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REPORT OF THE AUDITOR-GENERAL ON THE MANAGEMENT AND UTILISATION OF THE DISTRICT ASSEMBLIES COMMON FUND AND OTHER STATUTORY FUNDS FOR THE YEAR ENDED 31 DECEMBER 2025

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

Johnson Akuamoah Asiedu
Auditor-General
Audit Service

15 June 2026

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

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TRANSMITTAL LETTER

My Ref. No.: AG.AR/2025/15

THE RIGHT HONOURABLE SPEAKER
OFFICE OF PARLIAMENT
PARLIAMENT HOUSE
ACCRA

REPORT OF THE AUDITOR-GENERAL ON THE MANAGEMENT AND UTILISATION OF THE DISTRICT ASSEMBLIES COMMON FUND AND OTHER STATUTORY FUNDS FOR THE YEAR ENDED 31 DECEMBER 2025

In accordance with Article 187 (2) of the 1992 Constitution, I have the honour to submit my audit report on the Management and Utilisation of the District Assemblies Common Fund (DACF) and other Statutory Funds for the financial year ended 31 December 2025 to be laid before Parliament.

2. The report complements the main report on the accounts of the Metropolitan, Municipal and District Assemblies (MMDAs) covering the period 1 January 2025 to 31 December 2025. It highlights the significant outstanding and unresolved findings from routine audits carried out in 2025.

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

4. In order to strengthen financial accountability, ensure judicious utilization of public resources and improve service delivery, I reiterate my call on the Honourable Minister for Local Government, Chieftaincy and Religious Affairs to enforce the recommendations outlined in this report, including instituting appropriate disciplinary measures against officials whose actions or omission occasioned the reported irregularities.

5. I wish to express my profound gratitude to the Administrator of DACF, the Chief Executive Officers, Coordinating Directors, and staff of the respective MMDAs for their cooperation during the audits. I also acknowledge the immense contributions made by my staff towards the production of this report.

6. Finally, I extend my appreciation to the Parliament of Ghana for the continued support for the work of the Office of the Auditor-General.



JOHNSON AKUAMOAH ASIEDU
AUDITOR-GENERAL

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REPORT OF THE AUDITOR-GENERAL ON THE MANAGEMENT AND UTILISATION OF THE DISTRICT ASSEMBLIES COMMON FUND (DACF) AND OTHER STATUTORY FUNDS FOR THE YEAR ENDED 31 DECEMBER 2025

PART I

MANDATE, SCOPE, AND OBJECTIVES

Introduction

In adherence to Article 187(2) of the 1992 Constitution of Ghana and Section 84 of the Public Financial Management (PFM) Act, 2016 (Act 921), we have audited the management and utilisation of the District Assemblies Common Fund (DACF) and other Statutory Funds of the 261 Metropolitan, Municipal and District Assemblies (MMDAs) for the year ended 31 December 2025. The report also presents our findings on the Office of the Administrator of DACF in relation to the management of the Common Fund, together with the utilization of DACF RFG by the MMDAs and other beneficiary Institutions.

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

3. The preparation of this report was based on significant irregularities from our Management Letters. The issues raised during the audits were formally discussed with the Management of the Assemblies, Administrator of DACF and key officials of Institutions associated with the DACF RFG, whose comments and responses were duly considered before finalising this report. Findings considered in this report are only those that came to our attention during the audits and so the weaknesses identified, and recommendations made might not be exhaustive.

Audit objectives

4. The audits were guided by Section 13 of the Audit Service Act, 2000 (Act 584) which required that I ascertain whether in my opinion.

i. The accounts have been properly kept;
ii. All public monies collected have been fully accounted for and rules, regulations and procedures are sufficient to provide effective check on the assessment, collection and proper allocation of revenue;
iii. Monies have been expended for the purposes for which they were appropriated, and expenditures made as authorised;
iv. Essential records were maintained, and the rules and procedures applied were sufficient to safeguard and control the Assemblies' assets; and
v. Programmes and activities of the Assemblies have been undertaken with due regard to economy, efficiency, and effectiveness in relation to the resources utilised and results achieved.

Audit Scope

5. The audit covered the period January 2025 to December 2025. In accordance with the stated objectives, we reviewed the internal control systems to assess the risks associated with the management and utilisation of the District Assemblies Common Fund (DACF) and other statutory funds by the Administrator of the District Assemblies Common Fund (ADACF), Metropolitan, Municipal and District Assemblies (MMDAs) and other beneficiary Institutions.

6. The review also aimed to determine whether value for money, fairness, transparency, and integrity were upheld in administrative decision-making, and whether statutory funds were disbursed and utilised for the benefit of the intended stakeholders.

PART II

SUMMARY OF FINDINGS AND RECOMMENDATIONS

Allocation of Common Fund to MMDAs

7. Pursuant to Section 129(b) of the Local Governance Act, 2016 (Act 936), the Administrator of the District Assemblies Common Fund (DACF) released a total amount of GH¢3,099,849,248.09 to the 261 Metropolitan, Municipal and District Assemblies (MMDAs) as allocations for the first to third quarter of the 2025 financial year. Out of this amount, GH¢156,126,100.00 was deducted at source in respect of payments to service providers, NALAG dues, and AIDS/HIV related obligations, leaving a net disbursement of GH¢3,021,678,906.41, which represented 97.48 per cent of the total allocation, to the Assemblies. Details are provided below.

Year	Assemblies' Share	Deduction at Source	Net Cash Transfer to MMDAs	% Net Cash Transfer
2022	370,000,000.00	108,213,400.00	261,786,600.00	70.80
2023	510,000,000.00	173,566,650.00	336,433,350.00	65.90
2024	520,000,000.00	156,126,100.00	363,873,900.00	69.98
2025	**3,099,849,248.09**	**78,170,341.68**	**3,021,678,906.41**	**97.48**

8. Attached as Appendix 'A' is the 2025 DACF Allocations to the 261 Assemblies.

Allocation of DACF-RFG to MMDAs and other Agencies

9. The DACF Responsive Factor Grant (RFG) Programme is a performance-based Financing mechanism established to incentivise good governance, strengthen the institutional capacity of MMDAs and provide additional resources for the implementation of priority socio-economic infrastructure and service delivery projects at the local level.

10. During the period under review, no funds were released to the MMDAs and other beneficiary Institutions under the DACF Responsive Factor Grant (RFG).

Irregularities

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

12. The irregularities noted included unsupported payments, unpresented payments vouchers, unaccounted funds, misapplication of funds, over-utilisation of Common Fund on administration expenditure, abandoned/delayed projects, completed projects not put to use, payment for unexecuted works, and tax related infractions.

13. In 2025, the total irregularity was GH¢124,375,759.46 as against GH¢219,505,9730.70 in 2024. The comparative irregularities from 2019 to 2025 are also provided in the table below.

DACF Irregularities						
Year	**Cash irregularities**	**Contract irregularities**	**Procurement/ store irregularities**	**Sanitation Management Irregularities**	**Tax irregularities**	**Total**
2019	33,213,320.67	86,980,848.61	4,121,790.40		324,886.24	124,640,845.92
2020	23,505,854.48	45,692,398.53	7,716,366.62		232,640.47	77,147,260.10
2021	7,511,747.85	57,601,901.48	642,269.42		374,447.37	66,130,366.12
2022	12,092,429.97	40,297,628.96	751,010.75		495,646.19	53,636,715.87
2023	11,126,045.56	37,958,000.23	193,620.26	80,500.00	295,129.13	49,653,295.18
2024	17,606,185.23	184,987,145.23	2,198,969.36	649,416.00	485,206.17	205,926,921.99
2025	**37,192,344.34**	**64,677,175.38**	**926,767.28**	**0.00**	**356,346.27**	**103,152,633.27**
DACF RFG Irregularities						
Year	**Cash Irregularities**	**Contract Irregularities**	**Procurement / Store Irregularities**	**Sanitation Management Irregularities**	**Tax Irregularities**	**Total**
2024	1,380,807.30	12,153,960.41	15,089.00		28,952.00	13,578,808.71
2025	**11,076,622.12**	**10,146,504.07**				**21,223,126.19**
Grand total						
2025	**48,268,966.46**	**74,823,679.45**	**926,767.28**	**0.00**	**356,346.27**	**124,375,759.46**

14. Out of the total irregularity of GH¢124,375,759.46, GH¢95,881,284.20 related to administrative and compliance irregularities. In this respect we recommended the strengthening of internal control systems as well as the

sanctioning of officers responsible for the irregularities to serve as deterrent. The remaining GH¢28,494,475.26 represented recoverable irregularities, for which we recommended recovery from the responsible officers.

Cash Irregularities

15. The Office of the Administrator of DACF and seventy-one Assemblies recorded cash irregularities of GH¢48,268,966.46, comprising GH¢26,590,599.55 in recoverable irregularities and GH¢21,678,366.91 in compliance irregularities. The recoverable irregularities mainly related to payment of mobilisation advance without execution of works, swept funds not refunded by the Ministry of Finance, unsupported and unaccounted payments, payment of unjustifiable liabilities, while the compliance irregularities were largely due to over-utilisation and misapplication of DACF funds for IGF related activities as shown in the table below.

Irregularity	Amount GH¢	No. of MMDAs/ MDAs	Irregularity type
Payment of advance mobilization without execution of works	10,721,834.49	1	Recoverable
Sweeping of DACF-RFG Project funds	11,076,622.12	1	Recoverable
Unpresented payment voucher	1,008,025.10	2	Recoverable
Payment for unjustifiable liability	562,108.00	3	Recoverable
Unsupported payments	452,800.20	3	Recoverable
Unaccounted payment	2,360,767.92	14	Recoverable
Payments for contracts not executed	174,360.72	4	Recoverable
Overpayment for sanitation services	67,275.00	1	Recoverable
Unauthorized withdrawals/transfers of funds	101,270.00	1	Recoverable
Fuel not accounted for	65,536.00	1	Recoverable
Sub-Total	**26,590,599.55**		
Over-utilization of DACF on administrative expenditure	17,892,717.86	32	Compliance
Misapplication of funds	2,214,810.29	4	Compliance
Failure to refund DACF funds	90,000.00	1	Compliance
Misapplication of stool land revenue	1,343,175.26	4	Compliance
Payment of retention within defect liability period	137,663.50	1	Compliance
Sub-Total	**21,678,366.91**		
Total	**48,268,966.46**		

16. We recommended that the Administrator of DACF assess the implementation status of the contracts for which advance mobilisation amounting to GH¢10,721,834.49 was paid and ensure recovery of the funds where the projects are no longer feasible for execution. We also recommended that the Administrator pursue the Ministry of Finance for the release of the swept

funds amounting to GH¢11,076,622.12 to facilitate the implementation of the DACF RFG projects.

17. We further recommended the recovery of GH¢4,792,142.94 from the Coordinating Directors, Finance Officers, and other responsible officials of the Assemblies involved as a deterrent to future abuse of public funds.

18. In respect of the compliance irregularities, we recommended that Management of the Assemblies involved should reimburse the DACF accounts with a total amount of GH¢21,678,366.91 representing over-utilisation of DACF on administrative expenditure, misapplication of funds, and borrowed DACF funds. We also advised Management of Nanton District Assembly to desist from the practice of paying retention within the defect liability period.

Contract Irregularities

19. Contract irregularities included delayed/abandoned projects, completed projects not put to use, award of contracts without contract agreements, etc., as summarised below.

Irregularity	**Amount GH¢**	**No. of MMDAs**	**Irregularity type**
Payment of contingencies without justification	40,694.40	1	Recoverable
Payment for unexecuted works	187,854.00	1	Recoverable
Payment for unspecified obligation under the Disinfestation and Fumigation contract	91,568.75	1	Recoverable
Overpriced Contracts Items	300,645.01	1	Recoverable
Sub total	**620,762.16**		
Delayed/ abandoned projects	58,150,007.39	37	Compliance
Completed project not in use	12,040,901.47	21	Compliance
Award of contract without contract agreement	320,876.53	1	Compliance
Unpresented contract documents	3,660,381.90	1	Compliance
Modification of contract price without approval	30,750.00	1	Compliance
Sub total	**74,202,917.29**		
Total	**74,823,679.45**		

20. We noted recoverable irregularities amounting to GH¢620,762.16, arising from payments for unexecuted works, overpriced contracts, unjustifiable liabilities, and unspecified obligations at four Assemblies. We noted that

delayed/abandoned projects constituted the highest proportion of the contract irregularities and accounted for 78 percent of the total amount involved. In spite of the existence of numerous uncompleted projects, the Assemblies continued to award and initiate new projects, thereby over-committing limited resources and contributing to delays in project completion and abandonment of existing projects.

21. Also, over-utilization of DACF on administrative expenditure, unrefunded DACF funds borrowed and misapplication of DACF, coupled with inefficient IGF mobilization efforts to support the completion of the numerous projects awarded by the Assemblies, mainly caused delays in the execution of the projects and their eventual abandonment.

22. We further noted instances where stakeholders were not involved in project design, whilst essential ancillary requirements, including furnishing and electricity connection required to operationalise completed projects, were not provided, resulting in completed projects remaining unused.

23. To prevent the waste of public resources arising from investments in projects that do not yield the intended benefits, we recommended that the Management of the Assemblies involved adhere to the Guidelines for the utilisation of the DACF and prioritise the completion of abandoned/delayed projects. We further recommended that Management of the Assemblies should include the provision of outstanding ancillary facilities required to operationalise the completed projects into the project budgets to ensure that projects become functional upon completion.

24. We recommended recovery of GH¢620,762.16 from the Coordinating Directors, Works Engineers, and Finance Officers of Jirapa, Suaman, Ho, and Bekwai District Assemblies in respect of overpriced contracts and irregular payments. We further recommended that the Management of these Assemblies be sanctioned in accordance with Section 92 of the Public Procurement Act (Act 663) as amended.

Procurement and Store Irregularities

25. The audit revealed store irregularities amounting to GH¢926,767.28 as summarised below.

Irregularity	Amount GH¢	No. of MMDAs	Irregularity type
Unaccounted stores	668,657.28	5	Recoverable
Unaccounted fuel	222,900.00	1	Recoverable
Items paid for but not supplied	35,210.00	1	Recoverable
Total	**926,767.28**		

26. We recommended recovery of the amount of GH¢926,767.28 from the Coordinating Directors and Finance officers of the Assemblies involved in the infraction.

Sanitation Management Irregularities

27. We identified a sanitation management lapse arising from the failure of Zoomlion Ghana Limited to repair eight damaged refuse containers, despite payments having been made by the Effutu Municipal Assembly for that purpose. As a result, the containers remained unserviceable, thereby affecting effective waste collection and sanitation management within the municipality.

28. To ensure effective sanitation management within the communities and avert the outbreak of endemic-prone diseases, we recommended that Management of the Assembly should pursue Zoomlion Ghana Limited to repair or replace the damaged containers without delay. We further recommended that, since the Assembly is now responsible for the payment of quarterly fees to ZGL, Management should suspend further payments to the company until the identified anomalies are fully rectified.

Tax Irregularities

29. We identified tax irregularities involving the non-remittance of taxes withheld to the Ghana Revenue Authority, failure to withhold applicable taxes on payments made to suppliers and contractors, and the processing of VAT-related payments without the support of the prescribed tax invoices or official receipts. These practices constitute breaches of applicable tax laws and regulations, expose the Assembly to potential penalties and interest charges, and may result in revenue losses to the State. Details of the irregularities are presented below.

Irregularity	Amount	No. of MMDAs	Irregularity type
Under deduction of taxes	9,938.00	1	Recoverable
Unremitted withheld taxes	153,050.88	6	Recoverable
Taxes not deducted	111,862.08	9	Recoverable
Payment of VAT without VAT invoices	81,495.31	10	Recoverable
Total	**356,346.27**		

30. We recommended that the Coordinating Directors and Finance Officers of the Assemblies involved should comply with the relevant provisions of the tax laws by withholding and remitting taxes to the GRA. The Finance Officers should be held liable for any penalties imposed. We also recommended that failure to obtain VAT invoices from the suppliers to acquit VAT inclusive payments, the VAT amount of GH¢ 81,495.31 should be recovered from the service providers or the Finance Officers be held liable for refund of the amount.

PART III

DETAILS OF FINDINGS AND RECOMMENDATIONS

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

Financial Reporting

Release of Common Fund

31. In compliance with Article 252 of the 1992 Constitution, the Administrator received a total amount of GH¢4,649,151,992.75 from the Ministry of Finance (MoF) in the 2025 Financial year for allocation to Assemblies, other Institutions and Programmes provided for in the Approved Formula. The amount represented an increase in inflows of GH¢1,368,644,994.89 or 41.72 percent over the releases of GH¢3,280,506,997.86 in 2024 financial year. The table below presents a comparative summary of funds received over a three-year period.

Description	**Receipts (GH¢)**		
	2025	**2024**	**2023**
1st Quarter 2022			218,127,709.84
2nd Quarter 2022			689,496,317.00
3rd Quarter 2022			606,011,528.66
4th Quarter 2022			746,610,962.50
ABFA Component			200,365,446.88
4th Quarter 2020 (December)		66,267,413.87	
4th Quarter 2022(December)		307,912,116.50	
1st Quarter 2023		375,820,469.63	
2nd Quarter 2023		286,354,689.35	
3rd Quarter 2023		861,892,274.30	
4th Quarter 2023		1,009,588,925.96	
1st Quarter 2024	200,000,000.00	52,164,110.39	
ABFA component	143,805,731.75	320,506,997.86	
1st Quarter 2025	987,965,073.00		
2nd Quarter 2025	1,831,229,137.00		
3rd Quarter 2025	1,486,152,051.00		
Total release for 2025	**4,649,151,992.75**	**3,280,506,997.86**	**2,460,611,964.88**

32. In addition to the total funds of GH¢4,649,151,992.75 received in 2025, the Administrator received investment income of GH¢3,071,232.88 bringing the total receipts to GH¢4,652,223,225.63 for the 2025 financial year.

33. We noted that the Administrator received release warrants/letters from the Ministry of Finance amounting to GH¢2,065,361,831.00 during the 2025 financial year. However, as at 31 December 2025, the corresponding funds had not been received into the Administrator's accounts.

Release letter reference and date	Description	Amount GH¢
BD/BIU/GAU/DACF/Q3/10/25 and dated 27/10/2025	ABFA component	74,478,842.00
BD/BIU/GAU/DACF/Q4/12/25 and dated 31/12/2025	For October, November and December 2025	1,990,882,989.00
Total		**2,065,361,831.00**

Management Issues

Payment of advance mobilization without execution of works - GH¢10,721,834.49

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

35. We noted that the Administrator paid a total of GH¢10,721,834.49 as advance mobilization for 13 contracts across various districts; however, works on the projects had not yet commenced, with delays ranging from 13 to 60 months. We also noted that the contracts and advance mobilisation securities had expired. The details are provided below.

No.	Contract/Project	Contractor	Consultant	Contract Sum	Amount paid	Reason	Date paid	Delay period	Expiry dates of contract and security guarantees
1	Const. of 12 No. 10-seater water closet Toilet Facilities in selected communities in Northern region	Brata Co. Ltd	Devepro 360	5,028,198.00	754,229.70	Challenges with the site not yet resolved	31/05/23	31 months	Bond-4/4/24; Contract-8/3/24
2	Const. of 10-seater WC at Ablekuma South Sub-Metro	Oxygen "O2" Ltd	AMA Works Dept	372,977.16	55,945.57	Resistance from community and finally asked to pack out for relocation	25/10/24	14 months	Bond-28/1/24; Contract-no doc on file
3	Const. of 10-seater WC in Ashiedu Keteke sub-Metro, Agbogbloshie	Oxygen "O2" Ltd	AMA Works Dept	368,869.35	55,330.40	AMA indicated site not convenient and will provide a new site	25/10/24	14 months	Bond-28/1/24; Contract-no doc on file
4	Completion and furnishing of Conference Hall in Afigya Kwabre North DA	Frimps Engineering/ const. Wks. Ltd.	Not provided	Not provided	757,232.47	Contractor could not be reached	Not provided	N/A	Not provided
5	Const. of Ultra-Modern Social and Recreational Centre at Fumso-Adansi Asokwa DA	ATTACHY Construction	Not provided	Not provided	392,939.90		Not provided	N/A	Not provided
6	Const. of Accident and Emergency block at Nkenkaasu Govt Hospital in Offinso North DA	Modern Int. Developers	Fedems	13,010,078.15	1,951,511.72		03/03/24	21 months	Bond-15/8/24; Contract-16/7/24
7	Const. of Football field fencing, dressing rooms and football stands at Tikobo No. 1 in Jomoro MA	5 Star Construction Co Ltd	Jomoro MA Works Engineer	1,352,297.09	202,844.56	Contractor could not be reached	12/03/24	21 months	Bond-22/11/24; Contract-23/11/24

8	Const. of Assembly Hall of Kibi Sec. Technical School in Abuakwa South MA	MEC Esselo	Abuakwa South MA Works Engineer	16,920,442.45	2,538,066.39	Sites needed to be changed for work to start. Yet to commence in January 2026	19/12/24	13 months	Bond-31/10/25; Contract-5/11/25
9	Const. of 18-Unit Classroom block for Apedwa Presby SHS in Abuakwa South MA	MEC Esselo	Abuakwa South MA Works Engineer	7,221,634.64	1,083,245.19	Yet to commence in 2nd week in January 2026	19/12/24	13 months	Bond-31/10/25; Contract-5/11/25
10	Const. of 3 No. 10-seater Public W/C at Apedwa, Nkronso and Afiase in Abuakwa South MA	MEC Esselo	Abuakwa South MA Works Engineer	1,873,121.40	280,968.21	Yet to commence in 2nd week in January 2026	19/12/24	13 months	Bond-31/10/25; Contract-5/5/25
11	Renovation of existing office blocks for selected District/MA (Lot 3)	PL Russel Ltd/ Asuamadan Co. Ltd	Ministry of Local Government	3,750,655.40	562,598.31	Contractor could not be reached	21/01/21	60 months	Bond-11/12/20; Contract-21/2/21
12	Const. of office complex for Asokore Mampong MA at Asokore Mampong	Great Nabil Co. Ltd.	Ministry of Local Government	1,960,408.70	980,204.35	Contractor could not be reached	31/08/23	28 Months	Bond-9/6/23; Contract-31/5/23
13	Const. of Office complex for the Guan DA at Likpe-mate in Oti Region	AO Kranoc Gh. Ltd	Ministry of Local Government	7,378,118.15	1,106,717.72	Contractor could not be reached	07/07/23	29 Months	Bond-22/6/23; Contract-20/6/24
	Total			**59,236,800.49**	**10,721,834.49**				

36. This undermines value for money, as funds paid as advance mobilisation remain unutilised for extended periods without corresponding project execution. The non-commencement of works, coupled with expired contracts and advance mobilisation securities, exposes the funds to the risk of non-recovery and potential loss. It also delays delivery of the intended infrastructure and services to beneficiaries.

37. We recommended that the Administrator assess the status of the implementation of the contracts and ensure recovery of funds where projects cannot be implemented.

Award of contract above head of entity threshold

38. Category F of the Second Schedule of the Public Procurement Act, 2003 (Act 663) as amended, provides the thresholds for approving authorities for Ministries, Departments, and Agencies (MDAs). The schedule gives Category B Procurement approvals to the Head of Entity for Procurement up to GH¢100,000.00 and approval to the Central Tender Review Committee for procurements above GH¢1,000,000.00.

39. Our audit disclosed that on 17 September 2025, the Administrator awarded a contract valued at GH¢2,198,823.52 to Lampas Company Limited. The contract value exceeded the Administrator's approving threshold. In contravention of the applicable procurement requirements, the contract was neither referred to nor reviewed and approved by the Central Tender Review Committee prior to award.

40. The contract was for the provision of digital data services to support evidence-based decision-making and covered the following scope of work:

- Software setup for capturing data on DACF-funded projects;
- Training and briefing of Lampas staff for data collection; and
- Data collection and field deployment costs.

41. We noted that out of the contract sum, GH¢1,315,420.00 had already been paid, as shown below:

Date	PV. No.	Description	Payee	Amount GH¢
25/9/25	269	Cost of setting up	LAMPAS	388,980.00
25/9/25	270	15% Training cost of data collection on DACF Funded Projects	LAMPAS	57,441.00
10/9/25	295	Commencement of Field work on data collection	LAMPAS	543,500.00
10/10/25	275	Training of Data Collectors	LAMPAS	325,499.00
Total				**1,315,420.00**

42. The non-compliance with procurement law undermines transparency, fairness, and value for money in the procurement of services.

43. At the instance of our audit, Management wrote to the PPA for ratification of the contract, and an investigation into the associated procurement lapses was ongoing.

44. We recommended that the Administrator should adhere to the provisions of the PPA Act, 2003 (Act 663), as amended, and should be held liable for any losses or deficiencies that may occur.

AHAFO REGION

Introduction

45. The total allocation to the six Assemblies in the Ahafo Region for the 2025 financial year was GH¢55,701,939.57. Out of this amount, GH¢1,799,508.09 was deducted at source in favour of service providers, NALAG dues, and HIV/AIDS programmes, leaving a net cash transfer of GH¢53,902,431.48, representing 96.77% of the total allocation as shown in Appendix "A".

Management Issues

Cash Irregularities

Non-compliance with Guidelines on utilisation of DACF – GH¢1,855,854.06

46. Part 1 of the Guidelines for Utilisation of the District Assembly Common Fund (DACF), 2025, issued under Section 126 (3) of the Local Governance Act, 2016 (Act 936) as amended, requires Management to utilise 5% of the total DACF allocation on administrative expenses.

47. During the year under review, three Assemblies namely, Asunafo South District, Tano South Municipal, and Asutifi South District, received a total DACF allocation of GH¢27,765,882.86. In accordance with the guidelines, GH¢1,388,294.14 was allowable for administrative expenses. However, the three Assemblies incurred GH¢3,244,148.20, thereby exceeding the approved limit by GH¢1,855,854.06. The table below provides the details.

No.	MMDA	Total DACF allocation (Gross)	5% Allowable Admin Expenses	Actual disbursement of recurrent expenditure	Excess on Recurrent Expenses
1	Asunafo South District	8,768,870.42	438,443.52	1,009,985.42	571,541.90
2	Tano South Municipal	10,023,375.95	501,168.80	1,023,873.09	522,704.29
3	Asutifi South District	8,973,636.49	448,681.82	1,210,289.69	761,607.87
	Total	**27,765,882.86**	**1,388,294.14**	**3,244,148.20**	**1,855,854.06**

48. Management explained that the excess was due to low IGF generation. We disagreed, as DACF is governed strictly by guidelines.

49. Misapplication of funds to administrative expenses limits resources available for priority projects under the DACF.

50. We therefore recommended that the District Coordinating Directors and the Finance Officers of the affected Assemblies should refund the excess expenditure of GH¢1,855,854.06 from the IGF account into the Assembly's DACF account. We further recommended that the District Coordinating Directors and the Finance Officers of the affected Assemblies should be sanctioned in line with Section 98 of the Public Financial Management Act, 2016 (Act 921).

Misapplication of Stool Lands Revenue – GH¢1,343,175.26

51. Regulation 21 of the Office of the Administrator of Stool Land Regulation, 2019, (LI 2377) states that a district assembly shall utilise its share of stool land revenue for the development of the district and related general administrative expenditure. The Regulation further requires that the Assembly undertake developmental projects, particularly within the catchment area from which the revenue was generated, as well as in areas adversely affected by the operations that gave rise to the revenue. Additionally, the District Assembly is required to clearly indicate that such projects have been funded from stool lands revenue.

52. We noted that Management of four Assemblies, as detailed in the table below, misapplied a total of GH¢1,343,175.26 from the total stool lands revenue of GH¢4,059,301.87 on recurrent expenditure and other purposes, instead of developmental projects as required by the Regulation.

No.	MMDA	Total Received	Total Actual Disbursed	Amount Disbursed in line with LI	Amount Misapplied
1	Asunafo South District	100,000.00	66,328.39	-	66,328.39
2	Asutifi South District	719,800.68	719,800.68	-	719,800.68
3	Asutifi North District	4,531,249.25	3,103,172.80	2,716,126.61	387,046.19
4	Tano South Municipal	170,000.00	170,000.00	-	170,000.00
	Total	**5,521,049.93**	**4,059,301.87**	**2,716,126.61**	**1,343,175.26**

53. The misapplication of the funds constitutes financial indiscipline and defeats the purpose for which the funds were made available.

54. We disallowed for recovery, the misapplied funds of GH¢1,343,175.26 and recommended its use for development projects as required by the Regulation.

55. We further recommended that the approving officers of the Assemblies whose action resulted in the misapplication be sanctioned in accordance with Section 98 of the Public Financial Management Act, 2016 (Act 921), for breach of financial discipline.

Tax Irregularities

Failure to obtain VAT Invoices – GH¢11,693.00

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

57. We noted during our review of payment vouchers that the Asunafo South District Assembly made payments to suppliers for goods amounting to GH¢295,275.00, inclusive of VAT. However, the Assembly failed to obtain VAT invoices from suppliers to support and account for the VAT component of GH¢11,693.00. Details are provided below:

Date	PV/No.	Cheque No.	Payee	Details	PV Amount	4% VAT
02/10/25	03/10/CF/25	955369	Gmabemsa Enterprise	Being final payment for the supply of building materials	155,385.00	6,154.00
22/10/25	06/10/CF/25	955374	Gmabemsa Enterprise	Being funds released as payment for the supply of stationery to the Assembly	40,788.00	1,615.00
04/12/25	02/12/CF/25	955387/ 955388	DD Garranvan Ventures	Being funds released for payment of motorbikes, fridges and other items for awardees for the 41st Farmers' Day celebration.	61,368.00	2,430.00
19/12/25	05/12/CF/25	3951396	Lassikramba Ent.	Being released of funds for the procurement of items for the Kwapong Nursing Training College in respect of the fire outbreak	37,735.00	1,494.00
	Total				**295,276.00**	**11,693.00**

58. The Finance Officer, Mr. Halid Y. A-Rahman, agreed with our observation and promised to obtain and present the relevant VAT invoices for our review.

59. We recommended that the finance officer ensure that the VAT component of GH¢11,693.00 is recovered from the suppliers and same paid to the GRA. We also advised Management to strengthen its controls regarding payments to third parties to ensure compliance.

Failure to withhold taxes - GH¢7,405.00

60. Sections 116 and 117 of the Income Tax Act 2015 (Act 896) require a withholding agent to withhold taxes at rates specified on payments made to suppliers of goods and services and pay the amount withheld to the Commissioner-General within fifteen days after the end of the month in which the payment subject to withholding tax is made by the withholding agent.

61. Our audit of payments made by the Asunafo North Municipal Assembly to suppliers for goods, works, and services revealed that management failed to deduct the required withholding taxes amounting to GH¢7,405.00 from payments totalling GH¢195,500.00 as detailed in the table below:

PV Date	PV Number	Chq No.	Payee	Supplier	Amount GH¢	Tax Amt. GH¢
29/09/25	ANMA/MP /03/07/25	465862	MCD	Celestial Mineral Depot	15,000.00	540.00
29/09/25	ANMA/MP /07/08/25	465874		Danso Abeam (ration for security during Hon. MPs community tour within the constituency	30,000.00	750.00
29/09/25	ANMA/MP /06/08/25	465873		Daniel Kusi Frimpong (support staff allowance to ten (10) individuals' staff)	20,000.00	500.00
29/09/25	ANMA/MP /04/08/25	465870		Benjess Enterprise	30,000.00	1,342.50
29/09/25	ANMA/MP /07/08/25	465874		Ahulu-Ngua Company Limited	10,000.00	500.00
29/09/25	ANMA/MP /01/09/25	465877		Melody Enterprise	20,000.00	1,500.00
5/11/25	ANMA/MP /03/10/25	-		Agyabes Company Limited	7,500.00	562.50
5/11/25	ANMA/MP /03/10/25	-		Home Touch Restaurant	12,000.00	360.00

4/12/25	ANMA/MP /03/12/25	-		Zeniel Oasis Hotel	32,000.00	780.00
3/6/25	ANMA/UDG /1/6/25	-		Benjess Enterprise	9,500.00	285.00
3/6/25	ANMA/UDG /1/6/25	-		CYB Ent	9,500.00	285.00
	Total				**195,500.00**	**7,405.00**

62. We recommended that the Municipal Finance Officer, Mr. Daniel Kwame Frimpong should recover the withholding taxes of GH¢7,405.00 from the suppliers and pay same to the Ghana Revenue Authority; failure of which he should refund the amount from his own resources to GRA. We also recommended that the Municipal Finance Officer should always ensure compliance with the provisions of the Act.

Stores and procurement irregularities

Unaccounted store items – GH¢165,700.00

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

64. Our audit revealed weaknesses in the controls governing the procurement, custody, and distribution of store items at the Tano South Municipal Assembly. Specifically, records relating to procurements amounting to GH¢165,700.00 from the MP's Common Fund for the purchase of 135 streetlights, 600 bags of rice, and 10 bags of sugar were incomplete.

65. We noted that the distribution lists for the items, which constitute key accountability documents for confirming the identity of beneficiaries and the quantities distributed, were not available for audit inspection. Furthermore, the Procurement Officer, who was expected to maintain records and provide information on the transactions, denied knowledge of the entire procurement and distribution process.

66. The absence of adequate records and supporting documentation undermines transparency and accountability, creates uncertainty regarding the existence and distribution of the procured items, and increases the risk of misappropriation, diversion, or misuse of public resources. The table below provides the details.

No.	Date	PV No.	Cheque No.	Details	Payee	PV. Amount	Remarks
1	10/01/25	MPCF/02/01/25	339013/5	Payment for rice & sugar	AB solid ventures	68,500.00	Provide distribution list for 600 bags of rice & 10 bags of sugar procured on 22/06/2022 and paid for on 10/1/2025.
2	15/11/24	MPCF/03/01/25	339017/8/21	Payment for the supply of streetlight (135 pcs 150W LED luminaries complete)	Now I Know Redeemer Ent.	97,200.00	Provide distribution for 135 pcs 150W LED luminaries, completely procured on 6/10/2023
				Total		**165,700.00**	

67. In view of the absence of the relevant records and the assertion by the Procurement Officer, we disallowed the expenditure and recommended the full recovery of GH¢165,700.00 from the MCD and MFO and pay same into the designated DACF account. Furthermore, we urged the Assembly to strengthen control on its supplies and distribution of stores items.

Assets Management Irregularities

Mismanaged agricultural equipment

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

69. We noted that the Ministry of Local Government and Rural Development vide Letter No. SCR/HA/341368/02 dated 9 July 2019 allocated a tractor and other agricultural equipment with accessories valued at GH¢864,628.48 to the Asutifi South District Assembly to set up an Agricultural Mechanisation Centre.

70. By the arrangement, the Assembly was to repay for the equipment in six quarterly instalments of GH¢139,104.75 from its's share of the Common Fund. Though this amount has since been fully paid, the equipment have been poorly managed by the Assembly.

71. During our physical inspection on 03/02/2026, we observed that Management of the Assembly could not account for some components of the equipment. Some of the components sighted, had also been left at the mercy of the weather. Details and pictures of the equipment are provided below.

Item Description	Model	Qty Received	Remarks
Tractor	Valtra A750	2	1 is currently grounded
Power Tiller with Accessories I	Agritech TC 14	6	Only 4 of the 10 were sighted, but they were all grounded
Power Tiller with Accessories II		4	
Motorised Sprayer		20	Not sighted
Maize Sheller	JM 500	6	All 6 were sighted, but not functional
Engine Powered Irrigation Kit		4	Not sighted







72. The District Agric Director responded that the custody, operation, revenue accrued, and other activities relating to the equipment were the sole responsibility of the former DCE and former Transport Officer. The former Transport Officer, Mr Samuel Dumenya, said that some of the Power Tillers had been leased to private individuals, while others had broken down and had been abandoned at the Assembly's irrigation facility.

73. The farmers in the community would no longer benefit from the use of the equipment, thereby defeating the purpose for which they were allocated.

74. We recommended that the DCD liaise with the former DCE to account for the equipment and all revenue generated.

ASHANTI REGION

Introduction

75. For the 2025 financial year, total allocation to the 43 Assemblies in the Region was GH¢533,080,836.67. Out of this amount, GH¢12,877,720.03 was deducted at source in favour of the Assemblies' Service Providers, NALAG Dues, and HIV/AIDS, leaving net cash transfers of GH¢520,203,116.64 representing 97.58 percent of the total allocation of the 43 Assemblies. Details are attached as Appendix 'A'.

Management Issues

Cash Irregularities

Payment for undisclosed liability – GH¢512,108.00

76. Regulations 78 of the PFM Regulations (PFMR), 2019 (L.I. 2378) states that a Principal Spending Officer of a covered entity is personally responsible for ensuring, in respect of each payment of that covered entity, the validity, accuracy and legality of the claim for the payment; that evidence of services received, certificates for work done and any other supporting documents exist and the commitment for the payment has been approved in accordance with these Regulations through the Local Purchase Order generated under the Ghana Integrated Financial Management Information System.

77. Contrary to the above legal requirement, the audit revealed that two Assemblies made payments totalling GH¢512,108.00 during the year under review in settlement of liabilities relating to previous financial years. However, these liabilities had not been disclosed in the respective prior-year financial statements. Details are shown below.

Assembly	Year of Expenditure	No. of PV	Details of Transactions	Amount GH¢	Remarks
Afigya Kwabre South District	2024	6	Payment for supply of cement, rice, cooking oil, soccer jersey, dual desk etc.	507,108.00	Items not traceable in the store records and not disclosed in 2024 financial statement as a liability
Bekwai Municipal	2021	1	Printing of mock examination papers	5,000.00	Not disclosed in 2021 financial statement as a liability
Total		7		**512,108.00**	

78. Management of Afigya Kwabre South Assembly intimated that for liabilities to be disclosed in the Assembly's financial statement, they should be budgeted for the year, warrants and purchase orders generated from the system. They indicated the expenditure in question did not meet the requirements, hence could not be recognized as a liability for 2024. Management of Bekwai Municipal Assembly did not respond to this observation.

79. We maintained that the payments related to prior-year obligations were neither disclosed in the financial statements nor supported by adequate

documentation. The failure to disclose these liabilities, coupled with the absence of relevant supporting documents, could result in a material misstatement of the Assemblies' financial position and increase the risk of unauthorized or unjustified payments.

80. We recommended that the Coordinating Directors and Finance Directors of the affected Assemblies be held liable for the recovery of GH¢512,108.00 and ensure that the amount is paid into the Auditor-General's Recoveries Account. Additionally, management should strengthen controls over the recognition, disclosure, and documentation of liabilities to ensure compliance with applicable financial reporting requirements.

Unpresented payment voucher – GH¢750,825.10

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

82. We however, noted that Management of the Kumasi Metropolitan Assembly failed to produce for audit upon request, nine payment vouchers with a total face value of GH¢750,825.10 as detailed below.

No.	Date	P.V No	Details	Payee	CHQ No.	Amount GH¢
1	16/10/25	03/10	Payment for clean-up exercise	Metro Finance Officer	152	130,000.00
2	12/12/25	05/12	Payment for sanitation	Metro Finance Officer	177	18,600.96
3	17/12/25	06/12	Payment of expenses incurred on repairs of Assembly vehicles	Metro Finance Officer	178	50,000.00
4	24/12/25	12/12	Payment for expenses incurred	Metro Finance Officer	182	20,300.00
5	24/12/25	13/12			182	40,000.00
6	29/12/25	14/12			189	6,690.00
7	29/12/25	15/12			185	159,095.00
8	8/12/25	22/12	Payment for sanitation exercise	Metro Finance Officer	176	176,000.00
9	4/12/25	25/12			176	150,139.14
Total						**750,825.10**

83. In the absence of the relevant payment documents, we could not ascertain the genuineness of the expenditure or confirm whether the transactions were made in the interest of the Assembly.

84. We recommended that the Coordinating Director and Finance officer should refund the GH¢750,825.10 into the Auditor-General's Recoveries account.

Unaccounted payment – GH¢226,423.70

85. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), our audit revealed that the Management of three Assemblies made payments amounting to GH¢226,423.70 during the period under review without adequately accounting for the expenditures.

86. Specifically, the payments were not supported with the requisite documentation, including official receipts, detailed expenditure records, attendance sheets, and payment vouchers or payment sheets to substantiate the transactions. As a result, the authenticity, propriety, and value-for-money of the expenditures could not be verified.

Assembly	No. of PV	Details of Transactions	Payee	Amount GH¢	Remarks
Adansi Asokwa District	8	Payment for rent, training, clearing of land, land for 24hr Economy Model Market	DCD	112,600.00	No receipt, expenditure details, attendance and payment sheet, ownership of land, tenancy agreement, indenture
Ejura-Sekyedumase Municipal	1	Payment in respect of the preparation of the composite budget	Ramzi Alhassan	70,420.00	No receipt provided to account for the payment.
Ahafo Ano North Municipal	1	Payment in respect of the preparation of the composite budget	Super Marcus Enterprise	43,403.70	No official receipt provided
Total	**10**			**226,423.70**	

87. Consequently, we were unable to confirm the validity of the payment of GH¢226,423.70 by the Assemblies.

88. Though Management of the three assemblies responded that all relevant documents had been retrieved for our verification, they failed to produce them as at the time of writing this report.

89. We recommended that the total amount of GH¢226,423.70 should be recovered from the Coordinating Directors and Finance Officers of the affected Assemblies and same paid into the Auditor-General's Recoveries Account.

Overpayment for sanitation services – GH¢67,275.00

90. Clause 6.1 of the Service agreement (Disinfestation and fumigation) between Zoomlion Ghana Ltd for the period January 2, 2022, to January 1, 2027, makes provision for an annual review of the service fee under prevailing market conditions, and that such reviews shall be communicated to the Assembly before its implementation.

91. During our audit, we noted that the Administrator of DACF and the Management of KMA paid Zoomlion Ghana Ltd contract fees totalling GH¢235,462.50 for 1st and 2nd quarters in 2025 instead of GH¢168,187.50, consistent with the agreement. This resulted in the overpayment of GH¢67,275.00 to Zoomlion. Details are provided below.

Quarter	Contract fee	Actual payment	Overpayment	Remarks
	GH¢	GH¢	GH¢	
First Quarter	84,093.75	117,731.25	33,637.50	Paid by ADACF
Second Quarter	84,093.75	117,731.25	33,637.50	Paid by Coordinating Director
Total	**168,187.50**	**235,462.50**	**67,275.00**	

92. Though Management responded that the service charges were reviewed and agreed upon by both parties and were available for audit verification, no evidence was provided for audit.

93. We recommended that the Coordinating Director of KMA should recover the GH¢67,275.00 from Zoomlion Ghana Limited into the Auditor-General's Recoveries account or be held liable for the refund.

Misapplication of funds

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

95. We, however, noted that Management of KMA used an amount of GH¢50,000.00 of its DACF allocation for the payment of a judgment debt to Osbon Mohammed & 2 others, rather than using its Internally Generated Funds for the purpose.

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

97. We recommended that the amount of GH¢50,000.00 should be refunded from the IGF account into the DACF account.

Transactions outside GIFMIS

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

99. We however noted that Management of three Assemblies manually processed and paid a total of GH¢1,111,345.07 via 54 payment vouchers without the use of GIFMIS. Details are shown below.

Assembly	No. of PV	Transaction	Amount GH¢	Total GH¢
Amansie South District	3	Cost of completion of 1 No. unit KG block with 2-seater/WC toilet	178,830.00	1,030,472.07
	2	Payment of withholding taxes to GRA	10,250.67	
	3	Cost of gazetting & others	79,839.00	
	27	Cost of dig & bury of refuse	687,872.20	
	2	Payment of DCE's rent	73,680.20	
Atwima Nwabiagya Municipal Assembly	8	Fuel & vehicle related expense	25,937.08	50,609.53
	7	Payment for snack & lunch for monitoring team	24,672.45	
Sekyere Afram Plains District Assembly	2	Payment for stationery	30,263.47	30,263.47
Total	**54**			**1,111,345.07**

100. Management explained that the anomaly was caused by system installation and implementation challenges, power outages, poor internet connectivity as well as technical issues with coding.

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

102. We recommended that Management should resolve the challenges inhibiting the use of the GIFMIS to ensure adherence to the Regulation 83.

Contract Irregularities

Delayed / Abandoned projects

103. Section 52 of the PFM Act, 2016 (Act 921) requires that a Principal Spending Officer of a covered entity shall be responsible for the assets of the institution under his care and shall ensure that proper control systems exist for the custody and management of the assets to prevent among others wastage and misuse.

104. We noted that four Assemblies awarded six (6) projects with a total contract sum of GH¢2,958,290.50 out of which GH¢1,476,805.44 were paid to the contractors but the projects had been delayed or abandoned at various stages of completion. Details are provided below.

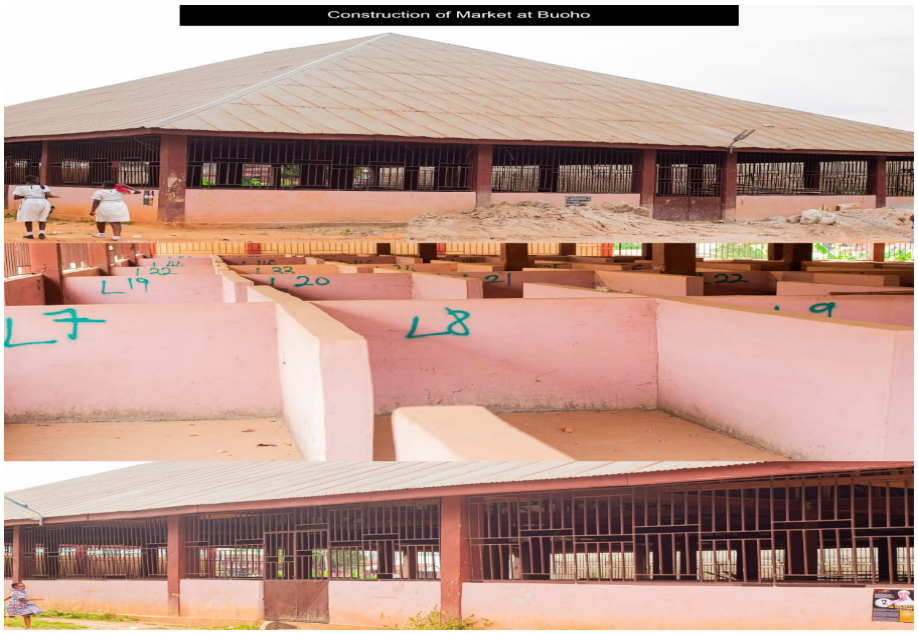
No.	Assembly	Project Description	Funding Source	Contractor	Contract Sum	Total payment	Start Date	Expected Completion Date	% Completed	Status
1	Kumasi Metropolitan	Completion of 2-storey administration building block at Bantama sub-metro	Stool lands/ DACF	Messers Jaborah Construction limited	720,856.50	311,989.51	Apr. 2023	Sept-23	70	2 years 3 months Delayed
2	Kwadaso Municipal	Construction of 1No. 6-Unit Classroom Ground Floor Block, Office and Storeroom at Tanoso (Yaa Asantewaa)	DACF	Elesam Rock Co. Ltd	805,221.55	700,979.91	Oct. 2022	Apr-23	70	2 years 9 months Delayed
		Construction of 1No. 6-Seater WC Toilet Block with Mechanized Borehole and Elevated Water Tank Support at Yaa Asantewaa SHS, Tanoso	DACF	Clean Vision Co. Ltd	391,070.00	126,794.52	May. 2023	Nov-23	80	2years 2 months Delayed
3	Atwima Nwabiagya Municipal	Construction of 1 No. 6 Unit Staff Flat with Ancillary facilities	DACF	M/S GidbLtdart Complex	460,550.00	135,369.00	Nov. 2022	May-24	67	1 year 7 months Abandoned
4	Mampong Municipal	Renovation of 6 Unit and 2 Unit KG block at kofiase otuasekan primary school	DACF	Asbaco Royal company	185,615.00	73,480.50	Mar. 2018	Oct-18	40	7 years, 2 months Abandoned
		Construction of classroom block at Ahmadiyya school	DACF	Living Grace Company Limited	394,977.45	128,192.00	Jul. 2019	Jul-20	32	5 years, 5 months Abandoned
	Total				**2,958,290.50**	**1,476,805.44**				

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

106. We recommended that Management of the Assemblies involved adhere to the Guidelines for the utilisation of the DACF and prioritise the completion of abandoned projects through the utilisation of the 20 percent allocation earmarked for the completion of legacy projects to ensure timely completion.

Completed project not in use

107. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted that Management of Afyigya Kwabre South District Assembly completed the expanded Buoho Market Project at a total cost of GH¢304,000.00 in July 2024. However, the market was yet to be put to use as at 31 December 2025 after 18 months completion. Pictorial evidence provided below.



108. This anomaly resulted in locked up of the Assembly's fund and denied the Assembly the ability to generate internal revenue to support other needed programmes and deprived the intended users of the benefits of the facility.

109. We recommended that Management take the necessary steps to operationalize the completed project to ensure that the communities derive the intended social and economic benefits as well as contribute to the revenue generation drive of the Assembly.

Award of contract without contract agreements

110. Section 65 of the Public Procurement Act, 2003 (Act 663) as amended requires a supplier or contractor whose tender has been accepted to sign a written procurement contract conforming to the tender, the procurement entity and the supplier or contractor shall sign the procurement contract within 30 days after the notice of acceptance.

111. We noted that Management of the Bekwai Municipal Assembly engaged three contractors for the construction of various school facilities at a total cost of GH¢3,260,868.65, out of which GH¢320,876.53 had been paid to the contractors. Our further review of the engagement disclosed that there was no contractual agreement between the Assembly and the contractors. Details are provided below.

No.	Project detail & location	Name of Contractor	Start Date	Contract Sum GH¢	Payment to date GH¢
1	Construction of 1 No. 2-Unit KG Block, Rest Room, Kitchen, 2-Seater W/C Toilet and Mechanised Borehole with 3000 litres overhead Tank at Dotom in the Bekwai Municipality	M/S Hazaline Limited	27/11/2025	724,000.00	103,170.00
2	Construction of 1 No. 3-Unit Classroom Block, Store and 4-Seater W/C Toilet and mechanised Borehole with 3000 litres overhead Tank at Bosankro	K.O.K Multi Limited	27/11/2025	952,428.75	135,721.10
3	Construction of 1No. 3-Unit Classroom Block, Store and 4-Seater WC Toilet and mechanised borehole with 3000 litres overhead tank at Bodoma	Apamo Ent.	21/11/2025	1,037,870.40	-
4	Completion of 1 No. Dining Hall at Denyaseman SHS at Poano	M/S Hazaline Limited	03/10/2025	199,949.50	29,992.43

5	Construction of 3 No. Mechanised Boreholes fitted with 3000 litres overhead tank at Ridge, Abuoso and Kyekyewere Bentinko communities.	Apamo Ent.	03/10/2025	346,620.00	51,993.00
	Total			**3,260,868.65**	**320,876.53**

112. Management did not provide any reason for the anomaly.

113. The absence of signed contract agreements exposes the Assembly to significant legal and financial risks, including difficulties in enforcing contract terms and recovering payments in the event of disputes or non-performance

114. We recommended that Management should take immediate steps to rectify the anomaly and any loss emanating from such contracts should be recovered from the responsible officers involved. We also recommended that the officers responsible for irregularity should be sanctioned in accordance with Section 92 of the Public Procurement Act (Act 663) as amended.

Unaccounted stores – GH¢40,316.30

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

116. We noted on the other hand that, Management of Atwima Kwanwoma District Assembly procured items worth GH¢40,316.30 but could not provide records to account for their distribution or usage. Details are provided below.

No.	Date	PV No.	Payee	Details	Amount GH¢
1	19-Sept-25	CF/11/SEPT	Kino Computers	Computer Accessories	12,251.30
2	30-Sept-25	CF/7/SEPT	Geo-B Construction Ltd	Sign Post	14,065.00
3	16-Dec-25	DACF/7/OCT	Barima Yeboah Enterprise	Teaching Materials	14,000.00
		Total			**40,316.30**

117. Management could not provide any reason for this infraction.

118. In the absence of the supporting documents, we could not determine whether the expenditures were incurred in the interest of the Assembly and therefore recommended the refund of GH¢40,316.30 by the Coordinating Director and Finance Officer into the Auditor-General's Recoveries account.

Tax Irregularities

Under deduction of taxes – GH¢9,938.00

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

120. We however noted that Management of Suame Municipal Assembly made taxable payments of GH¢321,875.00 but withheld a tax amount of GH¢13,545.25 instead of GH¢23,483.25 resulting in under deduction of tax of GH¢9,938.00.

121. This could undermine the tax revenue maximisation efforts of the State.

122. We recommended that Management ensure that the amount of GH¢9,938.00 is recovered from the payees and remitted to GRA. Failure of which, the amount should be recovered from the Finance Officer and remitted to GRA, and any penalty imposed should be borne by him.

Unremitted taxes – GH¢80,260.55

123. Contrary to Section 117 of the Income Tax Act, 2015 (Act 896), we noted that Management of three Assemblies withheld taxes totalling GH¢80,260.55 from a total payment of GH¢1,311,816.20 made to suppliers of goods and services but failed to remit same to GRA. Details are provided below.

Assembly	No. of PV	Period	Details	Gross Amount GH¢	Tax Amount GH¢
Amansie South District	19	Feb-Oct. 2025	Payment for rent, refreshment, allowances & contract	528,948.47	43,932.60

Bosome Freho District	19	Feb-Oct. 2025	Payment for allowance and other expenditure	188,961.00	9,532.53
Asante Akyem North Municipal	14	Jan-Dec. 2025	payment for supply of tricycle, contract, allowances & others	593,906.73	26,795.42
Total				**1,311,816.20**	**80,260.55**

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

125. We recommended that the unremitted taxes of GH¢80,260.55 should be paid to GRA without delay and any penalty that may arise should be paid by the Finance Officers of the three Assemblies.

Unwithheld taxes– GH¢29,651.58

126. In contravention of Sections 116 and 117 of the Income Tax Act, 2015 (Act 896), we noted that Management of Kumasi Metropolitan Assembly failed to deduct and remit taxes totalling GH¢29,651.58 on procured goods and services to GRA. Details are provided below.

No.	Date	P.V No	Details	Payee	Amount GH¢	Tax Amount GH¢
1	31/6/25	02/06	Being payment of allowances for night sweepers for June 2025	M. C. D	54,870.00	5,487.00
2	15/9/25	05/09	Payment to organise various meetings as part of preparation for 2026-2029 composite budget		34,800.00	532.50
3	15/9/25	04/09	Payment to organise fee fixing consultation meeting		33,000.00	1,312.50
4	16/10/25	02/10	Payment to organise		14,200.00	616.50

			budget hearing			
5	19/12/25	09/12	National sanitation exercise	Metro Finance Officer	45,451.60	1,933.13
6	29/12/25	16/12	Payment for the supply of items for clean-up exercise		14,411.00	432.33
7	8/12/2025	18/12	Payment for solid waste evacuation		192,225.90	5,932.50
8	8/12/2025	19/12	Payment for clean- up exercise		162,897.06	3,715.13
9	8/12/2025	21/12	Payment for long brooms, rakes, hard brushes, and wellington boots for clean-up exercise.	Metro Finance Officer	50,000.00	1,500.00
10	8/12/2025	23/12	Payment for sanitation exercise	Metro Finance Officer	150,000.00	8,190.00
			Total		**751,855.56**	**29,651.58**

127. The practice denied the State of tax revenue which could have been used to meet other government commitments. Also, non-deduction of taxes for onward remittance to GRA could attract penalty payments for the Assembly.

128. We recommended that Management ensure compliance with the tax laws and the Finance Officer should be held liable for any penalty that may be imposed.

Payment of VAT without VAT invoices – GH¢16,999.40

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

130. Our audit revealed that the Finance Officer of the Amansie South District Assembly made payments totalling GH¢138,110.00 through seven payment vouchers for the supply of goods and services. Included in the payments was a VAT component of GH¢16,999.40.

131. However, contrary to the requirements for VAT accounting and documentation, the Assembly failed to obtain VAT invoices from the suppliers to support the VAT paid. Consequently, the validity of the VAT component of the expenditure could not be verified during the audit. Details are provided below.

Date	PV. No.	Details	Payee	Amount GH¢	Tax Amount GH¢
20/02/2025	01/02/2025	Being payment of funds for picture frames.	100% Print	7,500.00	1,575.00
04/03/2025	01/03/2025	Being payment for 68th independence celebration 2025. (cost of water & snacks).	Anhom Catering Services	9,710.00	388.40
24/07/2025	3/7/25	Being payment of funds for cleaning exercise (National Sanitation Day) at Manso Datano. (cost of hand gloves, nose mask & 2 others).	Baafour Ent.	3,500.00	140.00
13/08/2025	10/8/25	Being payment of logistics to pay a visit to two paramount chiefs at Manso Nkwanta and Keniago. (cost of can malt & bottled water).	Awo Enterprise	6,600.00	264.00
05/09/2025	5/9/25	Being payment for the cost of preparation of 2026-2029 District Medium Term Development Plan (cost of packs of food).	Madina Catering Service	60,000.00	12,600.00
05/09/2025	5/9/25	Being payment for the cost of preparation of 2026-2029 District Medium Term Development Plan. (cost of big pen, rubber file & 4 others).	Daddy Boat Books Shops	12,760.00	510.40
05/09/2025	5/9/25	Being payment for the cost of preparation of 2026-2029 District Medium Term Development Plan. (cost of can malt, bottled water & longhead schnapps).	Gifty Supermarket	38,040.00	1,521.60
Total				**138,110.00**	**16,999.40**

132. We recommended that Management of the Assembly should obtain the VAT invoices from the respective suppliers or recover the VAT amount of GH¢16,999.40 from the suppliers and remit same to GRA. Failure of which, the Coordinating Director and the Finance Officer should be held liable to pay the amount to GRA.

BONO REGION

Introduction

133. The total allocations to the 12 Assemblies in the Bono Region for the 2025 financial year was GH¢123,889,978.58. Out of this amount, GH¢3,562,022.31 was deducted at source in favour of the 12 Assemblies' service provider, NALAG dues and HIV/AIDS leaving a net cash transfer of GH¢120,327,956.27, representing 97.12% of the total allocation as shown in Appendix "A."

Management Issues

Cash Irregularity

Non-compliance with the 2025 guidelines on the utilization of DACF

134. Part 1 of the Guidelines for Utilisation of the District Assembly Common Fund (DACF), 2025, issued in line with Section 126 (3) of the Local Governance Act, 2016 (Act 936) as amended, requires Management to utilise 5% of the total DACF allocation on administrative expenses and 10% on the provision of portable water.

135. During the year under review, Management of the Dormaa Central Municipal Assembly received a total DACF allocation of GH¢10,510,342.64. Ten percent of this allocation representing GH¢1,051,034.26 in accordance with the guidelines was to be used for the Provision of portable water, whereas 5% of the allocated amount, GH¢525,517.13, was to be used for Administration expenses. Contrary to the approved guidelines, we noted that the actual expenditure on provision of portable water and Administration was GH¢1,447,503.39 and GH¢744,548.71 respectively revealing an excess total expenditure of GH¢615,500.71. The table below provides the details.

	Releases (Jan-Dec.2025) (1- 3rd quarter)	**Approved Allocation**	**Actual Amount Expensed**	**Amount spent in excess**	**Percentage spent in excess**
Water 10%	10,510,342.64	1,051,034.26	1,447,503.39	396,469.13	37.72
Administration 5%		525,517.13	744,548.71	219,031.58	41.68
Total		**1,576,551.39**	**2,192,052.10**	**615,500.71**	

136. Management indicated that the Assembly was faced with certain expenditures which were so compelling and unavoidable hence the anomaly. We disagreed with Management since the DACF is exclusively governed by guidelines.

137. The misapplication of funds under the programme limits the Assembly's the needed resources to address other key projects.

138. We recommended that the District Coordinating Director and the Finance officer should refund the excess expenditure of GH¢615,500.71 from the IGF account into the Assembly's DACF account. We further recommended that the District Coordinating Director and the Finance officer of the Assembly should be sanctioned in line with Section 98 of the Public Financial Management Act, 2016 (Act 921) for breach of financial discipline.

Contracts Irregularities

Contract not executed to specification

139. Regulation 78 of 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 and that evidence for services received, certificates for work done and any other supporting documents exists.

140. We noted during our inspection of projects at the Dormaa East Assembly that Management awarded a contract for the Renovation of Dormaa Akwamu Health Center to Messrs Agyenboateng Ventures at a sum of GH¢459,749.00. We further noted that though the company had been fully paid for the works, our physical inspection proved that some portions of the contract had not been fully executed. Similarly, our review of a contract awarded to Obyco Co. Ltd. at a cost of GH¢392,157.21 for the completion of 1No. CHPs Compound at Asoutian also showed that the contract had not been fully executed though payment had been fully made to the contractor. The table below provides the details.

No.	Project	Contractor	Contract Sum	Value of work not executed	Remarks
1	Renovation of Dormaa Akwamu Health Center	Agyenboateng Ventures	459,749.00	15,000.00	Temporary site store (15000)
2	Completion of 1No. CHPs Compound at Asoutian	Obyco Co., Ltd	392,157.21	25,000.00	Overhead tank (10,000) & overhead concrete stand (15,000)
	Total			**40,000.00**	

141. Similarly, the Banda District Assembly also awarded a contract to Messrs Andypea Ventures for the construction of 5 No. water closet toilet facilities and mechanized boreholes and the provision of 5000-litre capacity overhead water storage tanks. However, we noted during the inspection of the projects that, even though the Assembly paid for 5000-litre capacity overhead water storage tanks, the contractor supplied 3000-litre tanks. The details are provided below.

Project Description	Contractor	Description of Item/Works		Remarks / Actions required
		Per contract	Supplied	
Construction of 1No. 12-Seater W/C Toilet at Bongase Fish Market	Andypea Ventures	5000 litres of overhead tank	3000 litres of overhead tank	Replace with 5000 litres capacity overhead thank
Construction of 2no. 10-Seater WC Toilet with Mechanize Borehole at Boase and Bongase	Andypea Ventures	5000 litres of poly tank	3000 litres of overhead tank	Replace with 5000 litres capacity overhead thank
		5000 litres of poly tank	3000 litres of overhead tank	Replace with 5000 litres capacity overhead thank

142. The non execution of the contract to specification in our view occurred due to weak oversight on the contractor.

143. We therefore recommended to Management of the Assemblies to compel the contractors to fully execute the contracts in accordance with the terms of the agreement, failure of which the total value of works not executed should be deducted from the contract sum before final payment is made. Furthermore, we urged management to ensure the completion of all projects and put in strong supervisory controls to minimise a recurrence.

144. Management of the Dormaa East Assembly responded that the contractors have been notified of the situation and would ensure that the various aspects of the quantities are executed.

Non-functional boreholes

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

146. During the audit, we noted that Management of Wenchi Municipal Assembly awarded two contracts at a cost of GH¢928,444.80 to Messrs Adasuman Global Ltd and M/S Asenua No Ase Co Ltd for the Drilling and Construction of 12 No Boreholes with hand pumps in 12 communities.

147. Our review however showed that four (4) of the drilled boreholes located at Nsuasa, Henekrom, Winamda and Atebi were not functioning at the time of this audit. The table below provides details.

Name of Project	Location	Name of contractor	Description	Contract sum	Remarks
Drilling & Construction of 6No.Boreholes with hand pump	Nsuasa,	Asenua no Ase Co Ltd	Concrete work	76,333.40	Concrete pad poorly executed, poor compacting, concrete failure
	Henekrom			76,333.40	
	Winamda	Adasuman Global ltd	Supply and installation of Handpump	76,333.40	hand pump not functioning, water leakage on top head of the pump
	Atebi	dasuman Global ltd	Cost of Construction 6No. Boreholes	78,407.40	Failed borehole/ Water do not discharge when pumped
	Total			**307,407.60**	

148. In view of the defects noted, the affected beneficiary communities do not have access to portable water.

149. We recommended that the Management of the Assembly compel the contractors to ensure that the boreholes are functional, failure of which the contract sum of GH¢307,407.60 should be recovered from the Contractor.

150. Management responded that they had notified the contractor to go back to site and correct the defects.

BONO EAST REGION

Introduction

151. For the 2025 financial year, total allocations to the 11 Assemblies in the Bono East Region were GH¢118,213,324.27. Out of this amount, a total of GH¢3,277,929.63 was deducted at source in favour of the Assembly's Service Providers, HIV/AIDS and NALAG dues resulting in net cash transfers of GH¢114,935,394.64 representing 97.23% of the total allocations as shown in Appendix 'A'

Management Issues

Cash Irregularities

Unaccounted Payments – GH¢557,002.00

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

153. We noted during the audit that Management of the Techiman Municipal Assembly paid various sums of money totalling GH¢557,002.00 for rent, sanitation and allowances without attaching to the payment voucher the relevant supporting documents such as receipts, invoices or signed claim sheets to authenticate the transactions. The table below provides the details.

Date	PV. No.	Details	Payee	Amount	Remarks
01/09/25	CF/01/1 /25	Payment to cover rent for Magistrate	MCD	25,000.00	No receipts and Tenancy Agreement
01/09/25	CF/02/01 /25	Payment as financial support	Prosper Osei Owusu	1,000.00	No receipts
05/02/25	CF/01/05 /25	Payment to cover clearing of disposal site	MCD	50,000.00	No receipts of fuel purchased, and sign list for payment to drivers
06/10/25	CF/01/06 /25	Payment to cover restoration of paving at Agyeiwaa hotel	Agyeiwaa Hotel Ltd	124,000.00	Provide a Certificate of work done and Inspection Report

07/01/25	CF 01/7	Payment to cover clearing of disposal site	MCD	25,020.00	Provide Receipts of fuel and Sign list for payment to Drivers
07/08/25	CF 02/7	Payment to Cater for Security arrangement	MCD	7,000.00	Provide Details for payment.
07/08/25	CF 03/7	Being payment for familiarization tour	MCD	13,720.00	Provide Details of the Expenditure made.
07/10/25	CF/01/1 /25	Payment to cover rent for magistrate	MCD	35,000.00	Provide receipts and Tenancy Agreement.
07/11/25	CF 07/7	Payment to cover clean up exercise	Meha	4,772.00	Provide details of payment
07/11/25	CF 08/7	Payment for sensitization on operation feed Ghana	Director of Agric	10,000.00	Provide Details of payment and activities
25/07/25	CF 14/7	Payment for fuel to prepare site for waste mgt	Meha	73,075.00	Provide Receipts for fuel purchase And sign list for payment to drivers
25/7/25	CF 15/7	Payment to cover the purchase of laptops	Infor. & Bus. Solutions	15,035.00	Provide distribution List and SRA
08/07/25	CF 01/8	Payment as support to Nananom	MCD	9,000.00	Provide receipts for donation made
28/08/25	CF 06/8	Payment for supply of Roofing Sheets and Nails	Opank Enterprise	30,306.00	Provide si store receipt advice and details of usage
29/08/25	CF 09/8	Part payment to cover the installation of CCTV camera	Modern Info. & Bus. Solution	29,134.00	Provide Store Receipt Advice
09/02/25	CF 01/9	Payment as support to conduct my first day at school	GES	8,000.00	Provide details of the expenditure

09/11/25	CF 16/9	Payment to undertake national sanitation day	Meha	68,750.00	Provide evidence of activity being done and evidence of fuel utilizations
08/12/25	CF 17/9	Supplementary payment for fuel for mass CBD cleanup exercise		5,300.00	Provide evidence of fuel utilizations
15/9/25	CF 22/9	Payment for logistics to organize Training	MCD	22,890.00	Provide evidence of Training And Details of participants
Total				**557,002.00**	

154. In view of the failure of the Assembly to provide the relevant attachments to the payments, we could not ascertain the genuineness of the transactions.

155. We therefore recommended to Management to ensure the recovery of the unsubstantiated amount of GH¢557,002.00 from the Finance officer and same paid into the Auditor - General's recoveries accounts number 1018331470015 at the Bank of Ghana or accounts number 1011200005912 at Ghana Commercial Bank. We further urged Management to strengthen their document management systems.

156. Though the Finance officer explained that the supporting records of the payments were misfiled, he did not produce the supporting records as at the time of writing this report.

Misapplication of DACF

157. Section 7 of the Public Financial Management Act states that, "a Principal Spending Officer of a covered entity shall ensure the regularity and proper use of money appropriated in that covered entity." Also, Part 1 of the Guidelines for Utilisation of the District Assembly Common Fund (DACF), 2025, issued in line with Section 126 (3) of the Local Governance Act, 2016 (Act 936) as amended, requires Management to utilise 5% of the total DACF allocation on administrative expenses and 10% on the provision of portable water.

158. Our review of the District Assemblies Common Fund (DACF) utilization for the period revealed that the Nkoranza North District Assembly did not adhere to

the approved percentage allocation formula for the various expenditure categories.

159. Although funds were expected to be disbursed strictly in accordance with the approved allocation structure, we noted significant deviations from the prescribed limits. Expenditure on administration, which is capped at 5% of the total allocation, recorded actual spending of GH¢1,029,193 against an approved amount of GH¢242,301.01, resulting in an over-expenditure of GH¢786,892.16.

160. Similarly, expenditures on health facilities, educational infrastructure, and water and environmental projects exceeded their approved allocations, with variances ranging between GH¢57,235.38 and GH¢381,595.63. Conversely, key priority areas such as 24-hour economy markets and school furniture recorded no disbursements, resulting in full underutilization of GH¢1,211,505.03 and GH¢484,602.01 respectively. The table provides the details.

Expenditure Analysis	**Per DACF Allocation guidelines**	**Total (Actuals for each expenditure line)**	**Variance**	**Actual Percentage %**
24 Hr Economy Markets 25%	1,211,505.03	-	1,211,505.03	0
Health Facilities 10%	484,602.01	819,493.68	(334,891.67)	16.91
Educational Facilities 10%	484,602.01	866,197.64	(381,595.63)	17.87
Water 10%	484,602.01	541,837.39	(57,235.38)	11.18
Environment 10%	484,602.01	672,874.46	(188,272.45)	13.89
Administration 5%	242,301.01	1,029,193.17	(786,892.16)	21.24
School Furniture 10%	484,602.01	-	484,602.01	-
Legacy Projects 20%	969,204.02	916,423.77	52,780.25	18.91
Total 100%	**4,846,020.11**	**4,846,020.11**	-	100

161. We viewed this practice as inappropriate as it limits the Assembly's access to available funds for the execution of other priority projects under the DACF.

162. We recommended that the District Coordinating Directors and the Finance Officers of the affected Assemblies should refund the excess expenditures from their IGF into the Assembly's DACF account. We further recommended that the District Coordinating Directors and the Finance Officer should be sanctioned in line with Section 98 of the Public Financial Management Act, 2016 (Act 921) for breach of financial discipline. Furthermore, to ensure the smooth execution of priority projects under the DACF, we urged Management of the Assembly to ensure full compliance with the guidelines.

Sanitation Management Irregularities

Failure to distribute 500 waste bins

163. Section 52 of the Public Financial Management Act 2016 (Act 921), requires that a Principal Spending Officer of a covered entity, shall be responsible for the assets of the institution and shall ensure that proper control systems exist for the custody and management of the assets and that the control system shall be capable of ensuring that preventive mechanisms are in place to eliminate theft, loss or wastage.

164. We noted during our physical inspection of Assets of the Techiman Metropolitan Assembly that, 500 waste bins (240 litres) valued at GH¢225,000.00 procured and delivered by Zoomlion Ghana limited since 29/11/2024 to help improve the sanitation conditions in the communities had not been distributed but left at the mercy of the weather. Pictures provided below.



165. We recommended that Management of the Assembly ensure that the waste bins are distributed to the various communities without further delay.

Tax Irregularities

Failure to withhold/remit taxes – GH¢43,778.48

166. Sections 116 and 117 of the Income Tax Act, 2015 (Act 896) require the Assemblies as withholding tax agents to deduct the appropriate rate of tax from payments for goods and services and remit same to the Commissioner-General

of the Ghana Revenue Authority within 15 days after the end of the calenda month in which the tax was withheld.

167. Our audit of payments made by two Assemblies to suppliers of goods, works and services revealed that the managements failed to deduct or remit the required withholding taxes amounting to GH¢43,778.48 from payments totalling GH¢1,130,645.10 as detailed in the table below:

Assembly	PV No.	Gross Amount	Not Remitted	Un-withheld taxes
Techiman Municipal	13	255,046.80	-	11,901.40
Techiman North District	19	422,683.00	-	9,978.88
	16	452,915.30	21,898.20	-
Total	**48**	**1,130,645.10**	**21,898.20**	**21,880.28**

168. The non-compliance by the Assemblies with the provision of the Act made it difficult for GRA to ensure that at least the minimum tax is paid by taxpayers who traded with government.

169. We urged management to strengthen its control to ensure full compliance with the Act. We also recommended that the total tax of GH¢43,778.48 is paid to the Ghana Revenue Authority without further delay.

Payment of VAT without VAT invoices – GH¢16,062.00

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

171. We noted during our review of payment vouchers that the Pru-West and Pru East District Assemblies made payments inclusive of VAT totalling GH¢407,800.00 to suppliers of goods but did not obtain VAT invoices to account for the VAT component of GH¢16,062.00. Details are provided below:

Date	Payment Voucher No.	Payee	Details	Gross Amount	Payment without VAT invoice
Pru West					
16/01/25	01/01/25	Jorninas Company Ltd	Being payment for the supply of 48 no complete streetlights to the Hon. MP	48,000.00	1,920.00
16/01/25	04/01/25	Jorninas Company Ltd	Being payment for the supply of 60 no long grain rice and 60 No. vegetable cooking oil to the Hon. MP	84,000.00	3,360.00
16/01/25	07/01/25	Jorninas Company Ltd	Being payment for the supply of 47 no long grain rice and 47 No. vegetable cooking oil to the Hon. MP	65,800.00	2,632.00
23/01/25	10/01/25	Jorninas Company Ltd	Being payment for the supply of soccer jerseys and sports equipment's to the Hon. MP	47,500.00	1,900.00
Pru East					
07/02/25	01/02/25	Cost of building materials	My Redeemer Electricals and Civil Engineering Works	90,500.00	3,480.77
07/02/25	03/02/25	Cost of building materials		72,000.00	2,769.23
Total				**407,800.00**	**16,062.00**

172. The failure of the Assembly to insist on the payees to issue VAT invoices in support of the transactions could lead to the risk of non-remittance of the VAT amounts to the GRA, which would lead to a loss of tax revenue to the State.

173. We recommended that the Finance Officer should ensure that the VAT component of GH¢16,062.00 is recovered from the suppliers and same paid to GRA, failure of which the Finance Officer should refund the amount.

174. Management accepted our recommendation for compliance.

CENTRAL REGION

Introduction

175. In 2025, total DACF allocations to the 22 Assemblies in the Central Region was GH¢248,463,484.23 out which an amount of GH¢6,472,297.67 was deducted at source in favour of the Assemblies' Service Providers, HIV/AIDS Programme and NALAG dues. The net cash transfers to the Assemblies amounted to GH¢241,991,186.56, representing 97.40 per cent of the total allocations, as detailed in Appendix 'A'.

Management Issues

Cash Irregularities

Unaccounted payments – GH¢195,527.78

176. Regulation 78 of the PFM Regulations, 2019, (L.I 2378) states that a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity, the validity, accuracy and legality of the claim for the payment; that evidence of services, certificates for work done and any other supporting documents exits**.**

177. We noted on the contrary that, Management of three Assemblies accounted for only GH¢25,986.00 out of a total amount of GH¢221,513.78 disbursed on various activities leaving a total unaccounted amount of GH¢195,527.78. Details are provided below.

No.	Name of Assembly	No. of PVs	Payee	PV Amount GH¢	Amount Accounted for GH¢	Unaccounted Amount GH¢	Remarks
1	Assin North District	3	DCD	36,813.78	25,986.00	10,827.78	GIFMIS validation, IA congress
2	Upper Denkyira West	8	DCD	134,700.00	-	134,700	Conference, security patrol, renovation, monitoring, annual retreat, townhall meeting, support to Diaso GES
3	Awutu Senya East Municipal	1	MCD	50,000.00	-	50,000.00	Expanded monitoring and evaluation of Ghana Secondary Cities Support Project
	Total	**12**		**221,513.78**	**25,986.00**	**195,527.78**	

178. As a result, we could not confirm the authenticity of the payments and therefore recommended recovery of GH¢195,527.78 from the Coordinating Directors and Finance Officers involved into the Auditor-General's Recovery Account.

Payments for contracts not executed – GH¢94,360.72

179. In contravention of Regulation 78 of the PFM Regulations, 2019, (L.I 2378), we noted that Management of Awutu Senya East Municipal Assembly paid an amount of GH¢84,760.72 to Messrs Mizpah Construction Limited as mobilisation for works which were not executed. Similarly, Management of Twifo Atti Morkwa paid GH¢9,600.00 to Zoom Lion Ghana Limited for work not done. Details are provided below.

Name of Assembly	Purpose of transaction	Contract sum	Award date	Expected completion date	Amount GH¢	Date of payment	Payee
Awutu Senya East Municipal	Construction of a 2-Story Office Accommodation at Urban Council, Kasoa (Phase one)	565,071.46	05/01/2023	30/07/2024	84,760.72	05/01/23	Messrs Mizpah Construction Ltd
Twifo Atti-Morkwa	Payment for evacuating refuse at final disposal site	96,801.25	22/11/2024	21/11/2029	9,600.00	29/09/25	Zoomlion Ghana Limited
Total		**661,872.65**			**94,360.72**		

180. This resulted in the loss of public funds and denied the Assemblies the expected value for money, thereby undermining efficient service delivery.

181. We recommended that the Coordinating Directors of the Assemblies should recover the amount of GH¢94,360.72 from the contractors (Messrs Mizpah Construction limited and Zoomlion Ghana Limited) and same paid into the Auditor-General's Recoveries Account. Failure of which, the Coordinating Directors and Finance Officers should be held liable for refund.

Failure to refund DACF funds

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

183. We noted that a total amount of GH¢90,000.00 was transferred from the Ekumfi District Assembly's DACF bank account into the IGF account for activities which were not related to DACF. However, the amount involved was yet to be refunded into the DACF account. Details are provided below.

Date	From	To	Amount GH¢
30/10/25	DACF	DWSCF/IGF	25,000.00
19/12/25	DACF	DWSCF/IGF	32,500.00
22/12/25	DACF	DWSCF/IGF	32,500.00
Total			**90,000.00**

184. Though Management indicated that the amount transferred would be paid back into the DACF account, it remained unrefunded.

185. The practice could negatively affect the implementation of planned activities under the DACF and as a result, we recommended that Management reimburse the DACF account with GH¢90,000.00 from the IGF account.

Misapplication of DACF on administrative expenditure

186. Part I of the 2025 Guidelines for the utilization of the District Assembly Common Fund (DACF) requires that five percentage of the MMDAs share of DACF allocations to be spent on administration of their approved development budget for the 2025 fiscal year.

187. We however noted that five Assemblies made expenditures in excess of the approved percentage allocation ranging between 5.77 percent and 9.09 resulting in excess expenditure of GH¢1,486,518.55 on administrative expenses. Details are provided below.

No.	Assembly	Gross Allocation GH¢	Allowable (%)	Expected expenditure GH¢	Actual expenditure GH¢	Variance GH¢	Actual expenditure in %
1	Cape Coast Municipal Assembly	12,690,080.69	0.05	634,504.03	1,153,978.81	(519,474.78)	9.09
2	Awutu Senya East Municipal	15,226,850.41	0.05	761,342.52	1,355,732.04	(594,389.52)	8.90
3	Effutu Municipal	12,766,122.81	0.05	638,306.14	809,790.50	(171,484.36)	6.34
4	Twifo Hemang Lower Denkyira	9,380,367.28	0.05	469,018.36	586,030.69	(117,012.33)	6.25
5	Komenda Edina Eguafo Abrem	10,871,604.46	0.05	543,580.22	627,737.79	(84,157.57)	5.77
	Total	**60,935,025.65**		**3,046,751.28**	**4,533,269.83**	**(1,486,518.55)**	

188. The practice could negatively affect the ability of the Assemblies involved to complete planned DACF projects whilst the over reliance on DACF depicts the failure to improve IGF mobilization.

189. We recommended that Management of the Assemblies involved should refund the total amount of GH¢1,486,518.55 into the accounts of the DACF and put in place mechanisms to enhance their contributions to the revenue maximisation drive of the Assemblies.

Contract irregularities

Completed projects not put to use

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

191. Contrary to the principles of economy, efficiency, and effectiveness in the utilization of public resources, our audit revealed that the Management of four Assemblies expended a total amount of GH¢1,617,932.62 on the completion of eight projects which remained unutilized.

192. The projects had been completed and payments made; however, they were not operational or being used for their intended purposes at the time of the audit. As a result, the anticipated benefits of the projects had not been realized despite the significant public funds invested in them. Details are provided below.

No	Assembly	Project description	Name of contractor	Contract sum GH¢	Payment to date GH¢	Start date	Completion date	No. of months not in use	Reasons for non-use
1	Assin North District Assembly	Construction of 1No. 4 Bungalow for DCE at Assin Breku	M/S Eben World Ltd	356,809.00	142,189.00	27/11/18	30/08/25	4 months	Awaiting handing over by the Contractor
		Construction of 1No. 3 Bungalow for DCD at Assin Breku	M/S Jesus Christ Is All Enterprise	262,056.72	139,258.23	13/12/18	30/08/25	4 months	Awaiting handing over by the Contractor
		Drilling and Mechanisation of 6 No. boreholes at Akonfudi, Bresiako, Gyaase, Gangan, Bremang and Atwereboanda	Messrs Power Max Star Company Ltd	408,300.00	387,885.00	10/02/25	28/02/25	10 months	No electricity connection and commissioning
		Construction of 20-Unit Market Sheds at Assin Endwa	Messrs Power Max Star Company Ltd	199,961.00	199,961.00	02/09/24	20/12/24	12 months	Beneficiaries requested a concrete floor.
		Construction of 20-Unit Market Sheds at Assin Akonfudi	Messrs PM Group Ltd	161,411.40	161,411.40	02/12/22	31/01/25	11 months	Beneficiaries requested a concrete floor.
2	Assin South District Assembly	Construction of Police Post at Adiembra	Rising Sun Construction & Civil Engineering	269,591.54	269,591.54	7/7/21	7/1/22	47 months	Lack of officers/personnel to post to the new Police Post
3	Ekumfi District	Const. of 1No. CHPS Compound at Adansi	Aryan GH Ltd	262,058.50	257,308.00	20/10/16	15/06/23	30 months	Lack of equipment and furniture
4	Effutu Municipal	Construction of slaughterhouse (Grace Depot-Winneba Junction)	Dankaf Ventures and Ekason'S Company Ltd	60,328.54	60,328.45	16/05/15	19/02/16	118 months	Citing of the project away from the main community
		Total		**1,980,516.70**	**1,617,932.62**				

193. We recommended that Management of the Assemblies involved should address the challenges impeding their use and make them operational as soon as practicable.

Abandoned /delayed projects

194. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted that eight Assemblies expended a total amount of GH¢14,002,477.14 on 22 projects which were at various stages of completion but had been abandoned/delayed for periods ranging between 11 and 86 months. Details are provided below.

No	Assembly	Project name	Source of funding	Name of contractor	Contract sum	Payment to date	Start date	Expected Completion date	% of completion	Period of delay
1	Twifo Hemang Lower Denkyira District	Construction of 1No. 10-seater toilet at Wawase Township	Coastal Development Authority (CODA)	N/A	N/A	N/A	N/A	N/A	90%	N/A
		Construction of 1No. 10-seater toilet at Jukwa Market	CODA	N/A	N/A	N/A	N/A	N/A	80%	N/A
2	Mfantseman Municipal	Construction of 1No. 3 - Units Classroom Block with Ancillary Facilities at Biriwa	DACF	Construction Network	295,822.12	99,039.69	21/08/2019	03/04/2020	65%	59 months
3	Ekumfi District	Const. of 1No. 3Unit CRB with office & store at Narkwa	DACF	Masty 1 Company Ltd	343,243.00	116,473.50	19/07/19	27/01/25	50%	11 months
		Const. of 1No. 3Unit CRB with office, store & 4-seater KVIP at Asaman	DACF	Solid Accord Ent.	259,146.30	149,392.80	26/08/19	29/09/19	67%	75 months
		Completion of 1No. 6 Unit CRB, office, library and 6-seater KVIP toilet at Adansi	DACF	Beeken Co. Ltd	159,830.50	91,488.50	27/11/18	17/04/19	85%	80 months
		Renovation of Methodist primary & JHS at Otuam	DACF	EAK Co. Ltd	419,575.80	45,000.00	4/10/22	12/04/23	40%	32 months
		Renovation of Methodist JHS building at Srafa Mpoano	DACF	Beeken Co. Ltd	276,796.80	181,794.20	04/10/22	13/04/23	65%	32 months
		Paving of Assembly office complex	DACF	Beeken Co. Ltd	383,428.50	164,654.53	12/10/22	22/04/24	73%	21 months
4	Assin Fosu Municipal	Construction of 1No. 3-Unit Classroom Block with Ancillary facilities at Anglican JHS	DACF	Sikeasem Company Limited	427,759.00	64,163.85	10/05/2022	30/09/2022	25%	39 Months
		Construction of 1No. CHPS Compound at Assin Aponsie/Brofoyedur	DACF	Gabtack Const. Ltd.	270,463.60	139,672.71	22/10/2019	18/04/2020	70%	68 Months
		Construction of 1No. 6-Unit ClassroomBlock with Ancillary Facilities at Assin Foso Methodist 'A' School	DACF	K. Appiah Const. Limited	625,894.50	-	23/12/2019	07/08/2020	50%	64 Months

5	Abura Asebu Kwamankese District	Construction of 1no. 2-Unit KG block at Oboka	DACF	Peeko Venture	181,007.20	71,386.31	07/04/2021	13/09/2021	65%	51 months
6	Komenda Edina Eguafo Abrem (KEEA)	CHPS Compound at Saman Abotar Park	DACF	Kwas Construction Ltd	383,292.80	274,310.73	5/11/20	31/05/21	86%	61 months
7	Asikuma Odoben Brakwa District	Completion of U-Drain Culvert	DACF	Awinbehit Co. Ltd	473,062.70	100,000	18/05/23	04/08/23	80%	26 Months
		Completion of No. 2-Unit KG Classroom Block	DACF	Messrs Lionel Brothers	180,264.00	119,760	25/05/18	1/10/18	65%	86 months
		Completion 1 No. 2-Unit KG classroom Bloc	DACF	Glovision Investment Ltd	719,387.00	99,514.57	25/5/18	01/10/18	65%	86 months
		Completion 1 No. 2-Unit KG classroom Block	DACF	Messrs Cabic Corot	180,264.00	61,168.00	25/5/18	01/10/18	40%	86 months
		Completion 1 No. 2-Unit KG classroom Block	DACF	Glovision Investment Ltd	179,264.62	35,000.00	25/5/18	25/10/18	40%	86 months
		Completion of 1 No. 16-Seater WC Toilet for Breman Asikuma SHS	World Bank	Ganbari Group Ltd	541,769.90	0	25/5/18	22/05/26	20%	0
8	Agona West Municipal	Const. of 2-storey 24 No lockable stores and 3-storey 48 No. Lockable stores at the Mandela market in Agona Swedru	GSCSP	BEA-NEWT CO. LTD.	15,526,032.50	10,859,943.24	February 2024	14/12/2024	54%	11 months
		Const. of 2-storey ancillary facilities building at Mandela in Agona Swedru	GSCSP	BEA-NEWT CO. LTD.	3,106,164.24	1,329,714.51	February 2024	15/11/2024	67%	12 months
		Total			**24,932,469.08**	**14,002,477.14**				

195. Abandoning / delaying projects do not only result in locked up funds of the Assemblies but also deny communities of the benefits to be derived from the projects. It also leads to cost overruns.

196. We recommended that Management of the Assemblies involved adhere to the Guidelines for the utilisation of the DACF and prioritise the completion of abandoned projects by utilising the 20 percent allocation earmarked for the completion of legacy projects to ensure their timely completion.

Procurement irregularities

Procurement outside GHANEPS platform

197. The Public Procurement Authority directive with reference number PPA/CEO/10/2491/23 dated 18 October 2023 mandates all public entities to use the Ghana Electronic Procurement System (GHANEPS) for their procurement activities.

198. Also, Paragraph 3(c) of the Implementation of the Public Financial Management commitment control measures with reference MOF/HM/PFM-CD/04/25 dated 2 May 2025, requires Principal Spending Officers to strictly undertake procurements through the GHANEPS.

199. Contrary to the above directives, we noted that Management of five Assemblies awarded various DACF contracts totalling GH¢11,270,839.56, without using the GHANEPS platform to process the procurements. Details are provided below.

No.	Name of Assembly	No. of PVs	Period / Date	Details	Source of funds	Amount GH¢
1	Awutu Senya East Municipal	8	1 Jan. to 31 Dec. 25	Procurement of streetlights, payment for grading of selected area roads, dredging of Okurudu river	DACF	953,593.11
2	Gomoa Central District	19	1 Jan. to 31 Dec. 25	Renovation and furnishing of bungalow, drilling of borehole and mechanisation, construction of 6unit classroom with seater WC	DACF	9,567,184.83
3	Effutu Municipal	6	1 Jan. to 31 Dec. 25	Procurement of industrial sewing machines, streetlights, and mono desk	MP's Share of DACF	297,216.00
4	Twifo Herman Lower Denkyira District	1	20/11/25	Chest freezers, fufu machines, oven, popcorn machine, sewing machines,	PWD	251,699.00

				charcoal, provisions, maize		
5	Asikuma Odobem Brakwa District	5	10 May to 20 Nov. 25	Procurement of office equipment, stationery among others	DACF	201,146.62
	Total	**39**				**11,270,839.56**

200. Failure to use the prescribed procurement platform resulted in non-compliance with the procurement directives, weakened transparency and competition and increased the risk of failure to achieve value for money.

201. We recommended that Management comply with relevant directives in procurement dealings and also be sanctioned in accordance with Section 92 of the Public Procurement Act, 2003 (Act 663) as amended.

Fragmented procurements

202. Section 21 of the Public Procurement (Amendment) Act, 2016 (Act 914) states that a Procurement entity shall not divide procurement order into part or lower the value of the procurement order to avoid the application of the procedures in public procurement.

203. Also, the third Schedule of the Act provides that the approved threshold for Entity Head within MMDA for procurement of goods is up to GH¢50,000.00.

204. Contrarily, we noted that Management of Awutu Senya District Assembly fragmented the procurement of 28 Chest Freezers valued at GH¢98,392.00 which was above the Entity Head's approval threshold into two parts. This was done to ensure that each contract fell within the Entity Head's approval limit to avoid escalation of the process to the appropriate Tender Committee for review and approval. Details are provided below.

Date	**PV Number**	**Description**	**Payee**	**Amount** GH¢
11/12/2025	ASWDA/PWD/ 05/12/2025/NY	Funds released for procurement of Set up tools PWD's (14 Chest Freezer@ GH¢3,500)	Willinice Company Ltd	49,196.00
11/12/2025	ASWDA/PWD/ 05/12/2025	Funds released for procurement of working tools PWD's (14 Chest Freezer @ GH¢3,500)	Osomgyata Business Solution	49,196.00
Total				**98,392.00**

205. Management responded that funds for PWDs activities are released quarterly, hence items were procured as funds were released, but it was not intentional to split bulk.

206. The fragmented procurement resulted in the circumvention of established procurement thresholds, weakened oversight and transparency, reduce competition and increased the risk of failure to achieve value for money.

207. We recommended that Management should ensure strictly compliance with procurement regulations and responsible officials should be sanctioned in accordance with Section 92 of the Public Procurement Act, 2003 (Act 663) as amended for non-compliance with the relevant provisions of the law.

Unsupplied DRIP equipment

208. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), our audit revealed that the District Road Improvement Programme Secretariat procured equipment in August 2024 for allocation to all Metropolitan, Municipal and District Assemblies (MMDAs).

209. However, a review of the allocation records disclosed that the Project Coordinator had not allocated one dozer, one excavator, one payloader, and two Toyota Hilux pick-up trucks to the Effutu Municipal Assembly. Further verification revealed that the equipment remained in the custody of J. A. Plant Pool Ltd, the supplier, at the time of the audit. Details are provided below:

No.	Type of equipment	Approved items to be supplied	Actual items supplied	Items not supplied
1	Tipper Truck	2	2	0
2	Backhoe	1	1	0
3	Water Browser	1	1	0
4	Motor Grader	1	1	0
5	Low Bed	1	1	0
6	Concrete Mixer	3	3	0
7	Dozer	1	0	1
8	Excavator	1	0	1
9	Payloader	1	0	1
10	Steel Roller	1	1	0
11	Toyota Hilux Pick-Up	2	0	2
	Total	**15**	**10**	**5**

210. Management responded that it had officially written a letter, referenced EMA.19/25/02/19 and dated 4 November 2025 to the DRIP Secretariat for the supply of the equipment.

211. We recommended that the Coordinating Director liaise with the ADACF to pursue the DRIP Coordinator to allocate the five equipment in the possession of the supplier to the Assembly towards the realization of the objectives of DRIP.

Failure to service the Assembly's DRIP Machines

212. Paragraph 1.5 of the Service Support Agreement between J. A Plant Pool Ltd and the Gomoa East District Assembly require that J. A Plant Pool Ltd shall perform the maintenance at 250hrs/5000km for the equipment/trucks as per the manufacturer's standard. The mobile service will perform the inspections, diagnostics, oil, and filter changes.

213. On the contrary, our audit disclosed that the Gomoa East District Assembly's DRIP machines had not been serviced since August 2025. We noted that though the Coordinating Director had followed up with a job order dated 13 November 2025, duly received by J. A Plant Pool Limited, no action had been taken by the company to address the concern.

214. Failure to service the machines on due dates could adversely affect their performances and these could lead to breakdowns of the equipment thereby resulting in losses to the DRIP programme.

215. We recommended that Management inform the DRIP Secretariat of the non-performance of the tenets of the service agreements by the company, J. A Plant Pool, for appropriate actions to be taken to service the equipment.

Sanitation Management Irregularity

Unreplaced worn out waste containers

216. Clause 3(b) of the Service Agreement (Sanitation Improvement Package) between Zoomlion Ghana Limited and Effutu Municipal Assembly made on 22 November 2024, requires among other things that, Zoomlion shall replace or repair any machinery upon notification by the Assembly of damage or defects. However, in cases where the damage or defects is attributable to the negligence of the Assembly or its authorized agents, Zoomlion shall undertake repairs or replacements at the cost of the Assembly.

217. Notwithstanding written letters by the Effutu Municipal Assembly with reference number EMA.18/20/09/8 to Zoomlion in line with the agreement, we noted that eight waste containers placed at different locations within the Effutu Municipality were worn out but had not been replaced by Zoomlion. Details are provided below.

No.	Location	Equipment	Qty	Condition
1	Abijack	Refuse containers	1	Worn-out containers
2	North Campus – UEW	Refuse containers	1	Worn-out containers
3	Donkoryem Market	Refuse containers	2	Worn-out containers
4	Roman school	Refuse containers	1	Worn-out containers
5	Sankor.	Refuse containers	3	Worn-out containers
	Total		**8**	

218. In view of this, the effectiveness of solid waste disposal practice among residents within the various localities during the period was compromised thereby increasing the outbreak of epidemic diseases.

219. We recommended that Management should pursue Zoomlion to replace the eight waste containers without any further delay.

Tax Irregularities

Payment of VAT without invoices – GH¢15,756.68

220. Section 41 of the Value Added Tax Act, 2013 (Act 870) requires that a taxable person who makes a taxable supply of goods or services shall issue a tax invoice to the recipient in the prescribed form and containing the details specified by the Commissioner-General.

221. Contrary to this requirement, our audit revealed that the Finance Officer of the Awutu Senya East Municipal Assembly made payments totalling GH¢391,958.00 through seven payment vouchers for the supply of goods and services. Included in the payments was a VAT component of GH¢15,756.68.

222. However, the Assembly failed to obtain VAT invoices from the suppliers to support the VAT paid. Consequently, the validity and propriety of the VAT component of the expenditure could not be verified during the audit. Details are provided below.

No.	PV No.	Date	Supplier	Purpose	Invoice Amount (GH¢)	VAT Amount (GH¢)
1	ASEMA/CF/04/DEC/2025	04/12/25	Golden Mission Ent	Procurement of items for farmers' day celebration	41,334.00	1,653.00
2	ASEMA/CF/06/DEC/2025	04/12/25	Salihu Maikan Eng. Co. Ltd	Supply of 200 streetlights	96,154.00	3,846.00
3	ASEMA/CF/09/DEC/2025	09/12/25	Tiger Direct	Furnishing of zonal council at market junction	37,692.00	1,587.68
4	ASEMA/CF/10A/DEC/2025	09/12/25	Evok Org. Ltd Co.	Supply of Cement and Iron Rods	91,200.00	3,648.00
5	ASEMA/PWD/08/NOV/2025	24/11/25	Prospect Goods SPRING VENTURES	Supply of petty tools for PWDs (motor engine and electric motor for cornmill)	13,462.00	538.00
6	ASEMA/PWD/09/NOV/2025	24/11/25	Tiger Direct	Supply of 3 8*10 feet containers	17,308.00	692.00
7	ASEMA/PWD/10/NOV/2025	25/11/25	Evok Org. Ltd Co.	Supply of deep freezers and others	94,808.00	3,792.00
	Total				**391,958.00**	**15,756.68**

223. In the absence of VAT invoices, the suppliers would not be bound to remit the VAT of GH¢15,756.68 to GRA and this undermines revenue mobilisation efforts of the State.

224. We recommended that Management should ensure that the Finance Officer obtain the VAT invoices from the suppliers to support the tax paid or recover the amount from the suppliers, failure of which, the Coordinating Director and Finance Officer should be held liable to refund the amount of GH¢15,756.68 to GRA.

Failure to withhold taxes – GH¢18,484.68

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

226. Contrarily, we noted that Management of two Assemblies failed to withhold taxes amounting to GH¢18,484.62 from payments totalling GH¢447,375.40 made to suppliers for goods, works and services on seven payment vouchers. Details are provided below.

Assembly	No. of PVs	Gross amount	Un-deducted tax
Komenda Edina Eguafo District	9	64,325.40	5,491.06
Agona East District	5	383,050.00	12,993.62
Total		**447,375.40**	**18,484.68**

227. This would not enhance the tax revenue maximisation effort by the State.

228. We therefore recommended to Management to adhere to the relevant provision of the tax law and any penalty payment should be borne by the Finance Officer.

EASTERN REGION

Introduction

229. The total allocations to the 33 Assemblies in the Region during the 2025 financial year amounted to GH¢353,536,733.49 out of which a total of GH¢9,767,656.96 was deducted at source in favour of the Assemblies' Service Providers, HIV/AIDS Programme and NALAG dues leaving net cash transfers of GH¢343,769,076.53 or 97.24 percent of the total allocations, as shown in Appendix "A".

Management Issues

Contract irregularities

Completed projects not in use

230. Section 52 of the Public Financial Management (PFM) Act, 2016 (Act 921) stipulates that the Principal Spending Officer of a covered entity is responsible for the custody, control, and management of the institution's assets and ensure that adequate control systems are in place to safeguard these assets and prevent loss, misuse, or wastage.

231. Contrary to the above stated law, we noted that Management of two Assemblies completed three projects but failed to put them to use for periods between 12 to 48 months. We noted that though these projects were located in the Assemblies they were executed by other funding namely GETFund, Middle Belt Development and Mineral Development Fund for which the resources were not channelled through the Assemblies. Details are provided below.

MMDA	Project	Contractor	Start Date	Completion Date	Contract Sum	Period not in use	Payment to Date	Source of funding
Birim South	Construction. of. a 6-unit classroom block with ancillary facilities, 6-seater WC toilet, mechanized borehole & water storage facilities at Kroboase	FIMDA ENT	28/6/2024	28/12/2024	1,249,578.68	12 months	Not provided	GETFund
	Construction of Swedru market	Unknown	Unknown	Unknown	Unknown	-	Unknown	Middle Belt Devt. Authority
Fanteak Wa South	Construction of a 20–Unit Market Shed at Akyem Nsutam	Messer's Maxfoss Construction	2/11/2021	1/1/2022	95,971.00	48 months	95,971.00	Mineral Devt. Fund

232. Management of Birim South District Assembly indicated that they were not involved in the award and construction of the two projects, and that has made it difficult for the Assembly to exercise oversight responsibility over them while the Management of Fanteakwa South District Assembly indicated that the DCE was taking the necessary steps to have the Project operationalised.

233. The delay in the use of the projects is depriving the communities of the intended benefits.

234. We recommended that Management of the two Assemblies should liaise with the sponsoring institutions to handover and operationalise the Projects.

Delayed /abandoned Projects

235. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted that five Assemblies expended a total amount of GH¢1,728,180.05 on 12 projects which were at various stages of completion but had been delayed/abandoned for periods ranging between one and nine years. Details are provided below.

No.	Assembly	Project	Contractor	Start Date	Expected Completion Date	Period abandoned/delayed	% Completed	Contract Sum GH¢	Payment to Date GH¢	Funding
1	New Juaben South Municipal	Construction of 3-unit classroom block with staff common room, office, and store at Koforidua Presby JHS – Koforidua	Zarozas Construction Ltd.	12/01/2018	9/01/2019	6 years	40	244,280.40	Payment documents were with EOCO	DACF
		Construction of 3 Unit Classroom Block with Staff Common room and 5 No. W/C Toilet Facility at King of Glory School at Bonya	Nakopong Company Ltd.	20-Mar-24	20-Mar-25	1 year	30	546,130.23	Payment documents were with EOCO	DACF
2	Akyemansa	Construction of a two-storey District Administration Block at Akim Ofoase	M/S Choten Limited	27/09/2023	27/10/2024	2 years 3 months	45	7,133,285.64	Unknown	DACF Secretariat
3	Kwahu South	Construction of 3 Unit Teachers Quarters with porch, kitchen and 2No.KVIP at Gyaekasa	Dan's Rock Ltd	6/9/22	28/3/23	2 years, 9 months	32	343,199.22	81,156.55	DACF
		Rehabilitation of Municipal Education Office at Mpraeso	Omanbapa General Construction &Trading	6/9/22	28/3/23	2 years, 9 months	95	425,705.50	395,523.87	DACF
		Renovation of Health Centre and Nurses Quarters at Nkyenenkyene	Wenjay Construction Solutions Ltd	6/9/22	28/3/23	2 years, 9 months	45	405,595.50	52,786.81	DACF
		Rehabilitation of 6 Unit Classroom Block with ancillary facilities at Mamfe	Theo-Thom Company Ltd	6/9/22	28/3/23	2 years, 9 months	45	525,870.85	395,523.87	DACF
		Construction of Police Station at Adawso	Matbua Limited	14/9/20	14/3/21	4 years, 9 months	90	472,100.00	379,977.64	DACF
4	Birim South	Construction of 6-Unit Classroom Block at Oforikrom	ARC2 Build Co. Ltd	4/12/2019	4/6/2020	5 years 6 months	10	427,500.00	Unknown	Middle Belt Dev. Authority
		3-Seater WC Toilet at Asokore	Emebok B. Ent	20/02/2023	05/05/2023	2 years, 7 months	85	89,256.30	63,456.90	DACF

5	New Juaben North	Rehabilitation of 3 Bedroom Bungalow with boys' quarters at Democracy	Lordian Ventures	04/11/2024	04/03/2025	9 months	35	438,111.30	271,606.07	DACF
		Construction of 14-Seater WC Toilet at Oyoko	So Good Engineering Construction Limited	1/9/2022	28/4/2024	1 year, 8 months	64	197,890.40	88,148.34	DACF
		Total						**11,248,925.34**	**1,728,180.05**	

236. Management of the Assemblies attributed the delays or abandonment of the projects to funding challenges.

237. Delaying or abandoning project execution could result in cost overruns and deprive beneficiary communities of the timely use of the facilities.

238. We recommended that Management of the Assemblies involved adhere to the Guidelines for the utilisation of the DACF and prioritise the completion of abandoned projects by utilising the 20 percent allocation earmarked for the completion of legacy projects to ensure their timely completion.

Asset Management

Grounded DRIP equipment

239. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted that six DRIP equipment belonging to the Kwahu South Municipal Assembly had broken down for over a year and parked at different locations of the Municipality. We also noted that two Concrete Mixers were not in use due to faulty components. Details are provided below.

No.	Description	Registration No	Quantity	Location	Remarks
1	Concrete Mixer	NA	2	Assembly premises	Brokem Beam
2	Roller	GW 7162-24	1	MCE's Residence	Faulty Starter
3	Motor Grader	GT 9510-24	1	Assembly premises	Two side mirrors and Stopper spoiled
4	Water Bowser	No registration	1	Assembly premises	Good condition
5	Backhoe	GN 9557-24	1	Assembly premises	Worn out tires, gear box seal leakage, open-close bucket cylinder leakage faulty front and back teeth.

240. Management intimated that the supplier had been notified to attend to and rectify the faults.

241. The non-functionality of the machines defeats the purpose for which they were procured.

242. We recommended that Management should take the necessary steps to repair the equipment for use.

GREATER ACCRA REGION

Introduction

243. The total DACF allocations to the 29 Assemblies in the Greater Accra Region during the 2025 financial year amounted to GH¢564,432,958.41. Out of this amount, GH¢9,652,526.46 was deducted at source in favour of the Assemblies' service providers, the HIV/AIDS Programme and NALAG dues, leaving net cash transfers of GH¢554,780,431.95, representing 98.29 per cent of the total allocations, as shown in Appendix "A".

Management Issues

Contract irregularity

Abandoned projects

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

245. Management of four Assemblies awarded 13 contracts on which a total amount of GH¢4,830,176.36 had been expended, with completion dates scheduled between 2008 and 2021. However, the projects had either been abandoned at various stages of completion for periods ranging from four years to 18 years. The details are provided below.

Assembly	Project Description.	Location	Contractor	Funding Source	Date Started	Expected date of completion	Period of Delay	Contract Sum	Payment to date	Status of completion
Ada West District	Construction of 1No. 2bedroom semi – detach staff Bungalow	Sege Staff Village	Messrs M.A Raheem GH. LTD	DACF	03/03/2020	20/09/2020	4 years	565,304.80	120,530.00	65
	Construction of DCD's Bungalow	Sege Staff Village	Messrs AM Koundas Co. LTD	DACF	03/03/2020	20/09/2020	4 years	460,163.33	124,858.17	75
	Construction of DCE's Bungalow	Sege Staff Village	Michael Star Company Limited	DACF	03/03/2020	20/09/2020	4 years	862,031.61	163,939.00	50
Ada East District	Construction of 3-Storey Dist. Administration Block	Atortorkope	Bawa Huud Limited	DACF	18/06/2007	14/06/2008	17 years	5,487,182.87	2,210,082.29	95
	Construction of 1No. 3-Unit Classroom Block, Office & Store with ancillary facility	Elavanyo – Ada	Nefacon Co. Ltd	DACF	27/11/2016	20/03/2017	8 years	320,000.00	131,227.20	48
	Construction of Modern Market at Kasseh	Kasseh	Rock Solutions Limited	CODA			5 years	1,983,642.24	689,997.56	15
	Construction of 10-Seater Water Closet Toilets with Mechanized Boreholes and Solar Panels	Kasseh,Ada Foah, Big Ada and Songutsokpa	Samba Company Limited	CODA			5 years	2,234,495.30	1,158,040.54	
Ningo Prampram District	Construction of 1 No.6-classroom block with Ancillary facilities for Mobole D/A primary School	Mobole	Anointed Stone Co. Ltd.	GETFund	11/05/2010	-	15 years	132,290.67	-	80
	Construction of 1No.6-unit classroom block with Ancillary facilities for	Dawhenya	Mahuram Comp. Ltd.	GETFund	9/26/2011	-	15 years	198,33.27	-	45

	Dawhenya D/A Primary School									
	Construction of 3 storey 18 units classroom block (phase 1. 6-unit classroom) with Ancillary Facilities at New Ningo D/A Primary	New Ningo	Nest Builders Construction Ltd	GETFund	9/26/2011	-	15 years	402,538.31	-	25
	Construction of 1No.6- unit classroom block for Prampram D/A Basic 'A' school	Prampram	Otuboat Ltd.	GETFund	9/26/2011	2/26/2012	14 years	49,537.08	-	70
	Construction of 1 No.6- unit classroom block at Lekpongunor	Lekpongunor	Works Dept.	GETFund	09/10/2007	-	18 years	94,700.00	-	25
Kpone Katamanso Municipal	Construction of Office Complex	KponeKatamanso Municipal Assembly H/O	NGN Construction Ltd	IGF/DACF	11/06/2020	12/01/2021	6 years	1,719,274.92	231,501.60	14
	Total							**14,311,161.13**	**4,830,176.36**	

246. Management of the three Assemblies attributed the abandonment of the projects to irregular releases of the DACF, which affected timely payments for certificates of work done submitted by contractors. Management of Ningo Prampram District explained that projects funded by the GETFund were not entirely under the control of the Assembly.

247. The abandoned projects could lead to cost overruns to the detriment of other developmental projects, deterioration of structures, denial of the intended benefits to the communities, and possible loss of public funds invested in the projects

248. We recommended that Management of the Assemblies involved to adhere to the Guidelines for the utilisation of the DACF and prioritise the completion of abandoned projects by utilising the 20 percent allocation earmarked for the completion of legacy projects to ensure their timely completion.

Procurement/ Store Irregularities

Failure to comply with the mandatory use of GHANEPS

249. Paragraph 4 of the PPA Directive with reference number PPA/CEO/10/2491/23 dated 18th October,2023 states that it is mandatory for all public entities to use the Ghana Electronic Procurement System (GHANEPS) for all procurements.

250. Contrary to the above directive, our review of the procurement procedures at the Ada East District Assembly disclosed that Management awarded contracts amounting to GH¢489,845.00 to four contractors without using GHANEPS. Details are provided below.

Date of award	Description	Name of contractor	Amount GH¢
3/7/25	Capacity building	Messrs. Rymoss Consult Limited	115,000.00
18/8/25	Construction of DCD Bangalow	K.S. Jagaba Enterprise	88,250.00
24/7/25	Construction of septic tank and renovation of existing 8No public toilet at Ada Foah	Jakes Electricom solution	186,595.00
7/7/25	Levelling of district dump site at Kunyrnya	Reggiedon Company Ltd	100,000.00
Total			**489,845.00**

251. The failure to use GHANEPS resulted in non-compliance with the procurement directives, weakening transparency and competition and increasing the risk of failure to achieve value for money.

252. We recommended that Management ensure strict compliance with the Public Procurement Authority's directive by conducting all procurement activities through the GHANEPS platform and be sanctioned in accordance with Section 92 of the Public Procurement Act, 2003 (Act 663) as amended.

Unaccounted stores – GH¢259,693.16

253. Section 52 of the PFM Act, 2016 requires the Principal Spending Officer is discharged of accountability of government stores where the stores have been consumed in the course of public business and records are available to show that the stores have been consumed.

254. We noted that two Assemblies paid a total of GH¢259,693.16 via three payment vouchers from the MP's Common Fund and People with Disability Fund to procure 384 chop boxes, provisions for students, and electronics however there were no distribution list or supporting documents to account for the items. Details are provided below.

Assemblies	Funding Source	No. of vouchers	Description	Payee	Amount GH¢
Ayawaso West Municipal	MPCF	2	Payment for chop boxes and provisions for students	Pacific Projects	198,693.16
Shai Osudoku District	PWD	1	Procurement of freezers, fufu machine, spraying machine and foot sewing machine	BR2K Solutions Ventures	61,000.00
Total		**3**			**259,693.16**

255. The absence of distribution lists and beneficiary records limit transparency and weakens accountability in the use of public funds. The audit team was unable to verify and confirm the distribution of the items to the intended beneficiaries.

256. We recommended that the Coordinating Directors and the Finance Officers should be held liable for the refund of the amount into the Auditor General's Recoveries Account.

NORTH EAST REGION

Introduction

257. For the 2025 financial year, total allocations to the six Assemblies in the North East Region were GH¢64,639,182.01. Out of this amount, a sum of GH¢1,780,958.68 was deducted at source in favour of the Assemblies' Service Providers, HIV/AIDS programme and NALAG dues leaving net cash transfers of GH¢62,858,223.33 or 97.24 percent of the total allocations as shown in Appendix 'A'.

Management Issues

Cash Irregularity

Non-compliance with Guidelines on utilisation of DACF

258. Part 1 of the Guidelines for Utilisation of the District Assembly Common Fund (DACF), 2025, issued in line with Section 126 (3) of the Local Governance Act, 2016 (Act 936) as amended, requires Management to utilise 5% of the total DACF allocation on administrative expenses.

259. During the year under review, Management of Bunkpurugu-Nakpanduri District Assembly received a total DACF allocation of GH¢6,232,338.41 out of which GH¢311,616.92 in accordance with the guidelines was to be spent on administrative expenses. However, our review showed that management of the Assembly incurred a total of GH¢719,127.19 thereby exceeding their limit by GH¢407,510.27. The table below provides the details.

Category of Expenditure	Total DACF Allocations Received	Allowable Percentage Per Guideline	Allowable Amount Per Guideline	Actual Expenditure Incurred	Excess Expenditure Incurred	Actual Expenditure as a percentage of Total DACF Allocations
	GH¢	%	GH¢	GH¢	GH¢	%
Administration	6,232,338.41	5	311,616.92	719,127.19	407,510.27	11.54

260. Though no explanation was provided by Management in respect of this observation, we viewed this practice as inappropriate as it limits the Assembly's access to available funds for the execution of other priority projects under the DACF.

261. We recommended that the District Coordinating Directors and the Finance Officers of the affected Assemblies should refund the excess expenditure of GH¢407,510.27 from the IGF account into the Assembly's DACF account. We further recommended that the District Coordinating Directors and the Finance Officer should be sanctioned in line with Section 98 of the Public Financial Management Act, 2016 (Act 921) for breach of financial discipline. Furthermore, to ensure the smooth execution of priority projects under the DACF, we urged Management of the Assembly to ensure full compliance with the guidelines.

NORTHERN REGION

Introduction

262. In 2025, total allocations to the 16 Assemblies in the Northern Region were GH¢180,467,123.44. A sum of GH¢4,746,280.89 was deducted at source from the total allocated amount in favour of the Assemblies' Service Providers, HIV/AIDS programme and NALAG dues leaving net cash transfers of GH¢175,720,842.55 or 97.37 percent of the total allocations as shown in Appendix 'A'.

Management Issues

Cash Irregularities

Unaccounted Payments – GH¢384,350.67

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

264. Contrary to the above, we noted during our examination of 17 payment vouchers that payments totalling GH¢384,350.67 in two Assemblies were not supported with the relevant documents such as receipts, invoices, statement of claims, certificates of claims, memos etc. to authenticate the payments. Details are provided below:

No.	Assembly	Fund	Nature of Transaction	No. PVs	Amount GH¢
1	Nanumba South District	DACF	PPE, Cleaning materials, fuel, Training on farm management and construction of central administration block.	13	313,850.67
2	Nanumba North District	PWD	Support PWDs in Economic and Health empowerment, monitoring PWD beneficiaries and support PWD income generation activity	4	70,500.00
	Total			**17**	**384,350.67**

265. In view of the failure of the Assemblies to provide the relevant attachments to the payments, we could not ascertain the genuineness of the transactions.

266. We therefore disallowed the total expenditure of GH¢384,350.67 and recommended same to be recovered into the Auditor - General's recoveries

accounts number 1018331470015 at the Bank of Ghana or accounts number 1011200005912 at Ghana Commercial Bank respectively.

Non-compliance with Guidelines on utilisation of DACF

267. Part 1 of the Guidelines for Utilisation of the District Assembly Common Fund (DACF), 2025, issued in line with Section 126 (3) of the Local Governance Act, 2016 (Act 936) as amended, requires Management to utilise 5% of the total DACF allocation on administrative expenses.

268. During the year under review, Management of Sagnarigu Municipal Assembly received a total DACF allocation of GH¢16,687,069.47 out of which GH¢834,353.47 in accordance with the guidelines was to be spent on administrative expenses. However, our review showed that management of the Assembly incurred more than twice their allocation (a total of GH¢1,695,967.69 thereby exceeding their limit by GH¢861,614.22). The table below provides the details.

Total DACF received	Estimated Administration Utilization (5% of Total DACF received	Actual Administration Utilization	Variance	Percentage (%)
16,687,069.47	834,353.47	1,695,967.69	861,614.22	103

269. Management admitted the observation and stated that measures were being put in place to improve the IGF collections.

270. We disagreed with Management for the misapplication of the DACF as the fund is governed by strict guidelines which are to ensure the smooth execution of priority projects.

271. We therefore recommended that the District Coordinating Directors and the Finance Officers of the affected Assemblies should refund the excess expenditure of GH¢861,614.22 from the IGF account into the Assembly's DACF account. We further recommended that the District Coordinating Directors and the Finance Officer should be sanctioned in line with Section 98 of the Public Financial Management Act, 2016 (Act 921) for breach of financial discipline.

Noncompliance with PWD Fund Guidelines – GH¢43,706.27

272. Guidelines for the Management and Disbursements of the District Assemblies Common Fund for Persons with Disabilities 2024. states that 5% of the DACF for PWD disbursed to the District Assembly should be utilized for administrative cost of the DFMC.

273. Management of Sagnarigu Municipal District Assembly received a total PWD allocation of GH¢502,194.52 out of which GH¢25,109.73 in accordance with the guidelines was to be spent on administrative expenses. However, our review showed that management of the Assembly incurred more than twice the allocation on administrative expense (a total of GH¢68,816.00 thereby exceeding their limit by GH¢43,706.27). The table below provides the details.

Total PWD allocation 31/12/2025 (Gross)	5% Allowable Admin Expenses	Actual Administration Utilization as at 31/12/2025	Variance	Percentage (%)
502,194.52	25,109.73	68,816.00	43,706.27	63

274. Management responded that all the expenditures were in the interest of the People living with disability and approved by the Fund Management Committee.

275. We disagreed with Management as in our view it was break in financial discipline resulting in the misapplication of the funds. We therefor recommended that the MCD and the MFO of the Assembly should refund the excess expenditure of GH¢43,706.27 from the Assembly's IGF account into the PWD account. We further recommended that the Municipal Coordinating Director and the Finance Officer should be sanctioned in line with Section 98 of the Public Financial Management Act, 2016 (Act 921) for breach of financial discipline.

Contract Irregularity

Payment of retention within defect liability period – GH¢137,663.50

276. The special conditions of the contract under schedule IV of the contract document between De-Bash Enterprise and the Assembly states that the defect liability period expires after 365 days of the contract completion. Also, subsection GCC14.3 of the schedule states that 10% of the contract sum shall be withheld within the defect liability period

277. We noted that on 29th October 2024 Management of Nanton District Assembly awarded a contract to De-Bash Enterprise for the construction of 1No.3Unit classroom block with ancillary facilities at Nanton Senior High Secondary School at a sum of GH¢1,376,980.00 to be completed by 29th January 2025.

278. Our review of payments made by the Assembly during the period under review showed that De-Bash Enterprise per payment voucher number 01/09/25 was paid a total of GH¢137,663.50 in respect of retention within the defect liability period contrary to the terms of the agreement between the Assembly and the Contractor. This payment which was made in August 2025 disregarded the report of the Assembly's monitoring team in May 2025 in which they stated significant defects on the 1No.3Unit classroom block and the ancillary facilities.

279. We recommended that the Coordinating Director, Mr. Mohammed Shaibu, the Finance Officer, Mr. Adam Muazu Seidu and the District Engineer, Mr. Abdulai Issah Jimba should refund the amount of GH¢137,663.50. Furthermore, to prevent a recurrence, the Finance officers at the Assembly should ensure that due regard is taken of all feedback from project monitoring and evaluation teams before honouring any payments to contractors.

Tax Irregularities

Unremitted/Unwithheld Taxes – GH¢26,933.94

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

281. Our audit revealed that Management of two Assemblies made payments totalling GH¢465,208.45 to suppliers of goods and services but failed to withhold/remit taxes of GH¢26,933.94 to the GRA as required. Details are provided in the table below.

No.	Assembly	No. of Transactions	Amount	Tax Unremitted	Tax unwithheld
1	Wulensi District	4	277,761.40	13,372.62	-

2	Kpandai District	14	187,447.05	-	13,561.32
	Total	**18**	**465,208.45**	**13,372.62**	**13,561.32**

282. We recommended that Management of the Assemblies involved ensure adherence to the relevant provisions of the tax laws and the Finance Officers be made to remit the GH¢13,372.62 tax withheld to GRA. We also recommended that the DCD and DFO of Kpandai District should recover the unwithheld taxes from the suppliers, failure of which they should pay the total withholding tax of GH¢13,561.32 from their personal resources to the GRA.

OTI REGION

Introduction

283. For the 2025 financial year, total allocations to the nine Assemblies in the Oti Region was GH¢86,993,347.09. Out of this amount, a sum of GH¢2,532,865.47 was deducted at source in favour of the Assemblies' Service Providers, HIV/AIDS programme and NALAG dues leaving net cash transfers of GH¢84,460,481.62 or 97.09 percent of the total allocations as shown in Appendix 'A'.

Management Issues

Cash Irregularities

Unpresented payments vouchers – GH¢257,200.00

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

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

286. We noted during examination of payments that Management of Kadjebi District Assembly made payments totalling GH¢257,200.00 for works and supply of goods on five separate payment vouchers from the MP Common Fund. However, the related payment vouchers together with the supporting documents were not presented for audit. Details are provided below.

Date	PV No	Details	Payee	Amount
05/02/25	08/02/25	Payment for supply of streetlight	45-Joeac Ent	18,000.00
26/09/25	03/09/25	Payment for drilling of borehole at Dodo Traditional Area	45-Joeac Ent	91,200.00
26/09/25	03/09/25	Payment of 5%WHT	45-Joeac Ent	4,800.00
26/09/25	04/09/25	payment for drilling of borehole at Kukurantumi Area	Junual Ventures	136,000.00
26/09/25	04/09/25	Payment of 5%WHT	GRA	7,200.00
	Total			**257,200.00**

287. In view of the payment vouchers and supporting documents not presented for our audit, we could not confirm the genuineness of the transactions and whether the payments were made in the interest of the Assembly.

288. This in our view could lead to the abuse of public funds.

289. We recommended that the Coordinating Director and the Finance officer should refund the total amount of GH¢257,200.00 from their personal resources into the Auditor - General's recoveries accounts number 1018331470015 at the Bank of Ghana or accounts number 1011200005912 at Ghana Commercial Bank.

SAVANNAH REGION

Introduction

290. In 2025, total allocation to the seven Assemblies in the Savannah Region was GH¢75,460,402.80. Out of this amount, a total of GH¢1,998,643.95 was deducted at source in favour of the Assemblies' Service Providers, HIV/AIDS programme and NALAG dues leaving a net cash transfer of GH¢73,461,758.85 or 97.35 percent of the total allocations as shown in Appendix 'A'.

Management Issues

Cash Irregularities

Non-compliance with guidelines on the utilization of DACF – GH¢98,407.74

291. The Guidelines for the Utilization of the District Assemblies Common Fund For 2025 Fiscal Year issued in accordance with section 126(3) of the Local Governance Act, 2016 (Act 936), allows for a maximum of 5% of the total allocation on administrative expenditure.

292. Management of North Gonja District Assembly received a total administration allocation of GH¢ 426,179.45 in accordance with the DACF guidelines but spent GH¢524,586.91 thereby exceeding their limit by GH¢ on administrative expenses. However, our review showed that management of the Assembly incurred more than twice the allocation on administrative expense (a total of GH¢68,816.00 thereby exceeding their limit by GH¢98,407.74).

We disagreed with Management as in our view it was break in financial discipline resulting in the misapplication of the funds. We therefor recommended that the MCD and the MFO of the Assembly should refund the excess expenditure of GH¢98,407.74 from the Assembly's IGF account into the PWD account. We further recommended that the Municipal Coordinating Director and the Finance Officer should be sanctioned in line with Section 98 of the Public Financial Management Act, 2016 (Act 921) for breach of financial discipline.

293. Management responded that they would adhere to the criteria given in the report and will not repeat the anomaly moving forward.

UPPER EAST REGION

Introduction

294. During the 2025 financial year, the 15 Assemblies in Upper East Region received a total DACF of GH¢148,221,435.17 with total deductions at source of GH¢4,369,358.24 for the Assemblies' Service Providers, HIV/AIDS programme and NALAG dues resulting in net amount transfers of GH¢143,852,076.92 or 97.05 percent of total allocations as shown in Appendix 'A'.

Management Issues

Cash Irregularities

Non – compliance with Guidelines on utilisation of DACF – GH¢5,606,544.92

295. Part 1 of the Guidelines for Utilisation of the District Assembly Common Fund (DACF), 2025, issued in line with Section 126 (3) of the Local Governance Act, 2016 (Act 936) as amended, requires Management to utilise 5% of the total DACF allocation on administrative expenses.

296. During the year under review, Management of seven Assemblies received a total DACF allocation of GH¢64,481,087.91 out of which GH¢3,224,054.38 in accordance with the guidelines was to be spent on administrative expenses. However, our review showed that the Assemblies incurred a total of GH¢8,830,599.32 thereby exceeding their limit by GH¢5,606,371.94. The table below provides the details.

District	Total DACF Allocation for 2025	5% Allowable recurrent expenses	Amount Spent	Excess disbursement on Administration
Nabdam District	8,758,227.09	437,911.35	2,905,855.00	2,467,943.65
Bongo District	9,365,302.4	468,265.12	624,704.07	156,265.95
Binduri	10,582,116.00	529,105.80	1,969,685.59	1,440,579.79
Kassena Nankana West	9,167,103.48	458,355.17	1,225,736.24	767,381.07
Garu District	8,951,685.60	447,584.28	874,273.73	426,689.45
Builsa North District	7,980,694.58	399,034.73	520,289.27	121,254.54
Bawku West District	9,675,958.76	483,797.93	710,055.42	226,257.49
Total	**64,481,087.91**	**3,224,054.38**	**8,830,599.32**	**5,606,371.94**

297. We viewed this action by Management as misapplication of funds since the DACF is exclusively governed by guidelines.

298. We recommended that the District Coordinating Directors and the Finance Officers of the affected Assemblies should ensure that the excess expenditure of GH¢5,606,371.94 is refunded from the IGF account into the Assembly's DACF account. We further recommended that the District Coordinating Directors and the Finance Officers of the affected Assemblies should be sanctioned in line with Section 98 of the Public Financial Management Act, 2016 (Act 921) for breach of financial discipline. Furthermore, to ensure the smooth execution of priority projects under the DACF, we urged Management of the Assemblies to ensure full compliance with the guidelines.

Payments not accounted for – GH¢186,267.25

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

300. Our audit during the period under review disclosed that two Assemblies paid various sums of money totalling GH¢310,470.25 to service providers, however, out of the total expenditure, only GH¢124,203.00 was accounted for, leaving a difference of GH¢186,267.25 unaccounted. Details are provided below.

PV. No.	Date	Details	Payee	Amount Paid	Amount Accounted for	Unaccounted Amount
Tempane District Assembly						
07/7	18/7/25	Being payment to enable the DCD and DCE to participate in the northern Ghana Development conference	DCD	5,520.00	3,020.00	2,500.00
17/7	31/7/25	Being payment for various memos	DCD	16,686.00	13,136.00	3,550.00
18/7	31/7/25	Being funds release for various memo	DCD	32,160.00	30,394.00	1,766.00
2/8	14/8/25	Being payment for various memos	DCD	4,500.00	3,000.00	1,500.00
18/8	14/8/25	Being released of funds to cater for trainers' allowance and accommodation	DCD	9,200.00	5,900.00	3,300.00
32/8	26/8/25	Being release of funds to organise F/A committee meeting	DCD	3,000.00	2,000.00	1,000.00

3/9	02/9/25	Being payment for various memos	DCD	12,664.00	9,954.00	2,710.00
15/9	11/9/25	Being payment for various memos	DCD	4,180.50	2,754.00	1,426.50
17/9	11/9/25	Being payment to enable organize special general assembly meeting	DCD	26,690.00	19,375.00	7,315.00
2/10	08/10/25	Being payment to enable an officer of Tempane assembly to travel to Accra for official duties	DCD	12,400.00	9,580.00	2,820.00
3/10	08/10/25	Being payment to enable DCE, DCD and Director to travel to Accra	DCD	13,940.00	11,940.00	2,000.00
11/10	20/10/25	Being payment to organize General Assembly meeting	DCD	20,000.00	9,850.00	10,150.00
10/11	07/11/25	Being release of funds for organising DISEC meeting	DCD	4,800.00	3,300.00	1,500.00
6/8	06/8/25	Payment for workshop	DCD	10,360.00	-	10,360.00
No.	11/08/25	Payment for DRIP operations	DCD	4,000.00	-	4,000.00
34/8	28/8/25	Payment to enable DFO/DBO attend midyear budget review	DCD	6,260.00	-	6,260.00
35/8	28/8/25	Payment to organize general Assembly meeting	DCD	26,000.00	-	26,000.00
22/9	18/9/25	Part payment for maintenance of DCD's vehicle	J.A Abugre	15,000.00	-	15,000.00
10/10	08/10/25	Payment of 3% WHT	GRA	8,796.75	-	8,796.75
26/10	27/10/25	Payment for glass works done for the Assembly	DCD	7,563.00	-	7,563.00
10/12	19/10/25	Funds released for DCD's car repair	DCD	4,750.00	-	4,750.00
Sub-Total				**248,470.25**	**124,203.00**	**124,267.25**
Builsa South Municipal						
01-Apr	17/04/25	Support for the election of PM	MCD	25,000.00	-	25,000.00
12/01/25	31/12/25	Payment for the works on Sandema Sport Stadium	MCD	37,000.00	-	37,000.00
Sub-Total				**62,000.00**		**62,000.00**
Total				**310,470.25**	**124,203.00**	**186,267.25**

301. We could therefore not confirm the authenticity of the expenditure of GH¢186,267.25.

302. We recommended that the total amount of GH¢186,267.25 should be recovered from the Coordinating Directors and the Finance Officers involved and same paid into the Auditor-General's recovery account number 1018331470015 at the Bank of Ghana or accounts number 1011200005912 at GCB Bank Ltd.

Unjustified payments – GH¢12,023.20

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

304. On the contrary, we noted during our examination of payments at the Garu District Assembly that the former DCD, Mr Alhassan Sulemana, authorised the payment of GH¢12,023.38 for various expenses from the Assembly's share of the common fund which could not be justified. The details are provided below.

PV Date	PV Number.	Payee	Narration	Amount GH¢	Remarks
17/1/25	GTDA/DACF /JAN /2025/001/ AR	DCD (Alhassan Sulemana)	Payment for the 2025 annual subscription to the Institute of Directors-Ghana ifo DCD (Alhassan Sulemana)	3,000.00	• This payment was not received by the Institute of Directors-Ghana. • The GCR attached to the PV is falsified. • The IoD-Gh told the audit team that their annual subscription for the year 2025 was GH¢800.00 and that their official receipts have the Institute's name boldly written on them.
17/1/25	GTDA/DACF /JAN /2025/006/AR	DCD (Alhassan Sulemana)	Payment for the DCD and DPO to participate in a course in monitoring and evaluation by KNUST	1,000.00	• Our checks revealed that no participant came from the Garu District Assembly, and this was confirmed by the former DCD, Mr Alhassan Sulemana.
23/1/25	013813	DCD	Refund for funeral donation	5,000.00	• No funeral invitation letter. • No funeral donation receipt. • The journey to this funeral is not logged in the vehicle logbook.

					• The payment was not approved by the DCD, the DFO and was also not authorised for payment by the internal auditor. • The signature against the DCD, Mr Alhassan Sulemana's name on the honour certificate is falsified and we have not seen any correlation between the Garu District Assembly and Togbe Kwaku Anyigbanyo.
16/4/25	13839	DCD	Refund for various office expenses (Funeral donation and fuel)	3,023.20	• Who died? • How does the person relate to the Assembly? • Who invited the Assembly to the funeral? • Where is the funeral invitation letter and receipt for the donation? • The journey to the funeral is not logged in the vehicle logbook and how did DCD Alhassan Sulemana who made the donation become the recipient using an unsigned honour certificate?
Total				**12,023.20**	

305. The former DCD, Mr Alhassan Sulemana denied knowledge of these transactions but could not provide evidence to support his claim.

306. We could therefore not confirm the authenticity of the transactions or whether the expenditure was incurred in the interest of the Assembly.

307. We recommended that the Management of the Assembly recover the total amount of GH¢12,023.20 from the former DCD Mr. Alhassan Sulemana and same paid into the Auditor-General's Recoveries Account with number 1011200005912 at the GCB Bank Plc Ltd, High-Street Branch, Accra.

308. Management noted our recommendation for compliance.

Unauthorized withdrawals / transfers of funds – GH¢101,270.00

309. 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, 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.

310. Our review of banking transactions at the Garu District Assembly disclosed that, the former DCD, Mr Alhassan Sulemana withdrew cash and also made two additional transfers totalling GH¢101,270.00 from the Assembly's DACF account. Our further checks revealed that the cash withdrawal was in favour of the former DCD while the transfers were made to the account of Mizins Plus Limited, a company which per the records had no business transactions with the Assembly. Details are provided in table below.

No.	Date	Narration	Amount GH¢	Remarks
1	31/8/23	Cheque withdrawal by Sulemana Alhassan - 901CQWL232422331	15,260.00	Cheque cashed by DCD, Alhassan Sulemana himself
2	31/8/23	Commission on outward transfers - 000OCT3232432005	50.00	Transaction cost on an illegitimate transfer
3	31/8/23	Transfer in favour of /1331180000657 Mizims Plus Limited - 000CT3232432005	49,390.00	Direct transfer from Assembly's account into Mizins Plus Limited. A company owned by DCD Alhassan Sulemana
4	31/8/23	Commission on outward transfers - 000OCT3232432006	50.00	Transaction cost on an illegitimate transfer
5	31/8/23	Transfer in favour of / 1331180000651 Mizims Plus Limited	36,520.00	Direct transfer from Assembly's account into Mizins Plus Limited. A company owned by DCD Alhassan Sulemana
	Total		**101,270.00**	

311. The former DCD, Mr Alhassan Sulemana stated that Mizins Plus Limited was only used as a conduit to transfer the funds from the account. However, he did not state the purpose for which the transfers were made.

312. We recommended that Management of the Assembly recover the total amount of GH¢101,270.00 from the former DCD, Mr Alhassan Sulemena and same paid into the Assembly's DACF account and submit evidence of payment for our verification.

313. Management accepted our recommendation for compliance.

Contract Irregularity

Use of inappropriate procurement method

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

315. Our audit disclosed that Management of Tempane District Assembly used price quotation for the execution of renovation works and supply of furniture instead of national competitive tendering method. Details are provided below.

No.	Details	Contractor	Contract Sum	Award Date	Contract Duration
1	Emergency repair works on the Tempane District Assembly block complex at Tempane in Tempane District	Messrs Prince of Peace Ent.	245,429.24	7/7/25	2 months
2	Renovation and supply of furniture to the District Chief Executive's residence at Kugrago in the Tempane District	Messrs Gilyada Elect. Eng.	406,329.84	7/7/25	2 months
3	Renovation and construction of a fence wall at the District Coordinating Director's bungalow at Kugrago in the Tempane District		530,261.55	7/7/25	3 months
Total			**1,182,020.63**		

316. Management attributed the anomaly to an oversight.

317. The disregard for the use of the appropriate procurement method and structure undermines transparency in the procurement process and value for money may not be obtained.

318. We recommended that the Coordinating Director, the Finance Officer and the Procurement Officer involved should be sanctioned in accordance with section 92 of the Public Procurement Act, 2003 (Act 663) as amended. We further

recommended that management should abide by the provisions of the Procurement laws in all their procurements.

319. Management pledged to strictly abide by the procurement laws.

Failure to execute components of contract – GH¢40,000.00

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

321. Our review of contract documents and project inspection of Builsa South District Assembly revealed that, the Assembly awarded a contract for the Drilling, Testing and construction of 20 boreholes and the installation of Hand pump each of the 20 boreholes to Al-Shaa Company Ltd at a contract sum of GH¢1,300,000.00.

322. Our inspection however revealed that the contractor failed to execute components of the project valued at GH¢40,000.00 as specified in the bill of quantities. Details are provided below.

Name of Contract	Contract Sum	Name of Contractor	Component not Provided	Amount
Drilling, Testing, construction and installation of Hand pump on 20 boreholes in the Builsa South District.	1,300,000.00	Al-Shaa Company Ltd.	Supply and place gravel as in design in specification.	40,000.00
Total				**40,000.00**

323. We recommended that Management compel the contractor to fully complete the unexecuted portions of the contract before the payment of retention.

324. Management responded that they have written to the contractor on the affected project to complete all components of the contracts.

Procurement and Stores Irregularity

Items paid for but not supplied – GH¢35,210.00

325. Regulation 79 of the Public Financial Management Regulations, 2019 LI 2378 states among others that where the Principal Spending Officer identifies that works carried out, goods supplied, or services rendered or their prices are inconsistent with the contracts or specifications, the Principal officer shall specify the necessary remedial actions in the certification statement.

326. We noted during our audit that on the 08 December 2025, Management of Builsa North Municipal Assembly awarded a contract for the supply of office furniture to De-Ross Ventures at a total cost of GH¢350,100.00.

327. Our inspection of the items disclosed that out of 211 items to be supplied 46 items valued at GH¢35,210.00 were not supplied. Details are provided below:

Items	Qty Ordered	Qty Supplied	Qty Not Supplied	Unit Price	Total Cost of Order	Cost of Unsupplied
Rest Chair/Visitors chair	19	16	3	1,800.00	34,200.00	5,400.00
1.8M X 800MM Office Desk	42	41	1	5,450.00	228,900.00	5,450.00
Steel leg foldable chair	150	108	42	580.00	87,000.00	24,360.00
Total					**350,100.00**	**35,210.00**

328. We recommended that Management compel the contractor to supply the remaining items failure of which the amount of GH¢35,210.00 should be recovered from the DCD and the DFO and same paid into the Auditor-General's Recoveries Account Number 1018331470015, GCB High Street Branch, Accra and the evidence of payment presented for audit verification.

Tax Irregularities

Failure to obtain VAT invoice – GH¢14,942.13

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

330. Our review of payment vouchers disclosed that Management of four Assemblies made payments inclusive of VAT totalling GH¢254,002.13 to suppliers of goods but did not obtain VAT invoices to account for the VAT component of GH¢14,942.13. Details provided below:

No.	Assembly	No. of PVs	PV Amount	VAT Amount
1	Kassena Nankana West	7	119,232.80	4,658.30
2	Tempane District	3	38,373.00	6,607.70
3	Builsa North Municipal	1	49,043.28	1,886.28
4	Pusiga District	6	47,353.05	1,789.85
	Total	**17**	**254,002.13**	**14,942.13**

331. The failure of the Assemblies to insist on the payees to issue VAT invoices in support of the transactions could lead to the risk of non-remittance of the VAT amount to the GRA, which would result in a loss in tax revenue to the state.

332. We recommended that the Finance officers Messrs. Osman Abdulai Zida, Thomas Tetteh K. Agbasi, Fusheini Nantomah and Atiibo Moses should ensure that the VAT component of GH¢14,942.13 is recovered from the suppliers and same paid to GRA failure of which the finance officer should refund the amount.

333. Management accepted our recommendation for compliance

UPPER WEST REGION

Introduction

334. For the 2025 financial year, total allocations to the 11 Assemblies in the Upper West Region were GH¢92,977,199.60. Out of which, a total amount of GH¢3,247,313.74 was deducted at source in favour of the Assemblies' Service Providers, HIV/AIDS programme and NALAG dues leaving net cash transfers of GH¢89,729,885.87 representing 96.51 percent of the total allocations.

Management Issues

Cash Irregularities

Non-compliance with Guidelines on utilisation of DACF

335. Part 1 of the Guidelines for Utilisation of the District Assembly Common Fund (DACF), 2025, issued in line with Section 126 (3) of the Local Governance Act, 2016 (Act 936) as amended, requires Management to utilise 5% of the total DACF allocation on administrative expenses.

336. During the year under review, Management of eight Assemblies received a total DACF allocation of GH¢66,529,497.78 out of which GH¢3,326,474.89 in accordance with the guidelines was to be spent on administrative expenses. However, our review showed that the Assemblies incurred a total of GH¢6,523,204.15 thereby exceeding their limit by GH¢3,196,729.26. The table below provides the details.

Name of Assembly	Total DACF Allocation	Allowable 5% For Admin. Expenses	Actual Disbursement on Admin. Expenditure	Excess Disbursement on Admin. Expenses	Percentage Overspent on Admin. Expenses
Daffiama Bussie Issa District	7,408,452.87	370,422.64	784,340.58	413,917.94	111.74%
Jirapa Municipal	8,077,976.01	403,898.80	1,944,763.66	1,540,864.86	381.50%
Lambussie District	7,756,637.97	387,831.90	508,371.60	120,539.70	31.08%
Lawra Municipal	7,652,385.02	382,619.25	779,690.48	397,071.23	103.78%
Nandom Municipal	7,682,397.56	384,119.88	814,933.42	430,813.54	112.16%
Sissala East Municipal	8,173,434.00	408,671.70	464,446.30	55,774.60	13.65%
Wa East District	8,912,651.55	445,632.58	480,988.13	35,355.55	7.93%
Wa Municipal	10,865,562.80	543,278.14	745,669.98	202,391.84	37.25%
Total	**66,529,497.78**	**3,326,474.89**	**6,523,204.15**	**3,196,729.26**	96.10%

337. Management of the Assemblies responded as follows:

- **Wa Municipal Assembly - D**iscussions were ongoing at the level of the Ministry of Local Government Chieftaincy and Religious Affairs to

recategorize some of the expenses included herein as part of "Legacy Expenses".

- **Sissala East Municipal Assembly – T**he expenses were incurred in the areas of health and fixing of cut-off roads, which were necessary emergencies that needed immediate response which IGF could not support.
- Management of the other six Assemblies responded that they had noted the recommendation, and the amounts would be refunded as soon as the Assemblies mobilize funds into their IGF accounts.

338. We viewed this practice of misapplication of DACF as a breach of financial discipline as the DACF is governed by disbursement guidelines.

339. The misapplication of the funds on administrative expenses limits available funds for the execution of priority projects under the DACF, thereby affecting the Assemblies' ability to complete outstanding and planned projects.

340. We therefore recommended that the District Coordinating Directors and the Finance Officers of the affected Assemblies should refund the excess expenditure of GH¢3,196,734.81from the IGF account into the Assembly's DACF account. We further recommended that the District Coordinating Directors and the Finance Officers should be sanctioned in line with Section 98 of the Public Financial Management Act, 2016 (Act 921) for breach of financial discipline.

Fuel not accounted for – GH¢63,536.00

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

342. We noted that Management of Lambussie District Assembly procured fuel amounting to GH¢63,536.00 but could not provide evidence of usage as detailed in the table below**.**

Date	PV No.	Payee	Details	Amount GH¢
04/03/25	01/03	DCD	Payment fuel to cater for 68 Independence Day celebration (Tipper truck-2700, GV868-18 1000)	3,700.00
16/04/25	01/04	DFO	Payment for hiring of car and fuel-3900, for DFO to attend to CAGD 2025 Annual conferences at Ho (No car Number)	3,900.00
02/05/25	02/05	B.G Petroleum	Payment for fuel for urgent work to be done at Piina Dam to prevent spillage-Tipper truck-4500, GV868-18-GHc 3206, NR-61-12, 1550, DRIP-GHc750, GW696--18 GHC1011, DRIP Pick up-GHc660, GT8459-19-GHc300, No receipts-GHC3023	15,000.00
27/08/25	09/08	B.G Petroleum	Fuel for night patrols and monitoring of DISEC to Sina and Dindee Committee (GV-868-18-GHc1100, No car Number-GHc3600, NR-61-12-GHc400, GW6926-18-GHc300, DCE-2400, GT3768-20-GHc450, 55GA 77-GHc500, DRIP-GHc1000 and motor-250)	10,000.00
16/09/25	05/09	DCD	Fuel for running of official running of the DCE vehicle (DCE 3000)	3,000.00
07/10/25	02/10	DCD	Release of funds to carry out clean -up exercise (No tally card)	6,736.00
5/11/25	01/11	DCD	Payment for fuel for third quarter General Assembly meeting - fuel 1200	1,200.00
25/11/25	04/11	GB Petroleum Company Limited	Payment for fuel for office use-1539.64 litres	20,000.00
	Total			**63,536.00**

343. We could not confirm the genuineness of the expenditure and whether it was incurred in the interest of the Assembly.

344. We recommended that, the DCD and DFO of the Assembly should refund the total amount of GH¢63,536.00 from their personal resources into the Auditor General Recoveries Account number 1018331470015 (Bank of Ghana) or 1011200005912 (GCB Bank PLC) and evidence of payment submitted for audit review.

Unaccounted Payments – GH¢799,173.32

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

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

346. We noted that Management of the two Assemblies paid various sums of money totalling GH¢1,398,539.32 vide 98 payment vouchers to service providers. Out of the total expenditure incurred, GH¢599,366.00 was accounted for with the relevant supporting. However, the difference of GH¢799,173.32 were not supported with the relevant documents. Details are provided below.

District	Details	No. of PVs	Amount Disbursed	Amount Accounted	Amount not Accounted
Jirapa Municipal	Payment not fully accounted for	25	591,042.00	404,946.00	186,096.00
	Unsupported Payments	67	548,697.32	Nil	548,697.32
Lambussie District	Unsupported Payments	3	30,060.00	Nil	30,060.00
	Unaccounted funds	3	228,740.00	194,420.00	34,320.00
Total		98	1,398,539.32	599,366.00	799,173.32

347. We therefore recommended that the total amount of GH¢799,173.32 should be recovered from the Coordinating Directors and the Finance Officers involved and same paid into the Auditor-General's recovery account number 1018331470015 at the Bank of Ghana or accounts number 1011200005912 at GCB Bank Ltd.

Contract Irregularities

Overpriced Contracts Items – GH¢300,645.01

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

349. Our review of procurements at Jirapa Municipal Assembly disclosed overpricing of items supplied to the Assembly by various contractors during the

period under review. We noted that prices of items procured and paid for by the Assembly in four separate contracts were inflated by margins ranging between 55% to 700% over the prevailing market prices within the same period after our market survey. Details are provided below.

No.	Contractor	Contract Name	Item	Qty	Unit price per one in the contract	Prevailing Market prices	price Diff.	amount over paid	% Markup per item
1	Wisdom 15 Enterprise	Renovation of the Assembly Conference Hall	2.0HP Nasco air-condition	3	21,250.00	5,100.00	16,150.00	48,450.00	317%
			orient ceiling fan with fittings	3	4,000.00	500.00	3,500.00	10,500.00	700%
Sub -Total								**58,950.00**	
2	Give All TO God Enterprise	Rehabilitation of the Municipal Chief Executive Residential Bangalow	supply of ceiling fan with regulators-orient	10	950.00	500.00	450.00	4,500.00	90%
			Doorbell	3	1,500.00	780.00	720.00	2,160.00	92%
			1.5 HP split air conditioner	1	13,616.00	3,100.00	10,516.00	10,516.00	339%
			LED Smart TV with Ultra HD, built Wi-fi, usb, Bluetooth connectivity	1	12,365.00	7,999.00	4,366.00	4,366.00	55%
			2.0HP Centrifugal water pump complete	1	6,000.00	3,000.00	3,000.00	3,000.00	100%
			Water Closet complete	4	4,990.00	3,000.00	1,990.00	7,960.00	66%
			Curtains to main windows	32	980.00	450.00	530.00	16,960.00	118%
			Allow for testing all wiring and fittings to ensure complete functionality	1	6,500.00	-	6,500.00	6,500.00	
			white glazed, ceramic wash hand basin complete	1	3,500.00	1,890.00	1,610.00	1,610.00	85%
Sub -Total								**57,572.00**	
3	Thomas Kanyelee Enterprise	Fixing and Glazing of Jirapa Municipal Assembly Hall	fix Glazing to windows door	1	16,800.00	6,800.00	10,000.00	10,000.00	147%
			provide and fix double door frames fibre glass door	10	3,700.00	1,500.00	2,200.00	22,000.00	147%
Sub -Total								**32,000.00**	

No.	Contractor	Contract Name	Item	Qty	Unit price per one in the contract	Prevailing Market prices	price Diff.	amount over paid	% Markup per item
4	Give All to God Enterprise	supply of furniture and household items for MCE Bangalow	LED Smart TV with Ultra HD, built Wi-fi, usb, Bluetooth connectivity	2	16,050.00	8,999.00	7,051.00	14,102.00	78%
			5-star deep freezer 500l, fast freezing technology with lock	1	18,620.01	7,200.00	11,420.01	11,420.01	159%
			5 stars standing fridge 300l energy efficient inverter compressor	1	18,020.00	5,020.00	13,000.00	13,000.00	259%
			washing machine with 10 kg capacity, fully automatic inverter motor	1	13,500.00	3,999.00	9,501.00	9,501.00	238%
			4 burner Gas cooker freestanding, stainless	1	13,500.00	3,000.00	10,500.00	10,500.00	350%
			Upholstery framed King size bed	2	13,500.00	4,000.00	9,500.00	19,000.00	238%
			High-density king-size mattress	2	16,100.00	6,000.00	10,100.00	20,200.00	168%
			Upholstery framed Double size bed	4	8,200.00	3,000.00	5,200.00	20,800.00	173%
			High density double size mattress	4	9,100.00	3,200.00	5,900.00	23,600.00	184%
			3-seater,2-seater and single seat sofas for hall made of leather fabric with comfortable cushion	1	24,000.00	14,000.00	10,000.00	10,000.00	71%
Sub -Total								**152,123.01**	
Grand Total								**300,645.01**	

350. In our view, Management of the Assembly failed to exercise due diligence in the award of the contracts for which value for money was not obtained. This has led to the loss of public funds totalling GH¢300,645.01.

351. We recommended that the Municipal Chief Executive, Municipal Coordinating Director and Municipal Finance Officer who supervised these transactions should refund the total amount of GH¢300,645.01 from their personal resources and same paid into the Auditor General Recoveries Account Number 1018331470015 with the bank of Ghana.

352. Management responded that upon reviewing the prices by aligning with markets rate, the prices are within considerable rate and scope and quality of work.

Procurement and Stores Irregularities

Unaccounted Store Items – GH¢202,947.82

353. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires that the Principal Spending Officer is discharged of accountability of government stores where the stores have been consumed in the course of public business and records are available to show that the stores have been consumed. The control system specified in subsection (1) shall be capable of ensuring that preventive mechanisms are in place to eliminate theft, loss, wastage and misuse.

354. Our examination disclosed control weaknesses within the supply and distribution processes in the Jirapa Municipal Assembly. We noted that records on procurement totalling GH¢202,947.82 made from MPs common fund were not complete. The distribution list, store receipt and issue vouchers were not made available for our inspection. Details are provided below.

Date	P.V No.	Chq No.	Details	Payee	Amount
30/01/25	JMA/M P/ 02/01/25	425673 /74/75	Payment for the supply of 200 plastic chairs to selected schools	Boolonma Ent	24,211.20
30/01/24	03/01/25	425676 /77/78	Payment for supply of 200 bags of cement for selected communities	Wisdom 15 Ent	23,280.00
30/01/25	04/01/25	425679 /80/81	Payment for 20 packets of roofing materials for reconstruction of ripped off schools	T.D Wonderful Jesus Ent	36,996.58
18/02/25	02/02/25	NIL	Payment for 25 set no. Jerseys and footballs	Jorninas Company Ltd	46,340.24

Date	P.V No.	Chq No.	Details	Payee	Amount
15/04/25	01/04/25	NIL	Payment for 17 packets of roofing sheets and others for the reconstruction of ripped off Gbare primary school	T.D Wonderful Jesus Ent	22,199.80
23/10/25	03/10/25	425990	Payment for the supply of 40 set of Jerseys sports equipment to some youth groups	Jorninas Company Ltd	49,920.00
Total					**202,947.82**

355. We recommended that Management of the Assembly should account for the item's, failure of which, the total amount of GH¢202,947.82 should be recovered from the MCD and MFO and same paid into Auditor-General's Recoveries Account Number 1018331470015 at Bank of Ghana or Account number 1011200005912 at GCB Bank Ltd. and provide evidence of payment for our verification.

356. Management stated that the items are now fully accounted for with SRA and distribution list. However as at the time of writing this report, Management did not provide the said documents for our verification.

Tax Irregularities

Failure to withhold / Remit taxes – GH¢52,168.66

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

358. Our audit of payments made by Jirapa Municipal Assembly to suppliers of goods, works and services revealed that Management failed to deduct or remit the required withholding taxes amounting to GH¢52,168.66 from payments totalling GH¢779,842.87 as detailed in the table below.

Assembly	PV No	Gross Amount	Not Remitted	Unwithheld taxes
Jirapa Municipal	42	573,389.03	37,519.51	
	18	206,453.84	-	14,649.15
Total	**60**	**779,842.87**	**37,519.51**	14,649.15

359. The non-compliance by the Assemblies with the provision of the Act made it difficult for GRA to ensure that at least the minimum tax is paid by taxpayers who traded with government.

360. We urged management to strengthen its control to ensure full compliance with the Act. We also recommended that the total tax of GH¢52,168.66 is paid to the Ghana Revenue Authority without further delay.

VOLTA REGION

Introduction

361. In 2025, total DACF allocations to the 18 Assemblies in the Volta Region was GH¢201,794,001.82 out of which an amount of GH¢5,060,788.75 was deducted at source in favour of the Assemblies' Service Providers, HIV/AIDS Programme, NALAG dues and Vehicle Insurance. The net cash transfers to the Assemblies amounted to GH¢196,733,213.07, representing 97.49 percent of the total allocations, as detailed in Appendix 'A'.

Management Issues

Cash Irregularity

Over-utilisation of DACF on Administrative costs and Health Infrastructure

362. The Ministry of Local Government, Chieftaincy and Religious Affairs circular no. SCR/EA/02/101/01 dated 28 May 2025 on guidelines for utilization of the District Assemblies' Common Fund in 2025, stated amongst others that all MMDAs are required to allocate 5% of their share of the Common Fund to Administration and 10% for Health Infrastructure.

363. We noted that Management of four Assemblies received a total DACF allocation of GH¢36,375,003.27. The DACF guidelines required that GH¢2,701,956.26 representing 15 percent of the total releases were to be allocated to administrative costs and Health Infrastructure. However, the Assemblies spent GH¢3,648,600.54 resulting in an excess expenditure of GH¢946,644.29. Details are provided below:

No.	Assembly	Narration	Total DACF Allocation. GH¢	Expected Expenditure. GH¢	Actual Expenditure GH¢	Overspending GH¢	Excess %
1	South Tongu District	Administration	9,388,856.43	469,442.82	1,136,801.72	(667,358.90)	(142.16)
2	Agotime-Ziope District	Administration	9,322,025.01	466,101.25	648,558.30	(182,457.05)	(39.15)
3	Kpando Municipal	Health Facilities	9,280,870.88	928,087.09	983,513.52	(55,426.43)	(5.97)
4	North Dayi	Health Facilities	8,383,250.95	838,325.10	879,727.00	(41,401.91)	(4.94)
	Total		**36,375,003.27**	**2,701,956.26**	**3,648,600.54**	**(946,644.29)**	**(35.04)**

364. The over-expenditure on administrative costs and Health Infrastructure denied the Assemblies resources for other priority projects in the districts.

365. We recommended that Management reimburse the DACF account with the excess expenditure of GH¢946,644.29 from the IGF account and also step up the revenue generation efforts of the Assemblies involved to avoid over reliance on DACF for administrative activities.

Contract Irregularities

Delayed / abandoned projects

366. Section 52 of PFM Act, 2016 (Act 921) requires that a Principal Spending Officer of a covered entity shall be responsible for the assets of the institution under his care and shall ensure that proper control systems exist for the custody and management of the assets to prevent among others wastage and misuse.

367. We noted that Management of 10 Assemblies spent GH¢22,115,673.52 on 26 projects which have been delayed or abandoned for period ranging from six months to 10 years. The details are provided below**.**

No.	Assembly	Project description/location	Source of funding	Commencement date	Expected /Actual completion date	Period of delay/ abandoned /not in use	Status %	Reason for not used/abandoned	Contract sum GH¢	Payment to date GH¢
1	Hohoe Municipal	Construction of 1No. 10-unit Shop Facility, 20 Unit Sanitary, 1No. Fire and Police Station Within Hohoe Light Industrial Area	UDG	08/04/2022	08/02/2023	2 years 10 months	90	Ancillary facilities not in place	2,977,814.51	2,472,614.12
		UDG- Construction of 108 Unit Market Stalls & Completion of 1No 16 Unit Warehouse and Construction of Fence Wall (290M) around the Hohoe Central Market	Urban development grant (UDG	21/12/2023	30/06/2024	1 year 6 months	98	Ancillary facilities not in place	3,809,078.00	3,298,182.44
		UDG- Construction of 8No, Garages & 1No Health and Fire Post at Industrial Area-Gbi Godenu	Urban development grant (UDG	21/12/2023	30/06/2024	1 year 6 months	98	Ancillary facilities not in place	4,395,349.38	3,780,748.72
		UDG- Construction of main and access roads at garages site and construction of ramps to 24No garages, clearing and levelling of the garage at Hohoe	Urban development grant (UDG	06/01/2025	06/06/2025	6 months	98	Ancillary facilities not in place	6,200,000.00	4,538,241.43
		Construction of 32 Unit Lockable Stores with Ancillary facilities at Hohoe Central Market.	Urban development grant (UDG)	22/12/23	22/08/24	16 months	75	Management indicated that the project is a World Bank project that came to a stop after the 2024 elections	4,307,095.20	1,445,168.10
		Construction of 1.0KM Bitumen Surface Urban Roads (Low-cost to Alabato Junction Road with U-drains on both sides)	Urban development grant (UDG)	22/12/23	22/08/24	1 year 4 months	60	Management indicated that the project is a World Bank project that came to a stop after the 2024 elections	7,719,555.05	1,028,802.98

		Construction of Modern Bus Terminal with 2No. Canopies, 1No. Seater Toilet, 2000 sqm Powed Floor, 2No, 5unit shops 250m access road and Lighting at Gbi Wegbe	Urban development grant (UDG)	24/06/24	23/12/24	1 year	90	Management indicated that the project is a World Bank project that came to a stop after the 2024 elections	3,886,026.10	529,921.65
		Construction of 900M(2M*2M) Reinforced Concrete Drains with 3No. Pedestrians Bridges with 3No Guard Rails at Hohoe	Urban development grant (UDG)	24/06/24	28/12/24	1 year	85	Management indicated that the project is a World Bank project that came to a stop after the 2024 elections	7,060,695.50	957,435.75
2	Ketu North Municipal	Completion of CHPS Compound and Nurses Quarters at Kuli	DACF	Oct-24	Apr-25	8 months	95	Lack of funds	799,765.00	263,513.00
		Construction of 1 No. 3-Unit Nurses Quarters at Penyi	DACF	Sep-22	Mar-23	2 years 3 months	95	Lack of funds	438,781.10	255,176.10
3	Akatsi South	CHIPS Compound – Asafotsi	DACF	08/07/2022	08/01/2023	3 years	75	Lack of funds	529,204.86	363,370.28
4	Kpando Municipal	Construction of 2no. 3 Bedroom Residential Apartment for Staff at Todzi	DACF	2023		Not provided	48	Contract was awarded by DACF Secretariat, Accra	1,043,801.40	
		Construction Of 2no. 4 Bedroom Residential Apartment for Judges at Todzi	DACF	2023		Not provided	48	Contract was awarded by DACF Secretariat, Accra		
		Construction Of 10 Units 2 Bedroom Apartments for Staff at Kpando Fesi	DACF	17/04/2024		Not provided	68	Contract was awarded by DACF Secretariat, Accra	4,224,323.80	
5	North Dayi	1NO. CHPS compound at Tsrukpe Tota	DACF	Apr-16	Oct-16	10 years 3 months	68	Lack of funds	955,338.79	380,083.60
6	Afadzato South	Construction of 1No. 10 - Seater Water Closet Toilet with ancillary facilities – Wudome	MP/DACF	12/10/2016	12/07/2023	2 years 5 months	95	Lack of funds	186,493.69	138,751.45

		Construction of 1No. 3-Unit Classroom block with ancillary facilities at Leklebi Dafor	DACF	04/06/2019	09/12/2023	2 years 1 month	85	Lack of funds	323,610.65	242,692.78
		Construction of 1No. ICT Centre – Ve Deme	DACF	09/07/2020	07/12/2023	2 years 1 month	95	Lack of funds	297,930.63	138,026.60
		Construction of 1No. 4-bedroom Quarters DCD Bungalow at Golokwati	DACF	10/04/2019	16/05/2021	4 years 7 months	70	Lack of funds	451,335.76	267,334.63
		Construction of Tourism Reception Centre at leklebi Tota	DACF	04/10/2024		Not provided	80	Delay of works by the contractor	260,151.16	247,000.00
7	Ketu South	Construction of 1no. 2unit early Childhood block at Akporkploe	DACF	23/03/2016	30/09/2016	9 years 3 months	55	Lack of funds	158,016.60	42,415.37
		Construction of 1no. CHPS Compound with 2Bedroom semi-detached bungalow at Atoklokorpe	DACF	23/01/2015	30/06/2015	10 years 6 months	76	Lack funds	177,320.33	136,000.00
8	Anloga Municipal	Anloga Comm Centre	NLA	30th August, 2020	2022	3 years	45	Lack of Funds	NA	499,944.84
9	Central Tongu District	Renovation of an existing 9-unit accommodation for the Adidome Hospital	DACF	09/08/2022	03/08/2023	2 years 4 months	52	Lack of funds	254,880.75	177,930.16
10	Agotime-Ziope District	Rehabilitation of Tsriboni-Kesenyemito 4.2km Feeder Road under GPSNP	World Bank	01/01/2023	31/12/2025		80	Lack of funds	67,259.09	67,259.09
		Completion of 8 No. 2 Bedroom Affordable housing at Kpetoe	DACF	Nil	Nil	Not provided	Nil	Lack of funding	845,060.43	845,060.43
		Total							**51,368,887.78**	**22,115,673.52**

368. Delaying / abandoning projects could lead to cost overruns and completed projects not put to use denies communities of the benefits to be derived from their use.

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

370. We recommended that Management of the Assemblies involved adhere to the Guidelines for the utilisation of the DACF and prioritise the completion of abandoned projects by utilising the 20 percent allocation earmarked for the completion of legacy projects to ensure their timely completion.

Completed projects not in Use – GH¢1,909,092.27

371. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted that Management of three Assemblies spent GH¢1,909,092.27 on eight projects which have been completed but not being used. The details are provided below**.**

No.	Assembly	Project description/location	Source of funding	Commencement date	Expected /Actual completion date	Period of delay/ abandoned/not in use	Reason for not used/abandoned	Contract sum GH¢	Payment to date GH¢
1	Central Tongu District	1 No 6-seater WC at Kutime	DACF/IGF	20/05/2019	20/11/2019	6 years 1 month	Handing over of the facility had not been done yet.	101,854.00	
		1 No 4-seater KVIP at Adidome Aziewa	DACF/IGF						
		Construction of 2No. 6-unit seater KVIP with urinal at Aflavenu	DACF	14/11/2024	14/05/2025	7 months	Handing over of the facility had not been done yet.	439,814.16	
2	Ketu North Municipal	Construction of Maternity Ward at Penyi	DACF	18-Sep	19-Apr	6 years 8 months	Lack of electricity	270,627.25	270,627.25
3	Ho West District	Completion of CHPS Compound at Avenui Awudome	DACF	Assembly could not provide the start date	Re-awarded contract		Waiting for the extension of electric power to the facility	597,471.00	537,723.90
		Completion of Area Council Office at Tsito Awudome	DAC\F	Assembly could not provide the start date	Re-awarded contract			310,281.00	273,425.85
		Completion of DCE's Bungalow at Dzolokpuita	DACF	Assembly could not provide the start date	Re-awarded contract			624,398.25	561,958.43
		Completion of Abutia Area Council Office	DPAT	Assembly could not provide the start date	Re-awarded contract		Awaiting furnishing and formal handing-over	265,356.84	265,356.84
		Total						**2,609,802.50**	**1,909,092.27**

372. Completed projects not put to use denies communities of the benefits to be derived from their use.

373. We recommended that Management of the Assemblies involved ensure that the projects are put to use for the benefits of the communities.

Failure to present contract documents for audit

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

375. We noted from the contract register that Management of Ho Municipal Assembly awarded three contracts valued at GH¢5,110,271.79 out of which GH¢3,660,381.90 has been paid. However, Management failed to present the contract documents which contain the rights and obligations of each party for our audit review. The details are provided below:

No.	PV Date	Contract Name	Contractor's Name	Contract Sum GH¢	Revised Contract Sum GH¢	Payment to Date GH¢	Date commenced	Date to be Completed	% Completed
1	03/04/25	Construction of an Austro Turf with wire fencing security, gatehouse and 6-unit washroom near school of hygiene, UHAS campus HO (IPC No. 5)	Banstead Limited	3,223,304.70	4,834,355.61	2,933,257.00	14/05/24	11/11/24	81%
2	30/10/25	Construction of 1 No 6 Unit Classroom Block for Volta Technical Institute, Matse	Ninsaala Ghana Limited	1,350,442.30	-	333,000.00	13/10/22	24/11/23	40%
3	17/11/25	Construction of new office block and innovation of the old assembly block, Ho Municipal, Ho	Yandeg Company Limited	536,524.79	691,634.70	394,124.90	24/11/22	30/05/23	100%
	Total			**5,110,271.79**	**5,525,990.31**	**3,660,381.90**			

376. In the absence of the contract documents, we could not undertake any effective review of the documents to ascertain whether the contracts had been executed to specification. We recommended that Management should be sanctioned in accordance with Section 33 of the Audit Service Act 584.

Unspecified obligation under Disinfestation and Fumigation contract – GH¢91,568.75

377. Under Clause 4 of the Addendum to Service Agreement (Disinfestation and Fumigation) with ZGL, the Adaklu Assembly is obligated to pay ZGL a quarterly service fee of GH¢91,568.75 for performance of the service in accordance with the terms and conditions set out in the Agreement.

378. However, the content of the Addendum did not indicate the services that ZGL should provide to the Assembly under the Service Agreement (Disinfestation and Fumigation) for which Zoomlion was paid an amount of GH¢91,568.75 in the second quarter of 2025.

379. We recommended that Management recover the GH¢91,568.75 from Zoomlion Ghana Ltd and pay same into the Auditor-General Recovery Account. We also recommended to Management to revise the agreement stating the detailed responsibilities of each party.

Procurement Irregularity

Procurement outside GHANEPS

380. Paragraphs 1 to 7 of the Public Procurement Authority circular with Reference No. PPA/CEO/10/2491/23 dated 18/10/2023 provides the mandatory use of the GHANEPS for all Government Procurement Entities".

381. We however noted that Management of two Assemblies engaged in the procurement of works, goods, and services totalling GH¢3,243,216.45 without using GHANEPS. The details are shown below.

No.	Assembly	No. Transactions	Amount GH¢
1	South Tongu District	18	1,128,758.98
2	Anloga District	11	2,114,457.47
	Total	**29**	**3,243,216.45**

The failure to use GHANEPS resulted in non-compliance with the procurement directives, weakened transparency and competition and increased the risk of failure to achieve value for money.

382. We recommended that the Coordinating Directors and Finance Officers of the two Assemblies should ensure compliance with the directives and the responsible officials sanctioned in accordance with Section 92 of the Public Procurement Act (Act 663) as amended to serve as a deterrent.

WESTERN REGION

Introduction

383. The total allocations to the 14 Assemblies in the Western Region from the DACF during the 2025 financial year amounted to GH¢168,775,004.64 out of which a total of GH¢4,399,113.59 was deducted at source in favour of the Assemblies' Service Providers, HIV/AIDS Programme and NALAG dues leaving net cash transfers of GH¢164,375,891.06 or 97.39 percent of the total allocations, as shown in Appendix 'A'**.**

Management Issues

Cash Irregularities

Misapplication of DACF

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

385. We noted that Management of the Shama Assembly transferred a total amount of GH¢697,783.00 from the DACF account into the IGF account in October 2025 to finance the purchase of a vehicle. However, as at 31 December 2025, only GH**¢**300,00.00 had been refunded into the DACF account leaving an outstanding amount of GH¢397,783.00.

386. This deprived Government priority projects within the district of the needed financial resources for timely execution and completion.

387. Management indicated that the remaining amount would be refunded into the DACF.

388. We recommended that Management should ensure that the outstanding amount of GH**¢**397,783.00 is refunded into the DACF account without delay. We also recommended to Management to implement initiatives aimed at enhancing the Assembly's revenue generation to prevent the recurrence of the anomaly.

Settlement of undisclosed prior-year liability – GH¢50,000.00

389. Regulations 78 of the PFM Regulations (PFMR), 2019 (L.I. 2378) states that a Principal Spending Officer of a covered entity is personally responsible for ensuring, in respect of each payment of that covered entity, the validity, accuracy

and legality of the claim for the payment; that evidence of services received, certificates for work done and any other supporting documents exist and the commitment for the payment has been approved in accordance with these Regulations through the Local Purchase Order generated under the Ghana Integrated Financial Management Information System.

390. We however noted that Management of the Mpohor-Fiase District Assembly paid GH¢50,000.00 to Kwansa Motors Ltd in respect of repairs and maintenance of official vehicles allegedly incurred during the 2023 financial year.

391. However, our examination of the 2023 and 2024 financial statements and supporting records revealed that this liability had not been recognized or disclosed in the accounts prior to its settlement in 2025, nor evidence of its existence/occurrence.

392. Management explained that as at the close of the 2024 financial year, only GH¢10,319.00 had been recorded as payable in respect of the transaction. They also indicated that additional repair costs were incurred but the corresponding bills were not presented in time to update the records before year-end. Management further stated that the payment formed part of a broader settlement of outstanding repair costs.

393. In the absence of credible documentary evidence supporting the legitimacy and timing of the obligation, we recommended that the amount should be recovered from the Coordinating Director and the Finance officer into the Auditor-General's Recoveries account.

Overspending on Environmental Sanitation and Administrative expenditures

394. Part 1 of the Guidelines for the Utilisation of the DACF for the 2025 fiscal year prescribes the required percentages allocations of DACF releases to various Government' priority Projects.

395. We however noted that Management of the Sekondi-Takoradi Metropolitan Assembly spent a total amount of GH¢2,773,860.54 from its DACF releases in excess of the prescribed allocations limit for Environmental Sanitation and Administrative expenditures as shown below.

Expenditure lines per DACF Guidelines (%)	Total Allocation from DACF GH¢	% Allowable per total allocation GH¢	Actual Expenditure GH¢	Variance GH¢	Excess (%)
Environmental Sanitation (Solid and Liquid Waste Management) - 10%	13,915,887.22	1,391,588.72	2,556,256.70	(1,164,667.98)	83.69
Administration, including M&E Activities - 5%	13,915,887.22	695,794.36	2,304,986.92	(1,609,192.56)	231.27
Total		**1,099,035.04**	**4,861,243.62**	**(2,773,860.54)**	

396. The situation could adversely affect the achievement of other government priority programmes.

397. We recommended that Management reimburse the DACF account with the amount of GH¢2,773,860.54 from the IGF account and the Coordinating Director and the Finance Officer should be sanctioned in accordance with Section 96 of the PFM Act, 2016 (Act 921).

Payments processed outside GIFMIS

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

399. Contrary to the above Regulation, we noted that Management of the Shama District Assembly made 10 payments totalling GH¢79,303.48 without using GIFMIS. The details are provided below.

No.	Date	PV No	Cheque No	Payee	Payment for	Amount GH¢
1	02/05/25	Nil	002960	NCCE	Cater for radio station visitation and allowance for national sanitation day	3,000.00
2	02/05/25	Nil	002960	AD IIB	Items necessary for the upcoming clean up exercise	6,640.00
3	02/05/25	Nil	002960	DEHO	National Sanitation Day exercise	4,000.00
4	02/05/25	Nil	002960	Zensity	Items procured towards National Sanitation Day exercise	13,400.00

5	05/05/25	Nil	002961	HCA	Fuel support to DISEC members on emergency meeting held	4,105.00
6	06/05/25	Nil	002966	GES	Financial support to GES to enable the directorate to participate in annual inter district sports and games	5,000.00
7	16/05/25	Nil	002967	ADIIA	Supply of drinking water to some selected communities	4,500.00
8	16/05/25	Nil	002967	ADIIA	Fuel for vehicles with registration numbers GV 9466-21 and GV 55-19	2,000.00
9	16/05/25	Nil	002967	AD IIA	Enable DCE attend various social invitations	7,500.00
10	06/08/25	Nil	002978/ 2979	Judu Auto Ltd	Repair of the DCEs vehicle GT 8480-19	29,158.48
	Total					**79,303.48**

400. Management explained that the non-use of the system was due to staff experiencing challenges in processing transactions on the GIFMIS.

401. Payments outside the GIFMIS platform would not facilitate proper control over the use of public funds and would also not enhance financial reporting.

402. We recommended that Management address any bottleneck hindering the use of GIFMIS for processing payments. We also recommended that Management should be sanctioned in accordance with Section 96 of the PFM Act, 2016 (Act 921)

Contract Irregularities

Completed projects not in use

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

404. We however noted that Management of three Assemblies spent a total amount of GH¢2,795,892.64 to complete five projects which have not been put to use. Details are provided below.

No.	Assembly	Project	Contractor	Date Completed	No. of Months not in use	Contract Sum (GH¢)	Payment to date (GH¢)	Reasons for not using the Project
1	Sekondi-Takoradi Metropolitan Assembly	Construction of 1 No. Single-storey Adolescent Reproductive Health Centre at Kojokrom CHPS Compound	Messrs. K. Benyah Company Limited	13/11/2024	17 months	418,442.76	309,330.00	Delay on the part of the contractor to supply furniture and equipment
		Establishment of plastic Recycling workshop for training unemployed women and youth to establish social enterprises in plastic waste recycling in the Metropolis under the Twin -Cities in Sustainable Partnership Project	Messrs. Nelplast Eco Ghana Limited	25/07/2023	32 months	986,000.00	986,000.00	Inadequate power supply
2	Shama District Assembly	Construction of 1 No. Nurses quarters at Fawomaye	Elink Global Ventures	29/12/2025	3 months	234,216.60	234,216.60	Lack of water
3	Wassa East District Assembly	Contraction of 1 No. 2-unit Nurses Quarters at Dompin	Emmanaku Company Ltd	19/05/2025	6 Months	547,591.93	492,368.04	The facility is yet to be handed over
		Works Department for the Construction of 1 No. Health Centre with male ward female ward, nurses' station, Dispensary, consulting room staff washroom and client washroom at Daboase	Phlyben Growfast Ent.	19/05/2025	6 Months	862,270.22	773,978.00	The facility is yet to be handed over
	Total					**3,048,521.51**	**2,795,892.64**	

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

406. We recommended that Management of the Assemblies involved should take steps to provide the necessary logistics to operationalise the completed projects.

Abandoned / delayed projects - GH¢5,916,924.49

407. Contrary to Section 52 of the PFM Act, 2016, (Act 921), we noted that, four Assemblies expended a total amount of GH¢5,916,924.49 on 10 projects which were at various stages of completion but had been abandoned or delayed. Details are provided below.

Assembly	Projects	Contractor	Award Date	Expected Date of Completion	Level of Completion	Period Abandoned	Contract Sum (GH¢)	Payment to date (GH¢)
Sekondi-Takoradi Metropolitan	Ground preparation and pavement of Paa Grant roundabout at Sekondi	Messrs. S2J Enterprise Limited	15/12/2022	29/09/2023	51%	2 years 7 months	2,202,471.16	1,230,370.67
	Construction of 2M *2M storm drain at Kojokrom Market	Messrs. Unique Delicon Limited	02/10/2024	30/04/2025	95%	9 months	5,999,252.90	3,476,331.00
Shama District	Construction of 1no. 3-Unit Classroom Block with Ancillary Facilities Phase1 at Komfueku Methodist	Globex Supplies and Logistics / Works Dept.	30/07/2018	29/07/2019	34%	5 years 5 Months	282,667.55	94,915.00
	Construction of no. 3-Unit Classroom Block with Ancillary Facilities Phase1 at Essaman	Adumeku Company Limited / Works Dept.	30/07/2018	29/07/2019	49%	5 years 5 Months	281,904.02	139,387.20
	Continuation and completion of Area Council Office at Abuesi	E.F.B. Company Limited / Works Dept.	02/06/2015	02/09/2015	42%	10 years 4 Months	76,070.25	32,131.73
	Construction of 1no. 3-unit Classroom Block with Ancillary Facilities at Assorkor	EAK Company Limited / Works Dept.	15/09/2022	14/03/2023	87%	2 years 9 Months	303,500.00	241,097.19

	Construction of 1 no. 3-Unit Classroom Block with Ancillary Facilities Phase1 at Shama Aminano (Relocated to Assorko)	Sanko Investment Ghana Limited / Works Dept.	30/07/2018	29/07/2019	35%	5 years 5 Months	277,860.83	96,163.21
	Continuation and completion of Community Centre at Abuesi	B.T. Ventures / Works Dept.	10/08/2015	12/05/2016	46%	9 years 7 Months	507,775.73	233,482.45
Wassa Amenfi West Municipal	Construction of District Assembly Hall Complex (Phase III) at Daboase	Benbo Enterprise	N/A	July 2009	50%	16 years 2 months	261,304.18	231,304.18
Wassa Amenfi East Municipal	construction of a 6 Unit classroom block with sanitary facilities at Wassa Akropong Phase II	M/S Jokwa Complex Limited	01/12/2022	01/12/2024	60%	13 months	510,741,86	141,741.86
Total							**10,703,548.24**	**5,916,924.49**

408. Management attributed the current state of the projects to inadequate funds to facilitate the continuation and completion of the works.

409. The abandoned and delayed projects had denied the beneficiaries the potential benefits of their usage.

410. We recommended that Management of the Assemblies involved adhere to the Guidelines for the utilisation of the DACF and prioritise the completion of abandoned projects by utilising the 20 percent allocation earmarked for the completion of legacy projects to ensure their timely completion.

Procurement Irregularities

Irregular procurement of pick-up and conversion to mobile clinic

411. Section 34 of the Public Procurement Act, 2003 (Act 663) as amended states that the Procurement Entity may conduct procurement by means of the following methods, and as from time to time determined by Regulations(a) competitive tendering, including international competitive tendering, national competitive tendering, request for quotations, and restricted tendering; (b) single-source procurement; (c) selection of consultants; and(d) framework contracting.

412. Our audit of the Ahanta West Municipal Assembly however disclosed that the Member of Parliament for Ahanta West Constituency, authorised payments totalling GH¢206,000.00 from her share of the DACF for the purchase of a Kia K2700 Pick-up in October 2025 without using the public procurement procedures. The vehicle procured with registration number GS-3394-25 had not been registered in the name of the Assembly but remained in the name of one Kwasi Frimpong. Subsequently, the vehicle was converted into a mobile clinic and branded with the name and images of the Member of Parliament.

413. We also noted that the vehicle had not been recorded in the Assembly's asset register and was yet to be handed over to the Assembly. The details are presented below:

Date	PV No	Cheque No	Payee	Details	Amount (GH¢)
07/10/2025	AWMA/MPCF /03/10/25	MPCF 000260/1	Lexmall Limited	Supply of mobile clinic van	100,000.00
07/10/2025	AWMA/MPCF /06/10/25	MPCF 000264/5	Lexmall Limited	Branding and spraying of mobile clinic van	32,000.00
10/10/2025	AWMA/MPCF /05/10/25	MPCF 000268/9	Lexmall Limited	Structural moulding of mobile clinic van	74,000.00
Total					**206,000.00**



The converted pickup

414. Though Management stated that the Member of Parliament had regularized the transactions, and the van handed over to the Municipal Health Directorate, we could not obtain any documentary evidence to corroborate Management assertion.

415. This action by the Management of the Assembly and the MP does not promote transparency and competitiveness in the procurement process and value for money may not be obtained.

416. We recommended that the Member of Parliament, Coordinating Director and the Finance Officer should be sanctioned in accordance with Section 92 of the Public Procurement Act 663 as amended and Management should ensure that the ownership of the vehicle is properly transferred to the Assembly.

WESTERN NORTH REGION

Introduction

417. In 2025, total DACF allocations to the nine Assemblies in the Western North Region was GH¢83,202,296.30 out which an amount of GH¢2,625,357.23 was deducted at source in favour of the Assemblies' Service Providers, HIV/AIDS Programme, NALAG dues and Vehicle Insurance. The net cash transfers to the Assemblies amounted to GH¢80,576,939.07, representing 96.84 percent of the total allocations, as detailed in Appendix 'A'.

Management issues

Cash Irregularities

Unsupported payments - GH¢452,800.20

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

419. We however noted that Management of three Assemblies disbursed a total amount of GH¢452,800.20 for the procurement of goods and services via 28 payment vouchers without supporting the payments with receipts, invoices, statements of claims, and other relevant documents to authenticate the payments. Details are provided below.

Assembly	Source Fund	No. of Transactions	Amount GH¢
Aowin	DACF	3	51,000.00
	MPCF1	13	166,583.00
Bia West	DACF	6	159,927.20
	MPCF	5	63,020.00
Juaboso	PWD	1	12,270.00
Total		**28**	**452,800.20**

420. This omission casts doubt on the prudence use of public funds and could lead to misapplication or misappropriation of funds.

421. We recommended that the Coordinating Directors and the District Finance Officers involved should refund the amount of GH¢452,800.20 into the Auditor General's Recoveries account.

Misapplication of funds

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

423. Contrary to the above provision, Management of the Bia West Assembly misapplied an amount of GH¢18,140.00 from the MP's Common Fund for administrative expenses but failed to refund the amount into the MP's account.

424. This may hinder the MP from implementing his/her planned programmes.

425. We recommended that Management desist from such practices and reimburse the MPs' Common Fund account with the amount of GH¢18,140.00.

Contract Irregularities

Delayed/abandoned projects – GH¢2,230,248.98

426. Section 52 of the PFM Act 2016 (Act 921) requires that a Principal Spending Officer of a covered entity shall be responsible for the assets of the institution under his care and shall ensure that proper control systems exist for the custody and management of the assets capable of ensuring that preventive mechanisms are in place to eliminate wastage, and misuse.

427. We however noted that Management of two Assemblies expended a total amount of GH¢2,230,248.98 on 12 projects, which were at various stages of completion but had been delayed/abandoned for periods ranging between seven months and 12 years.

Project Description	Location	Contractor	Contract Sum GH¢	Total payments GH¢	Award Date	Expected completion date	stage of completion	Status
Construction of 1 no. Police Commander's Bungalow	Akontombra District Assembly -Akontombra	Tender Crown Construction	296,642.86	86,731.31	1/5/2018	10/1/2018	30%	Abandoned for 8 years
Construction of CHPS Compound	Akontombra District Assembly – Tumuda	Jimmy Tony Company Ltd	333,876.73	276,768.06	3/28/2016	6/10/2016	80%	Abandoned for 10 years 3 months
Construction of 1No. 3-Unit Teachers Quarters	Akontombra District Assembly -Asanteman	Richko Const. Ltd.	260,045.72	214,000.00	3/28/2016	6/10/2016	80%	Abandoned for 10 years 3 months
Construction of 1No. 4-Unit Flat for Staff	Akontombra District Assembly - Akontombra	James Tano Enterprise	388,308.59	172,765.78	3/28/2016	6/10/2016	70%	Abandoned for 10 years 3 months
Construction of new Assembly Block	Juaboso District Assembly - Juaboso	M/S Boakye Yeboah Const. Ltd – DACF	682,416.96	487,058.77	04/08/06	04/08/07	40%	Abandoned for 18 years 4 months
Completion of 1No. 6-unit classroom block with office	Juaboso District Assembly – Eteso	Sparkx S M Ghana – DACF	167,805.59	120,832.34	5/7/13	5/1/14	87%	Abandoned for 12 years
Completion of 1No. 6-unit classroom block and ancillary facility	Juaboso District Assembly – Dominibo	M/S Yebwaboah Ent. – DACF	191,905.78	139,375.21	5/7/13	5/1/14	90%	Abandoned for 12 years
Completion of 1No. 6-unit classroom block and ancillary facility	Juaboso District Assembly – Benchima	M/S Moslivingstone – DACF	165,727.00	130,540.74	17/12/15	24/6/16	87%	Abandoned for 10 years 6 months
Completion of 1No. Double Box Culvert	Juaboso District Assembly – Yawagyimkrom	M/S Glovision Investments Ltd – DACF	222,079.00	134,721.00	28/4/20	1/9/22	87%	3 years 3 months

Completion of 1No. 6-unit classroom block	Juaboso District Assembly – Yawagyimkrom	J.O Construction Ltd – DACF	190,464.21	106,760.27	23/12/13	23/6/14	55%	Abandoned 11 years 6 months
Completion of 1No. 6-unit classroom block	Juaboso District Assembly – Sayerano	Kiafi Ventures – DACF	304,695.50	210,695.5	24/10/	20/12/22	55%	Abandoned 3 years
Construction of 1No. K.G Block with toilet, store, office and urinal	Juaboso District Assembly – Juaboso	M/S Glovision Investments Ltd – DACF RFG	492,000.06	150,000.00	24/10/24	6/5/2025	75%	Delayed for 7 months
Total			**3,695,968.00**	**2,230,248.98**				

428. This denied beneficiary communities the intended benefits, and continued neglect may result in deterioration or damage to the structures, thereby increasing the cost of completion or rehabilitation and exposing the Assemblies to cost overruns.

429. We recommended that Management of the Assemblies involved adhere to the Guidelines for the utilisation of the DACF and prioritise the completion of abandoned projects by utilising the 20 percent allocation earmarked for the completion of legacy projects to ensure their timely completion.

Modification of contract price without approval

430. Section 87 of the Public Procurement Act, 2003 (Act 663), as amended requires that except in cases of extreme urgency, where there will be an aggregate increase in the original amount of the contract by more than ten 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.

431. We noted at Suaman District Assembly that the contract price of GH¢183,357.90 for the construction of 1No. 3 Unit Classroom Block, Office and Store at 3 Miles by Messrs Christian Life Construction Enterprise in 2019 was varied to GH¢214,107.90 by Management. This represented an increase of GH¢30,750.00 (16.77%) which is above the 10% of the original contract price. However, no approval for the variation was obtained from the Entity Tender Committee (ETC).

432. Failure to obtain the ETC approval for the contract variation could result in unauthorised expenditure, inflate contract sum and expose the covered entity to financial irregularity and possible abuse of procurement process.

433. We recommended that the Coordinating Director, Works Engineer, Procurement Officer, and Finance Officer should be sanctioned in accordance with Section 92 of the Public Procurement Act (Act 663) as amended. Also, we recommended that Management should ensure that all contract variations are justified, documented, and approved by the relevant authority in accordance with the Public Procurement Act.

Procurement/ stores irregularities

Procurement outside GHANEPS

434. The Public Procurement Authority directive with reference number PPA/CEO/10/2491/23 dated 18 October 2023 mandates all public entities to use the Ghana Electronic Procurement System (GHANEPS) for their procurement activities.

435. Also, Paragraph 3(c) of the Implementation of the Public Financial Management commitment control measures with reference MOF/HM/PFM-CD/04/25 dated 2 May 2025, requires Principal Spending Officers to strictly undertake procurements through the GHANEPS.

436. On the contrary, we noted that Management of three Assemblies procured goods and works totalling GH¢14,077,443.24 through 33 contracts without using GHANEPS. Details are provided below.

No.	Name of Institution	Funding Source	No of contracts	No of PVs	Amount (GH¢)
1	Sefwi Wiawso Municipal Assembly	DACF	5	5	2,815,411.87
		MPCF	5	8	691,804.67
2	Bodi District Assembly	DACF	10	17	8,885,388.90
3	Juaboso District Assembly	DACF	11	16	1,310,606.40
		MPCF	2	4	374,231.40
	Total		**33**	**37**	**14,077,443.24**

437. The failure to use GHANEPS weakened transparency, accountability, and competitiveness in the procurement process. This increases the risk of non-compliance with procurement regulations, bias contract awards and failure to achieve value for money in public procurement.

438. We recommended that the Coordinating Directors, Procurement Officers, and Finance Officers of the three Assemblies should be sanctioned in accordance with Section 92 of the Public Procurement Act (Act 663) as amended to serve as a deterrent to others.

Unaccounted fuel for DRIP operations – GH¢222,900.00

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

440. We noted that Management of the Aowin Assembly purchased fuel amounting to GH¢222,900.00 for its DRIP equipment between January 2025 and September 2025; however, the usage of the fuel was not recorded in the equipment logbooks to enable us to validate whether the fuel was used in the interest of the Assembly. Details are provided below.

No.	Description	Date	PV Payee	CHQ No.	CHQ Payee	Amount GH¢
1	Fuel Support to carry out road maintenance works	06/08/2025	MP	645798	Joseph Baba Ayelya	50,000.00
2	Additional fuel to carry maintenance of road works	28/08/2025	MP	645806	Joseph Baba Ayelya	45,000.00
3	Fuel for DRIP Machine to carry out road reshaping at Jema & Elubo road	25/09/2025	MP	645824	Joseph Baba Ayelya	50,000.00
4	Road Reshaping	26/02/2025	GOIL	933023	Goil	32,900.00
5	Funds for reshaping of roads	24/06/2025	Star Oil	000934	Star Oil	25,000.00
6	Payment of funds to undertake road reshaping.	18/06/2025	MCD	000924	MCD	20,000.00
	Total					**222,900.00**

441. In the absence of logbook records, we could not confirm that the fuel purchased were used in the interest of the Assembly and for the intended purposes.

442. We recommended that the Coordinating Director and the Finance Officer should refund the amount of GH¢222,900.00 into the Auditor-General's Recoveries account.

Assets Management Irregularity

Assembly's Toyota Hilux Pickup in the custody of the former Coordinating Director

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

444. Notwithstanding the above Regulation, we noted at the Bibiani Anhwiaso Bekwai Municipal Assembly that an unregistered Toyota Hilux pick-up vehicle with chassis number MR0DB9CDXR5009241, valued at GH¢494,784.74, was still in the custody of Mr. Joseph K. Baah-Darkoh, a former Coordinating Director who had been transferred to the Western North Regional Coordinating Council since 23 September 2025.

445. The continued custody of the vehicle by a transferred officer deprived the Assembly of the use of the asset for official duties and could result in the misuse or loss of the vehicle.

446. We recommended that the Coordinating Director takes immediate steps to retrieve the vehicle from Mr. Joseph K. Baah-Darkoh and ensure that the returned vehicle is in good condition for official use.

Tax Irregularities

Failure to withhold taxes – GH¢6,230.07

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

448. We however noted that Management of Suaman District Assembly paid a total amount of GH¢124,912.90 to suppliers in respect of goods and services without deducting and paying the required tax of GH¢6,230.07 to GRA. Details are provided below.

Fund Source	No. of Transactions	Gross Amount GH¢	Amount GH¢
DACF	10	109,912.90	5,030.07
MPCF	1	15,000.00	1,200.00
Total	**11**	**124,912.90**	**6,230.07**

449. Non-deduction and non-remittance of taxes to GRA could result in the award of penalties against the Assembly. It also impedes the government's effort in timely meeting intended tax revenue targets.

450. We recommended that Management ensure compliance with the relevant provisions of the laws and any penalty arising from non-compliance should be borne personally by the Finance Officer.

Failure to obtain VAT invoices – GH¢6,042.10

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

452. On the contrary, we noted that Management of the Suaman District Assembly made payments on 12 vouchers totalling GH¢154,396.40 for goods and services with a VAT amount of GH¢6,042.10, but no VAT invoices were obtained to bind the suppliers to remit the tax to the GRA. Details are provided below.

Account	No. of Transactions	Gross Amount GH¢	Amount GH¢
DACF	11	105,516.40	4,162.10
MPCF	1	48,880.00	1,880.00
Total	12	**154,396.40**	**6,042.10**

453. The anomaly could deny the State of tax revenue of GH¢6,042.10 for development projects as the suppliers were not bound to pay the VAT amount to GRA.

454. We recommended that Management should obtain the VAT invoice from the suppliers or the amount of GH¢¢6,042.10 recovered and remitted to GRA.

Failing this, the Coordinating Director and Finance Officer should be held liable to refund the VAT amount and any penalty imposed by GRA be borne by the Finance Officer.

PART IV

DISTRICT ASSEMBLIES COMMON FUND – RESPONSIVENESS FACTOR GRANT (DACF-RFG)

Financial reporting

455. For the 2025 financial year, the DACF-RFG account for DPAT Project at DACF had an opening balance of GH¢11,076,622.12. Total contributions made as at 30 December 2025 by the Ghana Government was GH¢118,892,164.08. The total funds available for the period under review was therefore GH¢129,968,786.20, out of which, an amount of GH¢11,076,622.12 had been swept from the account by the Ministry of Finance.

456. No funds were disbursed to the MMDAs and Implementing Agencies, leaving a balance of GH¢118,892,164.08 as at 31 December 2025.

Summary of irregularities

457. The irregularities reported included unrefunded swept DACF-RFG, abandoned/ delayed projects, completed projects not in use and payment for unexecuted works. The succeeding paragraphs provide the summary of the findings and recommendations as well their details and recommendations.

DACF RFG Irregularities					
Year	**Cash irregularities**	**Contract irregularities**	**Procurement / store irregularities**	**Tax irregularities**	**Total**
2024	1,380,807.30	12,153,960.41	15,089.00	28,952.00	13,578,808.71
2025	**11,076,622.12**	**10,146,504.07**			**21,223,126.19**

Cash irregularity

458. Our audit revealed that an amount of GH¢11,076,622.12, earmarked for activities under the District Assemblies Common Fund - Responsive Factor Grant Programme, was swept from the Programme account by the Ministry of Finance through the Bank of Ghana.

459. The withdrawal of funds designated for donor-supported programme activities may adversely affect the timely implementation of planned projects and interventions, undermine the achievement of programme objectives, and potentially result in non-compliance with the terms and conditions of the applicable financing agreements. It may also affect the confidence of development partners in the management of donor funds.

Contract Irregularities

460. We noted that Management of two Assemblies made irregular payments totalling GH¢228,548.40 for unexecuted works and unjustifiable contingency claims. We also noted that Management of 15 Assemblies expended GH¢9,917,955.67 on projects that were either delayed, abandoned, or completed but not put to use. The summary is provided below.

Irregularity	Amount	No. of MMDAs/ MDAs	Irregularity type
Payment for unexecuted works	187,854.00	2	Recoverable Irregularity
Payment of contingencies without justification	40,694.40	1	Recoverable Irregularity
Sub total	**228,548.40**		
Abandoned/ Delayed projects	5,849,521.41	9	Compliance Irregularity
Completed Project not put to use	4,068,434.26	8	Compliance Irregularity
Sub total	9,917,955.67		
Total	**10,146,504.07**		

461. We recommended the recovery of GH¢228,548.40 from the Coordinating Directors and Finance Officers responsible for the irregular payments whilst Management of the nine Assemblies should prioritise the completion of delayed/abandoned projects before new ones are awarded. We also recommended that Management of the eight Assemblies where completed projects had not been put to use should address the challenges hindering their utilisation and ensure that the projects are operationalised as soon as practicable.

DETAILS OF FINDINGS AND RECOMMENDATIONS

OFFICE OF ADMINISTRATOR DISTRICT ASSEMBLIES COMMON FUND

Management Issues

Sweeping of DACF-RFG Project funds - GH¢11,076,622.12

462. Paragraph 5 of the DACF-RFG Operational Manual requires the Administrator of DACF to manage the DACF-RFG Bank of Ghana account and disburse funds to MMDAs after the Steering Committee has approved the DPAT results and workplans of the MMDAs and the other implementing institutions.

463. We however noted that the Ministry of Finance, through the Bank of Ghana, swept an amount of GH¢11,076,622.12 from the DACF-RFG Program account with the Bank of Ghana, meant for the Program's activities. Our follow up revealed that the amount had not been credited to the Program's account as of 3 March 2026.

464. This situation constraint the effective execution of Donor funded projects and may adversely affect compliance with agreed funding conditions with possible implications for continued donor confidence and future collaboration.

465. We recommended that the Administrator of the DACF should engage the Ministry of Finance to ensure the refund of swept donor funds into the designated account and adequately safeguarded against future transfers to facilitate smooth implementation of donor funded projects and compliance with financing agreements.

466. Management intimated that it has written to the CAGD for the refund of the swept funds into the designated account and would continue to pursue the matter until the refund is effected.

MINSTRY OF LOCAL GOVERNMENT, CHIEFTAINCY AND RELIGIOUS AFFAIRS

Processing of PVs outside the GIFMIS system

467. Regulation 82 (1) and (3) of the Public Financial Management Regulation 2019 (L.I. 2378) states that a payment by a covered entity shall be accompanied with a payment voucher authorized by the head of accounts and which is approved by the Principal Spending Officer on the Ghana Integrated Financial Management Information System. An approval for each payment voucher of a covered entity shall be recorded in the GIFMIS.

468. Contrary to the above regulation, we noted that Management of the Grant did not process transactions of the DACF-RFG totalling GH¢6,027,716.40 through the GIFMIS system.

469. This has the effect of increasing the risk of unauthorize and irregular payments undermines effective budgetary control and affect the completeness and reliability of financial records and reporting.

470. We recommended that Management should ensure that all future transactions are processed through GIFMIS before payments are effected or be sanctioned in accordance with Section 96 of the Public Financial Management Act 2016, Act 921 for non-compliance.

471. Management accepted our recommendation and stated that plans are under way for the project funds to be uploaded onto the GIFMIS. Also, staff of the Ministry has been trained to ensure smooth take off.

ASHANTI REGION

Management Issues

Contract Irregularity

Delayed/abandoned projects

472. Section 52 of PFM Act. 2016 (Act 921) requires a Principal Spending Officer of a covered entity to be responsible for the assets of the institution under his care and ensure that proper control system exists for the custody and management of the assets to ensure that preventive mechanism are in place to eliminate among others wastage and misuse.

473. We however noted that two Assemblies expended a total amount of GH¢1,216,834.80 on four projects which were at various stages of completion but had been abandoned/delayed for periods ranging between seven and 27 months. Details are below.

No.	Project Description	Contractor	Contract Sum	Total payment	Start Date	Expected Completion Date	% Completed	Status
	Skyere Central District							
1	Construction of No. 3-Unit Classroom Block at Liwa Udeem	3-M Enterprise Ltd	409,922.00	319,885.00	Oct. 2024	May-25	70	7 months Delayed
	Construction of 1 No.4-Unit Teachers' quarters at Bonyon	3-M Enterprise Ltd	400,793.00	327,257.00	Oct. 2024	Oct-25	68	11 months Delayed
	Drilling and mechanization of 2 No Boreholes at Kyenkyenkura	I B& Grace Co. Ltd	197,107.00	81,000.00	Oct. 2024	Oct-25	40	11 months Delayed
	Afigya Kwabre North District							
2	Construction of 1 No. 6 unit self-contained residential apartment with kitchen, hall, and others for teachers at Boamang	K.O.K Multi Company Limited	542,992.00	488,692.80	Sept. 2022	Sept-23	70	2 years 3 months Abandoned
	Total		**1,550,814.00**	**1,216,834.80**				

474. The delays and abandonment of the projects were attributed to irregular cash flow from the ADACF. The persistent delay in completing the projects exposes the Assemblies to potential cost overruns arising from inflation and price fluctuation and further deprive the intended users of the timely benefits and intended purpose of the facilities.

475. We recommended that Management of the Assemblies prioritise the completion of the delayed and abandoned projects before new ones are awarded.

CENTRAL REGION

Management Issues

Cash irregularity

Failure to utilize DACF-RFG Fund

476. 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.

477. Contrary to the above provision, we noted that Management of Twifo Atti-Morkwa District Assembly spent only GH¢38,434.66 out of GH¢505,750.00 DACF-RFG, leaving a balance of GH¢467,315.90 at the end of December 2025.

478. The works Engineer explained that there was litigation on the parcel of land the Assembly wanted to use to expand its bus terminal (lorry station) hence the delay in utilization of the funds.

479. The situation could deny the people of Twifo Atti-Morkwa District the needed developments and also increase the risk of potential escalation of project costs.

480. We recommended that Management take urgent steps to resolve litigation affecting the project land and put in place measures to ensure that project funds are utilised within approved timelines or reprogrammed appropriately to avoid idle funds and cost escalation. We also recommended that Management should conduct thorough due diligence prior to the acquisition of land for future development projects to avoid recurrence of such challenges.

Contract Irregularities

Drilled borehole by unlicensed contractor

481. Regulation 1 of the Drilling License and Groundwater Development Regulations, 2006 (L.I.1827) requires that a person shall not construct a well for the abstraction or monitoring of groundwater or for research if that person does not have a drilling license granted in accordance with these Regulations.

482. Regulation 23 of the Drilling License and Groundwater Development Regulations states that a person who carries out or allows the carrying out of

well drilling activity for the abstraction of water without a license from the Commission commits an offence and is liable on summary conviction to a fine of not more than two hundred penalty units or imprisonment for a term of not more than twelve months or to both.

483. We however noted that Management of Assin North District Assembly awarded a contract for drilling and mechanization of 6No. boreholes at a contract sum of GH¢408,300.00 to Power Max Star Co. Ltd, who did not possess the required professional drilling license or permits as mandated by the Ghana Water Resources Commission.

484. The District Works Engineer attributed the non-compliance to lack of awareness of the applicable regulatory requirements.

485. The violation of applicable law and safety regulations may result in environmental pollution, contamination of ground water and the provision of unwholesome water to users.

486. We recommended that Management and the contractor should be sanctioned in accordance with Regulation 23 of the Drilling License and Groundwater Development Regulations, 2006 (L.I 1827).

Completed project not put to use

487. Section 52 of the PFM Act, 2016 (Act 921) states that a Principal Spending Officer of a covered entity is responsible for the assets of the institution under his care and should ensure that a proper control system exists for the custody and management of the assets tom ensure that preventive mechanisms are in place to eliminate wastage and misuse.

488. We however noted that Management of four Assemblies spent a total of GH¢1,854,152.14 on seven projects but had not put them to use for periods between ten months to 63 months after completion. Details are provided below.

No	Assembly	Project description	Name of contractor	Contract sum GH¢	Payment to date GH¢	Start date	Completion date	No. of months not in use	Reasons for abandonment
1	Komenda Edina Eguafo Abrem (KEEA)	Construction of Joint market shed, 2 Lockable stores and Toilet Facility at Ntranoa	ALL 99 Enterprise	223,729.60	223,729.60	10/05/21	04/11/22	37	The market sheds are converted into lockable stores for storing goods and one used as a party office. The toilet facility has never been used since its construction. Those that the sheds were allocated to are not paying the monthly rent of GH¢10 after initial payment made to secure ownership.
		Construction of 12 Unit Market Shed 2 Stores and Toilet Facility at Dominase	ALL 99 Enterprise	223,729.60	223,689.60	10/05/21	04/11/22	37	The facility is in a marshy area as result the users are deterred to use it.
		Construction of 32 Unit Market Stalls and 4-seater Toilet Facility	Axiles Construction Works Ltd.	270,401.15	293,212.14	27/09/19	02/09/20	63	The stalls are in use, but the toilet facility abandoned because the users claim the place is not conducive
		Minor repair works at Bediadua Police Station	Messrs E-Alpha Enterprise	160,067.00	144,068.40	28/06/2024	20/01/2025	11 months	Additional fittings requested and awaiting handover.
2	Twifo Hemang Lower Denkyira District	Construction of 1No. 2 Unit KG Block with Furniture at Ayedwe	Father Thanks Co. Ltd	335,828.95	335,828.95	14/10/24	13/5/2025	11 months	The project is sited far away from the community
3	Awutu Senya East Municipal	Construction of No. 1 Zonal Council at New Market Junction	Top Rage Construction Ltd	363,584.00	363,584.00	23/07/24	16/01/2025	10 months	Not furnished
4	Effutu Municipal	Construction of Satellite market at Osubonpanyin	M/S JHL Construction Ltd	270,039.45	270,039.45	4/4/22	31/12/23	24 months	Low economic activity at the market location Traders trade at the vibrant economic market at Winneba
		Total		**1,847,379.75**	**1,854,152.14**				

489. The delay in operationalizing the projects deny the communities benefits of the projects. The projects could also deteriorate and result in additional costs required to restore them to use.

490. We recommended that Management of the Assemblies involved should address the challenges impeding the use of the projects and put them to use as soon as practicable.

Delayed projects

491. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted that the Ekumfi District Assembly had delayed the construction of Education Office at Essakyir for a period of six months as detailed below.

Project name	Name of contractor	Contract sum	Payment to date	Start date	Expected Completion date	% of completion
Const. of Education office at Essarkyir	E.O. Const.& Trading Ent.	884,046.66	815,948.60	7/11/24	26/06/25	65%

492. Delayed projects do not only result in locked up funds of the Assembly but also deny the community of the benefits to be derived from the project.

493. We recommended that Management of the Assembly involved give priority to the delayed projects and ensure its completion before new ones are awarded.

EASTERN REGION

Management Issues

Contract Irregularities

Payment for unexecuted works – GH¢162,474.00

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

495. Our audit at the Ayensuano Assembly however revealed that four contractors failed to fully execute projects awarded to them in accordance with the specifications outlined in the Bills of Quantities. In spite of this, the contractors were paid the full contract sum of GH¢1,976,618.16, resulting in payment for works not executed valued at GH¢162,474.00. Details are provided below.

No.	Contractor	Contract Details	Contract Sum GH¢	Unexecuted Project	Quantity	Unit Price GH¢	Amount GH¢
1	Messrs West Brain Company Ltd	Construction of 3-unit classroom block with office, store, and 3-seater KVIP toilet, 3-unit urinal, 75 dual desk furniture, 5 Teachers table, and 9 chairs. at Kwaboanta	449,618.40	KVIP	1	44,565.00	44,565.00
				Dual Desk	75	300.00	22,500.00
				Tables for teachers	5	200.00	1,000.00
				Chairs for teachers	9	150.00	1,350.00
				Total			**69,415.00**
2	Conel Construction Ent. Ltd	Construction of Maternity block at Dokrochiwa Health Centre	430,717.00	Mechanized Borehole	1	40,059.00	**40,059.00**
3	Messrs West Brain Company Ltd	Construction of CHP Compound, drilling of mechanized borehole at Kyekyewere	548,141.38	Beds with a mattress	1	4,800.00	4,800.00
				vaccine fridge		6,000.00	6,000.00
				Total			**10,800.00**
4	Messrs West Brain Company	construction of a CHPS Compound and a mechanized	548,141.38	Office table	5		15,000.00
				Office chairs	15		15,000.00

	Ghana Limited	borehole at Kyekyewere		3-Seater waiting chairs	4		12,200.00
				Total			**42,200.00**
	Total		**1,976,618.16**				**162,474.00**

496. This resulted in loss of funds to the Assembly as payments were made for works not executed, thereby resulting in the non-realisation of value for money and potentially undermining the quality, durability and the intended performance of the projects.

497. We recommended that Management should take the necessary steps to get the contractors back to site to complete the outstanding works. Failing this, responsible officials should be held liable to refund the GH¢162,474.00 into the account of the DACF.

Completed project not in use

498. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted that two completed projects at Upper Manya and Asuogyaman District Assemblies were not in use. Details are provided below.

Project	Contractor	Start Date	Completion Date	Contract Sum GH¢	Period not in use	Payment to Date GH¢
Upper Manya Krobo District Assembly						
Construction of slaughterhouse at Akateng-Tulaku	True Engineers Const. Ltd	16/7/2024	21/11/2024	102,424.85	13 months	102,424.85
Asuogyaman District Assembly						
Construction of a 4-unit classroom Block with a workshop at Akwamufie	Vamset Ltd	10/11/2020	10/05/2021	393,375.25	56 months	393,375.25
Total				**495,800.10**		**495,800.10**

499. Management of Upper Manya Krobo District Assembly indicated that the butchers have requested for a shed, which was not part of the initial contract, and that the Assembly intended to use its IGF to construct the shed to make it operational while Management of Asuogyaman Assembly stated the necessary steps are being taken to put the facility to use.

500. The delay in the utilisation of the project has deprived the beneficiary communities of the timely benefits to be derived from the facilities.

501. We recommended that Management should ensure that all requisite ancillary facilities are provided in a timely manner to facilitate the utilisation of the projects by beneficiaries and to ensure the realisation of their intended objectives.

Abandoned/delayed projects

502. Notwithstanding Section 52 of the PFM Act, 2016 (Act 921), we noted that Management of the Kwahu South Municipal Assembly spent a total amount of GH¢1,074,002.41 on five projects which were at various stages of completion and had been abandoned/delayed for periods ranging from two months to three years. Details are provided below.

Project	Contractor	Start Date	Completion Date	Period abandoned/delayed	% Completed	Contract Sum GH¢	Payment to Date GH¢
Construction of 1No.3 Unit Classroom Block with auxiliary facilities at Gyaekasa	Dan's Rock Ltd	06/09/2022	28/03/2023	2 years, 9 months	90	436,513.28	381,268.76
Construction of 2 No. Large Garages and 4-seater W/C toilet facility for mechanics and metal fabricators at Bepong	E-Giant Company Ltd	22/10/2024	11/04/2025	8 months	58	442,125.76	276,593.89
Construction of 2-Unit Classroom block and office at Kofi-Wusu	Omanbapa General Construction &Trading	11/10/2024	11/04/2025	8 months	98	352,720.00	315,339.76
MCE Bungalow renovation – Mpreso	Dan's Rock Ltd	05/08/2025	30/10/2025	2 months	80	352,720.00	50,400.00
Renovation of MCE/MCD office at Mpraeso	Dan's Rock Ltd	05/08/2025	30/10/2025	2 months	40	190,113.00	50,400.00
Total						**1,774,192.04**	**1,074,002.41**

503. Management of the Assembly attributed the delayed/abandoned projects to funding challenges.

504. Delayed and abandoned projects could result in cost overruns and deprive beneficiary communities of the timely use of the facilities.

505. We recommended that Management of the Assembly prioritise the completion of the delayed and abandoned projects before new ones are awarded.

GREATER ACCCR REGION

Management Issues

Abandoned projects

506. Section 52 of PFM Act, 2016 (Act 921) requires that a Principal Spending Officer of a covered entity shall be responsible for the assets of the institution under his care and shall ensure that proper control systems exist for the custody and management of the assets to prevent among others wastage and misuse.

507. Management of two Assemblies awarded two contracts on which a total amount of GH¢1,233,992.50 had been expended, with completion dates scheduled for March and December 2023. However, the projects had either been abandoned at various stages of completion for a period of 2 years. The details are provided below.

Assembly	Project Description.	Location	Contractor	Date Started	Expected date of completion	Period of Delay	Contract Sum	Payment to date	Status of completion
Adentan Municipal	Construction of One (1) No. Two (2) - Storey Six (6) - Unit Classroom Block.	Adjiringanor	AB-Ziko Limited	25/01/2023	Dec-23	2 years	852,096.85	774,633 .50	95 percent
Ada West District	Construction of 4-unit storey, one bed apartment nurse's quarters at Sege	Sege	Messrs Istrue enterprise	01/07/2022	01/03/2023	2 years	450,543.45	459,359.00	90 percent
	Total						**1,302,640.30**	**1,233,992.50**	

508. Management of the Assemblies attributed the abandonment of the projects to irregular releases of the funds, which affected timely payments for certificates of work done submitted by contractors.

509. We recommended that Management of the Assemblies prioritise the completion of the delayed and abandoned projects before new ones are awarded.

WESTERN REGION

Management Issues

Contract irregularities

Completed projects not in use

510. Section 52 of the PFM Act, 2016, (Act 921) mandates a Principal Spending Officer of Covered Entity to be responsible for the care, custody, and maintenance of assets under their care and to institute proper control systems and preventive mechanisms to eliminate theft, loss, wastage, and misuse.

511. We however noted that Management of two Assemblies expended a total amount of GH¢1,718,482.02 for completion of three projects which had not been put to use for periods ranging from one to five years. Details are provided below.

Assembly	Project	Contractor	Award Date	Date Completed	Period not in use	Contract Sum GH¢	Payments to date GH¢	Reasons for not using the Project
Ellembelle District Assembly	Construction of Emergency Fish Market - Aiyinasie	M/S Sekanet Infinity	24/07/2023	18/05/2020	5 years7 months	431,512.66	431,512.66	The Fish Mongers rejected the facility because they were not consulted on the design specifications. They claim the completed facility does not suit their business needs. As a result, it has been abandoned, and encroachers are using it as a gym centre.
	Construction of 1 No. 1 -Unit Modern Lockable Fish Market with 3 Hand Washing Facilities, Terrazzo Floor, Ceiling and 4 - Seater Water Closet Toilet- Aiyinasie	M/S Sekanet Infinity	24/07/2023	31/12/2024	1 year	657,519.39	657,519.39	The Fish Mongers rejected the facility because they were not consulted on the design specifications. They claim the completed facility does not suit their business needs. As a result, it has been abandoned, and encroachers are using it as a gym centre.
Wassa Amenfi Central District Assembly	Construction of 4No. 96-Unit market stall at Adjakaa Manso -LOT 1.	M/S Meglogics Company Ltd.	14/12/2022	31/03/2024	1 year 9 months	699,388.86	629,449.97	There is an ECG high- tension power line over the market and needs to be removed before the project can be used. ECG has provided an estimated cost of over GH¢25,000.00, outside the contract sum, for the removal of the high-tension power lines.
	Total					**1,788,420.91**	**1,718,482.02**	

512. The delay in utilising the completed projects has deprived the beneficiary communities of the intended benefits and may lead to deterioration of the facilities, thereby necessitating additional funds to restore them to their usable condition.

513. We recommended that Management of the Ellembelle Assembly take immediate steps to operationalize the completed projects by engaging relevant stakeholders to address the design concerns. We also recommended that Management of the Wassa Amenfi Central Assembly should liaise with the ECG to facilitate the relocation of high-tension power lines to make the facility usable.

Abandoned/delayed projects

514. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted that Management of three Assemblies expended a total amount of GH¢1,508,743.10 on five projects which were at various stages of completion but had been delayed or abandoned for periods ranging from seven to 61 months. Details are provided below.

Assembly	Projects	Contractor	Award Date	Expected Date of Completion	Level of Completion	Period Delayed	Contract Sum (GH¢)	Payment to date (GH¢)	Reasons Delayed
Ellembele District	Construction of 3-Unit Classroom Block, Office, Store Staff Common Room, with 6-Seater Water Closet Akropong	Attans Enterprise	14/05/2020	14/11/2020	70%	61 months	451,996.00	251,686.60	Management attributed the delay to non-release of funds
	Construction of 3-Unit Classroom Block, Office, Store Staff Common Room, with 6-Seater Water Closet Aiyinase NyamebeKyre	Vibe- A Engineering Limited	14/04/2020	14/11/2020	50%	61 months	451,996.00	200,309.40	Management attributed the delay to non-release of funds
Jomoro Municipal	Construction of a 2 No. 6 seater water closet facility with overhead water tank at Bawia-Nvellenu Bermant Primary School and Mans Primary School	M/S Emnesdey Co. Ltd	18/08/2022	12/04/2023	60%	32 months	306,250.00	246,688.60	The project has been terminated since June 30, 2025, and repackaged but yet to be re-awarded as part of the legacy projects, due to

									budgetary constraints in the 2025 approved estimates
Wassa Amenfi East Municipal	Construction of 1 No. single story 20-unit lockable stores with ancillary facilities at Wassa Akropong.	M/S S. Ndede Company Limited	12/01/2023	05/04/2025	40%	9 months	990,656.39	148,598.46	Lack of funds
	Construction of lorry station with 1 No. Toll office, 2No. passengers shed,3 No. 10 unit market stalls and 1 No. 4 unit urinal bay at Wassa Japa	M/S Hypermont Construction Limited	28/11/2024	05/06/2025	50%	7 months	1,352,581.95	661,460.04	Lack of funds
Total							**3,553,480.34**	**1,508,743.10**	

515. The delayed/abandoned projects had denied the beneficiaries the potential benefits of the projects. Continuous delay in the completion of the projects may lead to cost overruns as a result of increases in the prices of building materials over time, as well as additional costs to rectify any deterioration.

516. We recommended that Management of the three Assemblies ensure that the abandoned /delayed projects are completed before awarding new ones.

WESTERN NORTH REGION

Management Issues

Contract irregularities

Payment of contingencies without justification – GH¢40,694.40

517. Regulation 78 of the PFMR, 2019 (LI. 2378) states that a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity, the validity, accuracy and legality of the claim for the payment; that the evidence of the services received, certificates for work done and any other supporting documents exists.

518. We however noted that the Management of Juaboso Assembly paid a contingency amount of GH¢40,694.00 to YTFK Enterprise and ABCSONS Enterprise for works executed without justification. The contractors did not submit any applications for the approval of the Works Engineer in support of the contingency payments. Details are shown below.

Date	PV No.	Payee	Details	Gross Payment GH₵	Contingency Amount GH₵
24/7/25	2/7	YTFK Enterprise	Construction of water systems	80,000.00	7,272.80
5/8/25	3/8	YTFK Enterprise	Renovation of Bonsu Nkwanta 4-Unit Nurses Quarters	127,635.20	11,603.20
24/7/25	1/8	ABCSONS Enterprise	Construction of 3No. Mechanized boreholes	216,002.16	21,818.40
		Total		**423,637.36**	**40,694.40**

519. Management indicated that the contingency payments were justified based on discussions at the Assembly's last Tender Committee meeting relating to the construction of water systems and renovation of the Bonsu Nkwanta 4-Unit Nurses Quarters. However, no documentary evidence was provided to corroborate Management assertions or to justify the payments made.

520. The payment of unjustified contingency amounts without the requisite approvals could result in irregular payments and loss of funds to the Assembly.

521. We recommended that Management should recover the GH¢40,694.00 from the contractors, and in default of recovery, the amount should be refunded by the Coordinating Director and the Finance Officer into the DACF-RFG Account.

Payment for unexecuted portions of contract (DACF-RFG) – GH¢25,380.00

522. Contrary to Regulation 78 of the PFM Regulations, 2019 (L.I. 2378), we noted that two DACF-RFG projects completed and handed over to the Akontombra District Assembly, for which full payment of GH¢575,997.21 had been made to the contractor, Messrs Raycof Construction & Trading Ltd, had works valued at GH¢25,380.00 contained in the Bills of Quantities (BoQ) not executed. Details are provided below.

No.	Contract Details	Item in BoQ	Qty	Completed Date	Last Payment Date	Amount (GH¢)	Remarks
1.	Construction of 1no. 6-unit Teacher's Quarters at Bonwire	Construction of Aprons	--	25/5/25	4/3/26	11,950.00	Not constructed
		3000 litres polytank	1 pc			5,000.00	Not provided
		Energy-saving bulb	18 pcs			540.00	Not provided
		Provision of an earthing system	--			1,000.00	Not provided
		E.C.G. meter (connecting to the mains)	3pcs			4,950.00	Not provided
2.	Construction of 1no. 3-unit Area Council Office at Nsawora	Energy-saving bulb	11 pcs	24/4/25	4/3/25	440.00	Not provided
		E.C.G. meter (connecting to the mains)	1			1,500.00	Not provided
	Total					**25,380.00**	

523. The payment for unexecuted works could result in loss of funds to the Assembly and also deny the beneficiary communities the full benefits of the projects. It may also lead to additional costs to complete or rectify the unexecuted works, thereby undermining value for money.

524. We recommended that Management of the Assembly ensure that the contractor completes the construction of the aprons and provides the outstanding items. Failing which the responsible projects management officials should be held liable to refund the amount of GH¢25,380.00 into the DACF-RFG account of the Assembly.

APPENDICES

APPENDIX A

DACF ALLOCATIONS, DEDUCTIONS AND NET RELEASES - 2025

	REGION	TOTAL ALLOCATION	1ST QTR	2ND QTR	3RD QTR	TOTAL DEDUCTIONS	NET	% OF NET AMOUNT
	AHAFO	55,701,939.57	12,782,147.46	23,692,174.46	19,227,617.64	1,799,508.09	53,902,431.48	96.77
	ASHANTI	533,080,836.67	122,328,197.50	226,739,755.95	184,012,883.22	12,877,720.03	520,203,116.64	97.58
	BONO	123,889,978.58	28,429,530.24	52,695,166.61	42,765,281.72	3,562,022.31	120,327,956.27	97.12
	BONO EAST	118,213,324.27	27,126,885.61	50,280,667.49	40,805,771.17	3,277,929.63	114,935,394.64	97.23
	CENTRAL	248,463,484.23	57,015,912.18	105,681,063.55	85,766,508.50	6,472,297.67	241,991,186.56	97.40
	EASTERN	353,536,733.49	81,127,492.09	150,372,752.42	122,036,488.99	9,767,656.96	343,769,076.53	97.24
	GREATER ACCRA	564,432,958.41	129,522,694.61	240,075,017.59	194,835,246.21	9,652,526.46	554,780,431.95	98.29
	NORTH EAST	64,639,182.01	14,833,012.33	27,493,526.96	22,312,642.72	1,780,958.68	62,858,223.33	97.24
	NORTHERN	180,467,123.44	41,412,514.58	76,759,599.50	62,295,009.36	4,746,280.89	175,720,842.55	97.37
	OTI	86,993,347.09	19,962,712.24	37,001,612.01	30,029,022.84	2,532,865.47	84,460,481.62	97.09
	SAVANNAH	75,460,402.80	17,316,201.26	32,096,207.81	26,047,993.72	1,998,643.95	73,461,758.85	97.35
	UPPER EAST	148,221,435.17	34,012,980.90	63,044,235.31	51,164,218.96	4,369,358.24	143,852,076.92	97.05
	UPPER WEST	92,977,199.60	21,335,850.88	39,546,774.33	32,094,574.40	3,247,313.74	89,729,885.87	96.51
	VOLTA	201,794,001.82	46,306,478.89	85,830,740.06	69,656,782.87	5,060,788.75	196,733,213.07	97.49
	WESTERN	168,775,004.64	38,729,477.18	71,786,492.27	58,259,035.19	4,399,113.59	164,375,891.06	97.39
	WESTERN NORTH	83,202,296.30	19,092,764.61	35,389,132.49	28,720,399.19	2,625,357.23	80,576,939.07	96.84
	TOTAL	**3,099,849,248.09**	**711,334,852.56**	**1,318,484,918.81**	**1,070,029,476.72**	**78,170,341.68**	**3,021,678,906.41**	**97.48**
REGION	MMDA	TOTAL ALLOCATION	1ST QTR	2ND QTR	3RD QTR	TOTAL DEDUCTIONS	NET	% OF NET AMOUNT
AHAFO	ASUNAFO NORTH MUNICIPAL	9,533,736.84	2,187,744.83	4,055,064.48	3,290,927.53	324,453.40	9,209,283.44	96.60
	ASUNAFO SOUTH	9,044,115.25	2,075,389.40	3,846,809.61	3,121,916.24	275,244.83	8,768,870.43	96.96
	TANO SOUTH MUNICIPAL	10,094,446.70	2,316,413.17	4,293,555.92	3,484,477.61	325,527.84	9,768,918.86	96.78
	TANO NORTH MUNICIPAL	8,980,831.82	2,060,867.49	3,819,892.73	3,100,071.59	322,802.26	8,658,029.55	96.41
	ASUTIFI NORTH	8,798,257.25	2,018,971.38	3,742,236.76	3,037,049.12	274,564.54	8,523,692.71	96.88
	ASUTIFI SOUTH	9,250,551.71	2,122,761.20	3,934,614.97	3,193,175.55	276,915.22	8,973,636.49	97.01
	SUB-TOTAL	55,701,939.57	12,782,147.46	23,692,174.46	19,227,617.64	1,799,508.09	53,902,431.48	96.77
REGION	MMDA	TOTAL ALLOCATION	1ST QTR	2ND QTR	3RD QTR	TOTAL DEDUCTIONS	NET	% OF NET AMOUNT
ASHANTI	KUMASI METRO.	15,290,630.07	3,508,802.20	6,503,692.29	5,278,135.57	349,118.07	14,941,511.99	97.72
	OFORIKROM MUNICIPAL	25,467,738.29	5,844,184.04	10,832,407.33	8,791,146.91	372,182.98	25,095,555.31	98.54
	KWADASO MUNICIPAL	20,050,766.27	4,601,129.75	8,528,361.06	6,921,275.46	355,260.27	19,695,506.01	98.23
	OLD TAFO MUNICIPAL	20,152,561.37	4,624,489.08	8,571,658.43	6,956,413.86	355,564.25	19,796,997.12	98.24
	ASOKWA MUNICIPAL	14,253,143.99	3,270,726.11	6,062,409.61	4,920,008.26	338,546.90	13,914,597.09	97.62
	SUAME MUNICIPAL	20,481,177.05	4,699,897.84	8,711,431.30	7,069,847.91	356,945.60	20,124,231.45	98.26
	ASOKORE MAMPONG MUN.	15,470,209.64	3,550,011.05	6,580,074.38	5,340,124.21	297,529.35	15,172,680.29	98.08
	BEKWAI MUNICIPAL	10,093,920.25	2,316,292.36	4,293,332.00	3,484,295.89	325,526.26	9,768,393.98	96.78
	BOSOME FREHO	9,168,160.30	2,103,854.51	3,899,570.73	3,164,735.05	276,269.18	8,891,891.12	96.99

	AMANSIE CENTRAL	9,843,727.34	2,258,879.59	4,186,915.35	3,397,932.41	277,686.37	9,566,040.98	97.18
	OBUASI MUNICIPAL	12,800,712.00	2,937,430.72	5,444,634.50	4,418,646.78	289,557.46	12,511,154.54	97.74
	OBUASI EAST	16,107,132.42	3,696,168.27	6,850,982.11	5,559,982.04	296,990.94	15,810,141.48	98.16
	EJISU MUNICIPAL	11,650,504.78	2,673,488.06	4,955,407.19	4,021,609.53	330,774.67	11,319,730.10	97.16
	JUABEN MUNICIPAL	9,424,082.34	2,162,581.97	4,008,424.21	3,253,076.16	325,525.94	9,098,556.40	96.55
	MAMPONG MUNICIPAL	11,144,508.02	2,557,374.95	4,740,187.33	3,846,945.74	284,411.56	10,860,096.46	97.45
	SEKYERE CENTRAL	9,686,843.46	2,222,878.82	4,120,186.60	3,343,778.04	233,766.06	9,453,077.40	97.59
	OFFINSO MUNICIPAL	11,465,929.91	2,631,132.92	4,876,900.41	3,957,896.58	329,623.48	11,136,306.43	97.13
	OFFINSO NORTH	10,269,068.11	2,356,484.24	4,367,829.11	3,544,754.76	278,956.81	9,990,111.31	97.28
	ASANTE AKIM CENTRAL MUN.	10,429,148.95	2,393,218.64	4,435,917.64	3,600,012.67	326,527.35	10,102,621.60	96.87
	ASANTE AKIM NORTH MUN.	10,767,601.64	2,470,884.73	4,579,874.57	3,716,842.34	327,538.07	10,440,063.57	96.96
	ASANTE AKIM SOUTH MUNICIPAL	9,353,699.30	2,146,430.89	3,978,487.60	3,228,780.81	293,732.05	9,059,967.25	96.86
	AMANSIE WEST	11,152,540.97	2,559,218.30	4,743,604.06	3,849,718.61	282,195.11	10,870,345.87	97.47
	AMANSIE SOUTH	11,781,991.52	2,703,660.84	5,011,333.55	4,066,997.12	284,275.08	11,497,716.44	97.59
	ADANSI SOUTH	9,438,349.42	2,165,855.89	4,014,492.54	3,258,000.98	277,476.04	9,160,873.38	97.06
	AKROFUOM	10,598,206.95	2,432,013.05	4,507,824.50	3,658,369.40	279,939.71	10,318,267.25	97.36
	ADANSI NORTH	9,913,314.28	2,274,847.98	4,216,513.34	3,421,952.95	233,042.36	9,680,271.91	97.65
	ADANSI ASOKWA	9,768,185.40	2,241,544.68	4,154,784.46	3,371,856.27	277,461.03	9,490,724.38	97.16
	SEKYERE EAST	10,147,498.75	2,328,587.24	4,316,120.99	3,502,790.52	279,593.77	9,867,904.99	97.24
	SEKYERE KUMAWU	10,699,556.30	2,455,270.09	4,550,932.27	3,693,353.93	266,174.01	10,433,382.29	97.51
	SEKYERE AF./PLAINS	9,244,503.61	2,121,373.32	3,932,042.47	3,191,087.82	276,897.16	8,967,606.45	97.00
	ATWIMA NWABIAGYA MUNICIPAL	11,935,027.01	2,738,778.51	5,076,425.42	4,119,823.07	331,024.34	11,604,002.67	97.23
	ATWIMA NWABIAGYA NORTH	12,622,872.09	2,896,621.08	5,368,992.36	4,357,258.65	286,785.94	12,336,086.15	97.73
	ATWIMA MPONUA	11,029,475.11	2,530,977.89	4,691,259.42	3,807,237.81	281,827.60	10,747,647.51	97.44
	AHAFO ANO NORTH MUNICIPAL	9,084,519.25	2,084,661.06	3,863,994.98	3,135,863.20	307,843.54	8,776,675.70	96.61
	AHAFO ANO SOUTH EAST	9,673,968.53	2,219,924.36	4,114,710.40	3,339,333.77	262,911.31	9,411,057.22	97.28
	AHAFO ANO SOUTH WEST	9,490,154.59	2,177,743.83	4,036,527.27	3,275,883.48	262,762.39	9,227,392.20	97.23
	BOSOMTWI	11,421,333.48	2,620,899.20	4,857,931.83	3,942,502.45	282,397.80	11,138,935.68	97.53
	ATWIMA KWANWOMA	14,655,010.73	3,362,944.09	6,233,338.97	5,058,727.67	292,054.49	14,362,956.24	98.01
	EJU/SEKYEDUMASE MUN.	10,760,690.12	2,469,298.72	4,576,934.83	3,714,456.57	327,917.43	10,432,772.69	96.95
	KWABRE EAST MUNICIPAL	16,947,787.02	3,889,076.66	7,208,544.80	5,850,165.57	300,741.82	16,647,045.21	98.23
	SEKYERE SOUTH	11,696,872.13	2,684,128.16	4,975,129.01	4,037,614.97	283,220.64	11,413,651.49	97.58

	AFIGYA KWABRE	17,110,174.88	3,926,340.45	7,277,614.59	5,906,219.84	299,386.32	16,810,788.57	98.25
	AFIGYA KWABRE NORTH	10,537,539.04	2,418,091.34	4,482,020.11	3,637,427.58	279,758.54	10,257,780.50	97.35
	SUB-TOTAL	533,080,836.67	122,328,197.50	226,739,755.95	184,012,883.22	12,877,720.03	520,203,116.64	97.58
REGION	**MMDA**	**TOTAL ALLOCATION**	**1ST QTR**	**2ND QTR**	**3RD QTR**	**TOTAL DEDUCTIONS**	**NET**	**% OF NET AMOUNT**
BONO	**SUNYANI MUNICIPAL**	11,094,382.96	2,545,872.55	4,718,867.22	3,829,643.19	328,513.93	10,765,869.03	97.04
	SUNYANI WEST	11,625,261.65	2,667,695.41	4,944,670.32	4,012,895.92	284,847.23	11,340,414.42	97.55
	DORMAA CENTRAL MUN.	10,815,827.47	2,481,951.31	4,600,386.87	3,733,489.30	327,682.09	10,488,145.39	96.97
	DORMAA WEST	9,298,585.40	2,133,783.68	3,955,045.54	3,209,756.18	276,858.67	9,021,726.73	97.02
	DORMAA EAST	9,114,671.21	2,091,580.16	3,876,819.77	3,146,271.29	275,509.45	8,839,161.77	96.98
	BEREKUM MUNICIPAL	11,610,912.15	2,664,402.58	4,938,566.92	4,007,942.65	332,056.44	11,278,855.72	97.14
	BEREKUM WEST	11,076,840.96	2,541,847.12	4,711,405.93	3,823,587.91	281,369.05	10,795,471.92	97.46
	WENCHI MUNICIPAL	10,391,711.16	2,384,627.64	4,419,993.91	3,587,089.61	327,215.55	10,064,495.61	96.85
	TAIN	9,689,262.42	2,223,433.91	4,121,215.48	3,344,613.03	262,556.98	9,426,705.44	97.29
	BANDA	8,797,080.15	2,018,701.26	3,741,736.09	3,036,642.80	274,561.03	8,522,519.12	96.88
	JAMAN SOUTH MUNICIPAL	10,102,716.26	2,318,310.82	4,297,073.28	3,487,332.16	326,552.53	9,776,163.73	96.77
	JAMAN NORTH	10,272,726.77	2,357,323.81	4,369,385.28	3,546,017.68	264,299.37	10,008,427.40	97.43
		123,889,978.58	28,429,530.24	52,695,166.61	42,765,281.72	3,562,022.31	120,327,956.27	97.12
REGION	**MMDA**	**TOTAL ALLOCATION**	**1ST QTR**	**2ND QTR**	**3RD QTR**	**TOTAL DEDUCTIONS**	**NET**	**% OF NET AMOUNT**
BONO EAST	**TECHIMAN MUNICIPAL**	13,681,632.96	3,139,579.18	5,819,324.02	4,722,729.75	338,240.20	13,343,392.75	97.53
	TECHIMAN NORTH	10,893,590.22	2,499,795.84	4,633,462.35	3,760,332.03	280,821.81	10,612,768.41	97.42
	KINTAMPO MUNICIPAL	10,178,359.02	2,335,668.86	4,329,247.05	3,513,443.10	326,778.42	9,851,580.60	96.79
	KINTAMPO SOUTH	10,966,699.61	2,516,572.54	4,664,558.58	3,785,568.48	282,040.13	10,684,659.47	97.43
	ATEBUBU AMANTIN MUNICIPAL	11,047,713.37	2,535,163.09	4,699,016.85	3,813,533.43	328,374.56	10,719,338.81	97.03
	PRU	12,763,459.58	2,928,882.26	5,428,789.61	4,405,787.71	286,405.78	12,477,053.80	97.76
	PRU WEST	10,352,449.73	2,375,618.16	4,403,294.52	3,573,537.05	279,205.81	10,073,243.92	97.30
	NKORANZA SOUTH MUN.	10,026,455.40	2,300,810.93	4,264,636.61	3,461,007.86	325,324.79	9,701,130.61	96.76
	NKORANZA NORTH	8,882,993.77	2,038,416.21	3,778,278.45	3,066,299.11	274,817.59	8,608,176.18	96.91
	SENE WEST	9,407,675.01	2,158,816.91	4,001,445.54	3,247,412.56	277,130.52	9,130,544.49	97.05
	SENE EAST	10,012,295.61	2,297,561.63	4,258,613.90	3,456,120.08	278,790.01	9,733,505.60	97.22
	SUB-TOTAL	118,213,324.27	27,126,885.61	50,280,667.49	40,805,771.17	3,277,929.63	114,935,394.64	97.23
REGION	**MMDA**	**TOTAL ALLOCATION**	**1ST QTR**	**2ND QTR**	**3RD QTR**	**TOTAL DEDUCTIONS**	**NET**	**% OF NET AMOUNT**
CENTRAL	**CAPE COAST METRO.**	12,690,081.04	2,912,043.79	5,397,578.90	4,380,458.35	340,352.09	12,349,728.95	97.32
	MFANTSEMAN WEST MUN.	10,708,897.13	2,457,413.57	4,554,905.29	3,696,578.27	296,779.06	10,412,118.07	97.23
	EKUMFI	8,997,025.63	2,064,583.55	3,826,780.59	3,105,661.49	275,958.12	8,721,067.51	96.93
	KOM/EDI/EGU/ABI MUN.	10,871,604.45	2,494,750.67	4,624,110.96	3,752,742.82	328,248.65	10,543,355.79	96.98
	UPP. DENKY. EAST MUN.	9,498,214.49	2,179,593.37	4,039,955.46	3,278,665.66	323,747.32	9,174,467.17	96.59

	UPPER DEN-KYIRA WEST	9,935,234.46	2,279,878.10	4,225,836.84	3,429,519.53	277,959.88	9,657,274.58	97.20
	EFFUTU MU-NICIPAL	12,766,722.81	2,929,631.08	5,430,177.59	4,406,914.13	288,855.96	12,477,866.85	97.74
	AWUTU SENYA	11,956,138.74	2,743,623.11	5,085,405.05	4,127,110.58	284,994.88	11,671,143.86	97.62
	AWUTU SENYA EAST MUNICIPAL	15,227,851.10	3,494,396.06	6,476,989.99	5,256,465.05	341,857.66	14,885,993.45	97.76
	AGONA WEST MUN.	10,501,845.79	2,409,900.67	4,466,838.40	3,625,106.72	326,744.45	10,175,101.34	96.89
	AGONA EAST	10,301,337.37	2,363,889.20	4,381,554.47	3,555,893.70	279,053.17	10,022,284.20	97.29
	ASSIN CEN-TRAL MUNIC-IPAL	11,573,274.16	2,655,765.64	4,922,558.04	3,994,950.48	329,944.04	11,243,330.12	97.15
	ASSIN NORTH	9,516,550.94	2,183,801.11	4,047,754.65	3,284,995.18	276,709.57	9,239,841.37	97.09
	ASSIN SOUTH	9,667,776.71	2,218,503.49	4,112,076.78	3,337,196.43	277,161.18	9,390,615.53	97.13
	TWIFO ATI-MORKWA	9,457,700.00	2,170,296.35	4,022,723.09	3,264,680.56	276,933.83	9,180,766.17	97.07
	TWIFO HEMANG/ LOWER/DEN.	9,380,367.28	2,152,550.50	3,989,830.51	3,237,986.27	277,302.89	9,103,064.39	97.04
	AJU/ENY/ ESSIAM	9,719,393.03	2,230,348.10	4,134,031.18	3,355,013.74	277,315.32	9,442,077.71	97.15
	GOMOA	10,842,942.55	2,488,173.51	4,611,919.95	3,742,849.08	280,670.56	10,562,271.99	97.41
	GOMOA EAST	21,304,015.81	4,888,717.95	9,061,416.23	7,353,881.63	266,658.27	21,037,357.54	98.75
	GOMOA CEN-TRAL	12,972,939.46	2,976,952.45	5,517,889.46	4,478,097.56	287,031.34	12,685,908.12	97.79
	ASI/ODO/ BRAKWA	10,481,560.33	2,405,245.68	4,458,210.21	3,618,104.43	279,591.37	10,201,968.96	97.33
	ABURA/ ASE-BU/KWAN.	10,092,010.95	2,315,854.23	4,292,519.90	3,483,636.82	278,428.06	9,813,582.89	97.24
	SUB-TOTAL	248,463,484.23	57,015,912.18	105,681,063.55	85,766,508.50	6,472,297.67	241,991,186.56	97.40
REGION	**MMDA**	**TOTAL ALLOCATION**	**1ST QTR**	**2ND QTR**	**3RD QTR**	**TOTAL DEDUCTIONS**	**NET**	**% OF NET AMOUNT**
REGION	**NEW JUABEN SOUTH MU-NICIPAL**	11,750,862.89	2,696,517.63	4,998,093.35	4,056,251.91	331,474.37	11,419,388.52	97.18
EASTERN	**NEW JUABEN NORTH**	12,470,349.78	2,861,621.18	5,304,118.76	4,304,609.85	333,222.97	12,137,126.82	97.33
	NSAWAM ADOAGYIRI MUNICIPAL	11,721,063.83	2,689,679.52	4,985,418.66	4,045,965.64	330,385.38	11,390,678.44	97.18
	AKUAPEM SOUTH MU-NICIPAL	10,562,223.04	2,423,755.68	4,492,519.16	3,645,948.20	326,924.75	10,235,298.29	96.90
	WEST AKIM MUNICIPAL	16,201,707.18	3,717,870.72	6,891,208.39	5,592,628.07	343,765.87	15,857,941.31	97.88
	UPPER WEST AKIM	11,351,827.45	2,604,949.37	4,828,368.25	3,918,509.83	236,938.18	11,114,889.27	97.91
	ABUAKWA SOUTH	15,198,953.42	3,487,764.80	6,464,698.69	5,246,489.93	341,571.36	14,857,382.06	97.75
	ABUAKWA NORTH	10,925,222.38	2,507,054.59	4,646,916.72	3,771,251.06	328,008.77	10,597,213.61	97.00
	ATIWA WEST	10,019,515.92	2,299,218.50	4,261,684.98	3,458,612.44	278,211.57	9,741,304.35	97.22
	ATIWA EAST	10,085,014.96	2,314,248.83	4,289,544.24	3,481,221.89	278,407.17	9,806,607.79	97.24
	BIRIM CEN-TRAL MUNIC-IPAL	10,209,395.54	2,342,790.94	4,342,448.07	3,524,156.52	325,871.11	9,883,524.43	96.81
	ASENE/MAN-SO AKROSO	10,338,401.82	2,372,394.53	4,397,319.40	3,568,687.89	280,163.86	10,058,237.96	97.29
	BIRIM SOUTH	8,958,984.53	2,055,854.11	3,810,600.24	3,092,530.18	275,044.52	8,683,940.01	96.93
	ACHIASE	9,534,219.90	2,187,855.68	4,055,269.94	3,291,094.28	216,841.92	9,317,377.98	97.73
	BIRIM NORTH	9,562,979.03	2,194,455.15	4,067,502.30	3,301,021.58	277,648.22	9,285,330.81	97.10
	AKYEMANSO	9,998,658.56	2,294,432.28	4,252,813.54	3,451,412.74	278,149.29	9,720,509.28	97.22
	KWAHU WEST MUNICIPAL	12,038,949.66	2,762,626.06	5,120,627.72	4,155,695.88	286,882.62	11,752,067.04	97.62
	KWAHU EAST	9,651,373.30	2,214,739.34	4,105,099.78	3,331,534.18	277,112.19	9,374,261.11	97.13

	KWAHU SOUTH MUNICIPAL	10,268,723.94	2,356,405.27	4,367,682.72	3,544,635.95	326,048.28	9,942,675.67	96.82
	KWAHU AFRAM PLAINS NORTH	8,944,055.96	2,052,428.39	3,804,250.55	3,087,377.02	274,999.94	8,669,056.02	96.93
	KWAHU AFRAM PLAINS SOUTH	9,334,380.53	2,141,997.74	3,970,270.58	3,222,112.21	276,165.56	9,058,214.97	97.04
	AKUAPIM NORTH MUNICIPAL	9,640,404.17	2,212,222.21	4,100,434.19	3,327,747.77	324,171.93	9,316,232.24	96.64
	OKERE	10,862,142.57	2,492,579.42	4,620,086.46	3,749,476.69	281,327.90	10,580,814.67	97.41
	YILO KROBO MUNICIPAL	9,759,984.90	2,239,662.88	4,151,296.47	3,369,025.55	324,529.04	9,435,455.86	96.67
	LOWER MANYA KROBO MUNICIPAL	11,418,289.94	2,620,200.79	4,856,637.30	3,941,451.86	284,229.15	11,134,060.79	97.51
	UPPER MANYA KROBO	8,717,196.06	2,000,369.94	3,707,758.32	3,009,067.80	274,322.47	8,442,873.59	96.85
	SUHUM MUNICIPAL	11,319,026.88	2,597,422.49	4,814,416.91	3,907,187.48	329,184.78	10,989,842.10	97.09
	AYENSUANO	10,385,819.90	2,383,275.74	4,417,488.13	3,585,056.02	279,905.46	10,105,914.44	97.30
	KWAEBIBIRIM MUNICIPAL	10,760,173.02	2,469,180.06	4,576,714.89	3,714,278.07	327,515.89	10,432,657.14	96.96
	DENKYEMBOUR	9,957,160.82	2,284,909.63	4,235,162.96	3,437,088.23	279,025.36	9,678,135.46	97.20
	ASUOGYAMAN	9,634,095.99	2,210,774.64	4,097,751.08	3,325,570.27	277,060.60	9,357,035.40	97.12
	FANTEAKWA NORTH	9,206,993.23	2,112,765.66	3,916,087.87	3,178,139.70	275,785.15	8,931,208.09	97.00
	FANTEAKWA SOUTH	12,748,582.40	2,925,468.33	5,422,461.78	4,400,652.29	286,761.35	12,461,821.05	97.75
	SUB-TOTAL	353,536,733.49	81,127,492.09	150,372,752.42	122,036,488.99	9,767,656.96	343,769,076.53	97.24
REGION	**MMDA**	**TOTAL ALLOCATION**	**1ST QTR**	**2ND QTR**	**3RD QTR**	**TOTAL DEDUCTIONS**	**NET**	**% OF NET AMOUNT**
GT. ACCRA	**ACCRA METRO.**	16,409,805.07	3,765,623.78	6,979,720.41	5,664,460.88	351,460.31	16,058,344.76	97.86
	OKAIKWEI NORTH MUNICPAL	16,654,231.17	3,821,713.22	7,083,684.22	5,748,833.73	345,917.24	16,308,313.94	97.92
	ABLEKUMA NORTH MUNICIPAL	28,756,518.63	6,598,873.66	12,231,251.94	9,926,393.04	381,258.14	28,375,260.49	98.67
	ABLEKUMA WEST MUNICIPAL	25,548,008.39	5,862,603.95	10,866,549.29	8,818,855.16	371,622.69	25,176,385.71	98.55
	AYAWASO EAST MUNICIPAL	15,997,185.62	3,670,938.34	6,804,217.51	5,522,029.77	343,155.11	15,654,030.51	97.85
	AYAWASO NORTH MUNICIPAL	29,961,253.79	6,875,329.07	12,743,672.08	10,342,252.65	385,855.83	29,575,397.96	98.71
	AYAWASO WEST MUNICIPAL	15,682,645.38	3,598,759.53	6,670,431.47	5,413,454.39	343,015.80	15,339,629.58	97.81
	KORLE KLOTTEY MUNICIPAL	11,586,882.05	2,658,888.29	4,928,346.00	3,999,647.76	270,064.26	11,316,817.79	97.67
	AYAWASO CENTRAL MUNICIPAL	19,118,966.06	4,387,305.82	8,132,030.64	6,599,629.60	292,557.22	18,826,408.84	98.47
	ABLEKUMA CENTRAL MUNICIPAL	30,137,268.99	6,915,719.98	12,818,538.10	10,403,010.91	325,461.04	29,811,807.95	98.92

	LA DADE-KOTOPON MUNICIPAL	14,321,446.11	3,286,399.67	6,091,461.13	4,943,585.30	294,098.81	14,027,347.30	97.95
	LEDZEKUKU MUNICIPAL	18,951,139.63	4,348,794.01	8,060,647.62	6,541,698.00	306,724.40	18,644,415.23	98.38
	KROWOR MUNICIPAL	21,942,984.78	5,035,344.72	9,333,194.27	7,574,445.78	361,910.97	21,581,073.80	98.35
	TEMA METRO.	14,774,911.30	3,390,458.15	6,284,337.29	5,100,115.85	346,578.05	14,428,333.25	97.65
	TEMA WEST MUNICPAL	17,818,934.99	4,088,982.47	7,579,077.49	6,150,875.02	349,595.38	17,469,339.61	98.04
	KPONE AKATAMANSO MUNICIPAL	22,894,659.63	5,253,729.36	9,737,978.15	7,902,952.12	333,169.25	22,561,490.39	98.54
	ASHAIMAN MUNICIPAL	22,442,805.07	5,150,040.48	9,545,787.04	7,746,977.54	362,403.58	22,080,401.49	98.39
	ADENTA MUNICIPAL	25,006,418.83	5,738,323.22	10,636,190.45	8,631,905.17	370,059.27	24,636,359.57	98.52
	GA WEST MUNICIPAL	19,466,726.92	4,467,107.90	8,279,946.69	6,719,672.33	308,264.10	19,158,462.82	98.42
	GA NORTH MUNICIPAL	25,473,611.10	5,845,531.70	10,834,905.26	8,793,174.13	372,454.44	25,101,156.66	98.54
	WEI-JA-GBAWE MUNICIPAL	18,398,728.26	4,222,029.96	7,825,685.84	6,351,012.46	351,872.89	18,046,855.37	98.09
	GA SOUTH MUNICIPAL	17,423,787.58	3,998,306.41	7,411,006.12	6,014,475.04	348,015.35	17,075,772.23	98.00
	GA CENTRAL MUNICIPAL	31,322,993.18	7,187,812.86	13,322,872.14	10,812,308.17	343,670.31	30,979,322.86	98.90
	GA EAST MUNICIPAL	19,832,337.35	4,551,005.99	8,435,454.85	6,845,876.51	355,807.97	19,476,529.38	98.21
	LA NKANTANANG MADINA MUNICIPAL	20,957,849.06	4,809,281.68	8,914,178.22	7,234,389.17	313,117.02	20,644,732.05	98.51
	ADA EAST	9,464,772.74	2,171,919.36	4,025,731.40	3,267,121.98	276,954.95	9,187,817.79	97.07
	ADA WEST	10,429,255.68	2,393,243.13	4,435,963.04	3,600,049.51	280,235.17	10,149,020.50	97.31
	SHAI OSUDOKU	9,832,169.86	2,256,227.45	4,181,999.50	3,393,942.91	277,652.10	9,554,517.76	97.18
	NINGO PRAMPRAM	13,824,661.20	3,172,400.45	5,880,159.43	4,772,101.33	289,574.83	13,535,086.38	97.91
	SUB-TOTAL	564,432,958.41	129,522,694.61	240,075,017.59	194,835,246.21	9,652,526.46	554,780,431.95	98.29
REGION	**MMDA**	**TOTAL ALLOCATION**	**1ST QTR**	**2ND QTR**	**3RD QTR**	**TOTAL DEDUCTIONS**	**NET**	**% OF NET AMOUNT**
NORTH EAST	**EAST MAMPRUSI MUNICIPAL**	13,685,338.64	3,140,429.54	5,820,900.19	4,724,008.91	336,251.27	13,349,087.37	97.54
	WESTMAMPRUSI MUNICIPAL	11,515,004.77	2,642,394.32	4,897,773.83	3,974,836.61	329,770.03	11,185,234.74	97.14
	MAMPRUGU - MOAGDURI	9,781,383.27	2,244,573.25	4,160,398.02	3,376,412.01	277,500.44	9,503,882.83	97.16
	BUNKPURUGU	9,833,674.65	2,256,572.76	4,182,639.55	3,394,462.34	278,656.60	9,555,018.05	97.17
	YUNYOO NASUAN	10,038,839.50	2,303,652.76	4,269,904.04	3,465,282.70	279,269.28	9,759,570.23	97.22
	CHERIPONI	9,784,941.18	2,245,389.70	4,161,911.33	3,377,640.15	279,511.06	9,505,430.12	97.14
	SUB-TOTAL	64,639,182.01	14,833,012.33	27,493,526.96	22,312,642.72	1,780,958.68	62,858,223.33	97.24
REGION	**MMDA**	**TOTAL ALLOCATION**	**1ST QTR**	**2ND QTR**	**3RD QTR**	**TOTAL DEDUCTIONS**	**NET**	**% OF NET AMOUNT**
NORTHERN	**TAMALE METRO.**	14,530,694.13	3,334,416.66	6,180,462.35	5,015,815.12	347,848.68	14,182,845.44	97.61
	SAGNERIGU MUNICIPAL	17,033,318.77	3,908,703.97	7,244,924.74	5,879,690.06	346,249.30	16,687,069.47	97.97
	YENDI MUNICIPAL	10,709,699.37	2,457,597.66	4,555,246.51	3,696,855.19	328,365.16	10,381,334.21	96.93
	MION	9,802,835.83	2,249,496.05	4,169,522.61	3,383,817.16	277,564.50	9,525,271.33	97.17
	KPANDAI	11,020,321.14	2,528,877.29	4,687,365.88	3,804,077.97	281,200.26	10,739,120.88	97.45

	NANUMBA NORTH MUNICIPAL	13,121,834.83	3,011,120.06	5,581,220.37	4,529,494.39	335,568.49	12,786,266.34	97.44
	NANUMBA SOUTH	10,656,195.04	2,445,319.81	4,532,489.06	3,678,386.16	280,112.88	10,376,082.16	97.37
	SAVELUGU	9,997,910.65	2,294,260.65	4,252,495.43	3,451,154.57	310,571.19	9,687,339.45	96.89
	NANTON	8,928,248.80	2,048,801.06	3,797,527.16	3,081,920.59	274,952.73	8,653,296.07	96.92
	GUSHEGU MUNICIPAL	11,813,187.36	2,710,819.48	5,024,602.34	4,077,765.54	330,660.49	11,482,526.88	97.20
	KARAGA	9,649,857.69	2,214,391.54	4,104,455.13	3,331,011.01	277,107.67	9,372,750.02	97.13
	ZABZUGU	10,167,545.60	2,333,187.47	4,324,647.69	3,509,710.45	234,401.57	9,933,144.03	97.69
	TATALE SANGULI	10,267,153.38	2,356,044.86	4,367,014.70	3,544,093.81	278,951.09	9,988,202.29	97.28
	SABOBA	10,469,235.01	2,402,417.34	4,452,967.78	3,613,849.88	279,554.56	10,189,680.45	97.33
	TOLON	10,920,439.44	2,505,957.04	4,644,882.36	3,769,600.05	280,901.99	10,639,537.46	97.43
	KUMBUNGU	11,378,646.40	2,611,103.62	4,839,775.38	3,927,767.40	282,270.33	11,096,376.08	97.52
	SUB-TOTAL	180,467,123.44	41,412,514.58	76,759,599.50	62,295,009.36	4,746,280.89	175,720,842.55	97.37
REGION	**MMDA**	**TOTAL ALLOCATION**	**1ST QTR**	**2ND QTR**	**3RD QTR**	**TOTAL DEDUCTIONS**	**NET**	**% OF NET AMOUNT**
OTI	**KRACHI EAST MUNICIPAL**	10,238,773.08	2,349,532.32	4,354,943.47	3,534,297.29	326,958.84	9,911,814.24	96.81
	KRACHI WEST	9,119,971.30	2,092,796.39	3,879,074.10	3,148,100.81	275,525.27	8,844,446.02	96.98
	KRACHI NTSUMURU	10,159,368.27	2,331,310.98	4,321,169.55	3,506,887.73	279,029.21	9,880,339.06	97.25
	JASIKAN	9,063,377.86	2,079,809.67	3,855,002.74	3,128,565.46	277,356.27	8,786,021.59	96.94
	GUAN	8,232,763.48	1,889,205.25	3,501,710.53	2,841,847.69	212,955.40	8,019,808.08	97.41
	BIAKOYE	9,497,894.94	2,179,520.04	4,039,819.54	3,278,555.36	276,653.86	9,221,241.08	97.09
	NKWANTA SOUTH MUNICIPAL	10,155,317.12	2,330,381.35	4,319,446.45	3,505,489.33	325,709.61	9,829,607.51	96.79
	NKWANTA NORTH	11,683,212.45	2,680,993.62	4,969,319.02	4,032,899.82	283,979.85	11,399,232.60	97.57
	KADJEBI	8,842,668.60	2,029,162.63	3,761,126.61	3,052,379.36	274,697.17	8,567,971.43	96.89
	SUB-TOTAL	86,993,347.09	19,962,712.24	37,001,612.01	30,029,022.84	2,532,865.47	84,460,481.62	97.09
REGION	**MMDA**	**TOTAL ALLOCATION**	**1ST QTR**	**2ND QTR**	**3RD QTR**	**TOTAL DEDUCTIONS**	**NET**	**% OF NET AMOUNT**
SAVANNAH	**WEST GONJA**	8,845,386.69	2,029,786.36	3,762,282.72	3,053,317.61	321,797.78	8,523,588.90	96.36
	NORTH GONJA	11,501,006.34	2,639,182.05	4,891,819.76	3,970,004.53	282,635.73	11,218,370.61	97.54
	CENTRAL GONJA	10,357,780.72	2,376,841.48	4,405,561.99	3,575,377.25	279,221.73	10,078,559.00	97.30
	EAST GONJA MUNICIPAL	10,563,647.40	2,424,082.54	4,493,125.00	3,646,439.87	326,929.00	10,236,718.40	96.91
	NORTH EAST GONJA	15,169,392.76	3,480,981.39	6,452,125.41	5,236,285.95	234,670.16	14,934,722.59	98.45
	BOLE	9,652,654.99	2,215,033.45	4,105,644.94	3,331,976.60	277,116.02	9,375,538.97	97.13
	SAWLA-TUNA-KALBA	9,370,533.89	2,150,293.99	3,985,647.99	3,234,591.90	276,273.52	9,094,260.37	97.05
	SUB-TOTAL	75,460,402.80	17,316,201.26	32,096,207.81	26,047,993.72	1,998,643.95	73,461,758.85	97.35
REGION	**MMDA**	**TOTAL ALLOCATION**	**1ST QTR**	**2ND QTR**	**3RD QTR**	**TOTAL DEDUCTIONS**	**NET**	**% OF NET AMOUNT**
UPPER EAST	**BOLGA. MUNICIPAL**	10,922,423.72	2,506,412.38	4,645,726.35	3,770,285.00	332,000.41	10,590,423.31	96.96
	BOLGA EAST	9,392,163.71	2,155,257.47	3,994,847.99	3,242,058.25	278,338.12	9,113,825.60	97.04
	TALENSI	9,441,746.90	2,166,635.53	4,015,937.62	3,259,173.75	276,486.19	9,165,260.72	97.07
	NABDAM	9,035,500.11	2,073,412.45	3,843,145.26	3,118,942.40	277,273.02	8,758,227.09	96.93
	BAWKU MUNICIPAL	11,343,893.43	2,603,128.72	4,824,993.60	3,915,771.10	331,259.04	11,012,634.38	97.08
	BINDURI	10,909,028.02	2,503,338.41	4,640,028.64	3,765,660.97	282,867.91	10,626,160.11	97.41
	PUSIGA	13,610,647.79	3,123,289.93	5,789,131.30	4,698,226.56	288,935.72	13,321,712.07	97.88
	GARU	9,227,531.99	2,117,478.77	3,924,823.79	3,185,229.42	275,846.48	8,951,685.51	97.01
	TEMPANE	9,457,406.04	2,170,228.89	4,022,598.05	3,264,579.09	276,532.95	9,180,873.09	97.08
	BAWKU WEST	9,953,974.61	2,284,178.47	4,233,807.74	3,435,988.39	278,015.85	9,675,958.76	97.21
	KASSENA NANKANA MUN.	9,965,261.08	2,286,768.43	4,238,608.31	3,439,884.34	326,142.05	9,639,119.03	96.73

	KASSENA NANKANA WEST	9,444,598.18	2,167,289.82	4,017,150.38	3,260,157.98	277,494.70	9,167,103.48	97.06
	BUILSA NORTH	8,300,866.26	1,904,833.07	3,530,677.27	2,865,355.93	320,171.69	7,980,694.57	96.14
	BUILSA SOUTH	7,574,004.80	1,738,037.26	3,221,515.17	2,614,452.38	270,908.57	7,303,096.23	96.42
	BONGO	9,642,388.51	2,212,691.29	4,101,243.82	3,328,453.40	277,085.54	9,365,302.97	97.13
	SUB-TOTAL	148,221,435.17	34,012,980.90	63,044,235.31	51,164,218.96	4,369,358.24	143,852,076.92	97.05
REGION	**MMDA**	**TOTAL ALLOCATION**	**1ST QTR**	**2ND QTR**	**3RD QTR**	**TOTAL DEDUCTIONS**	**NET**	**% OF NET AMOUNT**
UPPER WEST	**WA MUNIC-IPAL**	11,186,351.37	2,566,976.91	4,757,984.91	3,861,389.54	329,788.58	10,856,562.79	97.05
	WA WEST	8,474,079.09	1,944,580.91	3,604,351.33	2,925,146.84	273,596.45	8,200,482.64	96.77
	WA EAST	9,173,668.82	2,105,118.57	3,901,913.72	3,166,636.53	275,685.63	8,897,983.19	96.99
	LAWRA MU-NICIPAL	7,971,573.36	1,829,268.91	3,390,616.34	2,751,688.10	319,188.33	7,652,385.03	96.00
	NANDOM	8,002,678.77	1,836,406.79	3,403,846.67	2,762,425.31	320,281.22	7,682,397.55	96.00
	SISSALA EAST EAST	8,494,182.99	1,949,194.24	3,612,902.30	2,932,086.46	320,748.99	8,173,434.00	96.22
	SISSALA WEST	7,697,334.24	1,766,338.16	3,273,971.91	2,657,024.17	271,276.87	7,426,057.37	96.48
	JIRAPA MU-NICIPAL	8,398,439.08	1,927,223.50	3,572,178.73	2,899,036.85	320,463.07	8,077,976.01	96.18
	LAMBUSSIE KANI	7,960,212.57	1,826,661.90	3,385,784.17	2,747,766.50	272,061.90	7,688,150.67	96.58
	NADOWLI KALEO	8,044,454.06	1,845,993.13	3,421,615.31	2,776,845.62	273,313.47	7,771,140.59	96.60
	DAFFIA-MA-BUS-SIE-ISSA	7,574,225.26	1,738,087.85	3,221,608.93	2,614,528.48	270,909.23	7,303,316.02	96.42
	SUB-TOTAL	92,977,199.60	21,335,850.88	39,546,774.33	32,094,574.40	3,247,313.74	89,729,885.87	96.51
REGION	**MMDA**	**TOTAL ALLOCATION**	**1ST QTR**	**2ND QTR**	**3RD QTR**	**TOTAL DEDUCTIONS**	**NET**	**% OF NET AMOUNT**
VOLTA	**HO MUNIC-IPAL**	10,793,070.62	2,476,729.20	4,590,707.51	3,725,633.91	282,362.07	10,510,708.55	97.38
	HO WEST	10,025,364.87	2,300,560.68	4,264,172.76	3,460,631.42	233,976.98	9,791,387.89	97.67
	AGOR-TIME-ZIOPE	9,553,593.14	2,192,301.33	4,063,510.13	3,297,781.68	231,568.13	9,322,025.01	97.58
	ADAKLU-	9,362,513.47	2,148,453.51	3,982,236.60	3,231,823.36	278,249.57	9,084,263.90	97.03
	KETA MUNIC-IPAL	9,455,177.25	2,169,717.44	4,021,650.07	3,263,809.74	323,618.79	9,131,558.46	96.58
	ANLOGA	14,513,467.02	3,330,463.48	6,173,135.00	5,009,868.54	232,711.38	14,280,755.64	98.40
	HOHOE MU-NICIPAL	10,473,111.76	2,403,306.96	4,454,616.71	3,615,188.09	281,406.58	10,191,705.18	97.31
	AFADZETO	19,892,155.62	4,564,732.73	8,460,897.86	6,866,525.03	307,694.11	19,584,461.51	98.45
	KETU SOUTH MUNICIPAL	18,794,734.35	4,312,903.07	7,994,122.44	6,487,708.84	351,509.39	18,443,224.95	98.13
	KETU NORTH MUNICIPAL	10,545,041.37	2,419,812.93	4,485,211.14	3,640,017.30	312,205.08	10,232,836.29	97.04
	SOUTH DAYI	9,820,196.86	2,253,479.96	4,176,906.93	3,389,809.98	278,216.35	9,541,980.51	97.17
	NORTH DAYI	8,657,394.83	1,986,647.11	3,682,322.56	2,988,425.16	274,143.89	8,383,250.95	96.83
	AKATSI SOUTH	10,139,383.59	2,326,725.02	4,312,669.31	3,499,989.27	325,662.03	9,813,721.56	96.79
	AKATSI NORTH	9,675,292.51	2,220,228.17	4,115,273.54	3,339,790.79	277,183.62	9,398,108.89	97.14
	SOUTH TONGU	9,666,012.34	2,218,098.62	4,111,326.33	3,336,587.39	277,155.91	9,388,856.43	97.13
	CENTRAL TONGU	9,845,751.68	2,259,344.12	4,187,776.37	3,398,631.18	232,440.60	9,613,311.08	97.64
	NORTH TONGU	10,976,402.46	2,518,799.09	4,668,685.58	3,788,917.79	236,217.05	10,740,185.41	97.85
	KPANDO MU-NICIPAL	9,605,338.09	2,204,175.45	4,085,519.24	3,315,643.40	324,467.22	9,280,870.88	96.62
	SUB-TOTAL	201,794,001.82	46,306,478.89	85,830,740.06	69,656,782.87	5,060,788.75	196,733,213.07	97.49
REGION	**MMDA**	**TOTAL ALLOCATION**	**1ST QTR**	**2ND QTR**	**3RD QTR**	**TOTAL DEDUCTIONS**	**NET**	**% OF NET AMOUNT**

WESTERN	**SEKONDI TAKORADI METRO.**	13,915,887.22	3,193,334.45	5,918,961.36	4,803,591.41	344,012.70	13,571,874.53	97.53
	EFFIA KWESIMINTSIM MUNICIPAL	27,517,560.20	6,314,564.90	11,704,275.33	9,498,719.98	378,758.26	27,138,801.94	98.62
	SHAMA	12,393,849.25	2,844,066.29	5,271,580.15	4,278,202.81	285,302.01	12,108,547.24	97.70
	NZEMA EAST MUNICIPAL	9,852,272.01	2,260,840.37	4,190,549.72	3,400,881.92	325,804.63	9,526,467.37	96.69
	ELLEMBELLE	9,782,361.61	2,244,797.75	4,160,814.14	3,376,749.72	262,835.00	9,519,526.61	97.31
	TARKWA NSUEM MUNICIPAL	11,767,171.95	2,700,260.14	5,005,030.22	4,061,881.59	330,523.07	11,436,648.88	97.19
	PRESTEA-HUNI VALLEY MUNICIPAL	13,919,327.93	3,194,124.00	5,920,424.82	4,804,779.10	336,950.03	13,582,377.90	97.58
	AHANTA WEST MUNICIPAL	10,475,745.46	2,403,911.32	4,455,736.93	3,616,097.21	326,666.50	10,149,078.96	96.88
	AMENFI WEST MUNICIPAL	10,092,226.92	2,315,903.78	4,292,611.76	3,483,711.37	325,521.21	9,766,705.71	96.77
	AMENFI CENTRAL	9,761,262.74	2,239,956.11	4,151,839.98	3,369,466.65	278,040.35	9,483,222.39	97.15
	AMENFI EAST MUNICIPAL	10,574,518.02	2,426,577.06	4,497,748.69	3,650,192.27	326,961.47	10,247,556.55	96.91
	WASSA EAST	9,989,934.03	2,292,430.23	4,249,102.67	3,448,401.14	278,123.23	9,711,810.80	97.22
	JOMORO MUNICIPAL	9,931,724.34	2,279,072.62	4,224,343.85	3,428,307.88	325,041.90	9,606,682.44	96.73
	MPOHOR	8,801,162.96	2,019,638.16	3,743,472.67	3,038,052.13	274,573.22	8,526,589.74	96.88
	SUB-TOTAL	168,775,004.64	38,729,477.18	71,786,492.27	58,259,035.19	4,399,113.59	164,375,891.06	97.39
REGION	**MMDA**	**TOTAL ALLOCATION**	**1ST QTR**	**2ND QTR**	**3RD QTR**	**TOTAL DEDUCTIONS**	**NET**	**% OF NET AMOUNT**
WESTERN NORTH	**SEFWI WIAWSO MUNICIPAL**	10,058,972.93	2,308,272.86	4,278,467.56	3,472,232.51	326,421.90	9,732,551.03	96.75
	SEFWI AKONTOMBRA	8,410,842.11	1,930,069.67	3,577,454.22	2,903,318.22	273,407.61	8,137,434.50	96.75
	BIBIANI AWIASO BEKWAI	10,259,726.71	2,354,340.64	4,363,855.86	3,541,530.22	326,021.41	9,933,705.30	96.82
	JUABOSO	8,811,667.52	2,022,048.68	3,747,940.66	3,041,678.17	274,604.59	8,537,062.93	96.88
	BODI	9,566,128.09	2,195,177.78	4,068,841.72	3,302,108.59	276,857.63	9,289,270.46	97.11
	BIA WEST	9,280,233.87	2,129,572.49	3,947,239.93	3,203,421.46	276,003.86	9,004,230.01	97.03
	BIA EAST	9,032,485.41	2,072,720.65	3,841,862.99	3,117,901.77	275,264.02	8,757,221.40	96.95
	AOWIN MUNICIPAL	9,336,401.99	2,142,461.61	3,971,130.39	3,222,810.00	323,264.10	9,013,137.90	96.54
	SUAMAN	8,445,837.65	1,938,100.24	3,592,339.17	2,915,398.25	273,512.12	8,172,325.54	96.76
	SUB-TOTAL	83,202,296.30	19,092,764.61	35,389,132.49	28,720,399.19	2,625,357.23	80,576,939.07	96.84
GRAND-TOTAL		**3,099,849,248.09**	**711,334,852.56**	**1,318,484,918.81**	**1,070,029,476.72**	**78,170,341.68**	**3,021,678,906.41**	**97.48**

APPENDIX B

NATIONAL SUMMARY OF IRREGULARITIES

	ADACF	Ahafo	Ashanti	Bono	Bono East	Central region	Eastern	Greater Accra	North East	Northern	Oti	Savannah	Upper East	Upper West	Volta	Western	Western North	Total	No. of MMDAs
CASH IRREGULARITY																			
Payment of advance mobilization without execution of works	10,721,834.49																	10,721,834.49	1
Over-utilization of DACF on administrative expenditure		1,855,854.06		615,500.71		1,486,518.56			407,510.27	905,320.49		98,407.74	5,606,371.94	3,196,729.26	946,644.29	2,773,860.54		17,892,717.86	32
Unpresented payment voucher			750,825.10								257,200.00							1,008,025.10	2
Payment for undisclosed liability			512,108.00													50,000.00		562,108.00	3
Misapplication of funds			50,000.00		1,748,887.29											397,783.00	18,140.00	2,214,810.29	4
Unsupported payments																	452,800.20	452,800.20	3
Unaccounted payment			226,423.70		557,002.00	195,527.78				384,350.67			198,290.45	799,173.32				2,360,767.92	14
Payments for contracts not executed				40,000.00		94,360.72							40,000.00					174,360.72	4
Failure to refund DACF funds-						90,000.00												90,000.00	1
Overpayment for sanitation services			67,275.00															67,275.00	1
Misapplication of stool land revenue		1,343,175.26																1,343,175.26	4
Payment of retention within defect liability period										137,663.50								137,663.50	1
Unauthorized withdrawals / transfers of funds													101,270.00					101,270.00	1
Fuel not accounted for														65,536.00				65,536.00	1
Sub total	**10,721,834.49**	**3,199,029.32**	**1,606,631.80**	**655,500.71**	**2,305,889.29**	**1,866,407.06**	**-**	**-**	**407,510.27**	**1,427,334.66**	**257,200.00**	**98,407.74**	**5,945,932.39**	**4,061,438.58**	**946,644.29**	**3,221,643.54**	**470,940.20**	**37,192,344.34**	**72**
CONTRACT IRREGULARITY																		-	**0**
Delayed/ abandoned projects			1,476,805.44			14,002,477.14	1,728,180.05	4,830,176.36							22,115,673.52	5,916,924.49	2,230,248.98	52,300,485.98	31
Completed project not in use			304,000.00			1,617,932.62	1,345,549.68								1,909,092.27	2,795,892.64		7,972,467.21	12
Failure to present contract documents for audit															3,660,381.90			3,660,381.90	1

Payment for unspecified obligation under Disinfestation and Fumigation contract														91,568.75			91,568.75	1
Modification of contract price without approval																30,750.00	30,750.00	1
Award of contract without contract agreement			320,876.53														320,876.53	1
Overpriced Contracts Items													300,645.01				300,645.01	1
Sub total	**0**	**0**	**2101681.97**	**0**	**0**	**15620409.76**	**3073729.73**	**4830176.36**	**0**	**0**	**0**	**0**	**0**	**300645.01**	**27776716.44**	**8712817.13**	**2260998.98**	**64,677,175.38**	**48**
PROCUREMENT/STORE IRREGULARITY																	-	**0**
Unaccounted Stores		165,700.00	40,316.30					259,693.16						202,947.82				668,657.28	5
Unaccounted fuel																	222,900.00	222,900.00	1
Items paid for but not supplied													35,210.00					35,210.00	1
Sub total	-	165,700.00	40,316.30	-	-	-	-	259,693.16	-	-	-	-	35,210.00	202,947.82	-	-	222,900.00	926,767.28	7
TAX IRREGULARITY																		-	0
Under deduction of taxes			9,938.00															9,938.00	1
Unremitted withheld taxes			80,260.55		21,898.20					13,372.62				37,519.51				153,050.88	6
Taxes not deducted		7,405.00	29,651.58		21,880.28	18,484.68				13,561.32				14,649.15			6,230.07	111,862.08	9
Payment of VAT without VAT invoices		11,693.00	16,999.40		16,062.00	15,756.68							14,942.13				6,042.10	81,495.31	10
Sub total	**-**	**19,098.00**	**136,849.53**	**-**	**59,840.48**	**34,241.36**	**-**	**-**	**-**	**26,933.94**	**-**	**-**	**14,942.13**	**52,168.66**	**-**	**-**	**12,272.17**	**356,346.27**	**26**
Grand total	**10,721,834.49**	**3,383,827.32**	**3,885,479.60**	**655,500.71**	**2,365,729.77**	**17,521,058.18**	**3,073,729.73**	**5,089,869.52**	**407,510.27**	**1,454,268.60**	**257,200.00**	**98,407.74**	**5,996,084.52**	**4,617,200.07**	**28,723,360.73**	**11,934,460.67**	**2,967,111.35**	**103,152,633.27**	**153**
SANITATION MANAGEMENT IRREGULARITY																		-	**0**
Unreplaced worn out waste containers						**8**												**8**	**1**

APPENDIX C

AHAFO REGION - SUMMARY OF IRREGULARITIES

No.	MMDAs	CASH IRREGULARITIES		TAX IRREGULARITY		PROCUREMENT AND STORE IRREGULARITIES
		Non-compliance with Guidelines on utilisation of DACF	Misapplication of Stool Lands Revenue	Failure to obtain VAT Invoices	Failure to withhold taxes	Unaccounted store items
1	Asunafo South District	571,541.90	66,328.39	11,693.00		
2	Tano South Municipal	522,704.29	170,000.00			165,700.00
3	Asutifi South District	761,607.87	719,800.68			
4	Asutifi North District		387,046.19			
5	Asunafo North District				7,405.00	
	Total	**1,855,854.06**	**1,343,175.26**	**11,693.00**	**7,405.00**	**165,700.00**
	No. of MMDAs	**3**	**4**	**1**	**1**	**1**

ASHANTI REGION - SUMMARY OF IRREGULARITIES

No.	MMDAs	Cash irregularity						Contract irregularuty		Procurement/store irregu		Tax irregularity			
		Payment for undisclosed liability	Unpresented payment voucher	Unaccounted payment	Overpay-ment for sanitation services	Misappli-cation of funds	Transactions outside GIFMIS plat-form	Delayed/ abandoned projects	Completed project not in use	Award of contract without contract agreement	Unac-counted Stores	Under de-duction of taxes	Unre-mitted withheld taxes	Taxes not deducted	Payment of VAT without VAT invoices
1	Adansi Asokwa District			112,600.00											
2	Afigya Kwabre South District	507,108.00							304,000.00						
3	Ahafo Ano North Municipal			43,403.70											
4	Amansie South District						1,030,472.07						43,932.60		16,999.40
5	Asante Akyem North Municipal												26,795.42		
6	Atwima Kwanwo-ma District										40,316.30				
7	Atwima Nwabiag-ya Municipal						50,609.53	135,369.00							
8	Bekwai Municipal	5,000.00								320,876.53					
9	Bosome Freho District												9,532.53		
10	Ejura-Sekyedu-mase Municipal			70,420.00											
11	Kumasi Metropoli-tan		750,825.10		67,275.00	50,000.00		311,989.51						29,651.58	
12	Kwadaso Munic-ipal							827,774.43							
13	Mampong Mu-nicipal							201,672.50							
14	Sekyere Afram Plains District						30,263.47								
15	Suame Municipal											9,938.00			
	Total	**512,108.00**	**750,825.10**	**226,423.70**	**67,275.00**	**50,000.00**	**1,111,345.07**	**1,476,805.44**	**304,000.00**	**320,876.53**	**40,316.30**	**9,938.00**	**80,260.55**	**29,651.58**	**16,999.40**
	No. of MMDAs	**2**	**1**	**3**	**1**	**1**	**3**	**4**	**1**	**1**	**1**	**1**	**3**	**1**	**1**

BONO REGION - SUMMARY OF IRREGULARITIES

No.	MMDAs	CASH IRREGULARITIES	CONTRACT IRREGULARITY
		Non-compliance with Guidelines on utilisation of DACF	Contract not executed to specification
1	Dormaa Central Municipal	615,500.71	
2	Dormaa East		40,000.00
	Total	**615,500.71**	**40,000.00**
	No. of MMDAs	**1**	**1**

BONO EAST REGION - SUMMARY OF IRREGULARITIES

No.	MMDAs	CASH IRREGULARITIES		TAX IRREGULARITIES		
		Unaccount-ed Payment	Misapplica-tion of DACF	Failure to remit taxes	Failure to withhold taxes	Payment of VAT with-out VAT invoices
1	Techiman Municipal	557,002.00			11,901.40	
2	Nkoranza North District		1748887.29			
3	Techiman North District			21,898.20	9,978.88	
4	Pru-West					9,812.00
5	Pru-East					6,250.00
	Total	**557,002.00**	**1,748,887.29**	**21,898.20**	**21,880.28**	**16,062.00**
	No. of MMDAs	**1**	**1**	**1**	**2**	**2**

CENTRAL REGION - SUMMARY OF IRREGULARITIES

No.	MMDAs	CASH IRREGULARITY				CONTRACT IRREGULARITY		PROCUREMENT IRREG		SANITATION MGT IRREG.	TAX IRR.	
		Unaccounted payments	Payments for contracts not executed	Failure to refund DACF funds-	Over-utilization of DACF on administrative expenditure	Completed projects not put to use	Abandoned / delayed projects	Procurement outside GHANEPS platform	Fragmented procurement –	Unreplaced worn out waste containers	Payment of VAT without invoices	Failure to withhold taxes
1	Abura Asebu Kwamankese District						71,386.31					
2	Agona East District											12993.62
3	Agona West Municipal						12,189,657.75					
4	Asikuma Odobem Brakwa District						415,442.57	201,146.62				
5	Assin Fosu Municipal						203,836.56					
6	Assin North District	10,827.78										
7	Assin North District Assembly					1030704.63						
8	Assin South District Assembly					269,591.54						
9	Awutu Senya Assembly								98,392.00			
10	Awutu Senya East Municipal	50,000.00	84,760.72		594,389.52			953,593.11			15,756.68	
11	Cape Coast Municipal Assembly				519,474.78							
12	Effutu Municipal				171,484.36	60,328.45		297,216.00		8		
13	Ekumfi District			90,000.00		257,308.00	748,803.53					
14	Gomoa Central District							9,567,184.83				
15	Komenda Edina Eguafo Abrem				84,157.57		274,310.73					5491.06
16	Mfantseman Municipal						99,039.69					
17	Twifo Atti-Morkwa		9,600.00									
18	Twifo Hemang Lower Denkyira				117,012.33			251,699.00				
19	Upper Denkyira West	134,700.00										
	Total	**195,527.78**	**94,360.72**	**90,000.00**	**1,486,518.56**	**1,617,932.62**	**14,002,477.14**	**11,270,839.56**	**98,392.00**	**8**	**15,756.68**	**18,484.68**
	No. of MMDAs	**3**	**2**	**1**	**5**	**4**	**7**	**5**	**1**	**1**	**1**	**2**

EASTERN REGION - SUMMARY OF IRREGULARITIES

No.	MMDAs	CONTRACT IRREG.	
		Completed Projects not in use	Delayed /abandoned Projects
1	Birim South	1,249,578.68	
2	Fanteakwa South	95,971.00	
3	Kwahu South		1,304,968.74
4	New Juaben North		423,211.31
	Total	**1,345,549.68**	**1,728,180.05**
	No. of MMDAs	**2**	**2**

GREATER ACCRA REGION - SUMMARY OF IRREGULARITIES

No.	MMDAs	CONTRACT IRREG	PROCUREMENT/STORE IRREG	
		Delayed/ abandoned projects	Failure to comply with the mandatory use of GHANEPS	Unaccounted stores
1	Ada East District	4,189,347.59	489,845.00	
2	Ada West District	409,327.17		
3	Ayawaso West Municipal			198,693.16
4	Kpone Katamanso Municipal	231,501.60		
5	Shai Osudoku District			61,000.00
	Total	**4,830,176.36**	**489,845.00**	**259,693.16**
	No. of MMDAs	**3**	**1**	**2**

NORTH EAST REGION - SUMMARY OF IRREGULARITIES

No.	MMDAs	CASH IRREGULARITY
		Non-compliance with Guidelines on utilisation of DACF
1	Bunkpurugu-Nakpanduri District	407,510.27
	Total	**407,510.27**
	No. of MMDAs	**1**

NORTHERN REGION - SUMMARY OF IRREGULARITIES

No.	MMDAs	CASH IRREGULARITIES			CONTRACT IRREGULARITIES	TAX IRREGULARITIES	
		Unaccounted Payments	Non-compliance with Guidelines on utilisation of DACF	Noncompliance with PWD Fund Guidelines	Payment of retention within defect liability period	Failure to withhold taxes	Failure to Remit taxes
1	Nanumba South District	313,850.67					
2	Nanumba North District	70,500.00					
3	Sagnarigu Municipal		861,614.22	43,706.27			
4	Nanton District				137,663.50		
5	Wulensi District						13,372.62
6	Kpandai District					13,561.32	
	Total	**384,350.67**	**861,614.22**	**43,706.27**	**137,663.50**	**13,561.32**	**13,372.62**
	No. of MMDAs	**2**	**1**	**1**	**1**	**1**	**1**

OTI REGION - SUMMARY OF IRREGULARITIES

No.	MMDAs	CASH IRREGULARITIES
		Unpresented payments vouchers
1	Kadjebi District	257,200.00
	Total	**257,200.00**
	No. of MMDAs	**1**

SAVANNAH REGION - SUMMARY OF IRREGULARITIES

No.	MMDAs	CASH IRREGULARITIES
		Non-compliance with Guidelines on utilisation of DACF
1	North Gonja District	98,407.74
	Total	**98,407.74**
	No. of MMDAs	**1**

UPPER EAST REGION - SUMMARY OF IRREGULARITIES

No.	MMDAs	CASH IRREGULARITIES			CONTRACT IRREGULARITY	PROCUREMENT AND STORES IRR.	TAX IRREGULARITIES
		Non-compliance with Guidelines on utilisation of DACF	Payments not accounted for	Unauthorized withdrawals / transfers of funds	Failure to execute portions of contract	Items paid for but not supplied	Failure to obtain VAT invoice
1	Nabdam District	2,467,943.65					
2	Bongo District	156,265.95					
3	Binduri	1,440,579.79					
4	Kassena Nankana West	767,381.07					4,658.30
5	Garu District	426,689.45					
6	Builsa North District	121,254.54				35,210.00	1,886.28
7	Bawku West District	226,257.49					
8	Tempane District		124,267.25				6,607.70
9	Builsa South Municipal		62,000.00		40,000.00		
10	Garu Distrist		12,023.20	101,270.00			
11	Pusiga District						1,789.85
	Total	**5,606,371.94**	**198,290.45**	**101,270.00**	**40,000.00**	**35,210.00**	**14,942.13**
	No. of MMDAs	**7**	**3**	**1**	**1**	**1**	**4**

UPPER WEST REGION - SUMMARY OF IRREGULARITIES

No.	MMDAs	CASH IRREGULARITIES			CONTRACT IRREGULARITIES	PROCUREMENT AND STORES IRREGULARITIES	TAX IRREGULARITIES	
		Non-compliance with Guidelines on utilisation of DACF	Fuel not accounted for	Unaccounted Payments	Overpriced Contracts Items	Unaccounted Store Items	Failure to withhold taxes	Failure to Remit taxes
1	Daffiama Bussie Issa District	413,917.94						
2	Jirapa Municipal	1,540,864.86		734,793.32	300,645.01	202,947.82	14,649.15	37,519.51
3	Lambussie District	120,539.70	65,536.00	64,380.00				
4	Lawra Municipal	397,071.23						
5	Nandom Municipal	430,813.54						
6	Sissala East Municipal	55,774.60						
7	Wa East District	35,355.55						
8	Wa Municipal	202,391.84						
	Total	**3,196,729.26**	**65,536.00**	**799,173.32**	**300,645.01**	**202,947.82**	**14,649.15**	**37,519.51**
	No. of MMDAs	**8**	**1**	**2**	**1**	**1**	**1**	**1**

VOLTA REGION - SUMMARY OF IRREGULARITIES

No.	MMDAs	CASH IRREGULARITY	CONTRACT IRREGULARITY				PROCUREMENT IRREG
		Over-run of DACF Expenditure	Delayed / Abandoned Project	Completed Projects not in Use	Failure to present contract documents for audit	Unspecified obligation under Disinfestation and Fumigation contract	Procurement outside GHANEPS
1	Adaklu District Assembly					91,568.75	
2	Afadzato South		1,033,805.46				
3	Agotime-Ziope District	182,457.05	912,319.52				
4	Akatsi South		363,370.28				
5	Anloga		499,944.84				2,114,457.47
6	Central Tongu District		177,930.16				
7	Ho Municipal				3,660,381.90		
8	Ho West District			1,638,465.02			
9	Hohoe Municipal		18,051,115.19				
10	Keta Municipal						
11	Ketu North Municipal		518,689.10	270,627.25			
12	Ketu South		178,415.37				
13	Kpando Municipal	55,426.43					
14	North Dayi	41,401.91	380,083.60				
15	South Tongu District	667,358.90					1,128,758.98
	Total	**946,644.29**	**22,115,673.52**	**1,909,092.27**	**3,660,381.90**	**91,568.75**	**3,243,216.45**
	No. of MMDAs	**4**	**9**	**2**	**1**	**1**	**2**

WESTERN REGION - SUMMARY OF IRREGULARITIES

No.	MMDAs	CASH IRREGULARITY				CONTRACT IRREGULARITY		PROC. IRREG.
		Misapplication of DACF	Settlement of undisclosed prior-year liability	Overspending on Environmental Sanitation and Administrative expenditures	Payments processed outside GIFMIS	Completed projects not in use	Abandoned / delayed projects	Irregular procurement of pick-up and conversion to mobile clinic
1	Ahanta West Municipal							206,000.00
2	Mpohor-Fiase District		50,000.00					
3	Sekondi-Takoradi Metropolitan			2,773,860.54		1,295,330.00	4,706,701.67	
4	Shama District Assembly	397,783.00			79,303.48	234,216.60	837,176.78	
5	Wassa Amenfi West Municipal						231,304.18	
6	Wassa East District Assembly					1,266,346.04	141,741.86	
	Total	**397,783.00**	**50,000.00**	**2,773,860.54**	**79,303.48**	**2,795,892.64**	**5,916,924.49**	**206,000.00**
	No. of MMDAs	**1**	**1**	**1**	**1**	**3**	**4**	**1**

WESTERN NORTH REGION - SUMMARY OF IRREGULARITIES

No.	MMDAs	CASH IRREGULARITY		CONTRACT IRREGULARITY		PROCUREMENT / STORE IRREG.		ASSETS IRREG	TAX IRREGULARITY	
		Unsupported payments	Misapplication of funds	Delayed/ abandoned projects	Modification of contract price without approval	Procurement outside GHANEPS	Fuel purchases not accounted for	Assembly's Toyota Hilux Pickup in the custody of the former Co-ordinating Director	Failure to withhold taxes	Failure to obtain VAT invoices
1	Akontombra District			750,265.15						
2	Aowin	217,583.00					222,900.00			
4	Bia West	222,947.20	18,140.00							
5	Bibiani Anhwiaso Bekwai							494,784.74		
6	Bodi District					8,885,388.90				
7	Juaboso	12,270.00		1,479,983.83		1,684,837.80				
8	Sefwi Wiawso Municipal					3,507,216.54				
9	Suaman District				30,750.00				6,230.07	6,042.10
	Total	**452,800.20**	**18,140.00**	**2,230,248.98**	**30,750.00**	**14,077,443.24**	**222,900.00**	**494,784.74**	**6,230.07**	**6,042.10**
	No. of MMDAs	**3**	**1**	**2**	**1**	**3**	**1**	**1**	**1**	**1**

APPENDIX D

DISTRICT ASSEMBLIES COMMON FUND - RESPONSIVENESS FACTOR GRANT

SUMMARY OF IRREGULARITIES

MMDAs/MDA	Unrefunded swept funds	Abandoned/ Delayed projects	Completed Project not put to use	Payment for unexecuted works	Payment of contingencies without justification	Total
ADACF	11,076,622.12					11,076,622.12
Ashanti						-
Skyere Central District		728,142.00				728,142.00
Afigya Kwabre North District		488,692.80				488,692.80
Central						-
Komenda Edina Eguafo Abrem (KEEA)			884,699.74			884,699.74
Twifo Hemang Lower Denkyira District			335,828.95			335,828.95
Awutu Senya East Municipal			363,584.00			363,584.00
Effutu Municipal		815,948.60	270,039.45			1,085,988.05
Eastern						-
Ayensuano District				162,474.00		162,474.00
Upper Manya Krobo District			102,424.85			102,424.85
Asuogyaman District			393,375.25			393,375.25
Kwahu South Municipal		1,074,002.41				1,074,002.41
Greater Accra						-
Adentan Municipal		774,633.50				774,633.50
Ada West District		459,359.00				459,359.00
Western						-
Ellembelle District Assembly		451,996.00	1,089,032.05			1,541,028.05
Wassa Amenfi Central District			629,449.97			629,449.97
Jomoro Municipal		246,688.60				246,688.60
Wassa Amenfi East Municipal		810,058.50				810,058.50
Western North						-
Juaboso District					40,694.40	40,694.40
Akontombra District				25,380.00		25,380.00
Total	**11,076,622.12**	**5,849,521.41**	**4,068,434.26**	**187,854.00**	**40,694.40**	**21,223,126.19**
No. of MMDAs	**1**	**9**	**8**	**2**	**1**	

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

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to recognised international standards

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