21 from the next-of-kins of the separated staff, failing which the Chief Director should pay.

UPPER WEST REGION

DRIVER AND VEHICLE LICENSING AUTHORITY, WA

Unaccounted revenue – GH¢13,991.00

657. 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 fund account and a disbursement shall not be made from the moneys collected except as provided by an enactment

658. We noted that out of GH¢16,490.80 non-tax revenue collected by Mr. Sumaila Sensau in November 2018, he only accounted for GH¢2,500.00 leaving a difference of GH¢13, 990.80.

659. We recommended to the Regional Manager to recover the amount of GH¢13,990.80 from Mr. Sumaila Sensau, failing which the Regional Manager should pay.

MINISTRY OF CHIEFTANCY & RELIGIOUS AFFAIRS

HEADQUARTERS

Unearned allowances – GH¢21,313.00

660. 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 that the claim for each payment is valid, accurate and legal and that evidence of services received, certificates for work done and any other supporting documents exist.

661. Ministry of Finance, letter no. BD/CMU/09/19/SAL of 15/9/19 on category 2 and 3 allowances for all public institutions also provides that funeral grants should be paid only to spouses and children and overtime allowance is to be paid to Secretaries and other staff attached only to senior public officers including Chief Directors.

662. We noted from our examination of payment vouchers that the Ministry paid a total of GH¢21,312.59 as funeral grants to seven staff who lost their parents and overtime allowances to staff who did not qualify per Ministry of Finance’s Circular No. BD/CMU/09/19/SAL for category 2 and 3 approved allowances.

663. We recommended that the Chief Director and the Accountant should refund the amount.

MINISTRY OF GENDER, CHILDREN & SOCIAL PROTECTION

GHANA SCHOOL FEEDING PROGRAMME

Unremitted taxes – GH¢806,909.00

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

665. Our review of tax compliance at the Ghana School Feeding Programme showed unsatisfactory adherence. We noted that withholding tax revenue amounting to GH¢806,908.67 in favour of the Commissioner-General had remained outstanding during the period under review. Details shown in Table below:

| Month | Details | Amount (GH¢) |
|-----------------|---|-------------------------|
| January | Withholding tax deducted on goods | 105.00 |
| February | Withholding tax deducted on goods, services and allowances for the month of February 2020 | 262,772.05 |
| March | Withholding tax deducted on goods, services and allowances for the month of March 2020 | 13,122.75 |
| April | Withholding tax deducted on goods, services and allowances for the month of April 2020 | 41,891.00 |
| May | Withholding tax deducted on goods, services and allowances for the month of May 2020 | 135,700.75 |
| June | Withholding tax deducted on goods, services and allowances for the month of June 2020 | 29,033.24 |

| | | |
|------------------|--|---------------------|
| July | Withholding tax deducted on goods, services and allowances for the month of July 2020 | 132,126.38 |
| August | Withholding tax deducted on goods, services and allowances for the month of August 2020 | 27,893.50 |
| September | Withholding tax deducted on goods, services and allowances for the month of September 2020 | 107,600.25 |
| October | Withholding tax deducted on goods and allowances for the month of October 2020 | 571,947.00 |
| November | Withholding tax deducted on goods, services and allowances for the month of November 2020 | 32,920.40 |
| December | Withholding tax deducted on services and allowances for the month of December 2020 | 110,865.00 |
| | | 1,465,977.32 |
| | Total paid to GRA | 659,068.65 |
| | Amount Outstanding | 806,908.67 |

666. We recommended that the National Coordinator should ensure that the Accountant pays the outstanding amount of GH¢806,908.67 to the Ghana Revenue Authority without further delay.

SOCIAL PROTECTION DIRECTORATE

Unacquitted payments – GH¢1,668,230.00

667. Contrary to Section 7 of the Public Financial Management Act, 2016 (Act 921), we noted from the contract between the Ministry of Gender, Children and Social Protection (MoGCSP) and Ministry of Local Government and Rural Development (MLGRD) with the Ghana Interbank Payment and Settlement System (GhIPSS) that, MoGCSP require a refund of reimbursable expenses made during LEAP e-payment nationwide rollout exercise by the Participating Financial Institutions (PFIs) and their Agents.

668. We noted that the Directorate refunded reimbursable expenses of GH¢3,441,300.30 to PFIs through GhIPSS on five payment vouchers in respect of the 61st, 62nd, 63rd, 64th and 67th LEAP e-payment cycles. Out of this amount, only GH¢1,773,071.40 were supported with relevant documents leaving a difference of GH¢1,668,228.94 unaccounted for. Details are shown below:

| No. | PV No. | Particulars | PV Amount (GH¢) | Audited Amount (GH¢) | Difference to be refunded (GH¢) |
|--------------|--------------------------------|--|---------------------|----------------------|---------------------------------|
| 1. | MOGCSP/S PD/012/20 of 29/1/20 | Reimbursable to PFI for paying grant to Leap Beneficiaries during 61st, 62nd and 63 cycle | 1,759,672.28 | 505,687.87 | 1,253,984.41 |
| 2. | MOGCSP/S PD/043/20 of 12/3/20 | Reimbursable to PFI for paying grant to Leap Beneficiaries during 63rd Batch 2 | 192,078.95 | 207,750.95 | (15,672.00) |
| 3. | MOGCSP/S PD/077/20 of 17/4/20 | Reimbursable to PFI for paying grant to Leap Beneficiaries during 63rd Batch 3 & 5, 64th Batch 1 - 3 | 748,056.19 | 298,573.00 | 449,483.19 |
| 4. | MOGCSP/S PD/167/20 of 12/10/20 | Reimbursable to PFI for paying grant to Leap Beneficiaries during 67th Batch 1 | 527,854.00 | 761,059.58 | (19,566.66) |
| 5. | MOGCSP/S PD/174/20 of 21/10/20 | Reimbursable to PFI for paying grant to Leap Beneficiaries during 67th Batch 2 | 213,638.92 | | |
| TOTAL | | | 3,441,300.34 | 1,773,071.40 | 1,668,228.94 |

669. In the absence of relevant supporting documents, we recommended that the Chief Director and Chief Accountant should recover the amount of GH¢1,668,228.94 from GhIPSS and the PFIs.

WESTERN NORTH REGION

REGIONAL OFFICE OF BIRTHS AND DEATHS REGISTRY

SEFWI WIAWSO MUNICIPAL

Failure to transfer revenue lodged into the Consolidated Fund – GH¢161,809.00

670. 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 and 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; and monitor and ensure that non-tax revenue lodged in to the transit bank accounts are promptly transferred into the main Consolidated Fund bank account.

671. We noted that between April 2020 and May 2021, the Regional Births and Deaths Registry collected a total revenue of GH¢161,809.36 and lodged same into the transit bank account with GCB Bank Limited, Sefwi Wiawso but the Bank had not transferred this amount into the main Consolidated Fund.

672. We recommended that the Regional Director and Accountant should ensure that the GCB Bank Limited transfer the funds from the transit account into the Consolidated Fund account together with interest at the current Bank of Ghana interest rate.

YOUTH EMPLOYMENT AGENCY, TARKWA

Unearned salaries – GH¢32,400.00

673. Contrary to Regulation 92 of the PFMR, 2019 (L.I. 2378) we noted that, two staff of the Agency who vacated post in December 2019 were validated for January 2020 to February 2021 resulting in the payment of unearned salaries of GH¢32,400.00. Details are provided below:

| Staff Name | Staff ID | Rank | Period of unearned salaries | Months | Total Amount (GH¢) |
|------------|----------|------|-----------------------------|--------|--------------------|
|------------|----------|------|-----------------------------|--------|--------------------|

| | | | | | |
|--------------------|-------|----------------------|-------------------------------|----|------------------|
| Stephen Nana Danso | A0528 | Monitoring Assistant | January 2020 to February 2021 | 14 | 15,600.00 |
| Ofori Agyemang | | M & E | January 2020 to February 2021 | 14 | 16,800.00 |
| Total | | | | | 32,400.00 |

674. We recommended that the Chief Executive Officer should recover the total unearned salaries of GH¢32,400.00 from the separated staff, failing which the Chief Executive Officer and the Validators should be made to refund the amount.

MINISTRY OF EMPLOYMENT & LABOUR RELATIONS

NATIONAL LABOUR COMMISSION

Uninstalled server

675. Section 52 of the Public Financial Management Act, 2016 (Act 921) mandates, a Spending Officer to be responsible for the care, custody and maintenance of assets under his care and further enjoins him to institute proper control systems and preventive mechanisms to eliminate their theft, loss, wastage and misuse.

676. We noted that the Commission procured a Server and its accessories at a cost of GH¢39,388.67 from Intercom Programming and Manufacturing Company (IPMC). The equipment was received on 23 July 2020 but had not been installed for use as at 31 August 2021 (13 months after purchase). We also noted that the one-year supplier warranty had expired.

677. We recommended that the Executive Secretary initiate steps for the immediate installation and use of the Server, failing which the cost should be recovered from the Executive Secretary.

MINISTRY OF LOCAL GOVERNMENT AND RURAL DEVELOPMENT

MINERALS DEVELOPMENT FUND

Delay in operationalising Gari and Oil Palm factories

678. 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.

679. As part of the Alternative Livelihood Projects, the Mineral Development Fund constructed two factories at Prestea Huni-valley for the processing of Gari and Oil Palm at a total cost of GH¢587,028.00. During our physical inspection in April 2022, we noted that even though the projects were long completed, and all necessary equipment installed, the factories had not been put into operation as the factories had not been connected to the national grid.

680. We recommended that the Municipal Chief Executive should take appropriate steps to have the projects connected to the national grid and operationalised.

ZONGO DEVELOPMENT FUND

Need for permanent accommodation

681. Contrary to Section 7 of the Public Financial Management Act, 2016 (Act 921), we noted that the Zongo Development Fund (ZoDF) does not have a permanent accommodation. It operates from a rented premises at a cost of USD 5,208.00 (GH¢29,551.75) per month. We also noted that between August 2020 and August 2022, the Fund paid USD 125,000.00 (GH¢709,287.50) as rent.

682. We recommended to Management as a matter of urgency to consider a permanent accommodation to avoid continuous payment of rent.

UPPER WEST REGION

REGIONAL COORDINATING COUNCIL, WA

Uncompetitive procurement

683. 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.

684. Contrary to the above, we noted that the Coordinating Director failed to obtain three quotations from different sources in respect of procurements totalling GH¢319,641.60 made during the audit period.

685. Similarly, our review of the procurement procedures and processes disclosed that the Coordinating Director paid a total amount of GH¢242,118.09 for various procurements which were not captured in the 2020 approved procurement plan of the Council.

686. We recommended that the Regional Coordinating Director should investigate the cause of the procurement infractions and any officer found culpable should be appropriately sanctioned, failing which the Heads should be sanctioned by the Ministry.

Unsupported payments – GH¢320,652.00

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

688. We noted that a total payment of GH¢320,651.80 made with 39 payment vouchers could not be substantiated with relevant expenditure documents by the paying officer.

689. In the absence of relevant expenditure documents, we recommended that the Regional Coordinating Director and the Accountant should pay.

Unpresented payment vouchers – GH¢82,776.00

690. Contrary to Regulation 82 of the Public Financial Management Regulations, 2019 (L.I. 2378) we noted that, the Council made 11 payments totalling GH¢82,775.52 for goods and services but failed to present the payment vouchers for audit.

691. In the absence of the payment vouchers with appropriate supporting documents, we recommended that the Regional Coordinating Director and the Regional Accountant should pay.

Rent defaulters – GH¢407,733.00

692. 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. 13333385/05/06/MTR.CAGD of 15 June 2006 also require occupants of government bungalows/flats/quarters to pay 10 per cent of their basic salary per month as rent.

693. Contrary to the above, we noted that 199 staff occupying the Council's bungalows and flats owed rent totalling GH¢407,733.00 as at 31 December 2020.

694. We recommended that the Regional Coordinating Director should ensure the recovery of the amount from the staff involved, failing which he should pay.

MINISTRY OF TRADE AND INDUSTRY

WESTERN REGION

GHANA ENTERPRISES AGENCY – SEKONDI

Unpresented General Counterfoil Receipt Books

695. Regulation 147 of the PFMR, 2019 (L.I. 2378) provides that, a Principal Spending Officer is responsible for the efficient control of stocks of value books of the entity.

696. We noted that the Regional Accountant of the Agency failed to produce 12 GCR books issued to the various Business Advisory Centres (BACs) for audit. Details are shown below:

| No. | Date issued | Serial No. | | Location |
|-----|-------------|------------|-------|------------------|
| 1. | 20/05/2014 | 39001 | 39050 | Unknown location |
| 2. | 21/05/2014 | 39101 | 39150 | Shama |
| 3. | 10/10/2017 | 39501 | 39550 | Unknown location |
| 4. | 10/10/2017 | 39551 | 39600 | Unknown location |
| 5. | | 39701 | 39750 | Unknown location |
| 6. | 09/11/2017 | 39751 | 39800 | Unknown location |
| 7. | 09/11/2017 | 39801 | 39850 | Unknown location |
| 8. | 09/11/2017 | 39851 | 39900 | Unknown location |
| 9. | 09/11/2017 | 39901 | 39950 | Unknown location |
| 10. | 09/11/2017 | 39951 | 40000 | Unknown location |
| 11. | 31/05/2018 | 42901 | 42950 | Bia East |
| 12. | 31/05/2018 | 42951 | 43000 | Bia West |

697. We recommended that the Head of Agency should ensure that the Accountant makes available the outstanding GCRs for audit, failing which the matter should be reported to the Police.

Unearned salaries – GH¢39,235.00

698. Regulation 90 of Public Financial Management Regulations, 2019 (L.I. 2378) states that, Employee Salary Payment Voucher shall be validated by the designated officers of the Human Resource Unit of a covered entity and the Head of the Management Unit within a covered entity. The validation is to ensure that only employees belonging to the Unit are on the salary payment vouchers.

699. Our review of the Agency's payroll revealed that the Head of the Agency validated the names of three persons unknown to their Management Unit

resulting in the payment of unearned salaries totalling GH¢33,940.20. Details are as follows:

| Name | Staff ID | Job | Month | Amount (GH¢) |
|---------------------|-----------------|-----------------------------|-------------------------|---------------------|
| Baah Jonathan Kwasi | 1412189 | Asst. Trainer/ Motivator | Mar. 2021 – May 2021 | 12,006.50 |
| Asiamah Kofi Takyi | 1414155 | “ | Mar. 2021 April 2021 | 9,927.20 |
| Agbeko Ebenezer | 1414158 | “ | Mar. 2021 – May 2021 | 12,006.50 |
| Grand Total | | | | 33,940.20 |

700. Similarly, we noted that Mr. Peter Cobbinah, a Driver with staff ID 640416, who vacated post on 14 December 2020 was paid unearned salaries totalling GH¢5,294.76 from December 2020 to May 2021.

701. We recommended to the Head of the Agency to recover the unearned salaries of GH¢39,234.96 from the persons involved, failing which the Head should pay.

MINISTRY OF JUSTICE AND ATTORNEY GENERAL

Unremitted withholding taxes – GH¢130,517.00

702. Section 117 of the Income Tax Act, 2015 (Act 896) states 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 tax that is withheld. It adds 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.

703. Contrary to the provision above, the Courts failed to remit taxes withheld totalling GH¢130,517.49 as at December 2020 to the Ghana Revenue Authority (GRA). The breakdown is shown below:

| Institution | Region | Amount (GH¢) |
|--------------------|---------------|---------------------|
|--------------------|---------------|---------------------|

| | | |
|----------------------|---------------|-------------------|
| Commercial Court | Greater Accra | 22,756.00 |
| Human Rights Court | Greater Accra | 72,640 |
| Kaneshie Court | Greater Accra | 28,302.50 |
| Criminal Court | Greater Accra | 1,329.45 |
| Probate Court | Greater Accra | 339.68 |
| General Jurisdiction | Greater Accra | 5,149.86 |
| Total | | 130,517.49 |

704. We recommended that the Registrars should ensure that the withheld taxes are paid to GRA without further delay.

Unpresented payment vouchers – GH¢29,700,273.00

705. Regulations 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 approved by the Principal Spending Officer.

706. Our review of the returns showed that, a total amount of GH¢29,700,273.25 was disbursed without payment vouchers and accompanying supporting documents. The breakdown is shown below:

| Institution | Region | Amount GH¢ |
|--|---------------|----------------------|
| Judicial Training Institute | Greater Accra | 294,261.78 |
| Abeka Court | Greater Accra | 32,540.67 |
| General Jurisdiction, Criminal & Probate and Letters of Administration | Greater Accra | 28,871,598.65 |
| Human Rights Court | Greater Accra | 267,255.60 |
| Kaneshie Court | Greater Accra | 183,645.00 |
| Asokwa Magistrate Court | Ashanti | 50,971.55 |
| Total | | 29,700,273.25 |

707. In the absence of the payment vouchers and appropriate supporting documents, we recommended that the Registrars and Accountants of the Courts should pay the total amount of GH¢29,700,273.25.

HEADQUARTERS

Avoidable judgement debt

708. 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, authorise 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.

709. We noted that the Ministry of Justice do not insure its official vehicles. Our review showed that in November 2020, the Ministry paid a judgement debt of GH¢266,399 as compensation in respect of a road accident involving the Ministry's uninsured Nissan Patrol vehicle with registration No. GN 3118-10. The accident which occurred on 8 September 2013, resulted in the death of one person and various degrees of injuries to four other persons.

710. In the absence of insurance policy on the vehicle, the Court ruled that the liabilities thereof were to be borne by the Ministry of Justice.

711. We recommended that the Registrar and the Finance Director should take immediate steps to insure the Ministry's vehicles to avoid future liabilities.

Unearned salary – GH¢170,123.00

712. 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 in the following circumstances: the vacation of post by an employee and the resignation or retirement of an employee.

713. We noted that two staff of the Ministry, Lily Badungbana Atutigah resigned on 17 January 2021, and Jocelyn Edzie who vacated post in September 2019, were paid a total unearned salary of GH¢170,123.20 for the period September 2019 to February 2021.

714. We recommended that the Chief Director should recover the total amount of GH¢170,123.00 from Lily Badungbana Atutigah and Jocelyn Edzie, failure of which the Chief Director and the validators should be held liable for refund of the amount.

REGISTRAR GENERAL'S DEPARTMENT, ACCRA

Failure to provide documentation on official Liquidation Account for audit

715. Article 187 of the Constitution of Ghana mandates the Auditor-General or any person authorised or appointed for the purpose by the Auditor-General to

audit all public accounts of Ghana and of all public offices. Also, the Auditor-General or any person authorised or appointed for the purpose by the Auditor-General shall have access to all books, records, returns and other documents relevant to those accounts.

716. During our review, we noted that the Department realised revenue totalling GH¢945,334.00 as administration fees from Official Liquidations undertaken. However, the Registrar General failed to provide the underlining documents for our review. Details are provided below:

| Transaction Date | Description | Amount (GH¢) | Remarks |
|-------------------------|--|---------------------|---|
| 21/01/2020 | Liquidation fees (BOG chq no. 000139) | 405,000.00 | IGF in respect of Granites & Marbles Ltd. |
| 28/01/2020 | Liquidation fees (BOG chq no. 000058) | 65,334.00 | IGF in respect of Masai computer services Ltd |
| 30/03/2020 | Liquidation fees in respect of 39 micro credit companies | 475,000.00 | |
| Total | | 945.334.00 | |

717. We recommended that the Chief Director of the Ministry of Justice should ensure that the Registrar General provides the underlining documentation for audit review.

Unaccounted revenue from marriage registrations – GH¢86,110.00

718. Contrary to Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) we noted during our review that, the Department collected revenue totalling GH¢595,550.00 from the issuance of marriage Certificates but Fidelity Bank transferred GH¢509,440.00 into the Consolidated Fund, leaving a difference of GH¢86,110.00.

719. We recommended that the Registrar General should ensure that Fidelity Bank immediately transfers the outstanding amount of GH¢86,110.00 into the designated Consolidated Fund account, failing which the amount should be recovered from the Head of Accounts.

IGF not paid into Holding Account – GH¢297,751.00

720. Contrary to Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) we noted that, the Department collected Internally Generated Fund totalling GH¢297,751.83 as at December 2021 but the amount was not lodged into the designated Consolidated Fund Transit accounts. The funds were instead lodged into the Department's retention account.

721. We recommended that the Chief Director should ensure that the total amount is transferred into the Holding account without further delay.

JUDICIAL TRAINING INSTITUTE

Official vehicles with no insurance and road worthy certificates

722. Section 4 of the Motor vehicle (Third party Insurance) Act, 1958 (No. 42) states that it shall not be lawful for any person to use, or to cause or permit any other person to use a motor vehicle on a road, unless there is in force in relation to the user of the vehicle by that person or that other person, as the case may be, such a policy of insurance or such a security in respect of third-party risks as complies with the requirements of this Act.

723. Regulation 7 of the Road Traffic Regulations, 2012 (L.I. 2180) also states that, a person shall not drive or use, or permit another person to drive or use a motor vehicle on a road unless the motor vehicle has a valid road use certificate provided for under the Act.

724. We noted during our inspection of vehicles that the three vehicles allocated to the Institute had no road worthy and insurance certificates.

725. We recommended that the Director of the Institute should liaise with the Judicial Service to insure the vehicles and obtain road worthy certificates.

JUDICIARY SERVICE, ACCRA

Unrecovered loans granted to staff – GH¢158,703.00

726. Regulation 32 of the PFMR, 2019 (L.I. 2378) states that, a Principal Spending Officer of each covered entity shall take effective and appropriate steps to collect money due to the covered entity.

727. We noted that between 2016 and 2021, the Service granted loans to 99 officers totalling GH¢303,709.94 and recovered a total amount of GH¢145,006.58 leaving an outstanding amount of GH¢158,703.36 as at 31 December 2021.

728. We recommended that the Judicial Secretary should liaise with the Controller and Accountant General to have the loans deducted from the salaries of the staff involved.

Auction of official vehicles without authority – GH¢1,023,507.00

729. Regulation 158 of Public Financial Management Regulations, 2019 (L.I. 2378) states that, the Principal Spending Officer of a covered entity shall obtain the prior written approval of the Minister for the transfer, exchange, sale, donation, contribution-in-kind, trust and any other disposal of any vehicles of the covered entity. Also, Regulation 158 states that, any disposal, lease and other action referred to in Sub-regulation 1 that is made without the written approval of the Minister, is void.

730. Our examination of records of the Transport Unit for 2021 revealed that 19 official vehicles were auctioned by the Service for GH¢1,023,507.96 without approval from the Minister of Finance. Details are as follows.

| No. | Name of Officer | Type of vehicle | Vehicle Registration No. | Sales Value (GH¢) |
|------------|-------------------------------|------------------------|---------------------------------|--------------------------|
| 1. | H/L Justice F. G. Korbieh | Toyota Land Cruiser | GR 8132-17 | 57,975.00 |
| 2. | H/L Justice N. S. Gbadegbe | Toyota Land Cruiser | GR 4158-17 | 67,047.00 |
| 3. | H/L Justice N. S. Gbadegbe | Toyota Avalon Saloon | GR 2777-14 | 27,570.90 |
| 4. | H/W Charles Y. Boateng | Toyota Corolla Saloon | GM 8311-13 | 9,090.00 |
| 5. | H/L Justice Julius Ansah | Toyota Land Cruiser | GR 4128-17 | 75,643.00 |
| 6. | H/L Justice Julius Ansah | Toyota Avalon Saloon | GT 2774-14 | 40,920.06 |
| 7. | H/L Justice Asmah K. Asiedu | Toyota Corolla Saloon | GN 4997-13 | 8,399.00 |
| 8. | Robert Cudjoe | Toyota Corolla Saloon | GM 9231-13 | 12,687.00 |
| 9. | H/L Justice Lawrence L Mensah | Toyota Land Cruiser | GR 1902-17 | 67,192.00 |

| | | | | |
|--------------|------------------------------|-------------------------------|------------|---------------------|
| 10. | H/L Barbara W. Acquah | Toyota Fortuner-Station Wagon | GN 57-18 | 92,914.00 |
| 11. | H/L Thomas Ofedie | Toyota Corolla Saloon | GM 6826-13 | 7,509.00 |
| 12. | H/L Justice Jennifer A Tagoe | Toyota Fortuner-SUV | GT 75-18 | 87,887.00 |
| 13. | H/L Justice E. K. Mensah | Toyota Fortuner-SUV | GT 30-18 | 59,000.00 |
| 14. | H/L Justice N. C. Agbevor | Toyota Land Cruiser | GT 796-19 | 123,620.00 |
| 15. | H/L Elizabeth Ankumah | Toyota Fortuner-SUV | GT 39-18 | 107,271.00 |
| 16. | H/L Justice Yaw Appau | Toyota Land Cruiser 200 (v8) | GR 6590-17 | 56,606.00 |
| 17. | H/L Justice Yaw Appau | Toyota Avalon saloon | GT 2945-14 | 48,632.00 |
| 18. | H/L Justice Jacob B. Boon | Toyota Avensis | GM 517-15 | 13,100.00 |
| 19. | H/L Justice Nathaniel Osam | Toyota Fortuner SUV | GT 49-18 | 60,445.00 |
| Total | | | | 1,023,507.96 |

731. In the absence of approval from the Minister for Finance, we recommended that the auction should be nullified, and the vehicles recovered.

Failure to present documents for audit

732. Contrary to Section 33 of the Audit Service Act, 2000 (Act 584), the Director of Finance of the Service refused to produce 10 relevant documents such as donor funded agreements, cheque books, contract with cleaning service providers, contract on rental properties, etc. for audit.

733. In a similar development, the Registrar of the Probate & Letters of Administration, General Jurisdiction & Criminal Courts, Accra did not provide bank statements and cash books on United States Dollar and British Pound Sterling accounts for audit review.

734. We recommended that the Judicial Secretary should ensure that the Director of Finance provides the documents to the Auditor General for audit, failing which sanctions stipulated in Section 33 of Audit Service Act shall be applied.

PROBATE & LETTERS OF ADMINISTRATION, GENERAL JURISDICTION & CRIMINAL COURTS, ACCRA

Payment without relevant supporting documents – GH¢1,394,384.00

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

736. Contrary to the above, our audit disclosed that a total amount of GH¢1,394,384.98 was paid out of the Deposit accounts of Probate and Letters of Administration, General Jurisdiction, and Criminal Courts without relevant supporting documents. Details are provided below:

| Date | Details | Amount (GH¢) | Courts |
|-------------|---|---------------------|----------------------------|
| 01/12/21 | REF: H093091213350003 COURT ORDER PMT-NYBA MART AUCTION | 52,447.50 | Criminal |
| 08/12/21 | REF: H092050213420004 COURT ORDER-MANELIS MART | 4,629.62 | |
| 09/04/21 | REF:H09MSCD210990002 MISCELLANEOUS CUSTOMER DEBIT-COURT PAYMENT IFO AADIN AUCTIONS B.O CRIMINAL AND FINANCIAL COURT | 111,823.25 | |
| 23/07/21 | H09MSCD212040008 MISCELLANEOUS CUSTOMER DEBITCOURT PAYMENT IFO EXCELLENT MART B.O CRIMINAL AND FINANCIAL COURT | 731.67 | |
| 23/07/21 | H09MSCD212040009 MISCELLANEOUS CUSTOMER DEBITCOURT PAYMENT IFO EXCELLENT MART B.O CRIMINAL AND FINANCIAL DIVISION | 23,342.00 | |
| 06/10/21 | REF: H09MSCD212790001 MISCELLANEOUS CUSTOMER DEBITCOURT PAYMENT IFO NAGO MART B.O JUDICIAL SERVICE- CRIMINAL AND FINANCIAL DIVISION | 24,928.75 | |
| 21-04-21 | REF: H09BW02211110005 COURT PMT ORDER IFO FLORENCE NIGHTINGALE AMANKWATIAH | 7,861.00 | General Jurisdiction Court |
| 08-07-21 | H090328211890001 COURT ORDER PAYMENT TO POGASMART | 3,237.50 | |
| 28-07-21 | REF: H094520212090001 COURT PAYMENT IFO MANELLIS MART | 19,344.50 | |

| | | | |
|--------------|---|---------------------|--|
| | B.O HIGH COURT GENERAL JURISDICTION | | |
| 28-09-21 | IFO FBN BANK GHANA LIMITED BO JUDICIAL SERVIGENERAL JURISDICTIONS IRO TRF JUDGEMENT CREDIT | 990,000.00 | |
| 19-11-21 | MISCELLA NEOUS CUSTOMER DEBIT- COURT ORDER PMT-LAWSON JOEL MENSAH | 74,462.50 | |
| 22-11-21 | REF:H09MSCD213230002MISCELLA NEOUS CUSTOMER DEBIT- COURT ORDER PMT- LAWSON JOEL MENSAH | 6,037.50 | |
| 30-11-21 | H093031213340003 COURT ORDER - REXMART | 1,469.82 | |
| 30-11-21 | REF: H093031213340007 COURT ORDER- MANELLIS MART | 4,629.62 | |
| 06-12-21 | REF: H09CHWL213400001 CASH WITHDRAWAL- COURT ORDER PAYMENT IFO DERRICK BANINN 90F/PS/ECO/253 | 4,150.00 | |
| 08-12-21 | REF: H092050213420006 COURT ORDER PMT - BENTSI - ENCHILLIM, LETSA & ANKOMAH | 64,350.00 | |
| 16-12-21 | REF: H0902BM213500035 GRA PMT TO DABBAY MART AUCTION 1441000457573 | 939.75 | |
| Total | | 1,394,384.98 | |

737. Management explained that the transactions were wrong debits to the Accounts, yet no action had been taken to rectify the errors.

738. In the absence of the reversal of the errors to the Accounts, we recommended that the Registrar and the Head of Accounts should refund the amount of GH¢1,394,384.98.

Failure to submit document for audit

739. Section 33 of the Audit Service Act, 2000 (Act 584) states that, any person who fails to produce for inspection by the Auditor-General or otherwise fails to give the Auditor-General access to any book, record, return or other document

relating or relevant to any account to be audited by the Auditor- General, when so requested by the Auditor-General in the performance of his functions under this Act or any other enactment commits an offence and is liable on summary conviction to a fine not less than 500 penalty units or to imprisonment for a term not exceeding two years or both.

740. During our review, we requested from management through the Registrar of the Courts, Mr. Francis Gedzeah the following documents, namely: Stock Register of Value Books; Dollar Cash Books and Bank Statements; Records of Revenue Returns to Head Office; Warrant Books (indicating people sent into various prisons); and Judges' Record Books, but these were not provided for audit.

741. We recommended that the Judicial Secretary should ensure that the Registrar furnishes the Auditor-General with the documents listed for audit review, failing which the sanctions in Section 33 of the Audit Service Act 584 shall be applied.

ASHANTI REGION

ASOKWA MAGISTRATE COURT, KUMASI

Unpresented value books

742. Regulation 147 of the PFMR, 2019 (L.I. 2378) states that, a Principal Spending Officer is responsible for the efficient control of stocks of value books of the covered entity.

743. We noted that the cashier of Asokwa Magistrate Court, Mr. Ngbaan-yab John Jagre could not produce two value books with serial numbers 0419101 – 0419200 and 0419201 – 0419300 for the audit.

744. We recommended that the Registrar of the Court should ensure that the GCRs are presented for audit, failing which the matter should be reported to the Police.

DISTRICT COURT, MANSONKWANTA

Cash receipts not deposited – GH¢8,895.00

745. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) stipulates that, a Principal Spending Officer shall ensure that non-tax revenue is efficiently collected and immediately banked in gross within twenty-four hours.

746. Contrary to the above, our audit disclosed that the Court received deposit and revenue totalling GH¢8,894.50 between May 2021 and June 2021 but the Cashier did not deposit the amounts into the bank account.

747. We recommended that the Court Registrar should ensure that the Cashier deposits the outstanding amount of GH¢8,894.50, failing which the Registrar should refund the amount.

WESTERN REGION**MAGISTRATE COURT, WASSA AKROPONG****Unaccounted revenue – GH¢37,327.00**

748. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that, 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 twenty-four hours of receipt except in exceptional circumstances to be identified by the Minister.

749. We noted during our review that the former Cashier, Mr. Ato Anderson could not account for a total revenue of GH¢37,326.50 collected for the periods shown below:

| | Months | Amount (GH¢) |
|----------------|---------------|---------------------|
| Deposit | July | 460.00 |
| | August | 560.00 |
| | September | 1,060.00 |
| | October | 1,400.00 |
| | November | 780.00 |
| | | |

| | | |
|-------------|--------------|------------------|
| Fees | January | 300.00 |
| | March | 6,647.50 |
| | April | 715.00 |
| | June | 2,970.00 |
| | July | 4,010.00 |
| | August | 2,905.00 |
| | September | 5,375.00 |
| | October | 5,686.50 |
| | November | 4,457.50 |
| | Total | 37,326.50 |

750. We recommended that the Registrar of the Court should recover the amount of GH¢37,326.50 from the former Cashier, Mr. Ato Kwamena Anderson, failing which the Registrar should pay.

EASTERN REGION

COMMISSION ON HUMAN RIGHTS AND ADMINISTRATIVE JUSTICE, KOFORIDUA

Missing official vehicle

751. 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 system exist for custody and management of the assets.

752. Our inspection of assets and subsequent interview with the Regional Director of the Commission indicated that an official vehicle with registration number GC 7923-12 which was parked at the Regional Director's residence (SSNIT Flat Estate) was stolen in March 2019 when he had travelled out of the Country. The matter had since been reported to the Police.

753. We recommended that the Commissioner of CHRAJ should ensure that the Regional Director (Mr. Stephen Okpoti Mensah) pay for the cost of the vehicle.

MINISTRY OF REGIONAL RE-ORGANISATION AND DEVELOPMENT

HEAD OFFICE

Stolen vehicle

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

755. We noted that controls over transport management including insurance policies on Council's vehicles were not satisfactory. Our review of Transport Management records disclosed that a Toyota Hilux with registration number ER 3516-19 allocated to the Council was stolen at the residence of Mr. Sulemana Illiasu who was not a staff of the Council at Zugyuri, a suburb of Tamale on 6 June 2019. We also noted that even though the vehicle was new, it was not insured, therefore no compensation was paid.

756. We recommended that the Regional Coordinating Director should be made to immediately replace the vehicle.

MINISTRY OF DEFENCE

Uncompetitive procurement

757. Section 20 of the Public Procurement Act, 2016 (Act 914) requires a procurement entity to request quotations from as many suppliers or contractors as practicable but from at least three different sources.

758. Contrary to the above, our examination of the financial records of the Ghana Armed Forces revealed that items totalling GH¢170,815.73 were procured for various activities without alternative price quotations. The breakdown is shown below:

| Institution | No. of PVs | Amount (GH¢) |
|----------------------------------|-------------------|---------------------|
| Military Academy Training School | - | 493,703.50 |
| Ghana Air Force Hq. | 3 | 162,773.82 |
| 49 Engineer Regiment | - | 525, 550.90 |
| Armed Forces Central Band | 27 | 114,489.04 |

| | | |
|-------------------------|---|-------------------|
| Ghana Army Headquarters | 4 | 56,326.69 |
| Total | | 170,815.73 |

759. We recommended that the Chief of Defence Staff should investigate the cause of the procurement infraction and any officer found culpable should be appropriately sanctioned.

MILITARY ACADEMY AND TRAINING SCHOOL

Unsubstantiated payments – GH¢191,369.00

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

761. We noted during our review of financial records that management of the Ghana Military Academy spent a total amount of GH¢191,369.09 on Ration cash allowances. Further checks showed that the transactions were not supported with the relevant payment vouchers to authenticate the payments.

762. We recommended that management should ensure that all payments are supported with relevant documentation.

GHANA AIR FORCE HEADQUARTERS

Unaccounted imprest – GH¢12,909.00

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

764. Our review of financial records at the Ghana Airforce Headquarters revealed that a total amount of GH¢160,000.00 was withdrawn from the Bank Account as imprest for various transactions, however GH¢147,090.60 was acquitted leaving a balance of GH¢12,909.40.

765. We recommended that the Chief of Air Staff should ensure that the amount is fully acquitted by the Finance Officer, failing which the amount outstanding should be converted into an advance and recovered from the emoluments of the Finance Officer.

OTHER AGENCIES

PUBLIC SERVICES COMMISSION

Overpayment of salaries during interdiction – GH¢5,330.00

766. Chapter 9.4.12.4 of the Human Resource Management Policy Framework and Manual for the Public Services Commissions states that a public servant who is interdicted shall be paid 50% of the public servant's salary. If the outcome of the disciplinary proceedings does not result in dismissal/termination, the remaining 50% of the salary withheld shall be restored with interest at the prevailing rate when the final decision is made.

767. Our review of the Commission's payroll disclosed that five officers who were interdicted were paid a total amount of GH¢5,330.28 in excess of the of their salaries during the period of their interdiction and final dismissal.

768. We recommended that the Head of the Commission should recover the total amount of GH¢5,330.28 from the separated staff, failing which the excess payment should be recovered from the Principal Spending Officer and the validators.

GREATER ACCRA REGIONAL COORDINATING COUNCIL

Missing vehicle

769. 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 corporations shall be responsible for the assets of the Institution under the care of the Principal Spending Officer and shall ensure that proper systems exist for the custody and management of assets.

770. Our review of transport management records disclosed that the Council's Nissan Pickup with registration number GV-1535X was stolen on 9 November 2020 at the residence of Moses Adjetej Okoe, a driver of the Council. We noted that an investigative report dated 20 January 2021 recommended that the driver should pay for the estimated cost of the vehicle after valuation. Management had however, not taken action on the issue.

771. We recommended that the Regional Coordinating Director should have the valuation done and recover the estimated cost of the vehicle from Moses Adjetej Okoe without further delay, failing which the Regional Coordinating Director should pay.

Uninsured official vehicles

772. Section 4 of the Motor vehicle (Third party Insurance) Act, 1958 (No. 42) states that it shall not be lawful for any person to use, or to cause or permit any other person to use a motor vehicle on a road, unless there is in force in relation to the user of the vehicle by that person or that other person, as the case may be, such a policy of insurance or such a security in respect of third-party risks as complies with the requirements of this Act.

773. Our review of transport documents showed that the Council had not insured its 19 vehicles and one motor bike.

774. We recommended that the Regional Coordinating Director should ensure that the Council's vehicles are insured without further delay, failing which the Regional Coordinating Director should personally bear liabilities arising out of any accident.

COUNCIL OF STATE, ACCRA

Completed office building not in use – GH¢4,599,772.00

775. Section 52 of the Public Financial Management Act, 2016 (Act 921) provides amongst other things 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.

776. We noted that controls over the management and utilisation of office buildings at the Council were not satisfactory. We observed that the Council constructed an office building near Parliament House, Accra at a cost of GH¢4,599,772.00. The office building which was completed in August 2016 remained unoccupied.

777. We recommended that the Secretary to the Council should ensure immediate occupancy of the building to avoid deterioration.

INSTITUTE OF TECHNICAL SUPERVISION, ACCRA

Unearned salary – GH¢10,758.35.00

778. Regulation 92 of the Public Financial Management Regulations (PFMR), 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 the head of a covered entity shall take the necessary action to retrieve any unearned compensation occasioned by that.

779. Our review of the Institute's payroll records disclosed that Ms Patricia Asante who resigned from the Institute in December 2019 was paid a total unearned salary of GH¢10,758.35 between January 2020 and July 2020.

780. We recommended that the Principal should recover the total amount of GH¢10,758.35 from Ms. Patricia Asante, failing which the Principal and the validator should pay the amount.

NATIONAL COMMISSION FOR CIVIC EDUCATION

NATIONAL COMMISSION FOR CIVIC EDUCATION, BUSUNYA

Unsupported payments – GH¢5,800.00

781. In contravention of Regulation 78 of the PFMR, 2019 (L.I. 2378) we noted that, the Deputy Director of National Commission for Civic Education, Busunya failed to account for three payments totalling GH¢5,800.00 with the relevant documents to substantiate the payment.

782. We recommended that the District Director should recover the amount of GH¢5,800.00 from the Deputy Director, failing which the District Director should pay.

BONO REGION

PUBLIC RECORDS & ARCHIVES ADMINISTRATIVE DEPARTMENT

Unearned salaries – GH¢3,226.00

783. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378), Management of Public Records and Archives Administration Department, Sunyani failed to ensure the immediate stoppage of the salary of Felicia Boatemaa, an Assistant Records Officer who vacated post in June 2020, but validated her salary for the period July 2020 to August 2020 resulting in the payment of unearned salary of GH¢3,880.00. She has paid GH¢655.00 of the amount, leaving a difference of GH¢3,225.62.

784. We recommended that the Regional Head should ensure the recovery of the amount of GH¢3,225.62 from Madam Felicia Boatemaa, failing which the Regional Head should pay.

DEPARTMENT OF COOPERATIVE, WA

Unaccounted funds – GH¢27,135.00

785. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires, a Principal Spending Officer to ensure that non-tax revenue is immediately lodged in gross within twenty-four hours in the designated bank accounts.

786. Regulation 78 of PFMR, 2019 (L.I. 2378) also 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.

787. We noted however, that between January 2018 and March 2021, the Accountant, Mr. Isaac K. A. Bondzie collected GH¢16,052.01 as revenue, out of which GH¢12,917.00 was deposited with the bank, leaving a difference of GH¢3,135.01.

788. Similarly, we noted that the Department acknowledged receipt of GH¢24,000.00 in respect of a transfer by the Regional Coordinating Council on 4 April 2019, but we could not trace the amount transferred in the Bank Statements of the Department.

789. We recommended that the Head of the Department should recover the amount of GH¢27,135.01 from Mr. Isaac K. A. Bondzie, failing which the Head should pay.

VALIDATION OF FINANCIAL STATEMENTS OF MINISTRIES, DEPARTMENTS AND AGENCIES

AUDIT OPINION ON MDAs' FINANCIAL STATEMENTS

Mandate

1. Covered Entities under Section 80 (1) of the PFM Act, 2016, (Act 921) are required to prepare and submit financial statements two months after the end of the financial year to the Auditor General.
2. The Auditor-General under Article 187 of the 1992 Constitution and Section 80(4) of the PFM Act shall examine these accounts and draw attention to any irregularities in the accounts audited and to any other matter which in his opinion ought to be brought to the notice of Parliament.

Audit Approach in the Validation of Financial Statements

3. The following Criteria were used by the Audit Service in validating the Consolidated Financial Statements submitted by MDAs at our Branch offices:
 - ❖ Comprehensiveness of the financial statements
 - ❖ Composition of the components in line with the PFM Act, 2016 (Act 921)
 - ❖ Disclosure of Accounting Policies
 - ❖ Disclosure of assets and liabilities
 - ❖ Significance of issues in Management Letter

General Comments on the Validated Financial Statements

4. On the whole, there were significant improvement in the presentation of the financial statements by the MDAs, especially with the use of the GIFMIS, based on the following summary:

| Opinion | No. of Ministries | MDAs (%) |
|-----------------------|--------------------------|-----------------|
| Unqualified | 15 | 46.9 |
| Qualified, Except for | 13 | 40.6 |
| Disclaimer | 4 | 12.5 |
| Total | 32 | 100 |

Details for the opinion are:

a. Unqualified Audit Opinion

5. Based on my examination and validation of the financial statements, 15 out of the 32 MDAs and their respective Allied Agencies had their accounts unqualified on the basis of the stated criteria.

b. Qualified (Except for) Audit Opinion

6. Out of the total 32 MDAs who submitted their accounts, 13 had their accounts qualified (except for) on the basis that the accounts were prepared on cash basis and no adequate disclosures were made for GoG assets, liabilities, and Funds.

c. Qualified (Disclaimer) Audit Opinion

7. I issued a disclaimer Audit Opinion on the Financial Statements of four MDAs on the basis that they did not submit their 2021 financial statement for my validation by 28 February 2021 as required by Section 80 of PFMA.

| No. | MDA | Financial Year | Format of Presentation | Accounting Basis | Basis of Opinion | Opinion |
|-----|----------------------------|----------------|--------------------------|------------------|------------------------------------|-------------|
| 1. | Finance | 2021 | GoG CoA/Sch 2 of PFM Act | Accrual | Included all funds and liabilities | Unqualified |
| 2. | Controller & Acct. General | 2021 | GoG CoA/Sch 2 of PFM Act | Accrual | Included all funds and liabilities | Unqualified |
| 3. | GRA | 2021 | GoG CoA/Sch 2 of PFM Act | Accrual | Included all funds and liabilities | Unqualified |
| 4. | Judicial | 2021 | GoG CoA/Sch 2 of PFM Act | Modified Accrual | Included all funds and liabilities | Unqualified |
| 5. | Education | 2021 | GoG CoA/Sch 2 of PFM Act | Accrual | Included all funds and liabilities | Unqualified |
| 6. | Trade | 2021 | GoG CoA/Sch 2 of PFM Act | Modified Accrual | Did not update assets | Except for |
| 7. | Gender | 2021 | GoG CoA/Sch 2 of PFM Act | Modified Accrual | Did not include all liabilities | Except for |
| 8. | Works & Housing | 2021 | GoG CoA/Sch 2 of PFM Act | Accrual | Did not submit financial statement | Disclaimer |
| 9. | Transport | 2021 | GoG CoA/Sch 2 of PFM Act | Accrual | Overstatement of Liabilities | Except for |
| 10. | Youth and Sports | 2021 | GoG CoA/Sch 2 of PFM Act | Accrual | Included all funds and liabilities | Unqualified |

| | | | | | | |
|-----|---------------------------------|------|--------------------------|------------------|--|-------------|
| 11. | Local Govt. | 2021 | GoG CoA/Sch 2 of PFM Act | Modified Accrual | Did not include all liabilities | Except for |
| 12. | Information | 2021 | GoG CoA/Sch 2 of PFM Act | Accrual | Included all funds and liabilities | Unqualified |
| 13. | Lands | 2021 | GoG CoA/Sch 2 of PFM Act | Modified Accrual | Did not include all liabilities | Except for |
| 14. | Communication | 2021 | GoG CoA/Sch 2 of PFM Act | Modified Cash | Did not include all liabilities | Except for |
| 15. | Energy | 2021 | GoG CoA/Sch 2 of PFM Act | Modified Accrual | Included all funds and liabilities | Unqualified |
| 16. | Environment | 2021 | GoG CoA/Sch 2 of PFM Act | Accrual | Did not include all liabilities | Except for |
| 17. | Health | 2021 | GoG CoA/Sch 2 of PFM Act | Accrual | Did not include all funds | Except for |
| 18. | Office of the President | 2021 | GoG CoA/Sch 2 of PFM Act | Accrual | Included all funds and liabilities | Unqualified |
| 19. | Office of the Adm-General | 2021 | GoG CoA/Sch 2 of PFM Act | Accrual | Included all funds and liabilities | Unqualified |
| 20. | Tourism | 2021 | GoG CoA/Sch 2 of PFM Act | Cash | Did not include all liabilities | Except for |
| 21. | Agric | 2021 | GoG CoA/Sch 2 of PFM Act | Accrual | Did not submit financial statement | Disclaimer |
| 22. | Railways | 2021 | GoG CoA/Sch 2 of PFM Act | Accrual | Understated Liability and Cash and Cash equivalent | Except for |
| 23. | Defence | 2021 | GoG CoA/Sch 2 of PFM Act | Accrual | Included all funds and liabilities | Unqualified |
| 24. | Justice | 2021 | GoG CoA/Sch 2 of PFM Act | Accrual | Included all funds and liabilities | Unqualified |
| 25. | Chieftaincy & Religious Affairs | 2021 | GoG CoA/Sch 2 of PFM Act | Accrual | Did not report liability | Unqualified |
| 26. | National Security | 2021 | GoG CoA/Sch 2 of PFM Act | Accrual | Included all funds and liabilities | Unqualified |
| 27. | Foreign Affairs | 2021 | GoG CoA/Sch 2 of PFM Act | Accrual | Did not include all liability | Except for |
| 28. | Employment | 2021 | GoG CoA/Sch 2 of PFM Act | Accrual | Included all funds and liabilities | Unqualified |
| 29. | Interior | 2021 | GoG CoA/Sch 2 of PFM Act | Accrual | Did not include all liability | Except for |
| 30. | Sanitation | 2021 | GoG CoA/Sch 2 of PFM Act | Accrual | Did not submit financial statement | Disclaimer |
| 31. | Fisheries | 2021 | GoG CoA/Sch 2 of PFM Act | Accrual | Did not submit financial statement | Disclaimer |
| 32. | Registrar General's Dept. | 2021 | GoG CoA/Sch 2 of PFM Act | Accrual | Did not include all funds | Except for |

Mission Statement

The Ghana Audit Service exists

To promote

- good governance in the areas of transparency, accountability and probity in Ghana's public financial management system

By auditing

- to recognised international standards

And

- reporting audit results to Parliament