

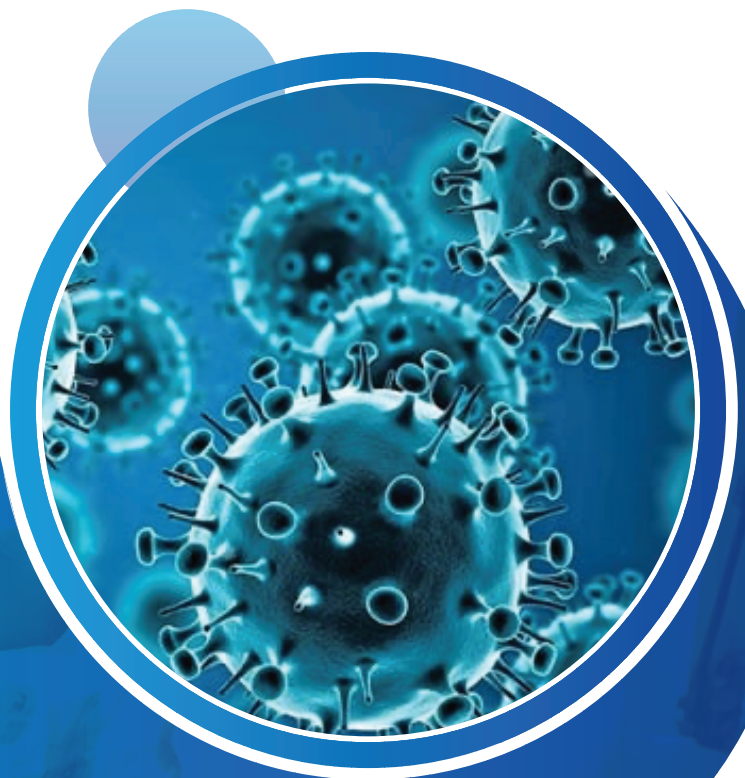


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REPORT ON THE AUDIT OF THE GOVERNMENT OF GHANA COVID-19 EXPENDITURE FOR THE PERIOD MARCH 2020 TO JUNE 2022

This special audit report has been prepared under Section 16 of the Audit Service Act, 2000 (Act 584) for submission to Parliament.

Johnson Akuamoah Asiedu

Auditor-General

Ghana Audit Service

30 December 2022

This report can be found on the Ghana Audit Service Website @ <https://www.audit.gov.gh>

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TRANSMITTAL LETTER

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30 December 2022

Dear Right Honourable Speaker,

REPORT ON THE AUDIT OF THE GOVERNMENT OF GHANA COVID-19 EXPENDITURE FOR THE PERIOD MARCH 2020 TO JUNE 2022

We have carried out a special audit on the Government of Ghana COVID-19 transactions for the period March 2020 to June 2022 in accordance with our statutory mandate under Article 187 of the 1992 Constitution and your request number HM/IAU/GAS.CE/1/07.221 of 14 July 2022.

2. I therefore have the honour to submit my report on the audit for the period ended 30 June 2022.

3. Records on COVID-19 funds at the Ministry of Finance, Controller and Accountant-General and Ministry of Health indicated that, the Ministry of Finance mobilised a total amount of GH¢19,112,318,205.12 in 2020 to mitigate the impact of the COVID-19 pandemic. The records showed that an amount of GH¢1,978,551,137.46 was mobilised in 2021 and GH¢753,319,842.66 (up to June 2022) to finance the Coronavirus Alleviation Programme and the implementation of the Ghana COVID-19 Emergency

Audit of COVID-19 transactions for the period March 2020 to June 2022

Preparedness and Response Plan. In all, a total amount of GH¢21,844,189,185.24 was mobilised to mitigate the impact of COVID-19 pandemic in Ghana.

4. We noted that the amount of GH¢21,844,189,185.24 was sourced from the Contingency Fund, the World Bank Group, the International Monetary Fund (IMF), the African Development Bank (AfDB), the European Union (EU) and the sale of BOG-COVID-19 Bonds for the 2020, 2021 and 2022 Fiscal Years to finance the Coronavirus Alleviation Programme and implementation of the Ghana COVID-19 Emergency Preparedness and Response Plan as well as Budgetary Support. The details are provided in this report.

5. Thank you.

Yours sincerely,



JOHNSON AKUAMOAH ASIEDU
AUDITOR-GENERAL

THE RIGHT HONOURABLE SPEAKER
OFFICE OF PARLIAMENT
PARLIAMENT HOUSE
ACCRA

CC:
THE HONOURABLE MINISTER
MINISTRY OF FINANCE
ACCRA

REPORT ON THE AUDIT OF THE GOVERNMENT OF GHANA COVID-19 EXPENDITURE FOR THE PERIOD MARCH 2020 TO JUNE 2022

EXECUTIVE SUMMARY

INTRODUCTION

We have carried out a special audit on the Government of Ghana COVID-19 transactions for the period March 2020 to June 2022 in accordance with our statutory mandate under Article 187 of the 1992 Constitution and Request no. HM/IAU/GAS.CE/1/07.221 of 14 July 2022 by the Minister for Finance.

2. We submit our findings and recommendations emanating from the audit. The findings and recommendations have been discussed with key officials from Ministries, Departments and Agencies and other related Institutions involved and their comments where appropriate have been taken into consideration in the preparation of this report.

BACKGROUND

3. The World Health Organisation (WHO) declared COVID-19 as a pandemic on 11 March 2020, and Ghana recorded its first two cases on 12 March 2020. As a result, the President of Ghana formed a taskforce to develop a strategy to ensure that the Country was not overwhelmed by the pandemic. The strategy assessed the impact of the COVID-19 pandemic on the economy of Ghana and designed measures to address its immediate impact.

4. The impact of the pandemic was even more severe than anticipated globally and domestically which exposed the weaknesses in critical structures and systems in education, health, economic life, and communities. This triggered a sharp and heavy disruption in global supply chains as lockdowns and restrictions led to reductions in demand and production levels.

5. In mitigating the impact of the COVID-19 pandemic on businesses and households and ensuring economic recovery as well as minimizing job losses in Ghana, the Government rolled out a Coronavirus Alleviation Programme. The programme required extra budgetary allocations to the MDAs and

MMDAs that in turn used such funds to cushion the effect of the anticipated and real impact on the citizenry, especially the poor and vulnerable and the economy.

6. The Government of Ghana through the Ministry of Health rolled out extensive interventions such as the provision of Personal Protective Equipment (PPE), equipping of coronavirus diagnostic laboratories and incentivization of front-line workers among others. Additionally, soft loans and grants were given to Micro, Small and Medium Enterprises as well as individuals.

7. The Ministry of Finance mobilised and provided funds to mitigate the impact of COVID-19 pandemic in Ghana. COVID-19 being a health issue, the health interventions were managed by the Ministry of Health and its Agencies, and the social intervention aspect was handled mainly by the Ministry of Gender, Children and Social Protection with support from National Security, National Disaster Management Organisation, Ministry of Transport, and other Government Institutions.

TERMS OF REFERENCE/SPECIAL AUDIT ENGAGEMENT

8. On 14 July 2022, the Ministry of Finance's letter referenced HM/IAU/GAS.CE/1/07.221 requested the Auditor-General to conduct an audit of the COVID-19 expenditures in accordance with his mandate under Article 187 of the 1992 Constitution of Ghana and report accordingly.

AUDIT OBJECTIVES

9. The audit was guided by Section 13 of the Audit Service Act, 2000 (Act 584) which requires the Auditor-General to examine, as he thinks necessary, the accounts of audited Institutions and ascertain, among others, whether in his opinion:

- (i) the financial records fairly present the COVID-19 fund receipts and payments;
- (ii) the accounting records were kept with due regard to accuracy, quality and completeness;
- (iii) authorized COVID-19 expenditure was substantiated by sufficient and acceptable documentation;

- (iv) sufficient and applicable internal control procedures were in place and maintained; and
- (v) the COVID-19 Fund receipts and payments complied with Acts, Regulations, Policies, and other Directives.

AUDIT METHODOLOGY

10. We designed procedures to ensure an efficient and effective delivery of the audit. The methodology adopted included:

- gaining an understanding of procedures for mobilising, disbursing and expending COVID-19 funds, including the regulatory and governance framework within which Institutions operate;
- identifying established criteria or benchmarks to be used to assess or measure, consistently and reasonably a subject matter; and
- carrying out audit procedures with established criteria or benchmarks.

11. We met with Principal Spending Officers and their teams in an entrance conference to explain the audit scope and methodology and held discussions with scheduled officers of the functional areas to understand the systems and procedures followed. We requested for records, information and sought clarifications on issues arising during our examination. We issued Audit Observation Memoranda on our findings and obtained responses from the Institutions. The responses have been duly considered before arriving at our conclusions.

12. We held exit meetings with the Principal Spending Officers and their teams and discussed the audit findings with them.

GENERAL COMMENTS ON INFRACTIONS IN THE REPORT

Consideration

13. Our review of the COVID-19 expenditure considered Sections 40 and 41 of the Public Procurement (Amendment) Act, 2016 (Act 914) which prescribes single source procurement under urgent situations with the approval of the Board in situations such as:

- a. where there is an urgent need for the goods, works or services and engaging in tender proceedings or any other method of procurement is impractical due to unforeseeable circumstances giving rise to the urgency which is not the result of dilatory conduct on the part of the procurement entity; and
- b. where owing to a catastrophic event, there is an urgent need for the goods, works or technical services, making it impractical to use other methods of procurement because of the time involved in using those methods.

14. We also took into consideration the various statements and directives by His Excellency Nana Addo Danquah Akuffo-Addo, popularly referred to as “fellow Ghanaians” which required Ministry of Finance and other Institutions to take certain actions intended to mitigate the negative effect of COVID-19 on the citizenry.

15. The infractions represent either losses that had been incurred by the State through the lack of adherence to the Public Financial Management (PFM) laws by public officers or savings that could have been made if public officials and Institutions had observed the PFM laws by their decisions and actions.

16. We have included in this report our recommendations intended to improve public financial management and controls within the public sector.

OVERVIEW OF RECEIPTS AND UTILISATION OF COVID-19 FUNDS

17. The records of COVID-19 funds at the Ministry of Finance, Controller and Accountant-General and Ministry of Health indicated that the Ministry of Finance mobilised a total amount of GH¢19,112,318,205.12 in 2020 to mitigate the impact of the COVID-19 pandemic. The records showed that an amount of GH¢1,978,551,137.46 was mobilised in 2021 and GH¢753,319,842.66 (up to June 2022) to finance the Coronavirus Alleviation Programme and the implementation of the Ghana COVID-19 Emergency Preparedness and Response Plan. In all, a total amount of GH¢21,844,189,185.24 was mobilised to mitigate the impact of COVID-19 pandemic in Ghana.

18. We noted from our examination of the records that the amount of GH¢21,844,189,185.24 were sourced from the Contingency Fund, the World Bank Group, the International Monetary Fund (IMF), the African Development Bank (AfDB), the European Union (EU) and the sale of BOG-COVID-19 Bonds for the 2020, 2021 and 2022 Fiscal Years to finance the Coronavirus Alleviation Programme and implementation of the Ghana COVID-19 Emergency Preparedness and Response Plan as well as Budgetary Support as detailed in Table 1 below:

Table 1: Total amount mobilised

S/N	Funding Source	Programme Supported	2020 (GH¢)	2021 (GH¢)	2022 (GH¢)	TOTAL (GH¢)
1	GOG Contingency Fund	Covid-19 Alleviation Programme	1,203,715,085.77	0.00	0.00	1,203,715,085.77
2	World Bank Group Funds- Health Interventions:		0.00	0.0	0.00	1,978,483,194.02
a.	o/w GARID CERC (US\$65M)		353,574,000.00	0.00	0.00	353,574,000.00
b.	o/w Fast Track Covid-19 Facility (US\$35M)	Ghana COVID-19 Emergency Preparedness and Response Plan (EPRP) 1& 2	192,195,204.48	0.00	12,307,213.97	204,502,418.45
c.	o/w Fast Track Covid-19 Additional Facility (US\$130M)		0.00	447,139,093.31	156,333,427.59	603,472,520.89
d.	o/w Fast Track Covid-19 Additional Facility:AF2 (US\$200M)		0.00	237,209,429.30	579,724,825.38	816,934,254.68
3	IMF (\$1BN)		5,566,676,161.54	0.00	0.00	5,566,676,161.54
4	AfDB	2020 Budget Support	398,745,781.93	0.00	0.00	398,745,781.93
5	EU		569,617,581.78	0.00	0.00	569,617,581.78
6	BOG-COVID-19 Bonds		10,000,000,000.00	0.00	0.00	10,000,000,000.00
7	Other GoG	COVID-19	827,794,389.62	1,294,202,614.85	4,954,375.72	2,126,951,380.19
	Grand Total		19,112,318,205.12	1,978,551,137.46	753,319,842.66	21,844,189,185.24

UTILISATION OF CONTINGENCY FUND - GH¢1,203,792,295.77

19. We noted that GH¢1,203,792,295.77 was deposited into the Contingency Fund on 8 April, 2020 and the fund was used to pay for allowances to Frontline Health workers, supply of food items, free water and electricity, evacuation of Ghanaians, support for small and medium scale businesses affected by COVID-19 pandemic, purchase of various medical supplies to support the fight against COVID-19, cost of mandatory quarantine of Ghanaians stranded abroad and other COVID-19 payments.

UTILISATION OF WORLD BANK GROUP FUNDS FOR COVID-19 HEALTH INTERVENTIONS - US\$430,000,000

20. We noted that the World Bank Group in 2020 and 2021 made available a total of US\$430,000,000.00 to the Government of Ghana for Ghana COVID-19 Emergency Preparedness and Response Plan.

21. We observed that out of the US\$430,000,000.00 made available to the Government of Ghana, a total amount of US\$328,568,618.57 (GH¢1,978,483,194.02) was disbursed to the Ministry of Health for various approved health interventions as at June 2022.

22. Our audit disclosed that the amount of US\$328,568,618.57 (GH¢1,978,483,194.02) disbursed to the Ministry of Health was utilised on medical equipment, cleaning materials, medicines, consultancy, storage facility for the vaccines and deployment, life insurance, construction, leasing and renting of treatment and isolation centres, etc.

UTILISATION OF IMF RAPID CREDIT FACILITY - US\$1,000,000,000 (GH¢5,566,676,162)

23. We observed that the Government of Ghana received US\$1,000,000,000.00 (GH¢5,566,676,161.54) on 22 April, 2020 from the International Monetary Fund to support the 2020 budget.

24. We noted that the amount received was utilised on liability management, District Assemblies Common Fund fourth quarter allocation, NABCO second quarter allocation, LEAP program first quarter allocation, Free SHS Program allocation for 2nd semester of 2019/2020 academy year, free water and electricity, capitalization of the National Development Bank of Ghana,

Construction of 88 District Hospitals and seven Regional Hospitals, issuance of Ghana Cards and mop-up exercise across the country among others.

UTILISATION OF BOG-COVID-19 BONDS - GH¢10,000,000,000

25. We observed that the Bank of Ghana in May and September 2020, transferred a total amount of GH¢10,000,000,000 to the Controller and Accountant General as proceeds from the Bank of Ghana COVID-19 Bonds issued.

26. We noted that the receipts were expended on liability management, statutory payments to the Social Security and National Trust (SSNIT), Ghana Education Trust Fund (GETFUND) and other Government of Ghana expenditures as Budget support.

UTILISATION OF AFRICAN DEVELOPMENT BANK FUND - US\$69,957,855 (GH¢398,745,782)

27. We observed that on 28 September 2020 the Government of Ghana received US\$69,957,855 (GH¢398,745,781.93) from the African Development Bank to support the 2020 budget.

28. We noted that the amount of GH¢398,745,781.93 was transferred into the Treasury Main Account of the Controller and Accountant General held at the Bank of Ghana to support the 2020 budget.

UTILISATION OF EUROPEAN UNION FUND - €84,123,580 (GH¢569,617,582)

29. We observed that the Government of Ghana on 18 November 2020 received €84,123,579.54 (GH¢569,617,581.78) from the European Union Commission to support the 2020 budget.

30. We noted that the amount of GH¢569,617,581.78 was transferred into the Government Main Treasury Cash account and expended on goods & services, capital expenditure and compensation of employees.

DISBURSEMENT OF COVID-19 FUNDS

31. Out of GH¢21,844,189,185.24 mobilised, GH¢11,750,683,059.11 was spent on COVID-19 activities and the rest on budget support. On COVID-19 activities, we noted that GH¢8,658,496,124.96 was spent in 2020, GH¢3,084,311,725.45 in 2021 and GH¢7,875,208.70 in 2022 to mitigate the impact of the coronavirus (COVID-19) pandemic in Ghana as shown in Table 2 below:

Table 2:

DESCRIPTION	2020	2021	2022	TOTAL
Release	10,144,205,379.89	2,086,706,179.91	4,560,000.00	12,235,471,560.01
Expenditure	8,658,496,124.96	3,084,311,725.45	7,875,208.70	11,750,683,059.11
Balance	368,087,886.19	127,637,863.72	0.00	495,725,749.91

*Balances are not direct deduction, but they include US\$ conversions

SUMMARY

DESCRIPTION	GH¢	CEDI EQUIVALENTS AMOUNT	TOTAL IN CEDIS
Total Release	10,180,296,369.89	2,055,175,190.12	12,235,471,560.01
Total Expenditure	9,812,208,483.70	1,938,474,575.42	11,750,683,059.12
Balance	368,087,886.19	127,637,863.72	495,725,749.91

SUMMARY OF FINDINGS AND RECOMMENDATIONS

Ministry of Finance

32. We noted that a total amount of GH¢543,058,709.13 was recorded as expenditure on the GIFMIS and lodged in an account. Out of this account, 194 payment vouchers totalling GH¢543,058,709.13 were processed and paid. We recommended that payments to service providers and transfers to MDAs in respect of COVID-19 expenditures should be processed and paid through the GIFMIS.

33. On 6 May 2020, Ministry of Finance paid Smart Infracore Limited GH¢23,388,750 for the provision of Smart Workspace platforms for MDAs to facilitate Virtual Workspace but did not deduct withholding tax of GH¢1,754,156.25 on the payment made to Smart Infracore Limited. We recommended that the Ministry of Finance should recover the amount of GH¢1,754,156.25 from the company and pay same to the Commissioner-General of GRA.

Ministry of Health

34. We noted that the Ministry of Health on behalf of Government of Ghana paid an amount of US\$120,192,379.80 to UNICEF/AVAT for the supply of vaccines. However, 5,109,600.00 doses of vaccines valued at US\$38,322,000.00 were supplied to the National Cold Room leaving a difference of US\$81,870,379.80 with UNICEF/AVAT. We recommended that the Chief Director of the Ministry of Health should renegotiate with UNICEF/AVAT to recover the outstanding amount.

35. The Ministry, without the approval of the Central Tender Review Committee, increased the cost of five contracts with total contract sum of GH¢24,256,500.00 by GH¢4,017,000.00 through variation orders. We recommended that the Chief Director should seek retroactive approval to avoid disallowance of such variation amount.

36. The Ministry of Health entered into a 25-year Finance Lease Agreement at a total lease value of GH¢15,265,000.00 in 2020 to be used as a holding and

isolation centre in Adaklu in the Volta Region. The works, we noted, include remodelling the existing buildings to be used as holding, treatment and isolation centres but could not use the facility for the intended purpose which resulted in an additional cost of GH¢20,382,247.70. We recommended to the Chief Director to consider outright acquisition of the buildings.

National Food Buffer Stock Company

37. We noted during our review that, between April 2020 and September 2020, National Food Buffer Stock Company (NAFCO) received three payments totalling GH¢42,237,770.00 however, we noted that waybills from the various Institutions amounted to GH¢40,831,685.00 resulting in an over-invoicing of GH¢1,406,085.00. We recommended to the CEO of National Food Buffer Stock Company to refund the excess amount paid to the Auditor General's Recoveries account.

Ministry of Gender, Children and Social Protection

38. We noted that Management of the Ministry of Gender, Children and Social Protection used honour certificates to retire an amount of GH¢11,999,444.00 paid in cash to caterers who provided hot meals during the lock down period. We recommended to the Chief Director of the Ministry to, in future, avoid or at least minimize the use of honour certificates in the acknowledgement of transactions.

Ministry of Local Government and Rural Development

39. Contrary to Regulation 78 of the Public Financial Management Regulation (PFMR), Management of the Ministry made payments totalling GH¢285,135.64 on 10 transactions not related to COVID-19 activities. We recommended that; the Chief Director ensures the refund of the GH¢285,135.64 to the Auditor-General's recoveries account.

MINISTRY OF FINANCE COORDINATING ACTIVITIES

Receipt and utilisation of funds

40. We observed that the Ministry of Finance received a total of GH¢749,017,632.34 comprising GH¢500,000,000 transferred from the Controller

& Accountant General (CAG) Goods and Services account and GH¢249,017,632.34 transferred from the Contingency Fund into the Ministry of Finance COVID-19 Response Cedi and Dollar Accounts held at the Consolidated Bank of Ghana (CBG), Stadium branch. Details of the transfers are as follows:

Date	Amount (GH¢)	Amount (US\$)	Sources
3/26/20	21,000,000.00	0.00	C&AG Goods and Services Account
3/31/20	19,000,000.00	0.00	C&AG Goods and Services Account
4/9/20	40,000,000.00	0.00	C&AG Goods and Services Account
4/14/20	20,000,000.00	0.00	C&AG Goods and Services Account
4/17/20	29,823,000.00	0.00	Contingency Fund
4/27/20	68,239,345.00	0.00	Contingency Fund
5/22/20	81,084,787.38	14,431,750.00	Contingency Fund
7/7/20	10,587,009.33	1,866,934.00	Contingency Fund
7/8/20	8,725,000.00	0.00	Contingency Fund
9/2/20	13,006,000.00	0.00	Contingency Fund
10/23/20	10,146,416.40	1,776,800.00	Contingency Fund
10/26/20	23,245,936.00	0.00	Contingency Fund
1/14/21	400,000,000.00	0.00	C&AG Goods and Services Account
Total	744,857,494.11	18,075,484.00	
CAGD	500,000,000.00		
Contingency	249,857,494.11		

41. In reviewing the Consolidated Bank of Ghana statements, we noted that the Ministry of Finance disbursed a total amount of GH¢57,782,745.00 to MDAs and made payments amounting to GH¢541,292,422.94 on COVID-19 activities in 2020 and 2021. The amount of GH¢541,292,422.94 was made to suppliers and

service providers for procurement of PPEs, medical supplies, evacuation of Ghanaians, fumigation & disinfections, and other COVID-19 related expenditures. Details are provided below:

REVENUE	2021-GH¢	2020-GH¢	Cumulative as at 2021-GH¢
Government of Ghana (CAGD)	400,000,000.00	100,000,000.00	500,000,000.00
Covid -19 Alleviation Programme (CAP) (Contingency Fund)	0.00	244,857,494.11	244,857,494.11
Exchange Gains	3,354,866.99	804,071.24	4,158,938.23
Individual Donation	0.00	1,200.00	1,200.00
Total Revenue	403,354,866.99	345,662,765.35	749,017,632.34
EXPENDITURE			
Medical Supplies	4,931,669.83	75,936,415.54	80,868,085.37
Personal Protective Equipment	205,036,563.51	0.00	205,036,563.51
Hotel Accommodation on Quarantine	5,006,190.14	51,162,323.38	56,168,513.52
Fumigation and Disinfections	96,323,102.05	0.00	96,323,102.05
Safety Operations by National Securities	0.00	65,197,061.67	65,197,061.67
Provision of Dry Food Packages and Hot Meals	0.00	26,763,000.00	26,763,000.00
Transfer to Ministries, Departments and Agencies	0.00	57,782,745.00	57,782,745.00
Evacuation of Ghanaians	0.00	8,967,330.35	8,967,330.35

Administration & Coordination	646,620.00	1,322,146.47	1,968,766.47
Total Expenditure	311,944,145.53	287,131,022.41	599,075,167.94
Excess of income over expenditure	91,410,721.46	58,531,742.93	149,942,464.39

42. Our review showed that as at 31 December 2021, the accounts had a balance of GH¢149,942,464.39 as shown in the table above.

Payment to Noguchi and College for supplies

43. We noted that in 2020 and 2021, the Ministry of Finance made payments totalling GH¢4,931,669.83 and GH¢75,936,415.54 (US\$13,436,963.60) respectively to suppliers for the procurement of medical supplies for the Noguchi Memorial Institute for Medical Research and the College of Health Sciences, University of Ghana.

44. Our examination of the underlying records indicated that funds were used for the intended purpose. We however, noted that as at June 2022, US\$5,600,772.00 out of US\$13,436,963.60 worth of medical supplies sent to Noguchi Memorial Institute remained unused. The medical supplies include Antigen Test kits valued at US\$3,643,500.00. We recommended that the Medical Director should ensure that the items are utilised.

Payment to PPE suppliers - GH¢205,036,564

45. During our examination of payment records, we found out that the Ministry of Finance paid a total amount of GH¢205,036,563.51 for the purchase of PPEs for GES offices, Colleges of Education, Nursing Training Colleges, Universities and Christian Health Association of Ghana in 2020. Details of the payments will be commented on later in the report.

Cost of quarantine and fumigation - GH¢152,491,616

46. The expenditure records of the Ministry of Finance disclosed that GH¢5,006,190.14 and GH¢51,162,323.38 were in 2020 and 2021 respectively paid as cost of quarantine (accommodation and feeding) of stranded Ghanaians and non-residents Ghanaians evacuated or repatriated from abroad.

47. We reviewed the payment records relating to evacuation/repatriation exercises from United Arab Emirates, China, Kuwait, Benin, Nigeria, United Kingdom, Senegal, Netherlands, Lebanon, Jeddah, Iran, Qatar etc. We have provided further details in this report.

48. We also reviewed payment records of an amount of GH¢96,323,102.05 in 2021 for fumigation and disinfection of all Educational Institutions from basic to tertiary schools including public and private Institutions prior to the second phase of reopening of schools. Additional comments on these activities are provided under Ministry of Education in this report.

Payments to Ministry of National Security for cost of security operations – GH¢65,197,062

49. In examining payment vouchers and other related records, we noted that the Ministry of Finance transferred a total amount of GH¢65,197,061.67 to the Ministry of National Security to carry out security operations during the lockdown and ‘Operation Return Home’.

50. Our review disclosed that National Security deployed security personnel to ensure that Ghanaian returnees placed under mandatory quarantine complied. The payment covered allowances to security personnel, contact tracers, fuel for security operations and ration for security personnel under the COVID-19 Emergency Response Plan in 2020. Further details on this activity is stated under Ministry of National Security in this report.

Payment for cost of food – GH¢26,763,000

51. We noted from our review that in 2020, a total amount of GH¢26,763,000.00 was expended on the cost of food by the National Food Buffer Stock Company Limited, Ministry of Gender, Children and Social Protection and NADMO, for payment of dry food packages, hot meals for vulnerable persons and transportation of food item to Faith based organisations. Management issues on how the funds were utilised will be highlighted under the various Institutions in the report.

Transfer of funds to Institutions – GH¢57,782,745

52. Our examination of bank statements and other related records disclosed that the Ministry of Finance transferred a total amount of GH¢57,782,745.00 to the Ministries of Local Government and Rural Development, Communication, Sanitation and Water Resources, Chieftaincy and Religious Affairs, and Transport, as well as the Christian Health Association of Ghana for various COVID-19 activities.

53. We reviewed the records on the funds released to these Institutions and management issues thereof are stated under the various Institutions in this report.

Payment to Airlines – GH¢8,967,330

54. We observed that the Ministry of Finance in 2020 paid a total of amount of GH¢8,967,330.35 to United Arab Emirates and Ethiopian Airlines for the evacuation of Ghanaians from various countries. We reviewed the expenditure and confirmed the payment.

Administration and coordination cost – GH¢1,968,766

55. Our review disclosed that the Ministry of Finance spent a total of GH¢1,968,766.47 on administration and coordination during the period under review. An amount of GH¢646,620 was spent on administration and GH¢1,322,146.47 on coordination activities. We examined the expenditures and confirmed the payments.

DETAILS OF FINDINGS AND RECOMMENDATIONS

Payments to service providers outside GIFMIS – GH¢543,058,709

56. Regulation 61 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that, ‘a commitment and payment of a covered entity shall be made in the Ghana Integrated Financial Management Information System (GIFMIS) within a commitment ceiling issued according to budget availability.’

57. We observed that in 2020, 102 payment vouchers were used in disbursing GH¢231,150,955.97 to service providers for the provision of hotel accommodations, evacuations of Ghanaians, supply of fuel and transfer of funds to MDAs. We however, noted that the payments to service providers were made outside the GIFMIS platform. Similarly, in 2021, 92 payment vouchers were used to pay GH¢311,907,753.13 for PPEs, hotel accommodation and fumigation by resorting to the use of manual cash books on excel spread sheets and manual cheques other than GIFMIS.

58. MoF explained that “all transfers to the MoF COVID-19 accounts managed by the MoF were processed through the GIFMIS platform. The total transfer of GH¢543,058,079.13 have been recorded as expenditure on the GIFMIS. Therefore, payments were made to suppliers/MDAs from the MoF COVID-19 Response Account to avoid double counting. The procedure was used to ensure expedited response to payments requests during the pandemic.”

59. Processing transactions and payments to service providers and MDAs outside the GIFMIS could compromise controls on expenditures as the use of excel spread sheets and manual cheques do not have strong controls in relation to the GIFMIS process.

60. We recommended that the MoF COVID-19 response account should be listed in the GIFMIS and payments to service providers and transfers to MDAs in respect of COVID-19 should be processed and paid through the GIFMIS.

61. Management responded that the procedure was used to ensure expedited response to payments requests during the pandemic. It was planning

to close all the Ministry of Finance COVID-19 Response Accounts managed by the MoF.

Failure to withhold tax on payment to Smart Infraco Limited – GH¢1,754,156

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

63. We noted that on 6 May 2020, management of the Ministry of Finance paid Smart Infraco Limited GH¢23,388,750 for the provision of smart workspace platforms for MDAs to facilitate virtual workspace. However, we noted that there was no deduction of withholding tax of GH¢1,754,156.25 on the payment to Smart Infraco Limited.

64. The Ministry of Finance explained that the amount of GH¢23,388,750.00 was part payment to Smart Infraco Limited and therefore the total tax on the contract sum would be deducted from subsequent payments to the Smart Infraco Limited.

65. Failure on the part of the Ministry of Finance to withhold the amount of GH¢1,754,156.25 from the payment to Smart Infraco Limited denied the State timely inflow of revenue into the Consolidated Fund as well as the opportunity for GRA to assess the status of compliance of Smart Infraco Limited.

66. We recommended that the Ministry of Finance should recover the amount of GH¢1,754,156.25 from Smart Infraco Limited and pay same to the GRA.

MINISTRY OF HEALTH

Failure to update/post procurement plan on the PPA website

67. Section 21 of the Public Procurement (Amendment) Act, 2016 (Act 914) provides that after budget approval and at quarterly Intervals after that, a procurement entity shall submit an update of the procurement plan to the Entity Tender Committee and shall post the update of the procurement plan on the website of the Public Procurement Authority (PPA).

68. We noted that the Ministry of Finance made payments to suppliers on behalf of the Ministry of Health (MoH) for the procurement of PPEs including nose masks, hand sanitizers, infrared thermometer guns, multi-purpose paper towels totalling GH¢205,309,797.01 in line with Government efforts to fight the COVID-19 pandemic. We reviewed the records of MoH and noted that the Ministry did not update its Procurement Plan on the Public Procurement Authority's website with these procured items (PPEs).

69. The MoH attributed the irregularity to the urgent need for the PPEs to be procured and distributed to students at both Public and Private Senior and Junior High Schools across the country.

70. The essence of posting procurement plans and updates on the PPA website is to satisfy the legal requirement by a procurement entity and also allow the public to adequately prepare and meet demands.

71. We recommended that the MoH should always comply with the requirement of the Public Procurement Act to promote transparency and value for money in public procurements.

72. The Ministry of Health agreed with the recommendations.

Procurement of Janssen Vaccines – US\$81,870,379.80

73. In the heat of the COVID-19 pandemic, the Government of Ghana through the Ministry of Health entered into an agreement with The United Nations Children's Fund (UNICEF) for the procurement of COVID-19 vaccines and related supplies based on second additional credit financing of US\$200,000.00 by the World Bank (Credit 6923-GH).

74. Page 3 of the signed agreement stated that the Government intends to apply a portion of the proceeds of the financing, up to an amount of US\$147,483,170.16 (the “total funding ceiling”) to eligible payments under this Agreement.

75. Article III also indicated that disbursement by the bank will be made only at the request of the Government and upon approval by the bank; such disbursement will be subject, in all respects, to the terms and conditions of the financing agreement; and no party other than the Government shall derive any rights from the financing agreement or have any claim to the financing proceeds.

76. We noted that the Ministry of Health on behalf of Government of Ghana paid an amount of US\$120,192,379.80 to UNICEF/AVAT for the supply of 16,025,650 vaccines under the agreement. However, 5,109,600.00 doses of vaccines valued at US\$38,322,000.00 were supplied to the National Cold Room, resulting in an outstanding amount of US\$81,870,379.80 with UNICEF/AVAT.

Estimated quantities and cost of supplies and related charges to be procured under the AU/AVAT/UNICEF agreement

No	Material # (if applicable)	Description of Supplies	Unit/ measure	Estimated Qty	Estimated Unit Price (US\$)	Estimated Total Price (US\$)
1	S359907	COVID-19 Vaccine Janssen Suspension injectables. Vaccine Against covid-19 (Sars-Cov-2 Vaccine, Ad26.Cov2-S Recombinant	Dose	16,918,749	7.5	126,890,617.50

2	S0002016	Auto-Disable, 0.5ml syringe with needle (23GX1 or 0.6x25mm) and protective cap and blister packed	pieces	18,610,700	0.06	1,116,642.00
3	S0782208	5L safety boxes for safe needle disposals	pieces	186,125	0.84	156,345.00
Total Estimated Cost of Supplies						128,163,604.50
4	N/A	AVAT Costs*				6,804,641.25
5	N/A	Freight, Insurance & Inspection	N/A			4,761,458.78
6	N/A	Estimated UNICEF Handling Fee				3,870,367.88
Total Estimated Cost (Supplies, AVAT Costs, Freight and HF						143,600,072.41
Contingency buffer***						3,883,097.75
TOTAL VALUE OF THE AGREEMENT						147,483,170.16

Quantities of Janssen supplied to the National Cold Room of Ghana by Johnson and Johnson under the AU/AVAT /UNICEF arrangement.

	Date Received	Lot/Batch No	Quantity (Doses)	Source Details
1	07-Aug-21	XE427	177,600.00	GoG through AU/AVATT
2	09-Sep-21	XE437	244,800.00	GoG through AU/AVATT
3	26-Oct-21	XE478	266,400.00	GoG through AU/AVATT
4	26-Oct-21	XE481	489,600.00	GoG through AU/AVATT

5	22-Nov-21	XE533	950,400.00	GoG through AU/AVATT
6	22-Nov-21	XE530	259,200.00	GoG through AU/AVATT
7	8-Dec-21	XE530	117,600.00	GoG through AU/AVATT
8	8-Dec-21	XE529	115,200.00	GoG through AU/AVATT
9	8-Dec-21	XE534	122,400.00	GoG through AU/AVATT
10	8-Dec-21	XE559	117,600.00	GoG through AU/AVATT
11	8-Dec-21	XE560	283,200.00	GoG through AU/AVATT
12	12-Dec-21	XE566	1,048,800.00	GoG through AU/AVATT
13	13-Dec-21	XE566	453,600.00	GoG through AU/AVATT
14	13-Dec-21	XE608	230,400.00	GoG through AU/AVATT
15	13-Dec-21	XE534	232,800.00	GoG through AU/AVATT
	Total Quantity		5,109,600.00	
	Unit Price		US\$7.5	
	Total Value		US\$38,322,000.00	

Payments:

Advance payment through GOG

Date	Source	PV No	Payee	Amount US\$
10/06/21	GOG-Covid	86059	UNICEF /THE AFRICAN VACCINE ACQUISITION TRUST(AVAT)	19,035,593.00
Total				19,035,593.00

Direct Payment at the World Bank

DATE	Source	Payee	AMOUNT US\$
14-Sep-21	World Bank	UNICEF /THE AFRICAN VACCINE ACQUISITION TRUST (AVAT)	6,552,207.06

14-Oct-21	World Bank	UNICEF /THE AFRICAN VACCINE ACQUISITION TRUST (AVAT)	4,946,265.00
19-Nov-21	World Bank	UNICEF /THE AFRICAN VACCINE ACQUISITION TRUST (AVAT)	19,840,464.00
17-Dec-21	World Bank	UNICEF /THE AFRICAN VACCINE ACQUISITION TRUST (AVAT)	3,856,646.79
21-Dec-21	World Bank	UNICEF /THE AFRICAN VACCINE ACQUISITION TRUST (AVAT)	5,511,240.00
06-Jan-22	World Bank	UNICEF /THE AFRICAN VACCINE ACQUISITION TRUST (AVAT)	1,437,035.95
15-Jun-22	World Bank	UNICEF /THE AFRICAN VACCINE ACQUISITION TRUST (AVAT)	59,012,928.00
	Total		101,156,786.80
	Total Payment Under the Contract		120,192,379.80

77. This could result in financial loss if the contract is not re-negotiated to ensure recovery of the outstanding amount under the contract.

78. The Chief Director of the Ministry of Health explained that the amount was paid in anticipation of receiving all the vaccines within a short space of time for vaccination in the country. However, unexpected vaccine donations into the country, coupled with limited vaccine storage capacity and the slow uptake by Ghanaians to be vaccinated, made it impossible to receive the Janssen vaccines that had been paid for.

79. We recommended that the Chief Director of the Ministry of Health should re-negotiate with UNICEF/AVAT to recover the outstanding amount.

80. Management responded that the Ministry has initiated its own process of re-negotiation with the World Bank and a meeting had been held between the Minister and the Bank and had followed up with a letter to the Bank to commence the process of re-negotiation.

Variation without approval – GH¢4,017,000

81. Section 87 of the Public Procurement (Amendment) Act, 2016 (Act 914) provides that 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 any proposed extension, modification or variation order with reasons.

82. It adds that in the case of contracts which are not originally subject to review by a Tender Review Committee, any proposed modification of contract which will make the revised contract price exceed the procurement method threshold or the threshold of the procurement entity shall be cleared with the appropriate Tender Review Committee.

83. Contrary to the provisions above, we observed that the Ministry, without the approval of the Central Tender Review Committee, increased the cost of five contracts with total contract sum of GH¢24,256,500.00 by GH¢4,017,000.00 through variation orders. Details are as follows:

	CERC		Contract Variations			
No	Date	Contract No.	Contract Details	Contract Sum GH¢	Revised Contract Sum GH¢	Variation GH¢
1	9/4/2020	MOH/2020/DS/B.2.5/50/C01	Supply of personal protective equipment (PPE)	4,851,300.00	5,654,700.00	803,400.00
2	9/4/2020	MOH/2020/DS/B.2.5/52/C01	Supply of personal protective equipment (PPE)	4,851,300.00	5,654,700.00	803,400.00
3	30/6/2020	MOH/2020/DS/B.2.5/51/C01	Supply of PPE for COVID-19 response plan	4,851,300.00	5,654,700.00	803,400.00
4	1/6/2020	MOH/2020/DS/B.2.5/53/C01	Supply of PPE for COVID-19	4,851,300.00	5,654,700.00	803,400.00
5	1/6/2020	MOH/2020/DS/B.2.5/54/C01	Final payment for the supply of PPE for COVID-19 preparedness response plan	4,851,300.00	5,654,700.00	803,400.00
Total				24,256,500	28,273,500	4,017,000.00

84. The Director of Procurement attributed the anomaly to a variation order initiated through a letter written by the Ministry of Trade and Industry.

85. This situation could lead to cost and contract management inefficiencies.

86. We recommended that the Chief Director should seek retroactive approval to avoid disallowance of the variation amount.

87. Management responded that the Ministry of Health secured approval from PPA to procure locally manufactured face mask for GH¢3.00 for single ply fabric pending the Food and Drugs Authority (FDA) approval. The FDA subsequently, recommended a 3-ply fabric for general use mask and 2-ply fabric plus a hard stiff for medical grade face masks. In view of the above, the Ministry of Trade and Industry, the supervisory Ministry, negotiated with the manufacturers and agreed on GH¢4.00 for general use mask and GH¢4.50 for medical grade mask because of change in specifications. Management, however, noted the recommendation for compliance.

Finance Lease – GH¢15,265,000

88. Section 69 of the Public Financial Management Act, 2016 (Act 921) indicates that subject to Article 181 of the Constitution, the Minister of Finance has the sole authority to enter into finance lease agreements on behalf of Government.

89. The Act also indicates that the Public Debt Management Office shall, before the execution of a finance lease agreement, assess the cost to Government of entering into that agreement. The assessment of cost under the subsection shall include a comparison with other available financing options. The Public Debt Management Office shall submit to the Minister, in writing, the result of the assessment, and the available financing option.

90. We observed that the Ministry of Health entered into a 25-year Finance Lease Agreement with QHC Project Limited at a total lease value of GH¢15,265,000.00 in April 2020. The underlying assets were uncompleted buildings in Adaklu in the Volta Region which were managed by QHC Project Ltd. The buildings were to be used as an isolation centre during the peak of the COVID-19 pandemic. We noted that the Ministry could not use the facility for

the intended purpose and is therefore remodelling the building at an additional cost of GH¢20,382,247.70 out of which GH¢13,726,079.86 had been paid.

91. Our review of the finance lease process indicated that the lease amount was paid to the lessor without recourse to the Minister of Finance and financial assessment by the Debt Management Unit. During our visit to the facility in November 2022, we observed that the remodelling being undertaken by ADB Ghana Ltd. (contractor) had not been completed and the works include remodelling and equipping the existing buildings to be used as holding, treatment and isolation centres. Details of the lease payment and remodelling cost are provided below:

DATE	PV NO	SOURCE	PAYEE	DETAILS	AMOUNT GH¢	NO OF YRS
21/7/20	003	World Bank	QHC Project Ltd - LESSOR	Leasing facilities to support COVID-19 activities	15,265,000.00	25
		World Bank	ADB GH. LTD.	Remodelling and equipping of the leased facility	20,382,247.70	-
TOTAL					35,647,247.70	

92. The Chief Director attributed the leasing of uncompleted buildings to the emergency circumstance of the COVID-19 pandemic which necessitated the critical need to open up an Isolation Centre along the Eastern border of the Country to receive patients when the pandemic struck and when positive cases were rising. This was in the period when facility owners were not willing to cede property to the Ministry for the management of patients affected by the pandemic for fear of stigmatization.

93. The objective of the lease was not achieved as the buildings were never ready to accommodate patients of the COVID-19 pandemic.

94. We recommended that the Chief Director of the Ministry of Health should refer the agreement to the Minister of Finance to have the Debt

Management Unit carry out financial assessment, including the option of purchasing the facility outright at a reasonable price and thereafter, secure retroactive approval from the Minister of Finance. We also recommended that the Chief Director should negotiate for the unexpired portion of the lease amount to be deducted from the purchase price when outright purchase is considered. We further recommended an investigation into the choice of an uncompleted building during the peak of the pandemic to hold isolated patients.

95. Management responded that a team from the Ministry of Finance undertook on-site monitoring of the project and added that as recommended, the process for outright purchase is ongoing and that negotiations have been concluded and awaiting the Ministry of Finance & Attorney-Generals' review and advice.

Rent payment

96. 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.'

97. The Ministry paid rent of GH¢2,827,278.90 out of the COVID-19 fund to PSB Realty Company Limited in respect of store and office accommodation space for the Interim Temporary Central Medical Stores for the 2020 and 2021 financial years as shown below:

Date	PV No	Source	Details	Payee	Amount GH¢
13/3/20	18-102	GOG-COVID	Rent payment for Temporary medical Stores	PSB Realty Company limited	1,000,000.00
10/2/21	18-070	GOG-COVID	Rent payment for Temporary medical Stores	PSB Realty Company limited	1,827,278.90
Total					2,827,278.90

98. The Deputy Financial Controller (DFC) indicated that after the old Central Medical Stores in Tema got burnt, there was the need to get a place as a Temporary Central Medical Stores to store health commodities. Hence, three

industrial warehouses were secured in a prime area on the Spintex road. The DFC added that the cost involved was industry standard determined mainly by its prime location, security, proximity and convenience.

99. We recommended that the Chief Director should as a matter of urgency engage the Ministry of Finance to secure a permanent office accommodation and store space for the Central Medical Stores to avert the payment of this uneconomic rent.

100. Management in response indicated that work on the re-construction of the original Central Medical Stores in Tema has commenced with procurement processes completed. It added that the contractor has mobilised to site, design completed, demolition completed and work has commenced on the Sub-structure.

Payment of advances beyond threshold – US\$27,955,702 and GH¢9,911,602

101. Regulation 113 of the Public Financial Management Regulations, 2019 (L.I. 2378) provides that, an advance payment of a covered entity for goods, services and civil work shall be by a written public contract and the amount shall not be more than fifteen percent of the total price to be paid under the contract.

102. We noted that ten suppliers and service providers who were contracted to supply medical and personal protective equipment were paid advances of US\$27,955,702.07 and GH¢9,911,601.75 beyond the required legal threshold. Details are shown below:

DATE PV	PV NO	TRANSACTION DETAILS	SOURCE OF FUND	SUPPLIER/ CONTRACTOR	CONTRACT SUM (US\$)	AMOUNT PAID (US\$)	% PAID	REQUIRED 15% (US\$)	AMT BEYOND LEGAL THRESHOLD (US\$)
17-09-20	101	SUPPLY OF Medical equipment	World Bank CERC	ADB GH LTD	9,990,200.00	7,992,160.00	80	1,498,530.00	6,493,630.00
23-04-20	12	Supply and installation of Beds with Mackintosh mattresses	World Bank	ADB Ghana Ltd	550,000.00	220,000.00	40	82,500.00	137,500.00
17-04-20	13	Weighing scale with height measure and BMI; ICU patient monitoring system; patient monitors	CERC	ADB Ghana Ltd	4,460,000.00	1,784,000.00	40	669,000.00	1,115,000.00
03-06-20	57	Remodelling and equipping of leased facility as treatment and holding centre at Ho, VR.	World Bank CERC	ADB Ghana Ltd.	14,820,000.00	7,410,000.00	50	2,223,000.00	5,187,000.00

Audit of COVID-19 transactions for the period March 2020 to June 2022

03-09-20	98	Supply and Installation of modular container Lab and accessories	World Bank CERC	Heron Co. Ltd.	3,604,000.04	1,411,600.02	40	540,600.01	871,000.01
03-12-20	109	Supply of medical equipment	World Bank CERC	Diacon Medicals Ltd.	3,879,779.40	5,014,760.00	80	581,966.91	4,432,793.09
14-12-20	62	Supply and installation of back-up radio communication - National Ambulance Service	World Bank IPF	Hanisa Medical Support Services	2,197,091.00	1,704,942.62	78	329,563.65	1,375,378.97
09-02-21	Convid-19 project-IPFPV-Convid-19-21-009	payment for the supply and installation of medical equipment for the ministry of health	World Bank	ADB GHANA LTD	7,036,000.00	5,628,800.00	80	1,055,400.00	4,573,400.00
28-06-21	FMS-COVID-19 IPF	Supply, Installation, Training and Commissioning	IPF World Bank	Zhoungan Hauli Construction Group Co. Ltd	5,800,000.00	4,640,000.00	80	870,000.00	3,770,000.00

Audit of COVID-19 transactions for the period March 2020 to June 2022

	DOLLAR 22	of Medical Equipment											
Total												27,955,702.07	
													GH¢
09-04-20	11	Advance for procurement of PPEs	World Bank CERC	Cadling Fashion Ltd	4,851,300.00	1,885,650.00	39	727,695.00					1,157,955.00
09-04-20	7	Advance Payment for the supply of PPEs	World Bank CERC	Alfie Designs Ltd	4,851,300.00	1,885,650.00	39	727,695.00					1,157,955.00
09-04-20	6	Advance Payment for the supply of PPEs	World Bank CERC	Maa Grace Garment Industries Ltd	4,851,300.00	1,885,650.00	39	727,695.00					1,157,955.00
09-04-20	10	Advance Payment for the supply of PPEs	CERC	Sleek Garments Export Ltd	4,851,300.00	1,885,650.00	39	727,695.00					1,157,955.00
09-04-20	9	Advance Payment for the supply of PPEs	World Bank	DTRT Apparel Ltd	4,851,300.00	1,885,650.00	39	727,695.00					1,157,955.00
11-11-20	41	Refurbishment of treatment and holding Centre at Zebila	World Bank IPF	Creceg Ghana Ltd	27,478,845.00	8,243,653.50	30	4,121,826.75					4,121,826.75
Total												9,911,601.75	

Audit of COVID-19 transactions for the period March 2020 to June 2022

103. The Director of Procurement explained that the payments were made because the suppliers demanded such advances as a condition before they would release the medical items or provide the essential services under the COVID-19 circumstances.

104. Paying advances beyond the legal threshold could embolden tenderers who do not have the required financial resources and technical competence to rush into the COVID-19 supply space, which could lead to the supply of substandard medical equipment and materials. Additionally, higher advances could give upper hand to some powerful businessmen to take advantage of the urgency and unpredictability of the COVID-19 situation to renegotiate prices to the disadvantage of the COVID-19 management team.

105. We recommended that the Chief Director and the COVID-19 Management Team should desist from paying advances beyond the legal threshold.

106. Management responded that with the global emergencies occasioned by the outbreak of COVID-19, few suppliers who had stock of the personal protective and medical equipment needed to combat the spread of the pandemic demanded high advance payment before critical supplies could be made available. In view of this, the Ministry of Health in consultation with the World Bank exceeded in some few cases, the advance mobilisation threshold. Management added that the Project Appraisal Document No. PAD 3814, page 27, paragraph 91 stated that advance payment may be increased to 40 percent while secured with an advance payment guarantee.

Frontline workers life insurance package – GH¢10,309,920

107. General principles of insurance require that when an employer or organisation purchases Group Life Insurance Policy to cover employees in case of death, accident, temporary/permanent disability and critical illness, the employer or organisation may keep the master agreement, but the identified employees should receive Certificate of Coverage which could be used by the beneficiary or next of kin to apply for the claims when the need arises.

108. Additionally, the National Insurance Commission Guidelines on Life Insurance Products require that as a standard, all Life Insurance Policy

documents must have the name of the person(s) insured by the policy and the name of the policy owner, the amount of insurance coverage (face amount and sum assured) provided by the policy and the effective date of the policy.

109. We observed that the Ministry paid GH¢10,309,919.94 as premium for Special Life Insurance Cover for 10,000 Health Workers and Allied Health Professionals working on the COVID-19 pandemic without any Life Insurance Policy document detailing the beneficiaries, their location, next of kin in case of death, nature of the benefit and the term of the coverage. Details are as below:

DATE	PV No	INSURERS	PREMIUM PAID (GH¢)	PERCENTAGE CO- INSURED
9/4/2020	001	Enterprise Life Assurance Co Ltd	10,309,919.94	30
		SIC Life Co Ltd		20
		Glico Life Insurance Co Ltd		15
		Star Life Assurance Co Ltd		7.5
		Hollard Life Assurance Co Ltd		5
		Ghana Union Assurance Life Co Ltd		5
		Mi Life Assurance Co Ltd		5
		GN Life Assurance Co Ltd		5
		Allianz Life Ghana Ltd		5
		Ghana Life Insurance Company		2.5

110. The Chief Director explained that insuring health workers under a pandemic was novel to the Ministry and even the Insurance Industry in Ghana. Hence, they did not know which health workers to list and the ones to leave out. They, therefore paid the premium for a blanket coverage of 10,000 health workers.

111. Health Workers and Allied Health Professionals working on the COVID-19 pandemic who have not signed any insurance policy document will find it difficult to access any benefit under this blanket premium payment

arrangement. In the event of default by the insurance companies in payment of benefit, the employees will not have the legal capacity to seek legal redress in Court.

112. We recommended that the Chief Director should liaise with the Ghana Health Service to identify the health workers and allied health professionals to educate and assist the workers to complete the necessary insurance documents to enable them to apply for the benefits under the policy when the need arises.

113. Management responded that the insurance was a novelty package – devoid of the normal elements expected in a Life policy where some parameters are clearly spelt out. It was not possible for example to determine, beforehand would-be victims of the pandemic. The process of identifying the qualified Health workers was initiated in June 2020. A list of 6,961 workers who have applied for the insurance package had been submitted to the Insurance companies. Total of 418 Health Workers have received payments from Enterprise Life.

Audit Position

114. Management is yet to provide the list of the beneficiaries for verification.

Single source procurement without PPA approval – GH¢9,280,300

115. Section 40 of the Public Procurement Act, 2003 (Act 663) provides that, a procurement entity may engage in single-source procurement under Section 41 with the approval of the Board where there is an urgent need for the goods, works or services and engaging in tender proceedings or any other method of procurement is impractical due to unforeseeable circumstances giving rise to the urgency which is not the result of dilatory conduct on the part of the procurement entity.

116. We noted that the Ministry of Health entered into four contracts for the supply of PPEs at a cost of GH¢9,280,300.00 through single-source procurement without the approval of the Board of the Public Procurement Authority. Details are attached as Appendix 'A'.

117. The Chief Director explained that due to the emergency surrounding the COVID-19, they had to carry out the contracts to save lives.

118. The procurement, as a result, was executed without the scrutiny and transparency expected under the contract, hence the Ministry may not receive value for money.

119. We recommended that the Chief Director should seek retroactive approval from the Board of the Public Procurement Authority.

120. Management responded that retroactive approval will be sought from PPA.

Ambulances not delivered

121. We noted that the Ministry entered a contract signed on 15 December 2021 for the supply of 26 Toyota Hiace Deluxe Ambulances valued at US\$4,049,460.12 out of which US\$607,419.02 was paid vide PV No. IPF 22-007 of 2 September 2022 to be delivered by 15 January 2022. However, the ambulances remained undelivered as of 28 November 2022.

122. The Chief Director explained that the supplier applied for extension to meet some technical specifications.

123. Under the current economic difficulties, the supplier could apply for price variation to unduly increase the cost of the contract which could have been avoided if the ambulances had been supplied as scheduled.

124. Management has indicated that upon technical inspection by the World Bank, additional specifications have been recommended and the contract has therefore been extended to March 2023.

125. We recommended that the Chief Director should ensure that the ambulances are delivered no further than the extended date of March 2023.

Medical items not accounted for – US\$247,405

126. Section 96 of the Public Financial Management Act, 2016 (Act 921), indicates that a person, connected with the procurement or control of government stores, who is responsible for any deficiency in or for the loss, damage or destruction of any public funds, stamp, security, stores or any other

government property, commits an offence and is liable on summary conviction to a term of imprisonment or a fine.

127. Contrary to the above provision, we observed that medical equipment valued at US\$247,404.79, procured and received at the Temporary Central Medical Stores and subsequently issued to some specific health facilities between January 2021 and June 2022 were yet to be received by the health facilities at the time of the audit (November 2022). Details are attached as Appendix 'B'.

128. The Director at the Central Medical Stores explained that though the items were issued to specific facilities, officers of Regional Medical Stores and nearby facilities were made to sign for the items with the responsibility of delivering the items to the specified facilities on behalf of the Central Medical Stores. The Director admitted that sometimes the officers do not deliver the items on time, hence their remaining unaccounted for.

129. We recommended that the Chief Director should ensure the Director at the Central Medical Stores accounts for the items, failing which the value of the items should be refunded by the Chief Director into the Auditor General's Recoveries account.

Unutilised medical equipment/accessories – US\$367,700

130. Section 52 of the Public Financial Management Act, 2016 (Act 921) states that, 'a Principal Spending Officer of a covered entity shall be responsible for the assets of the institution under the care of the Principal Spending Officer and shall ensure that proper control systems exist for the custody and management of the assets. A control system specified in subsection (1) shall be capable of ensuring that preventive mechanisms are in place to eliminate theft, loss, wastage and misuse; and processes, whether manual or electronic, and procedures are in place for the effective, efficient, economical and transparent use of the assets.'

131. We observed during our field visit to eight Health facilities that medical equipment valued at US\$367,699.68 delivered to the facilities to aid in the combat of COVID-19 disease have been packed and not put to use. Details attached as Appendix 'C'.

132. The Heads of the Facilities gave various reasons including the need for training before using the equipment, instruction to wait for the supplier to install the equipment, the need to have space to set up the equipment, among others.

133. If the equipment is not installed early for use, benefits from the warranty period could be lost, they could become malfunctional and additional funds would be needed to service them before they are used.

134. We recommended that the Chief Director should ensure the equipment are installed and put to use without further delay.

Faulty/Damaged Medical Equipment - US\$451,979

135. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), we noted during our visit to nine Health facilities in the Greater Accra, Oti, Eastern and Western North regions that medical equipment procured at a cost of US\$451,979.38 to assist in the fight against the COVID-19 had broken down. The details are provided in the table below:

No.	Date Received	Item Description	Quantity	Unit Price (US\$)	Totals US\$	Location	Region
1	26-Aug-20	Mobile X-Ray	1	240,000.00	240,000.00	Greater Accra Regional Hospital	Greater Accra
2	26-Aug-20	Haematology Analyzer	1	45,000.00	45,000.00	Greater Accra Regional Hospital	Greater Accra
3	29-Jan-21	Haematology Analyzer	1	45,000.00	45,000.00	Kpassa Health Centre	Oti
4	27-Jan-21	Suction Machine	1	700	700	Dambai Health Centre	Oti
5	27-Jan-21	Fetal Heart Detector and Stands	1	735	735	Dambai Health Centre	Oti
6	24-Aug-21	Covid Refrigerator (UNICEF)	1	41,472.00	41,472.00	Oti Regional Cold Room Worawora	Oti

7	24-Aug-21	U401 Ultra flow Refrigerator	1	38,800.00	38,800.00	Oti Regional Cold Room Worawora	Oti
8	23-Dec-2021	Medical Pendant	1	7,952.70	7,952.70	Kade Govt Hospital	Eastern
9	16-Mar-2021	Patient Monitor Invasive	1	4,704.00	4,704.00	Kade Gov't Hospital	Eastern
10	11-Mar-2022	I-Crank Manual Hospital Bed with Mattress and IV Pole	1	539.06	539.06	Tetteh Quarshie M. Hospital	Eastern
11	18-Mar-2022	WARD SCREEN	4	208.33	833.32	Tetteh Quarshie M. Hospital	Eastern
12	27-Nov-2020	Oxygen Concentrators	2	4,800.00	9,600.00	Sefwi Wiawso Government Hospital	Western North Region
13	31-Aug-2020	Consumables for Haematology Analyzer	3	3,400.00	10,200.00	Adabokrom Health Centre	Western North
14	27-Nov-2020	Autoclave machine 75L	1	6,443.30	6,443.30	Enchi Government Hospital	Western North
Total					451,979.38		

136. The Heads of the Facilities involved could not provide any reason for the anomaly.

137. Funds could be lost if Heads of the Facilities do not exercise the warranty to repair the equipment.

138. We recommended that the Chief Director should ensure that the non-functional equipment is repaired and put to use.

139. Management responded that the supplier had been contacted and has sent engineers to verify the condition for the necessary action.

Medical equipment delivered to private facility – US\$110,088.00 and GH¢27,895.00

140. Section 96 of the Public Financial Management Act, 2016 (Act 921) states that ‘a person connected with the procurement or control of government stores, who is responsible for any deficiency in or for the loss, damage or destruction of any public funds, stamp, security, stores or any other government property, commits an offence and is liable on summary conviction to a term of imprisonment or a fine.’

141. We noted that medical equipment valued at US\$110,088.00 and GH¢27,895.00 were issued to a private hospital by name Christleads & Specialist Hospital belonging to Dr. C. K. Amenuveve in Madina which did not serve as a COVID-19 isolation centre or did not receive any COVID-19 patient.

Details	QTY	Source	UNIT PRICE US\$	UNIT PRICE GH¢	VALUE US\$	VALUE GH¢
Patient Monitor	2	World Bank	4,704.00		9,408.00	
Oxygen Tube for Patient Monitor	30	World Bank		14.00		420.00
IV Stand	5	World Bank		155.00		775.00
Linen Trolley	1	World Bank		2,100.00		2,100.00
Nebulizer Set	2	World Bank	90. 21		180.42	
Oxygen Concentrator	3	World Bank	2,400.00		7,200.00	
Oxygen Nasal Prongs	20	World Bank	1.00		20.00	
Pulse Oximeter Desktop	2	World Bank	1,470.00		2,940.00	
Suction Machine	2	World Bank	700.00		1,400.00	
Syringe Pump	2	World Bank	1,030.00		2,060.00	
ECG Machine	1	World Bank	6,615.00		6,615.00	
ECG Paper	10	World Bank	1,500.00		15,000.00	

Examination Couch	2	World Bank		1,500.00		3,000.00
Examination Lamps	2	World Bank	1,176.00		2,352.00	
ICU Beds	6	World Bank	3,136.00		18,816.00	
Hospital Beds	20	World Bank	539.06		10,781.20	
Bedside Cabinet	20	World Bank		1,080.00		21,600.00
Infusion Pump	2	World Bank	1,323.02		2,646.04	
Vital Sign Monitors	2	World Bank	3,966.67		7,933.34	
Autoclave Machine	2	World Bank	4,214.00		8,428.00	
Radiant Warmer	2	World Bank	7,154.00		14,308.00	
Total					110,088.00	27,895.00

142. Management could not offer any reason for the infraction.

143. The items that could have been utilised in the public health delivery system could be lost if not recovered immediately.

144. We recommended that the Chief Director should immediately investigate the allocation to Christleads & Specialist Hospital and report accordingly. We also recommended that Dr. C. K. Amenuveve should be made to pay for the equipment at the current cost, failing which the amount should be recovered from the Chief Director.

Failure to issue COVID-19 equipment to the user Facility - US\$11,963

145. Part 1, Section 1.3 of the Ghana COVID-19 Emergency Preparedness and Response Project Implementation Manual states among others, that the Project rationale was to map, identify and equip isolation and healthcare facilities across the country to be readied for outbreak response activities.

146. We noted during our physical inspection that equipment valued at US\$11,963.30, issued by the Central Medical Stores through the District Health Directorate on 17 August 2021 for onward transmission to Adabokrom Health

Centre, Western North Region to combat COVID-19, had been kept at the District Health Directorate at the time of our inspection. Details are as below:

No.	Source of funding	Item	Date of Dispatch from TCMS	Quantity	Value US\$
1	World Bank	Electrocardiograph (ECG)	17-08-21	1	6,443.30
2	World Bank	Resuscitation table with Baby Radiant warmer	17-08-21	2	5,520.00
Total					11,963.30

147. The District Health Director could not assign any reasons for the anomaly.

148. This practice would deny the Adabokrom Health Centre the use of the equipment to save lives in the district.

149. We recommended that the Regional Health Director should ensure that the District Health Directorate as a matter of urgency, deliver the medical equipment to Adabokrom Health Centre.

Equipped Isolation Centres not in use - GH¢29,173,260

150. Schedule 1 of the Financing Agreement on Ghana COVID-19 Emergency Response Project signed between the Republic of Ghana and International Development Association, 2020 (Number 6602-GH), requires the COVID-19 management team to put in place measures in strengthening containment, isolation and treatment including: leasing, renting, and refurbishing designated facilities and centres to contain and treat infected cases in a timely manner.

151. During our verification and inspection of projects in November 2022, we noted that three treatment, isolation and holding centres completed at a total cost of GH¢29,173,259.90 was yet to be put to use. Details are shown below, and pictures attached as Appendix 'D':

Facility	Location	Source of funding	Cost	Date of completion
Remodelling of Old Dodowa Hospital as Treatment and Holding Centre	Dodowa, Greater Accra	World Bank	11,506,282.20	October 2022
Construction of Covid-19 Isolation and Treatment Facilities at Korle Bu Teaching Hospital	Korle-Bu Greater Accra	World Bank	1,187,231.81	October 2022
Proposed Refurbishment and Re-equipping of Fevers Unit as Treatment and Holding Centres at Korle-Bu Teaching Hospital	Korle-Bu Greater Accra	World Bank	16,479,745.89	October 2022
Total			29,173,259.90	

152. The Project Engineers explained that civil works, refurbishment, and the necessary equipment had been provided awaiting the Ministry of Health to take over for use.

153. If the completed facilities are not put to use as early as possible, they could deteriorate, and the investment will go down the drain.

154. We recommended that the Chief Director of the Ministry of Health should ensure that the facilities are put to immediate use.

155. Management noted our recommendation for compliance.

Delayed Projects – GH¢158,072,331

156. In the heat of the COVID-19 pandemic, the Ministry of Health embarked on the construction of isolation and treatment centres to be completed within six months.

157. We noted however, that seven isolation and treatment centres being constructed at a cost of GH¢158,072,331.23 had not been completed at the time of the audit, 30 months after the construction had commenced in April, 2020. Details and pictures of the construction works at Zebilla are attached as Appendix 'E'.

158. The Director of Infrastructure attributed the delay to funding constraints and general economic challenges which contractors complain of having negative effect on their operations.

159. The delay in the completion of the project could increase the contract price due to fluctuations which would adversely impact on the achievement of project objectives.

160. We recommended that the Chief Director should ensure the Isolation and Treatment Centres are completed without further delay and put to use.

161. Management noted our recommendation for compliance.

Abandoned Project – GH¢15,000,000

162. Schedule 1 of the Financing Agreement on Ghana COVID-19 Emergency Response Project signed between the Republic of Ghana and International Development Association, 2020 (Number 6602-GH) require the COVID-19 management team to put in place measures in strengthening containment, isolation and treatment including: leasing, renting, and refurbishing designated facilities and centres to contain and treat infected cases in a timely manner.

163. We observed that Makro Structures Limited was awarded a contract on 11 May 2020 for the design, construction and equipment of Nalerigu treatment and holding centre in North East Region, at a cost of GH¢15,000,000.00 out of which an advance mobilisation of GH¢4,500,000.00, constituting 30 percent of the contract had been paid from GoG sources. The construction was to be completed in October 2022.

164. We noted that the contractor, upon commencing construction in October, 2021 undertook civil works up to 10 percent and abandoned the site in December 2021, three months after possessing the site.

165. Written communication from the Director of Infrastructure Directorate, reveals that the Director had made several efforts to get the contractor to site, but the contractor was unwilling to continue.

166. The absence of performance bond has contributed to the difficulty in recovering the amount paid to the contractor for non-performance.

167. The anomaly impeded the Ministry's effort to deliver a treatment and holding centre in the North East Region to fight the COVID-19.

168. We recommended that the Chief Director should recover the mobilisation amount, terminate the contract and re-award the construction of the project to a more committed contractor, failing which the amount should be recovered from the Chief Director.

169. Management noted our recommendation for compliance.

GHANA HEALTH SERVICE

Compilation of data on infrastructure and equipment – GH¢678,800

170. 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.

171. We observed that the Ghana Health Service spent an amount of GH¢678,800.00 on the compilation of information on treatment and isolations centres and medical equipment in the regions, even though the Ministry of Health which is constructing the facilities and the Temporary Central Medical Store that is responsible for the equipment already had the data. Details are provided below:

DATE	PV NO.	Source	SUPPLIER	AMOUNT PAID (GH¢)
28/7/22	GHS-HQ-2207217445	World Bank	Compilation of infrastructure and equipment	118,800.00
28/7/22	GHS-HO-2207217447	World Bank	Compilation of infrastructure and equipment	560,000.00
TOTAL				678,800.00

172. The Director of Finance explained that the Service needed its own independent data for its operations.

173. Compiling data which already exists amounts to duplication of efforts and waste of public resources.

174. We recommended that the Director-General of the Ghana Health Service should use the COVID-19 funds for intended purpose and collaborate with the Ministry of Health and the Central Medical Stores to obtain data on the facilities and equipment to avoid duplication of effort and ensure judicious use of financial resources.

175. Management responded that the Ghana Health Service compilation exercise is entirely different in objective, focus and scope. The activity was approved and does not constitute improper payment.

176. It is imperative to state that this phenomenon is not exceptional with this activity due to the size and nature of operations of the Service vis-à-vis that of the Ministry. The Ministry is responsible for policy prescriptions while the Ghana Health Service is responsible for implementation.

177. Reference to the Financing Agreement (FA) for COVID-19 additional financing, there is a covenant for the development of a sustainable use plan. This is the reason for the GHS work on the compilation, verification, discussion on current and future use of the equipment and the information to be used to develop the plan. The MoH do not have the full information required to

develop the plan as explained. The exercise included all equipment procured and donated. The CMS does not have all the data on COVID-19 equipment purchased and donated to GHS facilities, as many equipment went directly to the health facilities by Donor Partners and individuals who donated them. The activity is being done with the regions who have till 15 December 2022 to complete the data collection, validation and reports. A national steering committee will then use the data for drafting the sustainable use plan for discussion and finalisation.

Expired vaccines

178. Sections 83 of the Public Procurement Act, 2003 (Act 663) requires the head of procurement entity to convene a Board of Survey comprising representatives of departments with obsolete stores which shall report on the items and subject to a technical report on them, recommend the best method of disposal.

179. We noted that 1,022,348 doses of vaccines received at the National Cold Room and issued to user facilities had expired at the various Districts and Regions.

No.	REGION	QUANTITY OF COVID-19 VACCINES EXPIRED (DOSES)					
		ASTRAZ ENECA	PFIZER	J&J	MODERNA	SPUTNIK-V	TOTAL
1.	Ahafo	17,040	-	-	-	-	17,040
2.	Bono East	23,020	10,362	2,330			35,712
3.	Central	4,300	2,208	440	-	-	6,948
4.	Eastern	189,860	79,860	16,365	16,198	-	302,283
5.	Greater Accra	132,830	16,476	4,235	588	327	154,456
6.	North East	7,310	15,702	-	-	-	23,012
7.	Northern	42,700	3,174	55,355	19,278	-	120,507
8.	Oti	63,390	42,696	58,280	2,730	-	167,096
9.	Savannah	8,470	2,040	1,365	-	-	11,875
10.	Upper East	-	-	-	-	-	-

11.	Volta	32,610	6,654	-	15,568	-	54,832
12.	Western	84,690	12,492	-	84	-	97,266
13.	Western North	18,210	1,686	11,425	-	-	31,321
Total		624,430	193,350	149,795	54,446	327	1,022,348

180. The Programme Manager explained the vaccines were donated vaccines which were delivered to them close to expiry.

181. The vaccines could accidentally/mistakenly be issued among the wholesome ones for vaccination which could pose public health threat to the country.

182. We recommended that the Director of Public Health Department should ensure the vaccines are disposed of safely.

183. Management responded that as part of public health measures, these vaccines are not kept in the cold room at all so that they are not accidentally issued among safe vaccines. They are rather kept out of the Cold Room and transported to the Regional Health Directorate for destruction according to standard operating procedures (SOPs).

184. Management also indicated that as part of the standard operating procedures (SOPs) and in accordance with law, management is working with a team composed of Food and Drugs Authority, Ghana Health Service, Health Partners including WHO and/or UNICEF), the Environmental Health department of the relevant Local Government, Environmental Protection Agency and other departments to dispose of the expired vaccines.

NATIONAL FOOD BUFFER STOCK COMPANY

Over-invoicing of store items – GH¢1,406,085

185. 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.’

186. We noted during our review that, between April 2020 and September 2020, National Food Buffer Stock Company (NAFCO) received three payments totalling GH¢42,237,770.00 from the Ministry of Finance for the supply of food items to Faith-based organisations and selected MMDAs in Greater Accra and Greater Kumasi. This was in respect of Government’s support to Ghanaians during the lockdown because of the COVID-19 pandemic. We noted however, that waybills from the various Institutions amounted to GH¢40,831,685.00 resulting in an over-invoicing of GH¢1,406,085.00. Details are as shown below:

OVER-INVOCING						
No	ITEMS	AUDITED QTY (Waybills)	Invoiced Qty	Difference (Qty)	Cost/ Unit	Total Amount GH¢
1	Rice (50 kg)	22,878	23,776	898	215	193,070.00
2	Beans (50kg)	22,838	23,776	938	265	248,570.00
3	Gari(50kg)	15,519	16,146	627	360	225,720.00
4	Sardines (box)	46,902	48,796	1,894	145	274,630.00
5	Tomato paste(box)	128,672	132,030	3,358	40	134,320.00
6	Eggs(crates)	237,265	240,050	2,785	25	69,625.00
7	Canned Tuna	6,700	7,560	860	302.5	260,150.00
TOTAL						1,406,085.00

187. The Head of Operations explained that the differences were as a result of suppliers not submitting waybills after delivery.

188. In the absence of acknowledgement of receipt of the GH¢1,406,085.00 worth of supplies by any other Institution, we were unable to confirm that the bill submitted and paid by the Ministry of Finance was the actual cost of supplies made.

189. We recommended that the CEO of National Food Buffer Stock Company should refund the excess amount of GH¢1,406,085.00 to the Auditor-General's Recoveries account.

Payment vouchers not fully acquitted – GH¢765,459

190. 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 exists.'

191. We noted that between April 2020 and November 2020, the Accountant made 23 payments totalling GH¢4,520,661.84 to various suppliers for the supply of various food items to the Pentecost Convention and Pantang Isolation Centres to cater for COVID-19 patients.

192. Further scrutiny disclosed that out of the total payments made, GH¢3,755,202.58 were fully acquitted to substantiate the payments leaving a difference of GH¢765,459.26 unacquitted. Details are attached as Appendix 'F'.

193. In the absence of official receipts and other relevant documents, we could not authenticate the payment.

194. We recommended that the CEO should ensure that the outstanding amount of GH¢765,459.26 is substantiated, failing which the CEO should refund the amount into the Auditor-General's Recoveries account.

195. Management responded that they had attached copies of supporting documents for the items and were available for audit.

Audit Position

196. Management could not provide the supporting documents on our follow up. We therefore reiterate our recommendation.

Non-deduction of tax – GH¢27,313

197. Section 116 of the Income Tax Act, 2015 (Act 896) requires that, a withholding agent shall withhold tax on the gross amount paid for the supply of goods, services or works valued over GH¢2,000.00.

198. We noted during the period under review that the Head of Accounts made payments totalling GH¢910,431.03 to various suppliers but failed to withhold tax on the payments amounting to GH¢27,312.93. Details are attached as Appendix 'G'.

199. The infraction could result in a loss of tax revenue totalling GH¢27,312.93 to Government.

200. We recommended to the CEO to ensure that the details of the affected suppliers are submitted to the Commissioner-General of Ghana Revenue Authority to aid tax compliance reviews.

201. Management responded that due to the urgency of the transactions during the COVID era, NAFCO as at that time had no stocks of these food items and had to resort to the open market such as (Agbogloboshie, Makola, Farmers Market, etc.) on a cash and carry basis.

MINISTRY OF GENDER, CHILDREN AND SOCIAL PROTECTION

Payment acknowledged with Honour Certificates – GH¢11,999,444

202. The Ministry of Gender, Children and Social Protection (MoGCSP) received a total of GH¢12,000,000 in cash from the Ministry of Finance in four tranches as shown below:

Date	Tranche	Amount GH¢)
7 April 2020	1 st	1,200,000.00
9 April 2020	2 nd	3,600,000.00
17 April 2020	3 rd	4,200,000.00
24 April 2020	4 th	3,000,000.00
Total		12,000,000.00

203. We noted from the records of the Ministry that an amount of GH¢7,999,524 and GH¢3,999,920 were expended in Greater Accra and Greater Kumasi respectively for COVID-19 emergency food payment for the delivery of hot meals to poor and vulnerable people.

204. The Ministry engaged caterers, some of whom were from the School Feeding Programme and Joefel Catering Services among others for the supply of hot meals and spot payments ranging between GH¢5,000.00 and GH¢48,000.00 were made to the service providers.

205. Our review disclosed that Management of MoGCSP accepted honour certificates to retire a total of GH¢11,999,444.00 paid to caterers. We noted however, that Joefel restaurant and caterers drawn from the School Feeding Programme who are capable of providing official receipts also acknowledged their payments with honour certificates.

206. We also noted that GH¢1,556,800.00 out of GH¢3,999,920.00 paid to caterers in 110 transactions relating to delivery of hot meals were **certified** and **paid** in all instances by the **same** NADMO officials within each of the sub-Metros and KMA in Greater Kumasi.

207. We could not authenticate the cash payments because they were supported with honour certificates, and lacked internal checks (segregation of duty), resulting in the possibility of payments being made to persons who may not have provided any service.

208. We recommended that the Chief Director of the MoGCSP should desist from or minimize the use of Honour certificates in acknowledging transactions. We also recommended that the Chief Director should institute appropriate controls (segregation of duties) in future collaborations with other Institutions.

209. Management explained that it was impossible for the Ministry to pay volunteer cooks using the GIFMIS system of payment as it is usually done in line with normal releases of Government funds. The Ministry needed a form of receipt from volunteer cooks to authenticate the receipt of payments to them. Hence, honour certificates duly signed by the recipients were considered to be the most appropriate document for use under the circumstances.

210. In respect of segregation of duty, the Metro Director of NADMO indicated that due to the exigencies of the pandemic, the available NADMO staff at the various sub-Metros within KMA were tasked to carry out the necessary processes in the receipt and distribution of the meals.

Audit Position

211. We are of the view that Joefel Catering Services and the School Feeding Caterers who are already established businesses should be able to acknowledge payments with official receipts in all circumstances.

Uncertified payments – GH¢5,638,684

212. 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 each payment of that covered entity, the validity, accuracy and legality of the claim for the payment and ensure that all supporting documents are available. Regulation 79 also states that ‘a Principal Spending Officer shall on completion of works, or the supply of goods or services prepare a certification statement in respect of works and stores received.’

213. Contrary to the above provisions, we noted that there were no certification statements prepared for payments totalling GH¢5,638,684.00 out of the GH¢7,999,524 paid to caterers at the Ministry, Headquarters. The detail is attached as Appendix ‘H’.

214. The schedule officers explained that the infraction occurred because of the urgent nature of the Programme and added that the process of certification started on the third day after the start of the Programme and majority of the food delivery involved were received at the Ministry’s headquarters during those three days for onward delivery to beneficiaries.

215. The practice of making payments to suppliers or service providers without certification could result in misuse of public funds.

216. We recommended that the Chief Director should not sacrifice accountability for urgency but always ensure that sufficient controls are in place at all times to guarantee accountability.

217. The Ministry stated that the payment of GH¢5,638,684.00 to the recipients was authentic and it was for the delivery of food. The Minister further stated that NADMO was not involved at the initial stages but indicated that as a result of the exigencies of the pandemic, they had to innovate ways to account for the cash received from MoF.

MINISTRY OF CHIEFTAINCY AND RELIGIOUS AFFAIRS

National House of Chiefs – Kumasi

Unaccounted COVID-19 Funds – GH¢605,962

218. Contrary to Section 96 of the Public Financial Management Act, 2016 (Act 921) and Regulation 78 of the Public Financial Management Regulations, 2019 our review of expenditure records of six Regional Houses of Chiefs disclosed that COVID-19 funds amounting to GH¢451,800.00 were disbursed directly to the Paramount Chiefs of the Traditional Councils to fight the Pandemic. However, these payments were unsubstantiated with relevant supporting documents. We also noted that two Regional Houses misapplied a total amount of GH¢154,161.97. Details are shown below:

No.	Region	Details of payment	Amount received GH¢	Amount accounted for - GH¢	Difference GH¢	Remarks
1.	Ashanti	Payments to 5 representatives at National House and 31 Paramount Chiefs/others	80,000.00	4,500.00	75,500.00	Unaccounted for by the Chiefs
2.	Western	Payments 22 Paramount Chiefs in the Traditional Councils	80,000.00	-	80,000.00	Unaccounted for by the Chiefs
3.	Brong Ahafo	Payment of T&T and Sitting allowance to 28 Traditional Chiefs at	80,000.00	-	80,000.00	Workshop Report /Signed attendance sheet

		COVID 19 Sensitization Workshop				
4.	Greater Accra	Payments to 12 Traditional Councils	80,000.00	13,000.00	67,000.00	Unsupported with official statement of expenditure (SOE) receipts and Store Receipt Advise
5.	Central	Payments 34 Paramount Chiefs in the Traditional Councils	80,000.00	-	80,000.00	Unaccounted for by the Chiefs
6.	Eastern	Payments to 11 Traditional Councils	80,000.00	10,700.00	69,300.00	Unsupported with SOEs, Off. receipts and Store Receipt Advise
Total					451,800.00	

Misapplication of COVID19 Fund

No.	Region	Details of Payment	Amount received GH¢	Amount accounted for - GH¢	Difference GH¢	Remarks
1.	Northern	For the inauguration of Northern Regional House of Chiefs	80,000.00	-	80,000.00	Amount misapplied
2	Volta	Sitting allowance/T&T /accommodation paid at general meetings and Elections in the House	80,000.00	5,838.03	74,161.97	Amount misapplied
Total					154,161.97	

219. The Registrars of Ashanti and Central Regional Houses of Chiefs explained that the amounts were disbursed to the Paramount Chiefs upon directives from the Presidents of the Houses. The Registrar, Brong Ahafo said

Audit of COVID-19 transactions for the period March 2020 to June 2022

he was not at post during the period, whilst the other five Registrars could not assign reasons for the lapse.

220. This could lead to misapplication or misappropriation of public funds.

221. We recommended that the Chief Director should ensure the Registrars of the eight Houses of Chiefs recover the total amount of GH¢605,961.97 from Chiefs failing which the Chief Director should pay the amount into the Auditor-General's Recoveries account.

222. Management in response indicated that at the emergency meeting, members agreed to give each of the ten regions GH¢80,000.00. The amount was to assist all the traditional areas in each of the ten regions to move from house to house to educate and encourage natives to abide by the COVID-19 protocols at all times. The money was received by the Presidents of the Regional Houses of Chiefs for onwards disbursement to Paramount Chiefs to encourage more natives to use the nose mask, which is still helpful till date.

MINISTRY OF LOCAL GOVERNMENT AND RURAL DEVELOPMENT

Head office

223. We noted that the Ministry of Finance per MoF COVID-19 response Memo dated 15 April 2020 and MoF release letter No. B.155/1/MOF/COVID-19/20.2 dated 27 April 2020 released an amount of GH¢18,256,600 for community and market sensitisation for the period of restriction.

Misapplication of COVID-19 Response Funds - GH¢285,136

224. Regulation 78 of the Public Financial Management Regulations, 2019 states that 'a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity, the validity, accuracy and legality of the claim for the payment.

225. The Ministry of Local Government and Rural Development in 2020 received a release of GH¢15,505,600.00 from the Ministry of Finance into its account to fund expenditure on COVID-19 response activities for the Headquarters, 16 Regional Coordinating Councils, 260 MMDAs and its

Agencies. The Headquarters, Accra was allocated GH¢4,500,000.00 to fund COVID-19 activities.

226. We noted during examination of payment records that out of the GH¢4,500,000.00 allocated to Headquarters, payments totalling GH¢285,135.64 were made for transactions which were not COVID-19 related. Details are shown below:

Misapplication of Covid-19 Funds

DATE	PV NO.	PAYEE	DETAILS	AMT (GH¢)
2/23/2020	CD/LED/17/20	ECG	Being payment to ECG for the purchase of prepaid units	25,000.00
4/7/2020	CD/DEC/38/2020	Perfect Eye Ventures	Release of funds for the purchase of curtains for the following rooms, R32, R13, R38, R56, R57, R43, R16, R14, R18, R28, R45, R35, R25, & R27.	27,057.02
6/9/2020	CD/GA2/338/20	Chief Director	Refund in respect of cost incurred in repairs of official vehicle with reg. NO. GC 7579-12	1,200.00
6/11/2020	CD/GA1/350/20	Chief Director	Payment of allowances to the Audit Committee for its second quarter retreat to be held on 18th & 19th June 2020	36,240.00
7/8/2020	CD/GA1/112/20	Decentralization Secretariat MLGRD	Funds as refund of outstanding commitment to DDF	100,000.00
9/16/2020	CD/GA2/493/20	Chief Director	Payment of DSA to some officers who participated in an advance data visualization capacity training from 31 August – 4 September 2020	38,000.00
10/6/2020	CD/GA2/560/20	Afwest International Security	Payment for guard services for the months of July, August, and September 2020	10,069.31

12/24/2020	CD/GA2/20	ECG	Being payment to electricity prepaid units purchased for the ministry	25,000.00
1/4/2021	CD/DEC/01/21	Afwest International Security	Being release of funds for the payment of security services for the months of October, November and December 2020 respectively	10,069.31
1/5/2021	CD/GA2/01/21	Chief Director	Release of funds to organize a two-day training programme for selected staffs from 5th- 6th January 2021	12,500.00
TOTAL				285,135.64

227. The anomaly defeats the purpose for which the funds were intended, and this resulted in misapplication of COVID-19 funds.

228. We recommended that the Chief Director should ensure the refund of GH¢285,135.64 to the Auditor-General's Recoveries account.

229. Management indicated that it would comply with the recommendation to refund into the Auditor-General's Recoveries account, the amount of GH¢285,135.64 spent on unrelated COVID-19 activities.

LOCAL GOVERNMENT SERVICES

Unspent COVID-19 Funds - GH¢34,013

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

231. The Ministry of Local Government and Rural Development as part of its activities to curb the spread of COVID-19, transferred GH¢200,000.00 to the Local Government Services to fund expenditure on COVID-19 activities.

232. We noted during our review of records for COVID-19 expenditure at Local Government Services that out of the released amount, GH¢165,387.25 was spent leaving a balance of GH¢34,012.75 not utilised and remained in the accounts of the Institution as at 28 September 2022.

233. We recommended that the Chief Director should recover the unspent funds of GH¢34,012.75 from the Local Government Services and transfer same to the Auditor-General Recoveries Account.

234. Management indicated it would take steps to refund the stated amount.

DEPARTMENT OF COMMUNITY DEVELOPMENT

Misapplication of COVID-19 Funds - GH¢17,051

235. Regulation 78 of the Public Financial Management Regulations, 2019 states that 'a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity, the validity, accuracy, and legality of the claim for the payment.

236. The Department of Community Development received GH¢200,000.00 from the Ministry of Local Government and Rural Development to facilitate its response to the COVID-19 pandemic.

237. We noted during examination of payment records that the Department made payments totalling GH¢17,051.04 for transactions which were not related to COVID-19 activities. Details are shown below:

DATE	CHQ. NO.	DETAILS	AMT (GH¢)
16/6/2020	488344	Being Released of Funds for the Payment of Out of Station Allowances and Fuel to Director, Two (2) Senior Officers and a Driver for Two (2) days Working Visit to the Rural Development College (RDC), Kwaso-A/R	3,100.00

7-Dec-2021	488645	Being Release of Funds for Payment of Out Station Allowance for Five (5) Senior Officers and Driver to Undertake a Three-Day visit to Bongo for fact finding on alleged serving of unwholesome food to Students	5,410.00
8-Jun-2021	488550	Being release of funds for payment of DSA, fuel and lubricant for the monitoring visits to the Institutions and Regional offices of the Dept to inspect, categorise and initiate Revaluation of the Dept Assets	8,541.04
TOTAL			17,051.04

238. The anomaly constituted misapplication of COVID-19 funds.

239. We recommended that the Director should ensure the refund of GH¢17,051.04 into the Auditor-General's Recoveries account.

240. Management in response indicated that it has acknowledged the recommendation and will ensure the money is refunded as soon as they receive the third and fourth Quarter of their budget allocation.

GHANA WATER COMPANY LTD

Unapproved cost – GH¢28,520,775

241. Update No. 6 of the President's address to the Nation on 9 April 2020 indicated that as part of measures to mitigate the effects of the pandemic on the social and economic life of the country, Government will absorb water bills for all Ghanaians for the next three months, i.e., April, May and June. Also, water tankers, publicly and privately-owned, were being mobilised to ensure the supply of water to vulnerable communities.

242. In view of the Presidential directive, the Ministry of Finance and Ghana Water Company developed policy guidelines to guide the provision of free water for all Ghanaians. Our review of bills submitted to the Ministry of

Finance for payment covering April 2020 to June 2021 however, disclosed that two of the costs totalling GH¢21,348,068.48 did not relate to actual bills expected to be paid by the Ministry of Finance.

243. We also noted that cost of water to Ghana Water Company's own facilities (Offices, Residents and other properties) totalling GH¢7,172,706.73 which was already being absorbed by the Company prior to the announcement of free water, was added to the cost forwarded to the Ministry of Finance for payment. The table below provides the details:

No.	Cost Description	Amount GH¢	Remarks
1	Compensation for Special Commercial Customers	13,857,110.39	Does not relate to actual bills
2	Compensation to Tanker Drivers/Operators	7,490,958.09	Does not relate to actual bills
	Sub-Total	21,348,068.48	
3	GWCL Installations (Facilities)	7,172,706.73	On-going operational cost
	Total	28,520,775.21	

244. The Head of the Commercial department explained that the compensation cost of GH¢21,348,068.48 representing 20 percent of their respective bills, was meant to provide some level of cushioning to the commercial water sellers and the water tanker operators since their livelihood was being taken away due to the government policy of free water.

245. We recommended that the operational amount of GH¢21,348,068.48 should be absorbed by the Ghana Water company since this was an internal arrangement which did not get endorsement and clearance from the Ministry of Finance. We also urged management to absorb the cost of water bills totalling GH¢7,172,706.73 for all GWCL installations as it has always been.

Procurement and installation of 645 water tanks

246. In line with update No.6 of the President's address to the Nation on 9 April 2020, Ghana Water Company procured and installed 645 water reservoirs at the cost of GH¢4,388,369.23 in some deprived and vulnerable communities

across the country to facilitate the implementation of the free water policy. Details are shown below:

No.	Contract Description	Supplier/Contractor	Qty	Unit Cost (GH¢)	Amount GH¢
1	Procurement of Water tanks ((10,000Ltrs)	Duraplast	600	3,628.58	2,177,148.00
2	Procurement of Poly tanks (10,000Ltrs)	Polytank	45	3,365.72	151,457.40
3	Construction of 645 platforms for the tanks	Sundry	645	3,193.43	2,059,763.83
Total					4,388,369.23

247. The installation of the reservoirs, we noted, remain the property of Ghana Water Company Ltd.

248. We therefore recommended that the cost of GH¢4,388,369.23 should be absorbed by the Ghana Water Company as the 645 water reservoirs have become the property of the Company. We also recommended to management to commercialise the 645 water centres to serve the deprived communities and at the same time recover the cost of installing same.

COMMUNITY WATER AND SANITATION AGENCY

Funds released to Community Water and Sanitation Agency - GH¢70,311,074

249. Update No. 6 of the President's address to the Nation of 9 April 2020 indicated that as part of measures to mitigate the effects of the pandemic on the social and economic life of the country, Government will absorb water bills for all Ghanaians for the next three months, i.e., April, May and June. This arrangement was later extended to June 2021.

250. In view of the above, Funds totalling GH¢70,311,074.31 was released to the Community Water and Sanitation Agency to settle outstanding free water

bills for 2020 and 2021. The total amount of GH¢70,311,074.31 consist of GH¢47,491,211.95 paid to the Community Water and Sanitation Agency and GH¢22,819,862.42 paid to the NGOs and Private Water Providers to settle the cost of water provided by these organisations and individuals as shown in the table below:

Description	CWSA GH¢	NGOs, and the Private Sector GH¢	Total GH¢
Cost of free water (April 2020 to December 2020)	33,968,096.56	37,609,791.71	71,577,888.27
Cost of free water (January 2021 to June 2021)	13,903,018.69		13,903,018.69
Total free water bills	47,871,115.25	37,609,791.71	85,480,906.96
Releases from Ministry of Finance			
16 June 2020	3,425,510.40	1,293,734.75	4,719,245.15
13 August 2020	6,375,266.71		6,375,266.71
20 November 2020	4,337,646.79	11,526,127.67	15,863,774.46
05 January 2021	4,687,171.88		4,687,171.88
11 March 2021	4,687,171.88		4,687,171.88
11 May 2021	10,137,607.24		10,137,607.24
06 July 2021	4,448,602.35		4,448,602.35
15 September 2021	4,364,406.11		4,364,406.11
09 November 2021	5,027,828.59	-	5,027,828.59
08 July 2022		10,000,000.00	10,000,000.00
Total payment	47,491,211.95	22,819,862.42	70,311,074.37
Outstanding amount	379,903.30	14,789,929.29	15,169,832.59

Unsupported claims – GH¢37,609,792

251. In line with update No.6 of the President's address to the Nation of 9 April 2020, Non-governmental Organisations and individual private water sellers provided free water services to their clients and customers at the Metropolitan, Municipal and District Assemblies from April 2020 to December 2020 and submitted a total bill of GH¢37,609,791.71 for 2020. However, our review of COVID-19 free water bills at the Community Water and Sanitation Agency disclosed that there were no actual water bills generated and submitted to the Agency by the NGOs and Private Individual Water providers to support their claims.

252. We also noted that the NGOs and private water sellers provided estimated bills and submitted same to the Agency which were vetted and arrived at a total bill of GH¢37,609,791.71 by using the maximum pumping capacities of the machines and the estimated population of the communities involved. We could not verify and validate the total bill of GH¢37,609,791.71 as cost of free water supplied by the NGOs and private water operators from April 2020 to December 2020.

253. The schedule officer explained that the absence of meters or other scientific method of determining the quantity of water pumped by the NGOs and Private borehole owners resulted in this anomaly.

254. We were therefore unable to validate the payment of GH¢37,609,791.71 by the Ministry of Finance.

255. We recommended that the outstanding amount of GH¢14,000,000.00 should be paid based on actual bills and not estimated bills. We also recommended, management should develop suitable method or approach where the actual water consumption could be ascertained.

256. Management noted our recommendations and indicated that some of the Water and Sanitation Management Teams (WSMTs), Non-Governmental Organisations (NGOs) and the Private Sector water providers had water meters which they used to prepare their own water bills based on water consumption and that those bills were vetted by the District Assemblies and CWSA Regional Offices.

257. Management also indicated that CWSA Head Office collated the bills from all the regions and forwarded same to the Ministry of Sanitation and Water Resources. Bills from communities without water meters were vetted based on production figures derived from the maximum daily capacity of pumps and the population of the beneficiary communities involved, to arrive at reasonable amounts considered for approval.

258. Management further stated that if the outstanding bills (liabilities) of GH¢14,789,929.29 are not paid, it will be difficult for the Agency to convince

the WSMTs, NGOs and the Private Sector water providers to provide water services to the communities in the event of future emergencies and therefore appeal for the payment of the remaining amount to avoid litigation.

Audit Position

259. We did not see water bills submitted by the NGOs and other private water service providers to the headquarters and therefore could not confirm the information provided by management.

ELECTRICITY COMPANY OF GHANA, VOLTA RIVER AUTHORITY & NOTHERN ELECTRICITY DEVELOPMENT COMPANY

260. Update No. 6 of the President's address to the Nation of 9 April 2020 indicated that as part of measures to mitigate the effects of the pandemic on the social and economic life of the country, Government will fully absorb electricity bills for all lifeline consumers from April 2020 to March 2021. In addition, all other non-lifeline consumers both residential and commercial would have 50 percent of their electricity bill absorbed by Government for April, May and June 2020 using the March 2020 bill as a benchmark.

261. Details of the free and subsidized electricity to lifeline and non-lifeline consumers for the power distributors are provided below:

ECG

Year	Category of Consumer	Postpaid Consumers GH¢	Prepaid Consumers GH¢	Total Amount GH¢
2020	Lifeline	74,960,544.44	-	74,960,544.44
	Non-Lifeline	617,792,318.42	402,217,859.19	1,020,010,177.61
2021	Lifeline	32,837,357.61	12,590,852.43	45,428,210.04
	Non-Lifeline	-	-	-
				1,140,398,932.09

VRA

Year	Category of Consumer	Number of consumers	April 2020 relief GH¢	May 2020 relief GH¢	June 2020 Relief GH¢
2020	Bulk Distributors	24	51,159,259.75	51,303,552.10	54,074,910.63
	Total			156,537,722.49	

NEDCO

Year	Category of Consumer	Number of consumers	Consumption Kilowatt	Amount per kilowatt	Total Amount GH¢
2020	Lifeline	-	-	-	42,249,895.02
	Non-Lifeline	-	-	-	94,631,152.84
2021	Lifeline	-	-	-	19,463,202.29
	Non-Lifeline	-	-	-	-
					156,344,250.15

Confirmation of Payments from Ministry of Finance to ECG, VRA and NEDCO

262. We noted that between 2020 and 2021, Ministry of Finance released a total amount of GH¢941,293,374.40 to Electricity Company of Ghana (ECG), Volta River Authority (VRA), and Northern Electricity Distribution Company (NEDCO). Confirmations carried out at ECG, VRA and NEDCO concluded that all payments made from the Ministry of Finance were received without any variances. Details are shown in the table below:

No	PAYMENT DATE	COVID-19 RELIEF BENEFICIARY	MOF PAYMENT	PAYMENT CONFIRMED
1	14-05-20	ECG	243,937,302.00	243,937,302.00
2	24-06-20	ECG	243,937,302.00	243,937,302.00
3	04-09-20	ECG	40,000,000.00	40,000,000.00
4	10-09-20	ECG	30,000,000.00	30,000,000.00
5	02-10-20	ECG	40,000,000.00	40,000,000.00

Audit of COVID-19 transactions for the period March 2020 to June 2022

6	08-10-20	ECG	30,000,000.00	30,000,000.00
7	27-01-21	ECG	30,000,000.00	30,000,000.00
		TOTAL	657,874,604.00	657,874,604.00
1	04-05-20	VRA	55,477,463.00	55,477,463.00
2	24-06-20	VRA	55,477,463.00	55,477,463.00
3	13-01-21	VRA	20,000,000.00	20,000,000.00
4	05-07-21	VRA	15,582,796.49	15,582,796.49
		TOTAL	146,537,722.49	146,537,722.49
1	14-05-20	NEDCO	46,973,011.00	46,973,011.00
2	24-06-20	NEDCO	46,973,011.00	46,973,011.00
3	08-01-20	NEDCO	20,000,000.00	20,000,000.00
4	01-06-21	NEDCO	22,935,025.91	22,935,025.91
		TOTAL	136,881,047.91	136,881,047.91

Power Distributors response on Coronavirus Directives

263. The directives as announced by the President were implemented by VRA, ECG and NEDCO for all consumers in the various categories as directed.

264. We however, noted that these directives were not followed up with clear policy guidelines on the implementation. The lack of a clear policy guideline led to different interpretations by the companies.

265. As at the time of the validation, reconciliations had been conducted by the power distributors with the Ministry of Finance and Ministry of Energy and there was an outstanding payment of GH¢591,876,182.29 which was yet to be paid. Details are shown in the table below:

No.	ELECTRICITY COMPANY	COVID – 19 RELIEF	MOF PAYMENT	AMOUNT OUTSTANDING
1	ECG	1,220,287,584.00	657,874,604.00	562,412,980.00
2	VRA	156,537,722.49	146,537,722.49	10,000,000.00
3	NEDCO	156,344,250.20	136,881,047.91	19,463,202.29
	TOTAL	1,533,169,556.69	941,293,374.40	591,876,182.29

266. We were unable to certify the amounts claimed by ECG as data received for re-computation did not match computations done by ECG and also prepaid meter customers' reliefs were computed based on estimates. ECG granted reliefs to customers from January 2021 to December 2021 which was beyond March 2021 as stated in the President's address.

CHRISTIAN HEALTH ASSOCIATION OF GHANA

Operational Results

267. As part of Government effort to curb the spread of COVID-19 pandemic on Ghanaians, funds were allocated to Ministries, Departments and Agencies through Ministry of Finance (MoF) and Ministry of Health (MoH) for training, public awareness, and purchase of Personal Protective Equipment (PPE) among other things.

268. The Christian Health Association of Ghana (CHAG) received GH¢5,000,000.00 from the Ministry of Finance to equip CHAG health providers and community volunteers for publicity, risk communication and contact tracing. Procurement and distribution of PPEs, training, design and dissemination of Information, Education and Communication (IEC) materials, guidelines and standard operating procedures.

269. The Association also received GH¢1,420,814.00 from the Ministry of Health making up a total receipt of GH¢6,420,814.00 in 2020 for COVID-19 related expenditures.

270. Total expenditure incurred in 2020 amounted to GH¢5,564,835.63, representing 86 per cent of funds received with training and workshop on COVID-19 case management (costing GH¢3,017,773.79) being the highest expenditure, representing 47 per cent of total fund received.

271. Similarly, GH¢1,654,600.00 was spent on acquisition of two PCR machines from NILEX Company Ltd. representing 26 per cent of total fund received.

272. The fund balance at the end of 2020 stood at GH¢855,978.37 which was carried forward to 2021. In 2021, MoH transferred additional fund of GH¢455,587.00 which increased the opening fund balance to GH¢1,311,565.37.

273. Total expenditure in 2021 amounted to GH¢779,391.34, representing 59.42 per cent. Again, training and workshop cost of GH¢402,715.34 constituted 30.7 per cent of total fund balance.

274. The closing fund balance at the end of 2021 amounted to GH¢532,174.03. Funds received from MoH as at June, 2022 amounted to GH¢3,890,000.00 in addition to opening fund balance, brought the total funds to GH¢4,422,174.03.

275. Total expenditure incurred on training and workshop as at June, 2022 was GH¢530,981.73, constituting 12 per cent of total fund balance. The fund balance as at June, 2022 stood at GH¢3,891,192.30.

MINISTRY OF TRANSPORT

Unaccounted COVID-19 Funds – GH¢18,500

276. Regulation 78 of the Public Financial Management Regulations, 2019 require 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.

277. Our review of COVID-19 records showed that on 4 April 2020, the Ministry of Finance released an amount of GH¢200,000.00 through the Ministry of Transport to Greater Accra Passenger Transport Executive (GAPTE-Aayalolo) to support its operation.

278. We noted that even though the GH¢200,000.00 was released in cash to Mr. Daniel Essel, a budget officer of the Ministry of Transport, only GH¢181,500.00 was received by GAPTE-Aayalolo, leaving an unaccounted difference of GH¢18,500.00.

279. We recommended that the Chief Director should ensure that the amount of GH¢18,500.00 be refunded by Daniel Essel into the Auditor-General's Recoveries account.

280. Management indicated that Daniel Essel has paid the GH¢18,500.00 into the Auditor-General's Recoveries account.

Audit Position

281. Management is yet to provide the evidence.

Unutilised funds – GH¢500,000

282. Section 7 of the Public Financial Management Act, 2016 (Act 921) requires that where a Principal Spending Officer receives a subvention on behalf of another entity, that Principal Spending Officer shall remit the subvention to that other entity by the approved cash flow plan for the subvention.

283. Our review of the Bank statements of the Ministry of Transport indicated that the Ministry received an amount of GH¢1,800,000.00 from the Ministry of Finance on 14 April 2020 to support the operation of the Metro Mass Transit Limited (MMTL) and the Greater Accra Passenger Transport Executive (GAPTE-Aayalolo) to meet their expenses at the peak of the COVID-19. Out of this amount, GH¢1,300,000.00 was allocated to Metro Mass Transit Limited (MMTL) and GH¢500,000.00 to the Greater Accra Passenger Transport Executive (GAPTE – Aayalolo).

284. We noted that even though the Ministry transferred the amount of GH¢1,300,000.00 to MMTL, the remaining GH¢500,000.00 was not released to GAPTE-Aayalolo. Further enquiry revealed that per suit No. E3/08/05 of 23 April 2021, the Bank account of the Ministry of Transport which received the funds had been garnished by the Kumasi-High Court of Justice, Ashanti Region in favour of China Jilin International Economic and Technical Corporation.

285. The Chief Director stated that Management of GAPTE-Aayalolo did not submit the required returns to enable her to release the funds at the time.

286. We recommended that Management should seek advice from the Office of the Attorney-General and Minister of Justice on the way forward. We also recommended that the cause of the garnishee order should be investigated, and appropriate sanctions applied if anyone is found culpable.

287. Management responded that there has been correspondence between the Ministry of Transport, the Ministry of Finance and the Office of the Attorney-General and Ministry of Justice to resolve the garnishee order.

MINISTRY OF EDUCATION

Refund of surplus COVID-19 funds - GH¢7,753,918

288. Update No.10 of the President on 15 June, 2020 indicated that all final year Junior High, Senior High and University students are to resume classes ahead of the conduct of their respective exit examinations. Prior to the opening of schools and universities, the Ministry of Education and the Heads of public and private educational Institutions will fumigate and disinfect their Institutions. Each student, teacher, and non-teaching staff will be provided with re-usable face masks by the Ministry of Education.

289. We noted that the Ministry of Finance released a total amount of GH¢340,990,000.00 in 2020 and GH¢7,753,918.00 in 2021 to the Free SHS Disbursement Account at the Bank of Ghana to enable the Ministry of Education facilitate the re-opening of schools for the final year students to sit for their exit examinations and pave way for the general re-opening of all schools from nursery to the universities. The table below provides the detailed releases of funds to the Ministry.

RECEIPTS

No.	Date	Reference	Amount GH¢
	24/06/2020	FT2017683862	150,000,000.00
1	07/09/2020	FT2025199315	35,000,000.00
2	17/09/2020	FT2026142749	30,000,000.00
	06/10/2020	FT2028048218	30,000,000.00
	07/10/2020	FT2028184704	20,000,000.00
3	08/10/2020	FT2028294095	20,000,000.00
	16/10/2020	FT2029099267	20,000,000.00

4	19/11/2020	FT2032481080	15,990,000.00
	19/11/2020	FT2032437731	20,000,000.00
5	04/02/2021	FT2103512869	7,753,918.00
	Total		348,743,918.00

290. We also noted that the Ministry of Education in implementing the Presidential directives, disbursed the funds to four Ministries, Departments and Agencies (MDAs) for the procurement of COVID-19 PPEs, sensitization and media campaign, monitoring and evaluation as well as general fumigation of all schools in Ghana (both public and private). The table below provides the disbursement details:

No.	Date	PV No.	Details	Payee	Amount GH¢
1	13/07/2020	MoE/HQ/FSH S/812/2020	Payment for the production of face masks and supply of Infectious Prevention and Control (IPC) for Nationwide school re-opening	Min. of Health	46,350,000.00
2	13/07/2020	MoE/HQ/FSH S/813/2020	Payment for the production of face masks and supply of Infectious Prevention and Control (IPC) for Nationwide school re-opening	Min. of Health	80,116,733.90
3	12/10/2020	MoE/HQ/FSH S/1230/2020	Supply of COVID-19 items to various schools and educational institutions	Min. of Health	44,000,000.00
4	09/12/2020	MoE/HQ/FSH S/1347/2020	Supply of COVID-19 items to various schools under partial re-opening	Min. of Health	35,000,000.00
5	13/07/2020	MoE/HQ/FSH S/810/2020	Payment for the production of face masks and supply of Infectious Prevention and Control (IPC) for Nationwide school re-opening	Ghana Education Service	23,377,200.00
6	25/09/2020	MoE/HQ/FSH S/1201/2020	Fumigation and disinfection of all senior high schools across the country	Ghana Education Service	65,000,000.00

7	06/11/2020	MoE/HQ/FSH S/1339/2020	Fumigation and disinfection of all senior high schools across the country	Ghana Education Service	20,000,000.00
8	18/11/2020	MoE/HQ/FSH S/1344/2020	Fumigation and disinfection of all senior high schools across the country	Ghana Education Service	15,990,000.00
9	13/07/2020	MoE/HQ/FSH S/811/2020	Monitoring and coordination of Nationwide school re-opening	Office of the Senior Minister	156,066.07
10	12/10/2020	MoE/HQ/FSH S/1229/2020	Funds for distribution, administration, monitoring and evaluation of school re-opening	Office of the Senior Minister	1,000,000.00
11	09/12/2020	MoE/HQ/FSH S/1348/2020	COVID-19 items for partial re-opening of schools	Office of the Senior Minister	1,500,000.00
12	12/10/2020	MoE/HQ/FSH S/1231/2020	Payment for school re-opening campaign rolled out for the partial re-opening of schools	Min. of Information	5,000,000.00
13	09/12/2020	MoE/HQ/FSH S/1346/2020	COVID-19 prevention items for partial re-opening of schools	Min. of Information	3,500,000.00
Total					340,990,000.00

291. We further noted that an amount of GH¢7,753,918.00 remained unutilised after full implementation of the schools re-opening programs and activities by the Ministry of Education.

292. We recommended that management should refund the unutilised COVID-19 funds of GH¢7,753,918.00 into the Auditor General's Recoveries account.

293. The Ministry responded that a missing payment voucher with a face value of GH¢29,977,702.00 for the general fumigation and disinfection of all Senior High and Special Schools across the country which was inadvertently omitted from the expenditure statement has been found for the review of the Auditors.

Audit Position

294. We have examined the omitted payment voucher with a face value of GH¢29,977,702.00 and concluded that although the amount was used in the fumigation of Senior High Schools and Special Schools, the contract was not to be financed by the COVID-19 funds. The entire contract sums of GH¢41,977,702.00 was expected to be financed by Ghana Education Trust Fund (GETFund).

295. However, GETFund paid only GH¢12,000,000.00 leaving an outstanding balance of GH¢29,977,702.00 which was paid through the normal operational funds of Free Senior High School Secretariat, therefore, the COVID-19 fund balance of GH¢7,753,918.00 remained outstanding and must be refunded.

GHANA EDUCATION SERVICE

Refund of surplus COVID-19 funds - GH¢3,370,750

296. In line with update No.10 of the President's on 15 June, 2020 which indicated that all final year Junior High, Senior High and University students are to resume classes ahead of the conduct of their respective exit examinations. Ghana Education Service received a total amount of GH¢124,367,200.00 in 2020 from the Ministry of Education to undertake cleaning and fumigation exercises in all schools in Ghana to ensure that schools' infrastructures were ready for the re-opening.

297. We noted that Ghana Education Service contracted Zoomlion Ghana Limited for the cleaning and fumigation of all schools (both public and private) at the total cost of GH¢100,990,000.00.

298. Our review showed that the company undertook the fumigation and cleaning exercises in the schools across the country for which we verified certification of work done from selected schools across the country.

299. Further, we noted that the Ghana Education Service procured Personal Protective Equipment (PPEs), toiletries, veronica buckets and sanitizers amounting to GH¢20,006,449.40 out of the remaining amount of GH¢23,377,200.00 for use in all Directorates of the Service across the country. In this regard an outstanding balance of GH¢3,370,750.00 remained after implementation of all programs and activities under the "Go back to school campaign".

300. The Financial Controller explained that the GH¢3,370,750.00 was disbursed to all special schools across the country to prevent the schools from eminent closure due to lack of funds.

301. Since this virement was not approved by the Minister of Finance as required under Regulation 28 of the Public Financial Management Regulations,

2019 we recommended that Director General should refund the amount of GH¢3,370,750.00 into the Auditor General's Recoveries account

MINISTRY OF INFORMATION

Payment of unapproved risk allowance – GH¢151,500

302. Update No. 5 on measures taken against the spread of Coronavirus on 5 April 2020, the President of Ghana stated that, an insurance package, with an assured sum of GH¢350,000 for each Health Personnel and Allied Professional at the forefront of the fight has been put in place, with a daily allowance of GH¢150.00 being paid to contact tracers. The President also indicated that all health workers will not pay taxes on their emoluments for the next three months, i.e., April, May and June. He further stated that all frontline health workers will receive an additional allowance of 50 percent of their basic salary per month for March, April, May and June. The March allowance will be paid alongside that of April.

303. During our review, we noted that senior management staff and other supporting staff of the Ministry of Information paid themselves a total amount of GH¢151,500.00 as COVID-19 risk allowance for coming to work during the lockdown period contrary to the above Presidential directives and without approval from the Office of Chief of Staff

304. We recommended that the amount of GH¢151,500.00 should be recovered from the beneficiary staff and paid into the Auditor-General's Recoveries account.

Unsupported payment of allowances

305. Regulation 78 of the Public Financial Management Regulations, 2019 provides that a Principal Spending Officer of a covered entity shall personally ensure payments in respect of that covered entity are valid, accurate and legal. He shall also ensure that evidence of services received, certificate for work done and any other supporting documents exists.

306. We noted from our audit that allowances totalling GH¢811,800.00 were paid without adequate supporting documents. Apart from expenditure memos and signed sheets, there were no activity or program reports to support and authenticate the allowances paid. The table below shows the programs and activities undertaken without reports:

No.	Date	PV. No	Details	Amount GH¢
1	31/03/2020	MOI/OPN/46/2020/2	Funds for monitoring and supervision during the activation of the INFO. 311 Centre	164,800.00
2	13/05/2020	MOI/OPN/61/2020	Risk allowance for staff during COVID-19 lockdown	147,000.00
3	31/03/2020	MOI/OPN/46/2020/4	Funds for press briefing on COVID-19	150,000.00
4	31/03/2020	MOI/OPN/46/2020/6	Community engagement with various stakeholders on COVID-19	150,000.00
5	03/03/2020	MOI/OPN/46/2020/1	Oversight and monitoring of first wave on public education campaign	200,000.00
Total				811,800.00

307. The schedule officer stated that direct submission of activity reports to the Ministry of Health and the World Bank resulted in this omission.

308. In the absence of copies of the activity reports on file, we are unable to validate and authenticate the allowances paid. The practice could lead to misappropriation and misapplication of COVID-19 funds.

309. To ensure transparency and accountability of COVID-19 funds, we recommended to management to provide the relevant activity reports to support the allowances paid, failing which the entire amount of GH¢811,800.00 would be disallowed.

Unaccounted payment – GH¢13,981

310. Regulation 102 of the Public Financial Management Regulations, 2019 states that a special imprest, issued for making a particular payment or group of payments shall be fully retired within ten days after completion of the activity.

311. We noted during our audit that, special imprest amounting to GH¢529,223.00 released to the Information Service Department to undertake various programs and activities under COVID-19 was not fully accounted for. We noted that out of GH¢529,223.00 released for COVID-19 programs and activities, GH¢515,242.20 was acquitted with the relevant supporting documents, leaving an amount of GH¢13,980.80 unacquitted as shown in the table below:

Date	PV No.	Details	Amount released GH¢	Amount acquitted GH¢	Difference GH¢
31/03/20	MOI/OPN/07/2020/20	Funds for field campaign, supervision and other COVID-19 activities on public education campaign on corona virus	529,223.00	515,242.20	13,980.80

312. We recommended that the Chief Director should immediately recover the outstanding amount of GH¢13,980.80 from the staff involved and pay same to the Auditor-General's Recoveries account, failing which the Chief Director should pay.

Absence of Performance bonds

313. Section 65 of the Public Procurement (Amendment) Act, 2016 (Act 914) states that 'if the supplier or contractor whose tender has been accepted fails to sign a written procurement contract within 30 working days of receipt of the notice of acceptance or fails to provide the required security for the performance of the contract, the procurement entity shall select a successful tender in accordance with Section 59 from among the remaining tenders that are in force, subject to the right of the procurement entity to reject the remaining tenders.'

314. Paragraph 2 of the award of contract letter number MC45/20/01 of 25 February 2020 required Modern Security Printers Ghana Limited to furnish the Ministry with acceptance letters and performance securities of not less than 5 percent of the contract sum.

315. We noted from our review that Modern Security Printers Ghana Limited and Dentsu Aegies Network Ghana Limited failed to provide performance bonds to guarantee their performance of contracts worth GH¢20,454,120.00. We also noted that upon approval by the Public Procurement Authority, Modern Security Printers Ghana Limited and Dentsu Aegies Network Ghana Limited were awarded contracts for the Design and Printing of A2 Posters on COVID-19 safety protocols for all Educational Institutions and consultancy services on media buy-in for COVID-19 wear your mask campaign at the cost of GH¢15,454,120.00 and GH¢5,000,000.00 respectively.

316. The companies failed to provide performance guarantees as required by the contract, though we sighted Modern Security Printers Ghana Limited's surety bond (tender security) covering GH¢772,706.00 for 60 days from Millennium Insurance Company Limited (Policy No. CBOBGC0001442100) instead of the surety covering the period of the contract.

317. In the event of non-performance, Government could not insist on performance by the contractors.

318. We recommended that the Chief Director should always demand performance guarantees to cover the period of the entire contract from contractors, suppliers and vendors per the terms of the contract.

Unsupported payment - GH¢1,456,310

319. Regulation 78 of the Public Financial Management Regulations 2019 provides that 'a Principal Spending Officer of a covered entity shall personally ensure payments in respect of that covered entity are valid, accurate and legal. He shall also ensure that evidence of services received, certificate for work done and any other supporting documents exists.'

320. Our review of contract management disclosed that Modern Security Printers Limited was awarded contract on 3 July 2020 to print 929,550 pieces of educational A2 posters to schools at the cost of GH¢4,368,885.00 and conduct public education on COVID-19 safety protocols for students for GH¢1,456,310.00.

321. We sighted distribution report and Stores Received Advice in respect of the Educational A2 Posters from all the regions totalling 929,550 pieces, accounting for the GH¢4,368,885.00 but we did not find any report or evidence that support the execution of the public education on COVID-19 safety protocols for students for which an amount of GH¢1,456,310.00 was paid.

322. The absence of evidence to support the execution of the contract could result in payment for work not done.

323. To ensure transparency and accountability, we recommended that the Chief Director should provide evidence to support the execution of the contract, failing which the GH¢1,456,310.00 should be recovered from the Chief Director and paid into the Auditor General's Recoveries account.

GHANA ENTERPRISE AGENCY

Operational Results

324. The Ministry of Finance released an amount of GH¢450,000,000.00 in 2020 to Ghana Enterprise Agency (GEA) out of which GH¢8,000,000.00 was transferred to Microfinance and Small Loan Centre (MASLOC) resulting in a balance of GH¢442,000,000.00 to support Micro, Small and Medium scale Enterprises (MSMEs) affected by the COVID-19 pandemic.

325. We observed that a total of GH¢194,824,117.00 and GH¢195,016,417.00 were disbursed as a non-repayable grant and repayable loan respectively to the MSMEs representing 44.10 and 44.12 percent of receipts after transfer payment to MASLOC (Net fund balance). Total expenditure incurred in 2020 amounted to GH¢214,164,812.77 excluding repayable loans disbursed. The total expenditure comprised the grant component and other cost such as staff cost,

materials and equipment, third-party service and consultancy cost as well as running cost incurred by GEA in administering the scheme. The fund balance at the end of 2020 stood at GH¢32,818,770.23.

326. Similarly, GH¢150,000,000.00 was received from MoF in 2021, in addition to fund balance brought forward of GH¢32,818,770.23 thereby bringing the balance to GH¢182,818,770.23, out of which GH¢18,000,000.00 was transferred to MASLOC, resulting in a net fund balance of GH¢164,818,770.23 to support MSMEs affected by the COVID-19.

327. Amount disbursed as non-repayable grant and repayable loans were GH¢8,921,135.00 and GH¢115,403,316.00, representing 5.41 and 70.02 percent respectively. Total expenditure incurred in 2021 stood at GH¢13,661,724.18 excluding repayable loan disbursed representing 8.3 percent of the funds available to GEA.

328. The fund balance brought forward as at January 2022 stood at GH¢35,753,730.05. There were no additional funds from MoF in 2022. However, GH¢4,000,000.00 was transferred to MASLOC bringing the net fund balance to GH¢31,753,730.05. Grant and loan disbursed in 2022 amounted to GH¢2,941,500.00 and GH¢1,731,900.00 representing 9.26 and 5.45 percent respectively.

329. Expenditure incurred in 2022 (June) amounted to GH¢3,593,635.39 excluding repayable loan representing 11.32 percent of net fund balance. Fund balance as at June 2022 amounted to GH¢26,428,194.66 to be used to support MSMEs. Details of disbursement and expenditure are shown in the table below:

Statement of Receipts and Payments

	2020 GH¢	2021 GH¢	2022 GH¢
RECEIPTS			
From MOF	450,000,000	150,000,000	0.00
Balance brought forward	0.00	32,818,770.23	35,753,730.05
Total funds available	450,000,000	182,818,770.23	35,753,730.05
Transfer to MASLOC	8,000,000.00	18,000,000.00	4,000,000.00
Net fund balance	442,000,000.00	164,818,770.23	31,753,730.05

PAYMENTS			
Staff costs	944,464.91	94,844.00	4,550.00
Materials & Equipment	2,500,802.57	352,117.98	0.00
Third party service and consultancy costs	13,491,656.14	3,750,357.77	569,938.86
Running costs	2,403,772.15	543,269.43	77,646.53
Grant disbursed	194,824,117.00	8,921,135.00	2,941,500.00
Sub total	214,164,812.77	13,661,724.18	3,593,635.39
Loans disbursed (repayable)	195,016,417.00	115,403,316.00	1,731,900.00
GRAND TOTAL	409,181,229.77	129,065,040.18	5,325,535.39
FUND BALANCE	32,818,770.23	35,753,730.05	26,428,194.66

Loan Defaulters - GH¢10,235,703

330. The Ghana Enterprise Agency advanced a loan amount of GH¢312,151,633.20 in 2020 to 68,592 beneficiary MSMEs nationwide at a flat interest rate of three percent to be repaid in two years with one year moratorium. We however, observed that beneficiary MSMEs could not keep-up with the repayment terms and as a result owed the scheme an amount of GH¢10,235,703.00. Details provided in the table below on regional basis:

No.	Region	No. of Beneficiaries	Loan Amt Granted GH¢	Amt due for Payment GH¢	Amount Paid GH¢	Amount in Arrears GH¢	% Of Loan in Arrears
1	Ahafo	538	1,477,725.00	514,925.41	359,504.31	155,421.10	30.18
2	Ashanti	17274	67,125,881.75	21,615,637.58	20,000,321.32	1,615,316.26	7.47
3	Bono	2561	10,985,741.00	3,804,494.16	3,245,004.78	559,489.38	14.71
4	Bono East	995	3,525,575.00	1,139,087.03	862,469.21	276,617.82	24.28
5	Central	6374	21,584,855.15	7,503,674.58	7,007,111.95	496,562.63	6.62
6	Eastern	9762	35,676,137.90	10,309,816.10	9,198,709.02	1,111,107.08	10.78
7	Greater Accra	18852	123,324,172.40	38,209,475.02	35,454,299.91	2,755,175.11	7.21
8	North East	112	590,050.00	194,040.15	51,847.90	142,192.25	73.28

9	Northern	2658	13,376,595.00	4,196,683.83	3,561,148.60	635,535.23	15.14
10	Oti	309	1,492,200.00	512,773.50	391,165.50	121,608.00	23.72
11	Savanna	700	2,773,480.00	884,096.26	680,558.05	203,538.21	23.02
12	Upper East	1191	4,100,715.00	1,433,899.00	960,806.40	473,092.60	33.00
13	Upper West	995	3,082,603.00	1,050,390.31	743,290.44	307,099.87	29.24
14	Volta	1476	5,061,000.00	1,737,063.20	1,472,973.59	264,089.61	15.20
15	Western	2995	12,512,887.00	4,278,624.82	3,726,168.03	552,456.79	12.91
16	Western North	1800	5,462,015.00	1,978,092.51	1,411,691.68	566,400.83	28.63
	Total	68592	312,151,633.2	99,362,773.46	89,127,070.69	10,235,702.77	10.30

331. There is the risk of the funds being lost if the defaulters are not pursued for the recovery of the outstanding amounts.

332. We recommended that the Managers of the scheme should intensify monitoring to ensure efficient and timely recovery of the loans.

MINISTRY OF SANITATION & WATER RESOURCES

Funds released to the Ministry – GH¢18,088,395

333. Paragraph 24 of Update No.5 of the President's address to the Nation of 5 April 2020 on Ghana's enhanced response to the coronavirus pandemic emphasised cleanliness of our country, especially in the Greater Accra and the Greater Kumasi areas, which are currently the subject of the restrictions. It indicated that the Ministry of Sanitation and Water Resources, together with some 400 personnel drawn from the Police, Military, Fire Service and Prisons Service, had from 3 April to 5 April 2020 embarked on desilting of gutters, collection and disposal of garbage from homes, public places, markets and vehicle terminals.

334. In respect of the Presidential directives, the Ministry of Sanitation and Water Resources was provided an amount of GH¢18,088,395.00 to conduct the cleaning exercise.

Payment for non-certification of works - GH¢5,000,000

335. Regulation 78 of the Public Financial Management Regulations states that a Principal Spending Officer of a covered entity is personally responsible for ensuring the validity, accuracy and legality of claims for payment. Again Regulation 79 states that a Principal Spending Officer of a covered entity shall, on the completion of works, or the supply of goods and services prepare a certification statement in respect of works and stores received. The Certification Statement shall include the quality and quantity of works or goods, the method and results of inspections and any evidence supporting the results.

336. Our review of contract management and payments disclosed that an amount of GH¢5,000,000.00 was paid to Dredge Masters Limited for the removal of plastic waste and other foreign materials/debris from storm drains in Accra without certificate of work completed. We noted that although Dredge Masters Limited provided pictorial evidence of work done in Galloway, Chemu and Nima drains, there was no certificates of work completed to authenticate the pictures supporting the work done.

337. Failure to provide certificates in respect of works done, could result in paying amounts not matching the value of work done, shoddy work or work not done.

338. To give assurance that payments are made in accordance with the value of works delivered, the level of quality required in accordance with specifications and acceptance, we recommended that the Chief Director should ensure that all payments for works are authenticated by certificates of work done, duly signed by the Project Engineer before payments are effected.

339. Management responded that the Ministry has undertaken a number of dredging exercises and has always relied on the inspection reports to process payment. Management also stated that the dredging became necessary under emergency circumstances to put in place safeguard measures against the

spread of COVID-19 virus and has however taken note of our recommendation for compliance in future contracts.

Contracts awarded without performance bonds – GH¢18,088,395

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

341. Our review showed that the Ministry did not obtain performance bonds in respect of contracts totalling GH¢18,088,395.00 awarded using the COVID-19 Funds. The details are provided in a table below:

No.	Contract description	Contractor/Vendor	Contract sum GH¢
1	Emergency clean up exercise in the Greater Accra Metropolitan Area	Zoomlion Ghana Limited	2,980,790.00
2	Emergency clean up exercise in the Greater Kumasi Metropolitan Area	Zoomlion Ghana Limited	2,765,000.00
3	Emergency clean up exercise in 14 Regional Capitals	Zoomlion Ghana Limited	5,641,605.00
4	Removal of plastic waste and other foreign materials/debris from storm drains in selected areas in Accra	Dredge Masters Limited	5,000,000.00
5	Contract for the procurement of dust bins	Duraplast Limited	1,701,000.00
Total			18,088,395.00

342. The absence of performance bonds does not provide assurance to the Ministry for compensation in the event of failure on the part of the contractors or the vendors to perform their part of the contract obligations.

343. We recommended to the Chief Director to ensure that high value procurement contracts are adequately supported with performance bonds issued by financial Institutions licensed and regulated by the Bank of Ghana.

344. Management responded that these contracts were awarded as part of the COVID-19 emergency intervention measures, when the country was under lockdown. Management also stated that it was impracticable for the Ministry to go through competitive tendering to procure emergency services as such single source procurement method was used upon approval from the Public Procurement Authority and companies with proven track record were contracted. Management further stated that they have assessed the risk of performance in respect of these companies and concluded that the risk was low, hence the Ministry did not request for performance bonds. The Ministry finally stated that the contracts were executed successfully.

MINISTRY OF NATIONAL SECURITY

Receipts and utilisation of COVID-19 funds

345. We observed that the Ministry of National Security in the year 2020 received a total of GH¢64,005,877.67 from the Ministry of Finance and Controller and Accountant General for various COVID-19 activities. The table below shows details of the amount received and the payments made from the receipts.

Receipts and Payments

	GH¢
RECEIPTS	2020
Cash Received from Ministry of Finance	60,635,700.00
Fuel Purchased for Ghana Armed Forces	2,361,361.67
Transfer by Controller & Accountant General	1,008,816.00
Total Receipts	64,005,877.67
PAYMENTS	
Security Agencies	37,511,138.47
Non-Security Agencies	9,319,416.00
Personal Protective Equipment	10,150,000.00

Operation Return Home	2,330,172.20
Administration, Stationery, Media, Meetings	2,333,789.33
Purchase of Fuel for Ghana Armed Forces	2,361,361.67
Total Payments	64,005,877.67
Balance	0.00

346. We noted that a total of GH¢37,511,138.47 was paid to eight Security Agencies during the pre and partial lockdowns as rations, allowances and for the deployment of Security and medical personnel.

347. We also noted that GH¢9,319,416.00 was paid to non-Security Agencies including National Disaster Management Organisation, Ghana Health Service, Aayalolo Bus Services, Ghana Airport Company Limited, Ghana Tourism Authority, Ghana Revenue Authority -Customs Division, National Identification Authority (Drivers), Prampram Isolation Centre, Church of Pentecost Isolation Centre and National Security Council Secretariat for various COVID-19 management activities including expenses on orientation for staff at Holding Facilities, provision of humanitarian support and essential support activities.

348. Additionally, GH¢10,150,000 was used to procure PPEs which were issued to the Base Ordinance Depot (BOD) of the Ghana Armed Forces at 37, and an amount of GH¢2,330,172.20 was spent on Operation Return Home by repatriating stranded Ghanaians abroad to Ghana, paying for their hotel accommodations & feeding and assistance to return to their families.

349. Lastly, GH¢2,333,789.33 was spent on administration & coordination, including expenses on the Command Centre, stationery and media while a total amount of GH¢2,361,361.67 was used by the Ministry of Finance to purchase fuel from the Ghana Oil Company Limited (GOIL) for the Ghana Armed Forces.

Items not channelled through stores – GH¢277,236

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

351. We noted that in 2020, the Ministry of National Security procured various office equipment and printed materials at a cost of GH¢277,236.00 for the COVID-19 Operations Room/Command Centre. However, the Store Unit of the Ministry of National Security did not have records of the items procured. We also noted that though the items have been issued out, there were no requisition forms, Store Issue Vouchers and distribution list to indicate beneficiaries to support the transaction. Details attached as Appendix 'I'.

352. Absence of records on the items at the Stores Unit did not provide evidence on the receipt and distribution of the items purchased. The lapse also exposed the assets to the risk of theft and misuse.

353. We recommended that the Ministry of National Security should document the receipt and distribution of the items purchased at the Stores Unit.

354. Management responded that 'the audit finding regarding the above subject matter is well noted by the Ministry. The Ministry of National Security shall take steps to implement the audit recommendation by documenting the receipt and distribution of the items purchased at the Store Unit'.

APPENDIX 'A'

SINGLE SOURCE PROCUREMENT WITHOUT PPA APPROVAL

No.	Date	PV No.	Source of Funds	Payee	Contract No	Details	Contract Sum GHS
1	9-Dec-2020	MOH/HQ/GS/166A/20/RW	Central GoG & CF	MANISE DESIGNS LTD	MOH/2020/DS/B.2.5/146/C01	Payment for the Supply of PPEs to MOH	824,000.00
2	24-May-2021	MOH/HQ/GS/049/21/RW	Central GoG & CF	UNI-JAY ENTERPRISE	MOH/2021/DS/B.2.5/397/C01	Payment for the Supply of Locally Manufactured PPEs. Re-usable nose mask, 1,080,000 qty	5,005,800.00
3	2-Jun-2021	MOH/HQ/GS/118/21/RW	Central GoG & CF	BELSHAW LTD	MOH/2021/DS/B.2.5/564/C01	Payment for the Supply of Hand Sanitizers	2,987,000.00
4	19-Jun-2021	MOH/HQ/GS/191/21/RW	Central GoG & CF	ABI MEDICAL SUPPLIES LTD	MOH/2021/DS/B.2.5/591/C01	Payment for the Supply of LIQUID SOAP	463,500.00
							9,280,300.00

APPENDIX 'B'

UNACCOUNTED MEDICAL SUPPLIES

Issue/ Dispatch Date	TCMS CSRIV No.	REGION	FACILITY	ITEM SUPPLIED	Total Quantity issued to the Facility	Quantity Received	Quantity Unaccounted for	UNIT PRICE US\$	VALUE US\$
27-Jan-21	MOH/GHS- 460392	Oti	Dambai Health Centre	Consumables for Chemistry Analyzer	2	0	2	3,100.00	6,200.00
19-Aug-21	MOH/GHS- 420568	Oti	Kadjebi Health Centre	Fetal Heart Detector & Stand	1	0	1	735.00	735.00
16-Aug-22	MOH/GHS- 0007113	Eastern	Apoli Health Centre	Gynaecology Bed Electric & Manual	1	0	1	5,978.00	5,978.00
16-Aug-22	MOH/GHS- 0007114	Eastern	Apoli Health Centre	Pedal Dustbin	2	1	1	53.13	53.13
10-Jun-20	MOH/GHS- 430799	Eastern	ODA Gov't Hospital	Ventilator Invasive	1	0	1	24,500.00	24,500.00
21-Jul-22	MOH/GHS- 0007179	Eastern	RMS-Eastern	16" Wall Clock	2	1	1	29.06	29.06
		Western North	Essam Government Hospital	Combo-Glove Box with ultraviolet sterilization	1	0	1	28,000.00	28,000.00
	MOH/GHS- 308357	Eastern	Ayensuano District Hospital	Defibrillator	20	2	18	6,017.20	108,309.60
		Greater Accra	Tema Genral Hospital	Patient monitoring system	2	0	2	32,000.00	64,000.00
		Greater Accra	Ashaiman Polyclinic	Oxygen concentrator	2	0	2	4,800.00	9,600.00
									247,404.79

Audit of COVID-19 transactions for the period March 2020 to June 2022

UNUTILISED MEDICAL EQUIPMENT

Health Facility	Item	Date Received	Qty	Value US\$	Value US\$
Bibiani District Hospital, western North	Resuscitation table with Baby Radiant Warmer	30-09-21	1	5,520.00	5,520.00
Juaboso Gov. Hospital-western North	Resuscitation table with Baby Radiant Warmer	08-10-20	2	5,520.00	11,040.00
Juaboso Gov. Hospital-western North	Suction Machine	08-10-20	2	700.00	1,400.00
Juaboso Gov. Hospital-western North	Autoclave machine 60L	16-08-21	1	6,013.75	6,013.75
Amrahia St. John of God	Diathermy Machine	23-Dec-2021	1	7,154.00	7,154.00
Amrahia St. John of God	Medical Pendant	23-Dec-2021	1	7,952.70	7,952.70
Pantang Hospital	Operating Table	5-Apr-2022	1	5,292.00	5,292.00
Pantang Hospital	THREE (3) Seater Link Chair	6-Apr-2022	8	415.00	3,320.00
Pantang Hospital	Defibrillator	7-Apr-2022	2	6,017.20	12,034.40
Pantang Hospital	Ultrasound Machine	8-Apr-2022	2	37,240.00	74,480.00
Pantang Hospital	Weighing scales for babies	9-Apr-2022	2	102.08	204.16
Pantang Hospital	20 x 26 Bed Sheets & Pillowcases	10-Apr-2022	8	89.17	713.36
Pantang Hospital	Sphygmomanometer	11-Apr-2022	8	36.46	291.68
Pantang Hospital	Infrared Thermometer	12-Apr-2022	8	35.21	281.68
Pantang Hospital	Operating lamp	13-Apr-2022	1	15,680.00	15,680.00
Pantang Hospital	Autoclave Machine 24L	14-Apr-2022	1	4,214.00	4,214.00

Audit of COVID-19 transactions for the period March 2020 to June 2022

Pantang Hospital	Anaesthesia Machine	15-Apr-2022	1	42,140.00	42,140.00
Pantang Hospital	Patient Monitor invasive	16-Apr-2022	1	4,704.00	4,704.00
Pantang Hospital	Pulse Oximeter Desktop	17-Apr-2022	1	1,470.00	1,470.00
Pantang Hospital	Connecting Stretcher	18-Apr-2022	1	3,341.80	3,341.80
Pantang Hospital	Diathermy Machine	19-Apr-2022	1	7,154.00	7,154.00
Pantang Hospital	50" LCD Televisions	20-Apr-2022	7	708.33	4,958.31
Pantang Hospital	Weighing Scale for Babies	21-Apr-2022	1	102.08	102.08
Pantang Hospital	Weighing Scale (Adult and Paediatric)	22-Apr-2022	8	156.08	1,248.64
Pantang Hospital	[l-Crank Manual Hospital Bed with IV	23-Apr-2022	8	539.06	4,312.48
Pantang Hospital	116" Wall Clock	24-Apr-2022	6	29.06	174.36
Pantang Hospital	BEDSIDE CABINET	25-Apr-2022	8	93.75	750.00
Pantang Hospital	WARD SCREEN	26-Apr-2022	8	208.33	1,666.64
Pantang Hospital	Stethoscope	27-Apr-2022	8	54.69	437.52
Pantang Hospital	Pedal Dustbin	28-Apr-2022	8	53.13	425.04
Pantang Hospital	Emergency Resuscitator for Baby	29-Apr-2022	4	32.92	131.68
Pantang Hospital	ICU/LDR Beds	30-Apr-2022	5	3,136.00	15,680.00
Pantang Hospital	Medical Pendant	1-May-2022	1	7,952.70	7,952.70
Shai Osu Doku hospital	Ultrasound Machine	30-Sep-2021	1	37,240.00	37,240.00
Manhean Polyclinic	Operating Table	23-Dec-2021	1	5,292.00	5,292.00
Prampram Polyclinic	Operating Lamp	23-Dec-2021	1	15,680.00	15,680.00
Prampram Polyclinic	Anaesthesia Machine	23-Dec-2021	1	42,140.00	42,140.00
St. John of God	Diathermy Machine	11-Mar-2022	1	7,154.00	7,154.00
St. John of God	Medical Pendant	11-Mar-2022	1	7,952.70	7,952.70
	Total				367,699.68

Audit of COVID-19 transactions for the period March 2020 to June 2022

EQUIPPED ISOLATION CENTRE NOT PUT TO USE


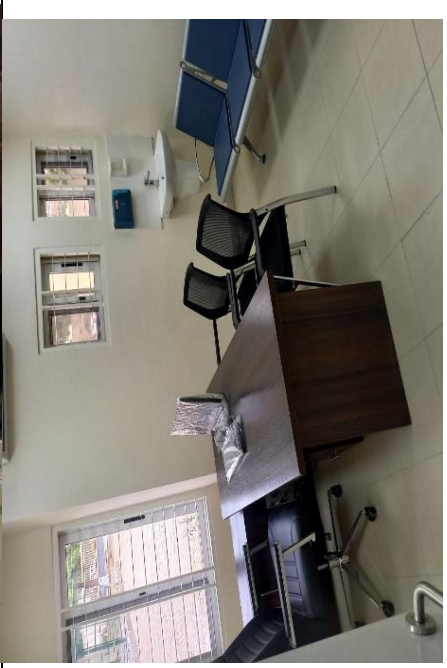
Pictures of Remodeling of Old Dodowa Hospital as Treatment and Holding Centre







Completed Project in Korle Bu

<p>ADMINISTRATION</p> 	
	

CONSULTING ROOM	
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DOCTORS AND HEALTH WORKERS LOUNGE	
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EXTERNAL VIEW		
GENERAL WARD		

ICU

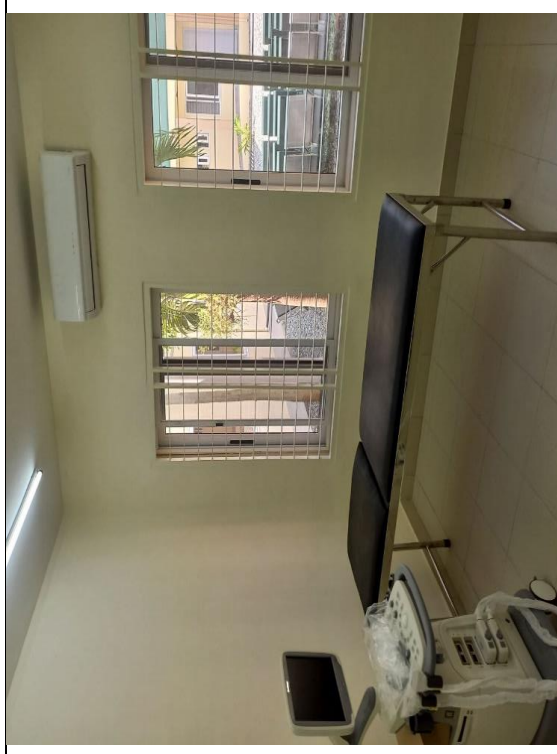


LABORATORY



<p>NURSE'S STATION</p> 	
<p>PEDIATRIC</p> 	

ULTRASOUND SCAN



WAITING ROOM



APPENDIX 'E'

DELAYED PROJECTS

No.	Name of the Contract	Location	Source of Funds	Name of Contractor	Commencement date	Completion Date	Contract Duration	Initial Contract Amount (GHS)	Total Disbursement to Date	% Paid/ Expected Completion Stage
1	Refurbishment and Equipping of Treatment and Holding Centre - Zebilla	Zebilla - Upper East Region	World Bank	CRCEG GH Ltd.	Apr-20	Aug-21	6 months	28,925,100.00	14,497,463.88	
2	Refurbishment of the Pantang Learning Centre as Holding and Treatment Centre	Pantang - Greater Accra Region	World Bank	Gold Coast Pioneer Construction Ltd.	Apr-20	Aug-21	6 months	45,827,868.26	31,121,801.78	
3	Refurbishment of the Asawinso Health Centre as Treatment and Holding Centre:	Asawinso - Western Region	World Bank	Gold Coast Pioneer Construction Ltd.	Apr-20	Aug-21	6 months	15,881,192.97	8,290,769.75	
4	Refurbishment and Equipping of Treatment and Holding Centre - Cape Coast Teaching Hospital	Cape Coast - Central Region	World Bank	Syndicated Capital Engineering Ltd.	Mar-21	Sep-21	6 months	14,250,000.00	10,948,491.83	
5	Refurbishment and Equipping of Treatment	Goaso - Ahafo Region	World Bank	Cresflex Company Limited	Mar-21	Aug-21	6 months	9,263,070.00	7,298,316.40	

Audit of COVID-19 transactions for the period March 2020 to June 2022

[illegible]

The pictures of Zebilla Isolation and treatment centre under construction, 48% complete



APPENDIX 'F'

Payments Vouchers Not Fully Acquitted – GH¢765,459

No.	Date	Pv No.	Receipt No. & Date	Isolation Centre	Particulars	Payee	Amount	Total Attachment	Diff.
1	30/4/20	94	Various	PCC	Payment for food items	Various	61,000.00	46,065.00	14,935.00
2	10/6/20	144	Various	PCC	Payment for food items	Artisnal	840.00	-	840.00
3	4/5/20	98	Various	PCC	Payment for food items	Various	3,234.00	-	3,234.00
4	7/5/20	103	Various	PCC	Payment for food items	Various	89,261.00	78,233.86	11,027.14
5	13/5/20	107	Various	PCC	Payment for food items	Various	101,512.00	85,975.55	15,536.45
6	20/5/20	115	Various	PCC	Payment for food items	Various	98,396.00	73,804.31	24,591.69
7	28/5/20	132	Various	PCC	Payment for food items	Various	99,900.23	93,772.18	6,128.05
8	4/6/20	134	Various	PCC	Payment for food items	Various	123,200.15	6,420.20	116,779.95
9	11/6/20	135	Various	PCC	Payment for food items	Various	95,751.00	80,089.11	15,661.89
10	24/6/20	139	Various	PCC	Payment for food items	Various	71,432.96	65,872.06	5,560.90
11	1/7/20	174	Various	PCC	Payment for food items	Various	64,166.00	59,332.05	4,833.95
12	7/7/20	175	Various	PCC	Payment for food items	Various	61,357.00	47,751.53	13,605.47

Audit of COVID-19 transactions for the period March 2020 to June 2022

13	22/7/20	181	Various	PCC	Payment for food items	Various	59,642.00	53,818.49	5,823.51
14	30/7/20	197	Various	PCC	Payment for food items	Various	56,289.00	51,334.53	4,954.47
15	14/8/20	197	Various	PCC	Payment for food items	Various	51,017.00	48,716.03	2,300.97
16	17/8/20	199	Various	PCC	Payment for food items	Various	54,454.00	50,152.03	4,301.97
17	25/8/20	209	Various	PCC	Payment for food items	Various	52,636.00	46,835.00	5,801.00
18	9/9/20	245 & 252	Various	PCC	Payment for food items	Various	94,452.00	77,841.13	16,610.87
19	17/9/20	258	Various	PCC	Payment for food items	Various	115,061.00	102,804.02	12,256.98
20	30/9/20	274	Various	PCC	Payment for food items	Various	108,496.50	56,003.00	52,493.50
21	23/10/20	298	Various	PCC	Payment for food items	Various	32,840.00	25,922.50	6,917.50
22	3/11/20	321	Various	PCC	Payment for food items	Various	8,412.00	2,435.00	5,977.00
23	24/4/20	300	Various	PCC	Sawtina Ent.	Various	3,017,312.00	2,602,025.00	415,287.00
	TOTAL						4,520,661.84	3,755,202.58	765,459.26

APPENDIX 'G'

NON-DEDUCTION OF TAX

CHQ. No.	RECEIPT No. & DATE	INSTITUTION	PARTICULARS	PAYEE	Total Amount GH¢	WHT Amount GH¢
935088 & 582144	VARIOUS	PCC	Payment for Rice, Oil & Provisions items	VARIOUS	17,122.11	513.66
582160	VARIOUS	PCC	Payment for Rice, Oil & Provisions items	VARIOUS	10,196.50	305.90
003006	VARIOUS	PCC	Payment for Rice, Oil & Provisions items	Tropo Farms	13,600.00	408.00
00308	VARIOUS	PCC	Payment for Rice, Oil & Provisions items	Akro farms	2,400.00	72.00
582162	VARIOUS	PCC	Payment for Rice, Oil & Provisions items	VARIOUS	46,086.36	1,382.59
582478	VARIOUS	PCC	Payment for Rice, Oil & Provisions items	VARIOUS	50,670.00	1,520.10
582485	VARIOUS	PCC	Payment for Rice, Oil & Provisions items	VARIOUS	39,659.31	1,189.78
002995	VARIOUS	PCC	Payment for Rice, Oil & Provisions items	VARIOUS	55,642.16	1,669.26
003001	VARIOUS	PCC	Payment for Rice, Oil & Provisions items	VARIOUS	75,499.28	2,264.98
582719	VARIOUS	PCC	Payment for Rice, Oil & Provisions items	VARIOUS	40,820.26	1,224.61
003011	VARIOUS	PCC	Payment for Rice, Oil & Provisions items	VARIOUS	58,286.07	1,748.58

Audit of COVID-19 transactions for the period March 2020 to June 2022

003012	VARIOUS	PCC	Payment for Rice, Oil & Provisions items	VARIOUS	33,248.03	997.44
003013	VARIOUS	PCC	Payment for Rice, Oil & Provisions items	VARIOUS	27,382.06	821.46
003014	VARIOUS	PCC	Payment for Rice, Oil & Provisions items	VARIOUS	16,142.53	484.28
003015	VARIOUS	PCC	Payment for Rice, Oil & Provisions items	VARIOUS	24,987.53	749.63
003016	VARIOUS	PCC	Payment for Rice, Oil & Provisions items	VARIOUS	24,289.03	728.67
003017	VARIOUS	PCC	Payment for Rice, Oil & Provisions items	VARIOUS	22,389.53	671.69
003018	VARIOUS	PCC	Payment for Rice, Oil & Provisions items	VARIOUS	20,581.04	617.43
003022	VARIOUS	PCC	Payment for Rice, Oil & Provisions items	VARIOUS	19,408.03	582.24
003024	VARIOUS	PCC	Payment for Rice, Oil & Provisions items	VARIOUS	19,546.03	586.38
003031	VARIOUS	PCC	Payment for Rice, Oil & Provisions items	VARIOUS	21,875.03	656.25
003038	VARIOUS	PCC	Payment for Rice, Oil & Provisions items	VARIOUS	21,723.00	651.69
003042/47	VARIOUS	PCC	Payment for Rice, Oil & Provisions items	VARIOUS	32,389.13	971.67
003046	VARIOUS	PCC	Payment for Rice, Oil & Provisions items	VARIOUS	50,083.01	1,502.49
583272	VARIOUS	PCC	Payment for Rice, Oil & Provisions items	VARIOUS	39,184.00	1,175.52
935220	VARIOUS	PCC	Payment for Rice, Oil & Provisions items	VARIOUS	60,572.00	1,817.16

Audit of COVID-19 transactions for the period March 2020 to June 2022

583277	VARIOUS	PCC	Payment for Rice, Oil & Provisions items	VARIOUS	21,783.00	653.49
583478	VARIOUS	PCC	Payment for Rice, Oil & Provisions items	VARIOUS	13,250.00	397.50
583280	VARIOUS	PCC	Payment for Rice, Oil & Provisions items	VARIOUS	9,740.00	292.20
			Detached receipts		21,876.00	656.28
	TOTAL				910,431.03	27,312.93

UNCERTIFIED PAYMENTS

No.	NAME/CONSTITUENCY	DOCUMENT VERIFIED	AMOUNT GH¢
1	ABIGAIL AGGREY	Honour certificate	49,000.00
2	ABLEKUMA CENTRAL	Honour certificate	90,000.00
10	ABLEKUMA SOUTH (Juliana sorwaa)	Honour certificate	108,000.00
11	ABLEKUMA WEST	Honour certificate	48,000.00
12	ADENTA	Honour certificate	108,000.00
13	AFIA PREMPEH HUTCHISON	Honour certificate	27,000.00
14	AKOSUA MANU MENSAH	Honour certificate	54,000.00
15	AKOUSA KWAKYEWAA	Honour certificate	44,000.00
16	ALBERTA FRIMPONMA OBENG	Honour certificate	54,000.00
17	AMA BOAHENE	Honour certificate	54,000.00
18	ASHAIMAN I	Honour certificate	108,000.00
19	AYAWASO EAST	Honour certificate	88,000.00
20	AYAWASU CENTRAL	Honour certificate	216,000.00
21	AYAWASU NORTH	Honour certificate	108,000.00
22	AYAWASU WEST	Honour certificate	49,000.00
23	BENJAMIN AIKINS	Honour certificate	98,000.00

24	C.FAST/ ESTHER ESSILIFIE	Honour certificate	92,000.00
25	DIANA AFIYIE	Honour certificate	27,000.00
26	DIANA ESSILIFIE	Honour certificate	15,000.00
27	DINAH DAMOAH DANKWAH	Honour certificate	60,000.00
28	DOME-KWABENYA	Honour certificate	60,000.00
29	ELIZABETH DEBRAH	Honour certificate	30,484.00
30	ESTHER ASARE	Honour certificate	29,000.00
31	EVELYN ADDO	Honour certificate	49,000.00
32	FLORENCE NKUM	Honour certificate	108,000.00
33	FOOD JOINT	Honour certificate	43,200.00
34	GA CENTRAL	Honour certificate	90,000.00
36	GA NORTH (TROB0)	Honour certificate	216,000.00
37	GA SOUTH (OBOM)	Honour certificate	133,000.00
38	GA WEST (AMASAMAN)	Honour certificate	162,000.00
39	GLORIA TETTEH	Honour certificate	24,500.00
40	GRACE ACHEAMPONG	Honour certificate	15,000.00
41	RITA OCHILL	Honour certificate	44,000.00
42	HOUSE OF TOUCH CATERING	Honour certificate	162,000.00
43	JENNIFER BOADI-AMPONIM	Honour certificate	39,000.00

44	JOYCE ZEMPEH	Honour certificate	22,000.00
45	KASOA	Honour certificate	60,000.00
46	KORLE KLOTTEY	Honour certificate	108,000.00
47	KPONE KATAMANSO	Honour certificate	108,000.00
48	MERCY KUMI	Honour certificate	30,000.00
49	KROWOR	Honour certificate	5,000.00
50	LA DADEKOPON	Honour certificate	108,000.00
51	LEDZOKUKU	Honour certificate	78,000.00
52	LYDIA BYGEI	Honour certificate	15,000.00
53	MAAME ENO AMA KWARTENG	Honour certificate	30,000.00
54	MAAME NARKO	Honour certificate	108,000.00
55	MADAM ADWOA	Honour certificate	108,000.00
56	MADINA	Honour certificate	108,000.00
57	MARIAM NAAAB	Honour certificate	24,500.00
58	MARY DANQUAH	Honour certificate	24,500.00
59	MARY TWUMASI	Honour certificate	24,500.00
60	MAWUSIE ADDAE	Honour certificate	108,000.00
61	NANA HEMAA	Honour certificate	24,500.00
62	NGLISH AMANFROM	Honour certificate	108,000.00

63	NHYIRABA CATRING SERVICES	Honour certificate	98,000.00
64	ODODOIDOI	Honour certificate	108,000.00
65	OKAIKWEI CENTRAL	Honour certificate	60,000.00
66	OKAIKWEI NORTH	Honour certificate	108,000.00
67	OKAIKWEI SOUTH	Honour certificate	148,000.00
68	PHILOMINA LARTEY	Honour certificate	22,000.00
69	PRECIOUS ASUBONTENG	Honour certificate	27,000.00
70	QUASHIGAH	Honour certificate	98,000.00
71	RAME KITCHEN	Honour certificate	128,000.00
72	RAY KITCHEN	Honour certificate	24,500.00
73	RICH - DORIS CATERING (DONALD)	Honour certificate	39,000.00
74	SWINNETA SIMPSON DEBRAH	Honour certificate	50,000.00
75	TEMA CENTRAL	Honour certificate	108,000.00
76	TEMA EAST	Honour certificate	60,000.00
77	TEMA WEST 1	Honour certificate	108,000.00
78	NAOMI AMARTEY	Honour certificate	87,000.00
79	WEIJA - GBawe	Honour certificate	108,000.00
80	CHARLOTTE DONKOR	Honour certificate	64,000.00
81	HENREITTA OSEI	Honour certificate	49,000.00

82	ANITA DODOO	Honour certificate	43,200.00
83	GASTRO CATERING SERVICE	Honour certificate	34,000.00
84	NAA ADOLEY NARTEY	Honour certificate	35,200.00
85	BARBARA AYENSU	Honour certificate	10,000.00
86	DIANA KUMTU-BLANKET	Honour certificate	10,000.00
87	LETICIA OSEI	Honour certificate	10,000.00
88	MARY TAWIA	Honour certificate	10,000.00
89	AMA ADOMA	Honour certificate	10,000.00
90	LETICIA KENGAH	Honour certificate	10,000.00
91	NANA YAA AGYARI	Honour certificate	10,000.00
92	THERESA BINEY	Honour certificate	20,000.00
93	ESTHER DADZIE EFFUTU	Honour certificate	16,000.00
94	ABLA KWAH SHIRLEY	Honour certificate	4,000.00
95	ZIBROAH LARYEA	Honour certificate	17,600.00
	TOTAL		5,638,684.00

APPENDIX 'I'

ITEMS NOT CHanneled THROUGH STORES - GH¢277,236

DATE	SUPPLIER	ITEMS	QUANTITY	AMOUNT GH¢
1-Apr-20	NEXT COMPUTERS	HP 410ATONNER BLACK	2	1,334
		HP 410ATONNER (YAN, YELLOW, MAGEATS	3	2,670
		HP 203A TONER BLACK	2	972
		HP 203A TONER (YAN, YELLOW, MAGEANT)	3	1791
		LG 43" DIGITAL TV	1	5,400
1-Apr-20	D N D	ISMART MULTISOUND	1	950
		STAPLER	2	440
		TISSUE - BAN	6	102
		TISSUE	4	80
		HAND SANITIZER BOTTLE	13	780
		HAND SANITIZER GALON	1	350
		MOSQUITO SPRAY	8	176
		MOSQUITO REPELLANT	6	300
		FILES	10	250
		FOLDERS	10	200
		A4 PAPER BOX	1	150
		MTN TURBONET	1	499
29-Mar-20	LINK GHANALTD	ACCESS POINT	2	1,630
		EUROMATT SURGE PROTECTOR	2	105
		DIGITAL ANTENNA	2	150
28-Mar-20		A4 SHEET	8 BOXES	2,400
		TONER	6	4,200

Audit of COVID-19 transactions for the period March 2020 to June 2022

	HIS GRACE BOOKS & STATIONERY	ROPE BLUE	3,000	15,000
		ROPE ORANGE	2,000	10,000
		ROPE GREEN	2,100	10,500
		A4 SHEET	7 BOXES	2,100
		LAMINATION PUNCH	100 PKS	20,000
		ROPE	4,000	20,000
		ROPE	900	4,500
		HAND PUNCH	3	105
8-Apr-20	FAIRGREEN LIMITED	DELL POWEREDGE R740 SERVER...	1	22,866
28-Mar-20	NEXT COMPUTERS	HP M880Z MFP	1	65,000
		HP 552DN PRINTER	1	4,223
		HP 507 BLACK TONER	6	7,314
		HP 507 CYAN TONER	5	8,850
		HP 507 YELLOW TONER	5	8,850
		HP 507 MAGENTA TONER	5	8,850
		HP 508 BLACK	5	6,580
		HP 508 CYAN	5	8,395
		HP 508 YELLOW	5	8,395
29-Mar-20	NEXT COMPUTERS	HP 508 MAGENTA	5	8,395
		HP 410 BLACK	3	2,001
		HP 410 YELLOW	2	1,780
		HP 410 MAGENTA	2	1,780
		HP 410 CYAN	2	1,780
		HP 203 BLACK	3	1,461
		HP 203 CYAN	2	1,194
		HP 203 YELLOW	2	1,194
		HP 203 MAGENTA	2	1,194
		TOTAL		277,236

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

