



REPUBLIC OF GHANA

2020

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REPORT OF THE AUDITOR-GENERAL ON THE PUBLIC ACCOUNTS OF GHANA MINISTRIES, DEPARTMENTS AND OTHER AGENCIES (MDAs) FOR THE YEAR ENDED 31 DECEMBER 2020



**This report has been prepared under Section 11
of the Audit Service Act, 2000 (Act 584) for submission
to Parliament in accordance with
Section 20 of the Act.**

**Johnson Akuamoah Asiedu
Acting Auditor-General
Ghana Audit Service
11 June, 2021**

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

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11 June, 2021

Dear Rt. Honourable Speaker,

**REPORT OF THE AUDITOR-GENERAL ON THE PUBLIC ACCOUNTS OF
GHANA: MINISTRIES, DEPARTMENTS AND OTHER AGENCIES (MDAs) FOR
THE YEAR ENDED 31 DECEMBER 2020**

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

2. I therefore have the honour to submit to Parliament my report on the audit of Ministries, Departments and other Agencies (MDAs) of Central Government and the Courts for the year ended 31 December, 2020.

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

Yours Sincerely,



**JOHNSON AKUAMOAH ASIEDU
ACTING AUDITOR-GENERAL**

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

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**REPORT OF THE AUDITOR-GENERAL ON THE PUBLIC ACCOUNTS OF
GHANA: MINISTRIES, DEPARTMENTS AND OTHER AGENCIES (MDAs)
FOR THE YEAR ENDED 31 DECEMBER, 2020**

EXECUTIVE SUMMARY

Introduction

I have in accordance with Article 187(2) of the 1992 Constitution conducted the audit of the accounts of Ministries and their Departments and Agencies (MDAs) for the financial year ended 31 December 2020 and consequently, present the results herewith. The report contains significant issues and matters that in accordance with Section 20 of the Audit Service Act, 2000 (Act 584), I wish to bring to the attention of Parliament.

2. The audit was conducted in accordance with International Standards of Supreme Audit Institutions and best practice, noting that the public financial management system of Ghana is underpinned by relevant legislative and administrative guidelines such as the Public Financial Management Act, 2016 (Act 921), the Public Procurement Act, 2003 (Act 663) as amended, the Audit Service Act, 2000 (Act 584), the Public Financial Management Regulations, 2019 (L.I. 2378) and the accounting instructions of Department and Agencies approved by the Controller and Accountant-General in consultation with the Auditor-General.

Audit Objectives

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

- ❖ Proper records and books of accounts were maintained
- ❖ The accounts were properly kept
- ❖ All public monies due were fully accounted for

- ❖ Rules and procedures applicable were sufficient to ensure an effective check on the assessment, collection and proper allocation of the revenue
- ❖ Monies were expended for the purposes for which they were appropriated and the expenditures made as authorized and
- ❖ Programmes and activities were undertaken with due regard to economy, efficiency and effectiveness in relation to the resources utilised and results achieved.

Scope

4. The audit covers the period January 2020 to December 2020. Based on the above objectives, internal control and the internal audit functions were reviewed to assess the risk associated with the management and utilisation of public resources, and to determine if there were fairness and integrity in administrative decision making and in dealing with the stakeholders.

Audit approach

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

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

7. Expenditures to be made from the revenue paid into the Consolidated Fund were to be approved by Parliament in an Appropriation Act. Expenditures from

other public funds were to be made as authorised by or under the authority of an Act of Parliament. Any expenditure made from the funds without these authorities were considered irregular and contrary to law.

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

Outcomes/Benefits expected

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

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

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

General comments on Irregularities in the report

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

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

PART I

REPORT OF THE AUDITOR-GENERAL ON THE PUBLIC ACCOUNTS OF GHANA - MINISTRIES, DEPARTMENTS AND OTHER AGENCIES (MDAs) FOR THE YEAR ENDED 31 DECEMBER 2020

SUMMARY OF IRREGULARITIES

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

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

Audit Results

14. The overall financial impact of weaknesses and irregularities identified in the course of my audit amounted to GH¢2,053,176,449.85. A summary is provided below as Table '1A'.

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

16. I have also included in this report, a summary of audit irregularities reported from the year 2016 to 2020 as provided in Table '1B' below:

Table 1A: Summary of Financial Irregularities for 2020

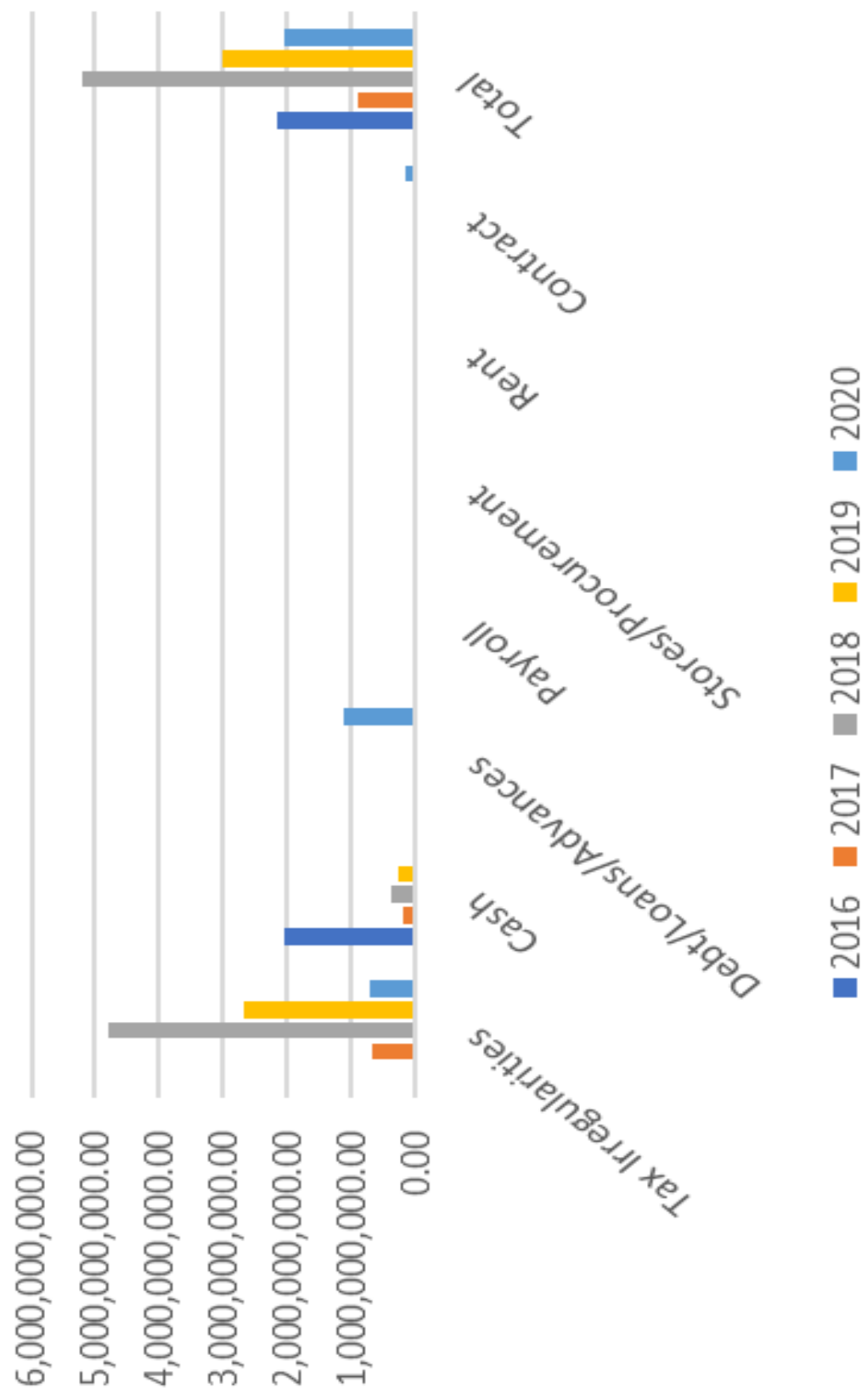
SUMMARY

Irregularities	GH¢	US\$	CEDI Equiv. US\$	EU€	CEDI Equiv. EU€	TOTAL GH¢
Tax	691,947,793.56	423,574.00	2,438,642.59	-	-	694,386,436.15
Cash	30,415,774.70	666,204.79	3,278,930.83	48,149.35	339,992.19	34,034,697.72
Debts, Loans & Advances	1,105,190,734.88	602,592.72	3,469,307.07	-	-	1,108,660,041.95
Payroll	4,487,494.84	-	-	-	-	4,487,494.84
Stores/ Procurement	10,667,174.60	-	-	-	-	10,667,174.60
Rent	696,792.20	2,812,962.31	16,195,067.91	1,796,373.74	12,684,554.25	29,576,414.36
Contract	171,364,190.23	-	-	-	-	171,364,190.23
Total	2,014,769,955.01	4,505,333.82	25,381,948.40	1,844,523.09	13,024,546.44	2,053,176,449.85

Table 1B: Summary of Irregularities from 2016 to 2020

Summary of Irregularities from 2016 to 2020					
	2016	2017	2018	2019	2020
Tax Irregularities	42,866,490.70	655,599,736.33	4,788,284,799.00	2,666,743,134.56	694,386,436.15
Cash	2,053,622,215.68	190,560,990.86	388,925,019.94	276,624,480.40	34,034,697.72
Debt/Loans/Advances	6,775,974.47	2,695,601.00	594,889.00	201,000.00	1,108,660,041.95
Payroll	4,281,994.51	1,776,893.00	1,875,347.00	469,953.00	4,487,494.84
Stores/Procurement	35,940,445.43	41,668,682.00	6,823,337.00	20,604,593.00	10,667,174.60
Rent	9,049,212.49	94,472.00	3,941,756.00	43,467,634.19	29,576,414.36
Contract	13,006,034.86	-	5,598,252.00	77,093.00	171,364,190.23
Total	2,165,542,368.14	892,396,375.19	5,196,043,399.94	3,008,187,888.15	2,053,176,449.85

Trend Analysis of Irregularities



Tax Irregularities - GH¢694,386,436.15

17. Tax irregularities formed 33.82 per cent of the total financial infraction reported. Included in this tax irregularity was GH¢123,772,608 and US\$ 423,574.00 due from Companies, Business Entities and Individuals who owed corporate and individual income taxes for the 2019/2020 years of assessment.

18. These irregularities could be attributed mainly to failure on the part of the Ghana Revenue Authority to collect tax revenue and also apply measures and sanctions against defaulters.

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

Cash Irregularities - GH¢34,034,697.72

20. Total cash irregularities noted during the period amounted to GH¢34,034,697.72 which represented 1.66% of the total irregularities. These irregularities which cut across MDAs were attributable to the underlisted infractions:

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

21. Included in the total cash irregularity of GH¢34,034,697.72 was an amount of GH¢7,123,967.79 invested at the defunct ManCapital Microfinance Ltd. by management of Northern Development Authority.

22. I recommended that the Authority should recover the locked funds and desist from investing funds allocated to them for specific programmes as per Regulation 140 of the Public Financial Management Regulations, 2019 (L.I. 2378).

Indebtedness/Loans/Advances - GH¢1,108,660,042.00

23. Total Indebtedness/Loans/Advances amounting to GH¢1,108,660,041.95 represented 54 per cent of the total irregularities. A significant amount of these irregularities was GH¢1,037,481,965.63 owed by 49 BMCs to various suppliers of drugs and non-drug items to their facilities.

24. I recommended to the Minister of Health to ensure the BMCs clear their debts to facilitate continuous supply of drugs, other medical consumables to the BMCs for patient care and also urged the Heads of other Institutions to make good their debts.

Payroll Irregularities - GH¢4,487,495.00

25. Payroll irregularities amounting to GH¢4,487,494.84 was recorded during the period reviewed. Included in the total payroll irregularities was GH¢685,942.68 being salary arrears paid to 48 staff of National Information Technology Agency (NITA) by the Controller and Accountant-General. The staff involved had already received from NITA the full salaries starting from the period

engaged awaiting migration onto the Controller and Accountant's General Payroll system.

26. I recommended for the recovery of the total amount by the Heads of the various Institutions to Government Chest without delay.

Stores/Procurement Irregularities - GH¢10,667,175.00

27. Stores and procurement irregularities noted during the period amounted to GH¢10,667,174.60. Included in these irregularities was GH¢171,250.32 relating to expired drugs at the Ho Regional Medical Stores and the Police Hospital.

28. The irregularity was due to ineffective stock management practices by the BMCs.

29. I recommended the strengthening of supervision and monitoring by Heads of the BMCs and ensure effective stock management practices are put in place to manage drugs.

Rent Irregularities - GH¢29,576,414

30. The total rent irregularity was GH¢29,576,414.36 which included:

- a. GH¢322,945.98 due from government workers from 15 Health Institutions who defaulted in the payment of rent between March 2014 and July 2020; and
- b. the payment of uneconomic rent of US\$2,803,231 and €1,796,373.74 by the Ministry of Foreign Affairs and Regional Integration as rent for residential accommodation of Home-based officers of 21 Missions between September 2018 and September 2019.

31. The irregularity was due mainly to inadequate supervision over the management of residential accommodation and non-availability of tenancy agreements. This was also due to high amounts spent on renting facilities for the Missions without weighing a mortgage option.

Contract Irregularities - GH¢171,364,190

32. The total contract irregularities of GH¢171,364,190.23 reported included an amount of GH¢1,352,750.62 which was a tax exemption on equipment imported by a Contractor for a road contract. The Contractor was later paid the full contract sum which included the exempted amount.

33. I recommended to the Commissioner General, GRA to ensure that the Contractor refunds the amount involved and should be blacklisted.

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

Ministry Of	Tax		Cash			Debts, Loans & Advances			Payroll	
	GH¢	US\$	GH¢	US\$	EU€	GH¢	US\$	GH¢	US\$	
Finance	689,656,182.70	423,574.00	159,722.00					446,849.00		
Education	20,683.00		20,672,033.36			7,675.00		601,282.00		
Youth & Sports			11,220.00					35,173.00		
Health	132,450.00		5,080,978.80	1,775.00		1,073,854,251.84		801,561.29		
Food and Agric.	4,472.86		125,922.20			615,772.36		64,052.00		
Fisheries & Aquac. Dev.	7,181.76		1,902,081.07	20,900.00		390,008.50				
Information								20,032.85		
Interior	825.90		1,642,252.85	8,100.00		1,748,458.16		132,232.48		
Gender	21,556.25							46,884.07		
Employment			138,586.00					1,413,933.37		
Works & Housing								25,781.35		
Transport	5,250.00									
Communication	683,230.44		220,982.66			17,711,369.81		735,644.50		
Justice & Attor.-Gen.			1,130,255.00					10,500.00		
Trade & Industry	1,914.35		24,853.50			53,591.05		30,750.77		
Tourism			387,196.00					32,134.20		
Foreign Affairs				513,750.79	48,149.35				332,380.50	
Defence	43,927.85					169,900.00			270,212.22	
Lands & Nat. Reso.			4,236.00			300,000.00				
Local Government			271,933.35							
Roads & Highways										
Spec. Dev. Initiative										
Other Agencies	12,013.58		6,031.18			9,992,877.79		90,683.96		
Total	690,589,688.69	423,574.00	31,778,283.97	544,525.79	48,149.35	1,105,190,734.88	602,592.72	4,487,494.84		

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

Ministry of	Stores/ Procurement		Rent		Contract		Totals		
	GH¢	GH¢	US\$	EU€	GH¢	EU€	GH¢	US\$	EU€
Finance							690,262,753.70	423,574.00	-
Education	596,554.80				5,000.00		21,903,228.16	-	-
Youth & Sports							46,393.00	-	-
Health	7,040,348.11	393,608.98			238,671.81		1,087,541,870.83	1,775.00	-
Food & Agric	918,224.00						1,728,443.42		-
Fisheries & Aquac. Dev.							2,299,271.33	20,900.00	
Information							20,032.85	-	-
Interior	45,437.50						3,569,206.89	8,100.00	-
Gender	134,056.19						202,496.51	-	-
Employment							1,552,519.37		
Works & Housing							321,893.67	-	-
Transport							5,250.00	-	-
Communication							19,351,227.41	-	-
Justice & Attor.- Gen.							1,501,388.00	-	-
Trade & Industry					360,633.00		111,109.67	-	-
Tourism							419,330.20	-	-
Foreign Affairs			2,812,962.31	1,796,373.74	7,967,886.57		7,967,886.57	3,659,093.60	1,844,523.09
Defence							213,827.85	-	-
Lands & Nat. Reso		294,613.22					598,849.22	-	-
Local Government		8,570.00					280,503.35	-	-
Roads & Highways					162,791,998.85		162,791,998.85	-	-
Spec. Dev. Initiative	1,932,554.00						12,016,115.75	-	-
Other Agencies							68,762.81	-	-
Total	10,667,174.60	696,792.20	2,812,962.31	1,796,373.31	171,364,190.23		2,017,774,359.41	4,383,654.82	1,844,523.09

PART II

SUMMARY OF SIGNIFICANT FINDINGS AND RECOMMENDATIONS

MINISTRY OF FINANCE

CONTROLLER AND ACCOUNTANT GENERAL'S DEPARTMENT

Avoidable pension penalty payment - GH¢654,716.00

34. The CAGD failed to transfer promptly to the appropriate pension trust an amount of GH¢430,713.60 being deductions of its staff on Foreign Missions pension contributions. This resulted in payment of penalty of GH¢654,716.16.

35. We recommended to the Controller and Accountant General to develop a system to ensure that staff on Foreign Missions' pension contributions are transferred to SSNIT on time to avoid future penalty payment.

GHANA REVENUE AUTHORITY CUSTOMS DIVISION - TEMA OIL REFINERY COLLECTION

Failure to pay petroleum taxes on fuel lifted - GH¢226,942,904.00

36. Our audit disclosed that 28 OMCs from July 2018 to December 2019, lifted various petroleum products without paying the required duties and taxes totalling GH¢226,942,904.00 to GRA-Customs Division.

37. We recommended to the Commissioner, Customs Division to recover the amount of GH¢226,942,904.00 from the OMCs without any further delay.

TAX EXEMPTION

Failure by Mawums Ltd. to pay deferred tax liability - GH¢550,000.00

38. Mawums Company Ltd. in 2015 imported construction equipment for which Ministry of Finance granted a permit to clear the equipment and recover

the clearing cost of GH¢1,352,750.62. However, full payment was made to Mawum's Ltd. without the Ministry deducting the tax element. The Company proposed a payment plan ending December 2020 of which GH¢802,750.62 had been paid leaving an outstanding balance of GH¢550,000.00.

39. We recommended to the Commissioner General, GRA to recover the outstanding balance.

TEMA OIL REFINERY

Default in payment of re-scheduled debt owed by OMCs - GH¢69,106,362.00

40. Our review revealed that 17 OMCs failed to pay their rescheduled debt of GH¢69,106,362 granted by the Commissioner-General thereby defaulting between 30 and 360 days.

41. We urged the Commissioner General to ensure that all OMCs who were indebted to GRA Customs Division make full payment of all their outstanding debts without any further delay.

GRA - DOMESTIC TAX REVENUE OFFICE

Outstanding income taxes - GH¢123,772,608.00 and US\$423,574.00

42. Our review of tax files from 13 Domestic Tax Revenue Offices in the Greater Accra Region showed that, 2,800 companies, business entities and individuals owed an amount of GH¢123,772,608.08 and US\$423,573.67 in corporate and individual income taxes for the 2019 year of assessment

43. We urged the Commissioner General, GRA to increase its enforcement role to collect all the outstanding tax revenues.

Outstanding PAYE - GH¢59,320,696.00

44. We noted that, Pay-As-You-Earn (P.A.Y.E.) deducted on behalf of 1516 employees including 166 Directors amounting to GH¢59,320,695.87 was not remitted to the Commissioner-General for the 2019 year of assessment.

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

Outstanding withholding taxes - GH¢54,751,702.00

46. Our examination showed that, 441 companies failed to withhold taxes amounting to GH¢54,751,702.22 on goods and services per their 2019 audited financial statement.

47. We recommended that, the Commissioner General, GRA should recover the outstanding taxes and apply relevant laws on the recalcitrant ones.

VAT traders' indebtedness - GH¢81,023,815.00

48. We noted that 297 registered VAT traders who filed their returns at the various tax offices owed a total of GH¢81,023,814.84 as at 31 December, 2019.

49. We recommended that, the Commissioner General should take the necessary procedures within the Act to recover all outstanding taxes.

Outstanding returned cheques - GH¢32,602,033.00

50. Our review of the Returned Cheques Register at 13 Tax Offices revealed that, 474 cheques totalling GH¢32,602,032.82 issued by taxpayers were not honoured by their respective banks.

51. We recommended that the Commissioner General should pursue the affected taxpayers to recover the outstanding taxes.

National Fiscal Stabilisation Levy - GH¢1,047,719.00

52. We noted from our review that PIL (Ghana) Limited failed to pay a total sum of GH¢1,047,719.05 as Stabilisation Levy for the 2019 year of assessment.

53. We recommended that, the Commissioner General should recover the outstanding amount together with appropriate penalties.

MINISTRY OF EDUCATION

GHANA EDUCATION SERVICE

Unsupported payments - GH¢1,016,755.00

54. A total amount of GH¢1,016,755.36 disbursed by 14 offices under Ghana Education Service were not adequately supported with the relevant documents.

55. We recommended that the total amount should be recovered from the District Heads and Accountants.

FREE SENIOR HIGH SCHOOL (FSHS) SECRETARIAT

Misapplication of funds - GH¢19,217,802.00

56. Free SHS funds amounting to GH¢19,217,802.00 for various planned activities, advanced to two Institutions without definite terms of recovery was still outstanding.

57. We recommended that the Head of the FSHS should ensure that the total amount advanced to the two organizations is recovered and paid back into the FSHS Account.

MINISTRY OF HEALTH (MOH)

MOH - HEADQUARTERS, ACCRA

Defaulters to vehicle hire-purchase scheme - GH¢3,090,831.00

58. We noted that 202 Agencies, Institutions, Units and staff granted vehicles on hire-purchase defaulted in the repayment of an amount of GH¢3,090,831.04 over a period of 6 to 76 months as at 31 December 2019.

59. We recommended that the Chief Director should immediately pursue the recovery of the loans from the defaulters.

Unpresented payment vouchers - GH¢880,872.00 and US\$1,775.00

60. We noted that 16 BMCs under the Ministry of Health failed to present 134 payment vouchers amounting to GH¢880,872.21 and US\$1,774.80 for audit.

61. We recommended that Heads of the BMCs and Accounts should refund their respective amounts.

Unsupported payments - GH¢1,092,259.00

62. Heads of Finance of 48 BMCs paid a total amount of GH¢1,092,258.57 on 420 payment vouchers for various activities without relevant supporting documents.

63. We recommended that the Heads of the affected BMCs should refund the amount of GH¢1,092,258.57 to Chest.

Outstanding NHIS claims - GH¢20,999,551.00

64. The National Health Insurance Authority (NHIA) owed 46 BMCs a total amount of GH¢20,999,551.10.

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

Indebtedness to suppliers - GH¢1,037,481,966.00

66. Between January 2019 and December 2019, 49 BMCs were indebted to several suppliers who supplied drugs and non-drug items amounting to GH¢1,037,481,965.63.

67. We recommended that the Heads of the BMCs should make good the outstanding payables.

Uncompetitive procurement of goods and services - GH¢5,895,822.00

68. Our review of procurement records showed that 26 BMCs procured goods and services amounting to GH¢5,895,821.90 without obtaining alternative price quotations and/or following the appropriate procurement methods.

69. We recommended to the Heads of the respective Institutions to exercise strong oversight on their procurement processes.

EFFIA NKWANTA REGIONAL HOSPITAL - SEKONDI

Mortuary revenue not accounted for - GH¢77,006.00

70. The Head of Mortuary Unit, could not account for Mortuary fees of GH¢77,006.00 from 554 dead bodies deposited at the Hospital Mortuary between June 2019 and July 2020.

71. We recommended that, the lost revenue amounting to GH¢77,006.00 should be recovered from the Head of the Mortuary Unit.

MINISTRY OF FOOD AND AGRICULTURE, FISHERIES AND AQUACULTURE DEVELOPMENT

FISHERIES COMMISSION

Unaccounted import and export levy - GH¢1,359,825.00

72. We noted that 265 permits issued between January 2019 and December 2019 by the Import and Export Unit, amounting to GH¢1,359,824.49 was not accounted for.

73. We recommended that the Head of the Commission should recover the amount from the Head of Accounts failing which the Head of the Commission should pay the amount involved.

MINISTRY OF ROADS AND HIGHWAYS

DEPARTMENTS OF URBAN AND FEEDER ROADS - ACCRA

Avoidable interest payments - GH¢60,173,355.00

74. Between 2011 and 2019 the Department delayed in honouring certified interim payment of 20 contractors which accrued interest payments to the tune of GH¢60,173,355.33.

75. We recommended that the contract payments should be effectively managed to avoid paying interest on delayed payments.

DEPARTMENT OF URBAN ROADS - SEKONDI

Delayed projects - GH¢102,618,644.00

76. The Department awarded 10 contracts amounting to GH¢102,618,643.52 to Contractors which were scheduled to be completed between 5 months and 35 months, remained uncompleted as at 31 December, 2020.

77. We recommended to the Head of the Department to prioritise projects and complete old projects before embarking on new ones.

MINISTRY OF COMMUNICATION

NATIONAL INFORMATION TECHNOLOGY AGENCY- NITA

Institutions' indebtedness - GH¢17,711,370,00

78. Our review disclosed that as at 31 December 2020 Ministries, Departments and Agencies (MDAs), Metropolitan, Municipal and District Assemblies (MMDAs), as well as other Institutions, owed the Agency a total amount of GH¢17,711,369.81 for services rendered.

79. We recommended to the Head of the Agency to put in place necessary measures to pursue the recovery of the amount owed, including disconnections until debts are fully recovered.

MINISTRY OF EMPLOYMENT

METRO LABOUR DEPARTMENT

Non-settlement of compensation to injured workmen - GH¢1,413,933.00

80. We noted that 13 employers failed to pay compensation amounting to GH¢1,413,933.37 due injured workmen within the allowable specified period.

81. We recommended to the Chief Labour Officer to liaise with the Ministry of Employment and Labour Relations for further action.

MINISTRY OF DEFENCE

GHANA ARMED FORCES COMMAND AND STAFF COLLEGE (GAFSC)

Indebtedness to the College - US\$270,212.00 and GH¢169,900.00

82. State Security Institutions and Countries owed the College an amount of US\$270,212.22 and GH¢169,900.00 due to non-settlement of tuition fees of students sponsored. Some of these amounts have been in arrears since 2016.

83. We recommended to the Chief of Staff (Military) to use diplomatic means to compel these Institutions and Countries to settle the amounts owed.

MINISTRY OF INTERIOR

HEAD OFFICE

Variation in permit fees without Parliamentary approval - GH¢1,532,624.00

84. We noted that three Companies were charged 5 per cent as permit fees on importation of explosives instead of the stipulated 7 per cent without Parliamentary approval resulting in a loss of GH¢1,532,624.42 to the State.

85. We recommended that the Chief Director should recover from the affected Companies the loss of GH¢1,532,624.42.

NORTHERN REGIONAL POLICE COMMAND - TAMALE

Missing AK 47 rifles and ammunitions

86. Our inspection at the armoury of the Tamale Station revealed that five AK 47 rifles and 100 rounds of ammunitions issued to five officers could not be accounted for.

87. We recommended that the Regional Commander should urgently carry out thorough investigation and mete out any sanctions where appropriate.

MINISTRY OF FOREIGN AFFAIRS AND REGIONAL INTEGRATION

Undue delay in execution of project - GH¢7,967,886.57.00

88. In March 2007, the Architectural and Engineering Services Ltd (AESL) awarded a contract for the rehabilitation of Adu Lodge Guest House, to International Development Resources (IDR) Ltd. at a contract sum of GH¢1,435,728.99 to be completed in five and half months.

89. However, in March 2019 the contract sum was revised to GH¢7,967,886.571 for the rehabilitation works to be completed in April 2019. We noted that even though the MFA&RI had paid GH¢7,741,501.60 out of the revised contract sum, the rehabilitation works had still not been completed as of August 2020.

90. We recommended that the Chief Director should cease further payments on the building till the project has been fully executed and handed over to the MFA&RI. Further the Chief Director should ensure that liquidated damages for the delay as enshrined in the contract agreement are enforced to serve as a deterrent.

Un-economic rent payments - US\$2,803,231.24; €1,796,373.74

91. We noted that 21 Missions spent a total of US\$2,803,231.24 and €1,796,373.74 on rental of accommodation between August 2018 and October 2019, which otherwise could have been spent on mortgage, resulting in the country owning these properties after the tenure of the mortgage.

92. We urged MFA&RI to assist the Missions to acquire permanent accommodation for home-based staff of the Missions.

Assets at VVIP Lounge taken without authority - GH¢25,768.00

101. Contrary to Section 52 of the PFM Act, 2016 (Act 921) which provides that a Principal Spending Officer 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, our physical verification of assets at the VVIP Lounge of Kotoka International Airport disclosed that the former Officer-In-Charge of the Lounge took away the furniture at the lounge on termination of his appointment without approval from the Chief Director.

102. Consequently, the Ministry in March 2019, incurred a cost of GH¢25,767.60 to acquire a new furniture for the Lounge.

103. We recommended to the Chief Director, to request the former Officer-In-Charge to return the furniture in good state, failing which the cost of the furniture he took away should be recovered from him.

CAIRO MISSION

Indebtedness by Ministry of Youth and Sport to the Mission - US\$332,380.50

93. Per the approval by the MFA&RI, the Mission pre-financed activities relating to African Cup of Nations on behalf of the Ministry of Youth and Sports for which an expenditure of US\$932,332.50 was incurred. The Ministry of Youth and Sports refunded a total amount of US\$599,952.00 to the Mission leaving an outstanding difference of US\$332,380.50

94. We recommended that the Head of Mission, should pursue recovery of the outstanding amount from the Ministry of Youth and Sports.

WASHINGTON MISSION

Consular fees not accounted for by the Honorary Consul General - US\$354,760.00

95. Between September 2018 and September 2019, the Honorary Consul-General at the Houston Consulate levied each Visa applicant a US\$100.00 and a US\$200.00 for "Express Service" for which he accounted for US\$60.00 and US\$100.00 respectively. In total he accounted for US\$458,900.00 out of US\$843,900.00 leaving a difference of US\$354,760.00 unaccounted for.

96. We recommended that, the Head of Chancery should immediately recover the difference of US\$354,760.00 from the Honorary Consul-General.

MINISTRY OF SPECIAL DEVELOPMENT INITIATIVES

NORTHERN DEVELOPMENT AUTHORITY- TAMALE

Unrecovered amount from the sale of tricycles - GH¢2,375,910.00

97. The Northern Development Authority sold 2,037 tricycles amounting to GH¢7,121,000.00 on credit contrary to the Board's directive of cash sales. The Authority was able to recover GH¢4,745,090.00 leaving a difference of GH¢2,375,910.00 outstanding.

98. We recommended that the CEO should recover the debt of GH¢2,375,910.00 from the beneficiaries.

Unrecovered investment - GH¢7,123,967.79

99. Management of the Authority invested an amount of GH¢5,000,000.00 with ManCapital Microfinance Ltd. on 14 December 2015 without approval from the Minister of Finance. The investment had grown to GH¢7,123,967.79 as at 14 June 2018 through periodic rollovers but the said amount remained unrecovered as a result of liquidity challenges.

100. We recommended that the Heads of the Authority and Accounts should pursue recovery of the total amount of GH¢7,123,967.79.

PART III
DETAILS OF FINDINGS AND RECOMMENDATIONS

MINISTRY OF FINANCE

**GHANA REVENUE AUTHORITY -
CUSTOMS DIVISION**

TEMA OIL REFINERY

Failure to pay petroleum taxes on fuel lifted by OMCs - GH¢226,942,904.00

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

105. Our audit disclosed that 28 OMCs from July 2018 to December 2019, lifted various petroleum products without paying the required duties and taxes totalling GH¢226,942,904.00 to GRA-Customs Division.

106. We recommended to the Commissioner, Customs Division to recover the amount of GH¢226,942,904.00 from the OMCs without any further delay.

Failure to pay for taxes on petroleum products by OMCs - GH¢5,455,494.50

107. We noted that four Oil Marketing Companies (OMCs) did not pay for taxes on 59,713,090 litres of fuel products valued at GH¢5,455,494.50 lifted at Tema Oil Refinery during the period reviewed as detailed below:

No.	Date	Decl. No.	OMCs	Product Type	Period lifted	Quantity of oil product (litres)	Value of oil product (GH¢)
1.	19 Apr. 18	42018170598/0	UBI PUMA	Residual Fuel Oil (RFO)	1-15 Jan-18	277,510	1,487,454.00
	19 Apr. 18	42018170748/0			16-31 Jan-18	15,449,670	772,483.50
	19 Apr. 18					14,133,010	706,650.50
	26 Apr. 18	12018182504/1			16-28 Feb-18		

	19 Mar. 18	12018121195/0			1-15 Feb-18	10,788,990	539,449.50
	22 Nov. 18	42018513256/0			1-15 Apr-18	4,136,530	206,826.50
	Sub-Total (UBI PUMA)					57,705,090	2,885,254.50
2.	13 Mar. 18	42018112517	BF LTD	Premium Motor Spirit (PMS)	16-31 Jan. 2018	10,000	12,800.00
3.	30 May 18	42018233742/0	AGAPET	Premium Motor Spirit (PMS)	16-28 Feb 18	693,000	887,040.00
	30 May 18	42018233742/0		Automotive Gas Oil (AGO)	16-28 Feb 18	1,017,000	1,301,760.00
	Sub-Total (AGAPET LTD)					1,710,000	2,188,800.00
4	9 Jul. 18	42018296942/1	RICH OIL	Automotive Gas Oil (AGO)	1-15 June 18	288,000	368,640.00
GRAND TOTAL						59,713,090	5,455,494.50

108. We recommended to the Commissioner General, GRA to recover the tax component of GH¢5,455,494.50 from the OMCs and take precautionary measures to avoid such occurrence.

TAX EXEMPTION

ACCRA COLLECTION/IMPORT AND EXPORT UNIT

Failure by Mawums Ltd. to pay deferred tax liability - GH¢550,000.00

109. Section 121 of Customs Act, 2015 (Act 891) requires that where a person is involved in fraudulent evasion or attempted evasion of customs duties or taxes under the provisions of the Act, or any other enactment, that person commits an offence and is liable on summary conviction to a fine of not more than three hundred percent of the duty or tax evaded or to a term of imprisonment of not less than five years and not more than ten years and in addition all goods in respect of which the offence was committed is liable to forfeiture to the State.

110. Our audit disclosed that, in 2015, Mawums Company Ltd. imported construction equipment for the construction of various road projects contracted by Ministry of Roads and Highways. Mawums however, requested Ministry of Finance to grant a permit to clear the equipment and recover the clearing cost of GH¢1,352,750.62 from subsequent Interim Payment Certificates on the road projects.

111. Further verification showed that full payment was made to Mawum's Ltd. without the Ministry deducting the tax element and paying same to the GRA.

112. Management of GRA indicated that after a Demand Notice was served for a refund of the tax, the company proposed a payment plan and paid GH¢802,750.62 with a Stanbic Bank cheque number 110720, whilst the remaining balance of GH¢550,000.00 was to be settled in December 2020. At the time of compiling this report in May 2021, Mawums Ltd has not paid the outstanding amount of GH¢550,000.00.

113. We recommended to the Commissioner General, GRA to recover the outstanding amount with interest at the Bank of Ghana prevailing rate without any further delay.

TEMA OIL REFINERY

Underpayment of petroleum taxes by OMCs - GH¢368,128.00

114. Section 1 of the Special Petroleum Act, 2014 (Act 879) as amended requires a person licensed to operate as an Oil Marketing Company under the National Petroleum Authority Act, 2005 (Act 691) to charge a Special Petroleum Tax on each supply of a petroleum product specified in the Schedule which include: Petrol, Diesel, Liquified Petroleum Gas, Natural Petroleum Gas and Kerosene.

115. Our audit disclosed that three OMCs lifted various petroleum products with tax liability of GH¢973,200.00 but paid only GH¢605,072.00 leaving a difference of GH¢368,128.00 as detailed below:

OMC	Lifting Period	Dec. No.	Product Type	Quantity Lifted	Quantity Paid	Tax Payable (GH₵)	Tax Paid (GH₵)	Tax Outstanding (GH₵)
Semenhyia	16-28-Feb. 2018	4201812681 1/0	PMS	50,000	41,900	64,000.00	53,632.00	10,368.00
AP Oil	1-15 June - 2018	4201838529 5	PMS	292,500	13,500	374,400.00	17,280.00	357,120.00
Excel Oil	16-31 May 2019	4201926861 0/0	AGO	607,500	60,700	534,800.00	534,160.00	640.00
Total						973,200.00	605,072.00	368,128.00

116. We urged the Commissioner General, GRA to ensure that the unpaid amount is fully recovered from the companies involved.

Default in payment of re-scheduled debt owed by OMCs - GH¢69,106,362.00

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

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

119. Contrary to the above provision, our review revealed that 17 OMCs failed to pay GH¢69,106,362.00 according to the schedule granted by the Commissioner-General thereby defaulting between 30 and 360 days. In view of the above, the Commissioner-General's 2018 Order terminated all rescheduled payment effective 14 November 2019, and requested all the affected OMCs to make immediate payment. This was however not adhered to.

120. We urged the Commissioner General, GRA to ensure that all OMCs who were indebted to GRA Customs Division make full payment of their outstanding debts without any further delay.

GHANA REVENUE AUTHORITY

DOMESTIC REVENUE DIVISION-ACCRA

Outstanding income taxes - GH¢123,772,608.00 and US\$423,574.00

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

122. Our review of 5,784 selected tax files from 13 Domestic Tax Revenue Offices in the Greater Accra Region showed that, 2,800 companies, business entities and individuals owed an amount of GH¢123,772,608.08 and US\$423,573.67 in corporate and income taxes for the 2019 year of assessment. Summary of the outstanding taxes are shown below:

No.	Tax Offices	File examined	Files with outstanding taxes	Amount	
				GH¢	US\$
1.	LTO	656	142	44,471,686.44	423,573.67
2.	Kinbu LTO Annex	490	210	30,062,037.79	-
3.	Kaneshie MTO	500	338	1,523,737.23	-
4.	Osu MTO	239	32	1,957,324.57	-
5.	Agbobloshie MTO	440	160	3,091,275.36	-
6.	Spintex MTO	360	54	2,478,449.95	-
7.	Legon MTO	169	60	20,326,498.62	-
8.	Adabraka MTO	350	240	8,775,142.32	-

9.	Mataheko STO	500	338	1,523,737.23	-
10.	Kaneshie STO	490	296	2,078,943.05	-
11.	Weija STO	469	403	3,712,590.27	-
12.	Agbobloshie STO	804	460	979,291.90	-
13.	Osu STO	317	67	2,791,893.35	-
	Total	5,784	2,800	123,772,608.08	423,573.67

123. We urged Management to intensify efforts to collect all the outstanding tax revenues.

Outstanding PAYE - GH¢59,320,696.00

124. Employers are required under Section 114 of the Income Tax Act, 2015 (Act 896) to withhold tax from the employment income of their employees. Section 117 of Act 896 also provides that, an employer shall pay to the Commissioner-General a tax that has been withheld within 15 days after the end of the month in which the eligible payments were made.

125. Contrary to the above, we observed that, 1,516 employees including 166 Directors did not remit Pay-As-You-Earn (P.A.Y.E.) deductions of GH¢59,320,695.87 to the Commissioner-General for the 2019 year of assessment. The details of the outstanding amounts are shown in the table below:

No.	Tax Office	Files with outstanding	Amount GH¢
1.	LTO	6	1,218,022.33
2.	Kinbu LTO Annex	258	12,910,305.42
3.	Kaneshie MTO	98	673,959.05
4.	Osu MTO	51	1,575,164.80
5.	Agbobloshie MTO	11	2,649,833.80
6.	Spintex MTO	117	2,873,196.20
7.	Legon MTO	366	28,759,799.08
8.	Adabraka MTO	147	5,586,626.20

9.	Mataheko STO	33	57,919.62
10.	Kaneshie STO	43	585,459.11
11.	Weija STO	17	110,095.80
12.	Agbogbloshie STO	335	728,838.08
13.	Osu STO	34	1,591,476.38
	Total	1,516	59,320,695.87

126. We urged the Commissioner General, GRA to recover all outstanding P.A.Y.E. together with appropriate penalties under Section 71 of the Revenue Administration Act.

Outstanding withholding taxes - GH¢54,751,702.00

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

128. Section 117 of Act 896 also provides that, a withholding agent who fails to withhold tax is personally liable to pay to the Commissioner-General, the amount of tax which should have been withheld.

129. Our random examination of tax files showed that, 441 companies who presented audited accounts for 2019 year of assessment failed to withhold taxes totalling GH¢54,751,702.22 on goods and services procured. The breakdown is shown in the table below.

No.	Tax Office	Files Reviewed	Outstanding GH¢
1.	LTO	4	5,603,664.14
2.	KINBU LTO ANNEX	77	21,068,085.64
3.	OSU MTO	28	1,041,992.62
4.	AGBOGBLOSHIE MTO	10	441,208.09

5.	SPINTEX MTO	124	8,913,572.05
6.	LEGON MTO	70	14,020,332.07
7.	ADABRAKA MTO	21	1,666,227.36
8.	MATAHEKO STO	3	76,157.11
9.	KANESHIE STO	69	725,842.90
10.	AGBOGBLOSHIE STO	15	39,338.99
11.	OSU STO	20	1,155,281.25
	Total	441	54,751,702.22

130. We recommended that, Management should recover the outstanding taxes and apply relevant laws on the recalcitrant ones and continue to educate the withholding agents to comply with the laws.

VAT traders' indebtedness - GH¢81,023,815.00

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

132. During our review of the traders' files, and the ledger balances, we observed that 297 registered VAT traders who filed their returns at the various tax offices owed a total of GH¢81,023,814.84 as at 31 December, 2019. The breakdown is shown below:

No.	Tax Office	Files Reviewed	Amount GH¢
1.	LTO	5	12,886,029.22
2.	KINBU LTO ANNEX	36	17,608,500.15
3.	KANESHIE MTO	4	186,212.31
4.	OSU MTO	32	4,941,379.72
5.	AGBOGBLOSHIE MTO	27	1,362,079.51

6.	SPINTEX MTO	72	913,317.50
7.	LEGON MTO	48	38,078,240.71
9.	ADABRAKA MTO	11	1,529,637.21
10.	MATAHEKO STO	2	47,761.90
11.	KANESHIE STO	30	799,455.19
12.	WEIJA STO	8	94,672.26
13.	OSU STO	22	2,576,529.16
	Total	297	81,023,814.84

133. We recommended that the Commissioner General, GRA should follow the specified in the Act to recover all outstanding taxes.

Outstanding rent tax - GH¢678,569.00

134. Section 115 of the Income Tax Act, 2015 (Act 896) states among others that, subject to Subsection 2, a resident person shall withhold tax at the rate of 8 per cent from residential lettings and 15 per cent from non-residential property lettings as specified in paragraph 8 of the First Schedule where the person pays any rent to another person; and the payment has a source in Ghana.

135. We noted during the examination of rent files that, 177 landlords/ladies were indebted to the Ghana Revenue Authority in the sum of GH¢678,568.65 as at 31 December, 2019. The breakdown is provided below:

No.	Tax Office	Files Reviewed	Files with outstanding tax	Amount GH¢
1.	KINBU LTO ANNEX	40	29	359,025.07
2.	OSU MTO	10	1	127,116.14
3.	MATAHEKO STO	100	46	39,891.40
4.	KANESHIE STO	20	4	4,170.00
5.	WEIJA STO	150	91	115,534.06

6.	AGBOGBLOSHIE STO	22	6	32,831.98
	Total	342	177	678,568.65

136. We recommended that the Commissioner DTRD should embark on data collection of all rented properties or apartments and share same with the Domestic Tax Offices to enable them collect the taxes. We also recommended that Management should liaise with the District Assemblies so it could tap into the property rate database and Digital Address System to identify houses and their usage for tax purposes.

Outstanding returned cheques - GH¢32,602,033.00

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

138. Our review of the Returned Cheques Register at 12 tax offices revealed that 474 cheques totalling GH¢32,602,032.82 issued by taxpayers for settlement of their taxes were not honoured by their respective banks. The breakdown is shown below:

No.	Tax Office	Cheques	Direct GH¢	Indirect GH¢	Total GH¢
1.	LTO	26	490,000.00	14,796,641.16	15,276,641.16
2.	KINBU LTO ANNEX	8	48,684.29	25,000.00	73,684.29
3.	KANESHIE MTO	5	-	21,052.02	21,052.02
4.	OSU MTO	8	107,537.37	40,000.00	147,537.37
5.	AGBOGBLOSHIE MTO	42	436,831.57	227,999.98	664,831.55
6.	SPINTEX MTO	22	352,637.72	77,876.87	430,514.59
7.	LEGON MTO	109	1,622,321.15	1,415,030.92	3,037,352.07
8.	ADABRAKA MTO	99	3,150,646.02	9,240,314.75	12,390,960.77
9.	MATAHEKO STO	30	60,819.52	7,781.76	68,601.28
10.	WEIJA STO	4	3,073.72	3,640.31	6,714.03

11.	AGBOGBLOSHIE STO	22	37432.34	11,560.00	48,992.34
12.	OSU STO	99	225,260.40	209,890.95	435,151.35
	Total	474	5,996,559.81	26,076,788.72	32,602,032.82

139. Similarly, we noted that 81 cheques with face value totalling GH¢662,553.17, lodged by six tax offices were not credited. Efforts by management through correspondence to the banks involved to credit the relevant accounts were not successful. The breakdown is shown below:

No.	Tax Office	No. of Cheques	DIRECT (GH¢)	INDIRECT (GH¢)	TOTAL (GH¢)
1.	AGBOGBLOSHIE MTO	9	12,380.29	6,559.42	18,939.71
2.	SPINTEX MTO	9	29,020.25	12,853.21	41,873.46
3.	MATAHEKO STO	3	5,937.75	365,000.00	370,937.75
4.	KANESHIE STO	19	25,896.96	44,807.43	70,704.39
5.	WEIJA STO	19	50,184.05	6,710.00	56,894.05
6.	OSU STO	22	103,836.31	0.00	103,203.81
	TOTAL	81	227,255.61	435,930.06	662,553.17

140. We recommended that Management should ensure that the taxpayers involved settle the outstanding taxes. We also recommended to Management to accept only bankers draft from the defaulters. Management should also follow up to ensure that the accounts are credited accordingly.

National fiscal stabilisation levy - GH¢1,047,719.00

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

142. Contrary to the above provision, we noted from our review that PIL (Ghana) Limited failed to pay a total sum of GH¢1,047,719.05 for the 2019 year of assessment.

143. We recommended that Management should recover the outstanding amount together with appropriate penalties.

**GRA-DOMESTIC TAX REVENUE DIVISION
REGIONAL TAX OFFICES**

**BONO REGION
DTRD-BEREKUM**

Failure to recover tax due after-tax audit - GH¢73,660.00

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

145. However, the Domestic Tax Revenue Division of Berekum failed to collect total tax liability of GH¢73,660.40 on three institutions after a tax audit. Details are shown below:

Date	Company name	Year of Assessment	Tax Liability GH¢	Payment made GH¢	Tax outstanding GH¢
18/11/19	Akab School complex Ltd	2016-2018	22,557.50	9,235.95	13,321.55
7/11/19	Joyce Dede Nuerthey Stars SHS	2015-2018	40,000.72	26000.00	14,000.72
22/10/19	Happy Hospital Ltd	2016-2018	66,795.31	20,457.00	46,338.13
Total					73,660.40

146. We recommended that the District Manager should ensure recovery of the amount.

ASHANTI REGION
SMALL TAX OFFICE (STO) - ADUM

Tax Liabilities - GH¢2,210,329.00

147. Contrary to Section 46 of the Revenue Administration Act, 2016 (Act 915), we noted that 15 taxpayers owed the GRA Adum STO a total amount of GH¢2,210,328.80 with some dating as far back as 2016.

148. We recommended to the Office Manager and Head of Operations to intensify the tax compliance education and enforcement in order to recover the outstanding taxes.

Outstanding returned cheques - GH¢50,156.00

149. We noted that 26 taxpayers issued 30 cheques totalling GH¢50,155.55 to GRA, Adum STO for payment of taxes. Though the cheques were dishonoured by the respective banks on presentation, the taxpayers did not make any attempt to replace the dishonoured cheques, even though the due dates for the payment of the taxes were long past.

150. We recommended that the Compliance, Enforcement and Debt Management Unit should ensure that all the taxes owed are recovered from the taxpayers and appropriate penalties charged.

ASOKWA STO-KUMASI

Non imposition of penalties for late filing of VAT returns - GH¢61,640.00

151. Section 52 of the Value Added Tax Act, 2017 (Act 948) states that, the tax return shall be submitted to the Commissioner-General not later than the last working day of the month immediately following the month to which the return relates, whether or not tax is payable for the tax period.

152. Contrary to the provision above 83 taxpayers defaulted in submitting their tax returns on time. Their returns delayed between one and 363 days after the last

working day of the month immediately following the month to which the returns related, without paying a penalty.

153. The total amount of penalties on defaulting taxpayers for the year 2019 amounted to GH¢61,640.00.

154. We recommended that management should adhere to the provisions of the Act by enforcing the collection of the penalties from the defaulting taxpayers.

Tax Clearance Certificates issued to unqualified applicants - GH¢2,113,138

155. Section 14 of the Revenue Administration Act, 2016 states that, the Commissioner-General shall issue a Tax Clearance Certificate where the Commissioner-General is satisfied that the applicant; has been issued with a Taxpayer Identification Number and the number is specified in the application; has no outstanding tax, returns or other obligations under any law; and has satisfied any other conditions that the commissioner-General may determine.

156. Our examination of taxpayers' records revealed that 46 applicants were issued with Tax Clearance Certificates even though they were having outstanding tax liabilities totalling GH¢2,113,137.89.

157. We recommended to Management to strictly adhere to the provisions of Revenue Administration Act, 2016 governing the issuance of Tax Clearance Certificates.

Outstanding tax debtors -GH¢726,396

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

159. Our review of 53 selected tax files of companies, business entities and individuals showed that they owed a total of GH¢726,396.44 in corporate and income taxes for the period under review.

160. We urged the Commissioner General to increase its efforts to collect all the outstanding tax revenue.

Outstanding rent taxes - GH¢360,219

161. Contrary to Section 15 of the Income Tax Act, 2015 (Act 896), our examination showed weakness in the collection of taxes from landlords whose available records at GRA revealed an indebtedness of GH¢360,218.50 for the period under review.

162. We recommended that the Commissioner General should improve its efforts in the collection of rent taxes.

**EASTERN REGION
KOFORIDUA STO**

Outstanding tax liabilities: GH¢1,252,712.00

163. Contrary to Section 71 of the Revenue Administration Act, 2016 (Act 915) our review of 186 sampled taxpayers' files disclosed that business entities owed GH¢1,252,712.15 in tax for the period under review. The liabilities involved company tax of GH¢516,755.47 and personal income tax of GH¢735,956.68.

164. We recommended that the Commissioner General should strengthen its enforcement role to collect all the outstanding tax liabilities.

**WESTERN REGION
HALF ASSINI STO**

Tax liabilities - GH¢57,956.00

165. In violation of Section 41 of the Income Tax Act, 2015 (Act 896) and Section 55 of the VAT Act, 2013 (Act 870), we noted that 16 taxpayers of Half Assini STO owed the Ghana Revenue Authority GH¢57,956.06 in unpaid taxes as shown below:

Taxes	No of Corporate entities / persons	Tax Amount (GH¢)
Personal Income Tax	1	4,127.30
Corporate Income Tax	4	11,439.67
Withholding Tax	2	8,927.28
VAT trade debt	4	22,319.93
Other indirect tax	4	11,141.88
Total	15	57,956.06

166. We recommended to the District Manager to embark on vigorous revenue mobilisation and collection to ensure that all the taxes are paid, failing which the sanctions under the tax laws should be applied on the defaulters.

UPPER EAST REGION GRA - BAWKU

Failure to pay outstanding income tax GH¢562,559.00

167. Section 46 of the Revenue Administration Act, 2016 (Act 915) states that tax is payable at the time specified in the tax law under which the tax is charged and in the case of tax payable on an adjusted assessment, 30 days from the date on which the person assessed is served with notice of assessment.

168. Out of 65 tax files reviewed, we noted that 41 businesses have outstanding income tax totalling GH¢562,559.24.

169. We recommended to the Head of Bawku - STO to recover the outstanding taxes, failure of which legal action should be taken against the defaulters.

GRA - ELMINA

Tax arrears not recovered - GH¢117,233.77

170. Contrary to Section 51 of the Revenue Administration Act, 2016 (Act 915), our review of sampled tax files of business entities revealed that 34 entities and

individuals owed taxes amounting to GH¢117,233.77 for the 2018 and 2019 years of assessments. We noted that these entities and individuals were issued notices of tax assessment for the period under review without any objection or approval of objection, but they failed to pay the taxes to the Commissioner-General.

171. We recommended to the Commissioner General to initiate pragmatic measures to recover the unpaid taxes of GH¢117,233.77 from the defaulters without delay.

Unrecovered rent tax - GH¢9,983.25

172. In contravention of Section 115 of the Income Tax Act, 2015 (Act 896), our review of sampled tax files of business entities revealed that five institutions/businesses paid rent amounting to GH¢66,555.00 but the property owners failed to pay rent tax of GH¢9,983.25.

173. We recommended that the Commissioner General should contact the landlord of the business properties and collect the outstanding rent taxes.

Unrecovered withholding taxes - GH¢67,814.48

174. In contravention of Section 116 of the Income Tax Act, 2015 (Act 896), our review of tax files and tax audit reports showed that two institutions failed to withhold and remit taxes totalling GH¢67,814.48 in respect of various services subject to withholding taxes.

175. We recommended that the Head of the Tax Office should intensify its tax and debt recovery mechanisms and recover the amount from the institutions.

GHANA REVENUE AUTHORITY - CAPE COAST

Uncollected taxes - GH¢8,885,653.00

176. We noted during the audit of the Small Tax Office that 74 individuals and companies failed to pay taxes amounting to GH¢1,309,915.80 to the Ghana Revenue Authority. Similarly, 93 individuals and companies of the Medium Tax Office failed to pay taxes amounting to GH¢7,575,737.02.

177. We recommended that the Heads of the Tax Offices should intensify their efforts to recover the total tax of GH¢8,885,652.82. We also urged the Compliance Enforcement Debt Management Unit to introduce more effective and efficient debt recovery mechanisms to ensure that all future debts are recovered promptly.

NORTHERN REGION

CUSTOMS DIVISION-TAMALE

Unpresented value books

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

179. We noted on the contrary that the Accountant, Mr. Seth Dunu, failed to produce 69 value books for audit. Details are provided below:

No.	Serial Number	No of booklet	Status
1.	0055651- 0055700	1	Issued
2.	0055701- 0055750	1	Issued
3.	0055751- 0055800	1	Issued
4.	0055801- 0055850	1	Issued
5.	0025901- 0025950	1	Not issued
6.	0027201-0027250	1	Not issued
7.	0027251-0027300	1	Not issued
8.	0027300-0027350	1	Not issued
9.	0027351-0027400	1	Not issued
10.	0025001- 0026000	20	Not issued
11.	0070001- 0028000	20	Not issued
12.	0029001- 0030000	20	Not issued
	Total	69	

180. We recommended that the Sector Commander should institute an investigation into the issue and apply appropriate sanctions.

MEDIUM TAX OFFICE-TAMALE

Outstanding P.A.Y.E. - GH¢285,305.65

181. Our audit disclosed that, eight companies failed to remit PAYE deductions of GH¢285,305.65 to the Commissioner-General for the 2019 year of assessment. The details are as shown below:

TIN NO	TAXPAYER	SECTOR	DATE DEBT WAS ESTABLISHED	PAYE (GH¢)
C0003417425	Eagle Nest Security	Security	Nov-18	2,028.97
C0002147866	Al-Mak Construction	Construction	Oct-17	7,706.79
C0010952330	Doayin Services Limited	Construction	Jul-19	7,756.50
C001095242X	Makemba Broadcasting	Broadcasting	Jun-15	10,227.04
C0005203333	Araco Construction Ltd	Construction	Mar-17	34,904.42
P0004697499	Millennium Laafi Doog	Clinic	Jul-17	43,848.96
V0022862404	UDS ICC LTD	Hotelier	Jun-19	56,751.97
C0013225812	Tisungtaaba Community Bank	Banking	Aug-19	122,081.00
TOTAL				285,305.65

182. We recommended that the Head of the Tax Office should recover all outstanding PAYE.

CONTROLLER AND ACCOUNTANT-GENERAL'S DEPARTMENT (CAGD) - HEADQUARTERS

Avoidable pension penalty payment - GH¢654,716.00

183. Section 3 of the National Pensions Act, 2008 (Act 766) requires that an employer of an establishment shall deduct from the salary of every worker in the establishment immediately at the end of the month, a worker's contribution of an amount equal to 5.5 per centum of the worker's salary for the period, irrespective of whether or not the salary is actually paid to the worker.

184. Out of the total contribution of 18.5 per centum, an employer shall within 14 days from the end of each month transfer the following remittances to the mandatory schemes on behalf of each worker (a) 13.5 per centum to the first-tier mandatory basic national social security scheme; and (b) five per centum to the second-tier mandatory occupational pension scheme.

185. We noted during our audit that CAGD failed to transfer promptly to the appropriate Pension trust an amount of GH¢430,713.60 being deductions of its staff on Foreign Mission pension contributions. This resulted in the payment of penalties totalling GH¢654,716.16. Details provided in the Table below:

DATE	PV NO.	PAYEE	DETAILS	AMOUNT PAID INCLUDING PENALTY (GH¢)	PENALTY (GH¢)
28/05/2020	CAGD/C O/076/MAY/20/VAN	SOCIAL SECURITY NATIONAL TRUST(SSNIT)	Being part payment for outstanding National Pension Contributions for CAGD staff	709,626.10	487,612.68
15/05/2020	CAGD/C O/067/MAY/20/VAN	GHANA REVENUE AUTHORITY	Being payment of arrears for January 2010 to December 2019 tier 2 contribution for CAGD Staff	271,343.72	148,513.32
24/09/2020	575122	GHANA REVENUE AUTHORITY	National Pension Contribution	28,232.00	5,024.37
28/09/2020	578020	SOCIAL SECURITY NATIONAL TRUST(SSNIT)	National Pension Contribution	76,227.94	13,565.79
TOTAL				1,085,429.76	654,716.16

186. We recommended to the Controller and Accountant General to develop a system to ensure that staff on Foreign Missions' pension contributions are transferred to SSNIT on time to avoid future penalty payment.

Dishonoured cheques for value books payment - GH¢155,306.00

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

188. Our examination of the bank statements of CAGD disclosed that 15 cheques received from 13 MMDAs in respect of payment for value books purchased amounting to GH¢151,606.33 were dishonoured, some dating as far back as October 2017. We also noted that, the unpaid amount did not reflect in the total MDAs/MMDAs value books indebtedness to CAGD.

189. We recommended to the CAG to pursue the institutions for the recovery of the debt without further delay and also apply the appropriate sanctions to the MDAs/MMDAs involved. We also urged the CAG to accept only GIFMIS cheque or Direct Fund Transfer as a means of paying for value books procured by the MDAs/MMDAs to avoid future payment default.

WESTERN REGION

CAGD REGIONAL TREASURY -SEKONDI

Unearned salaries - GH¢16,552

190. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378), Mr. Emmanuel Ephson was granted study leave without pay effective 30 July, 2017 to 30 July, 2018 and expected to resume work on 3 August 2018. We noted however, that Mr. Emmanuel Ephson continued to receive salaries amounting to GH¢29,552.17 from August 2017 to July 2018 out of which only GH¢13,000.00 had been recovered as at 25 February 2021.

191. We recommended the immediate recovery of the amount of GH¢16,552.17 from Mr. Ephson Emmanuel, failing which the Head of the Treasury should be held accountable.

Unearned pensions – GH¢430,297

192. The Controller and Accountant-General through an arrangement with Pensioners' Associations across the country receives feedback on status of pensioners.

193. Our review of the mechanism for receiving such feedback showed some significant weaknesses resulting in the payment of unearned pensions to deceased pensioners.

194. Our interaction with the executives of the Regional Pensioners Association, Sekondi disclosed that the separations of the members were duly communicated to the Directorate, yet they failed to act appropriately resulting in a financial loss of GH¢430,297.40 to the State.

195. We recommended to the Regional Director, Controller and Accountant General's Department to contact the banks involved to transfer the total unearned pensions of GH¢430,297.40 to government chest or locate the families of the deceased pensioners to refund the total amount that had illegally been withdrawn by them, failing which the Regional Director should held personally liable to pay the amount.

Sale of value books not fully accounted for – GH¢4,416.00

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

197. We noted that between August 2018 and May 2020, the Accounts Officer, Mr. Ibrahim Sulemana collected total revenue of GH¢45,463.00 from the sale of value books. However, only GH¢41,047.00 was paid into the Value Books Revolving Fund Account leaving a difference of GH¢4,416.00.

198. We recommended that the Head of Treasury should recover the amount from Mr. Ibrahim Sulemana plus interest at the prevailing Bank of Ghana rate failing which the Head of Treasury should pay the amount.

MINISTRY OF EDUCATION

Failure to remit withheld taxes - GH¢9,203.00

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

200. Contrary to the above, we noted that, two District Education Offices made payments totalling GH¢920,262.00 and withheld taxes to the tune of GH¢9,202.62 but failed to remit the withheld amount to the GRA. The breakdown is shown below:

Institutions	No of PVs	Amount (GH¢)
Ada East Education Service	3	5,778.82
Ningo Prampram Education Service	1	3,423.80
Total	4	9,202.62

201. We urged the heads of the Institutions to ensure that the amounts withheld are immediately paid to GRA to avoid payment of penalty and ensure prompt remittance of withheld taxes at all times.

Unsupported payments - GH¢1,016,755.00

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

203. We noted during our review of payment vouchers that a total amount of GH¢1,016,755.36 disbursed by 14 offices under Ghana Education Service during the period of audit were not adequately supported with the relevant documents such as receipts, Memos, invoices, etc. The Table below shows the breakdown:

No.	Office	Region	No. of PVs	Amount GH¢
1.	Ningo - Prampram	Greater Accra	3	7,715.00
2.	Ada East	Greater Accra	1	90,821.91
3.	Juaso	-	-	74,789.60
4.	Akim-Begoro		2	43,894.00
5.	Tease	Eastern	5	76,575.00
6.	Mpraeso	Eastern	4	90,400.00
7.	Keta	Volta	30	47,915.00
8.	Kpassa	Oti	10	235,000.00
9.	Kpassa	Oti	3	3,798.49
10.	Nkwanta	Oti	22	163,288.60
11.	Jirapa	Upper West	-	53,870.00
12.	Lambussie	Upper West	-	38,499.20
13.	Hwidiem	Ahafo	8	19,550.00
14.	Kwame Danso	Bono	-	70,638.56
Total				1,016,755.36

204. In the absence of these documents, we were unable to authenticate the payments. We therefore recommended that the amounts should be recovered from the District Heads and Accountants.

Procurement irregularities - GH¢538,966.00

205. Section 20 of the Public Procurement (Amendment) Act, 2016 (Act 914) requires procurement entities to request quotations from as many suppliers or contractors as practicable, but from at least three (3) different sources, that should not be related in terms of ownership, shareholding or directorship and the principles of conflict of interest shall apply between the procurement entities and their members and the different price quotation sources.

206. Contrary to the above provision we noted that six offices under Ghana Education Service failed to obtain at least the required minimum quotation from different sources in respect of procurement amounting to GH¢538,965.80 made during the audit period. The Table provides the breakdown:

Institution	Office	Region	Amount GH¢
GES	Ada East	Greater Accra	209,762.49
Reg. Edu. Office	Accra	Greater Accra	75,378.00
GES	Senchi	Eastern	44,501.41
GES	Lambussie	Upper West	114,115.90
GES	Gwollu	Upper West	6,900.00

GES	Tumu	Upper West	88,308.00
Total			538,965.80

207. To minimise the recurrence of these breaches, we recommended to Heads of the respective Institutions to exercise appropriate oversight on their procurement processes.

Unearned salaries - GH¢601,282.00

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

209. Our review of the payroll administration of the Ministry of Education revealed lack of responsiveness of some Heads in ensuring the deletion of name of separated staff from the payroll. During the period of audit, we noted that 63 staff who separated from their respective institutions were paid unearned salaries amounting to GH¢601,282.10. We also noted instances where employees on study leave without approval and unknown staff who continued to receive unearned salaries. The Table below provides the details:

Name of Staff	Institution	Region	No. of staff	Amount GH¢
Bernice Osekere & four others	Ghana Library Authority	GAR	5	71,820.05
Nicholas Afram & 10 others	GES and M/J JHS	Ashanti	11	78,403.56
Kwao V. Danso & three others	GES	Eastern	4	73,647.81
Amankwa Emmanuel & seven others	GES	Oti	8	166,813.34
Kwame Adutwum & two others	Non-Formal Education Division	Ahafo	3	86,994.10
Ansu Gyeabour Ernest & five others	GES	Bono	6	22,427.30

Ayaya Johnson A. & 25 others	GES	Upper East	26	101,175.94
Total			63	601,282.10

210. We recommended that the Heads of these Offices should recover the total unearned salaries of GH¢601,282.10 from the beneficiaries, failing which the amounts should be recovered the Heads and Institutions and their Validators.

Award of scholarships - GH¢225,235.00

211. 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 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.

212. Contrary to the above, we observed that three District Education Offices, disbursed a total amount of GH¢225,234.80 to support students but failed to provide evidence of the criteria of selection such as proven academic performance, admission letters, students ID, application letters, student contacts/address, student bills among others to authenticate the payments. The Table below provides the breakdown:

Institution	Office	Region	No. of students	Amount (GH¢)	Remarks
Dist. Edu. Directorate	Hweddiem	Ahafo	40	36,699.00	Unconfirmed scholarship awards
GES	Banda	Bono	42	105,000.00	Non transparent scholarship award
GES	Tain	Bono	-	83,535.80	Non transparent scholarship award
Total				225,234.80	

213. We recommended that the District Directors should provide the necessary documents from the beneficiary students, failing which the amount should be recovered from the District Directors.

FREE SENIOR HIGH SCHOOL (FSHS) SECRETARIAT

Misapplication of funds - GH¢19,217,802.00

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

215. We noted during our review that, between January 2019 and July 2019, a total of GH¢19,217,802.00 received for Free SHS to be utilised for various planned activities were rather advanced to two Institutions without definite terms of recovery. As at the time of audit, March 2020, management had not recovered the amount from the beneficiaries who are shown in the table below:

Date	Chq No	Beneficiaries	Activities	Amount GH¢
09/10 /19	005429/38/28 /37	National Council for Curriculum & Assessment (GALOP)	Printing and supply of teacher resource packs, training guides, teacher resource supplementary and curriculum framework	14,700,872.00
12/06/19	004251	Ghana Education Service (GES)	Second phase training workshop to support the implementation of the new pre-tertiary curriculum	4,516,930.00
Total				19,217,802.00

216. We recommended that Management should ensure that the total amount of GH¢19,217,802.00 advanced to the two organisations, are paid back into the Free SHS Account.

METRO EDUCATION OFFICE - KUMASI

Unaccounted laptops

217. 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.

218. We observed that, 41 laptops purported to have been issued by the store keeper to the staff of Metro Education Service could not be traced in the ledger, neither were they presented to the audit team for physical inspection when requested.

219. We recommended that the Metro Director should ensure that the beneficiary staff present the 41 laptops for inspection by the audit team, failing which the current cost of the laptops should be recovered from the Metro Director.

GES - AKIM ODA

Renovation work without Certificate of satisfactory completion - GH¢5,000.00

220. In contravention of Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), we observed from our review of records that management disbursed a total of GH¢5,000.00 on payment voucher number P/36/2019 of 11 September 2019 for renovating the Municipal Director's bungalow. However, no certificate of satisfactory completion of work done was provided by management.

221. We recommended that management should justify the work done and the cost involved with a valid certificate of satisfactory work, failing which the GH¢5,000.00 should be recovered from the Municipal Director, Mr. Benjamin Cudjoe and the Head of Accounts, Mr. Adjei Kwarteng.

DISTRICT EDUCATION OFFICE - ANYINAM

Failure to withhold tax - GH¢5,750.00

222. Section 117 of the Income Tax Act, 2015 (Act 896) states that "a withholding tax agent who fails to withhold tax in accordance with this provision shall pay the tax that should have been withheld in the same manner and at the same time as tax that is withheld".

223. We noted however, that the accountant failed to withhold a tax amount of GH¢5,750.00 on the payment of GH¢115,000.00 to a contractor (KAFSAP) for the rehabilitation of Akyem Sekyere R/C Primary School.

224. We recommended that the amount of GH¢5,750.00 should be recovered from the Director (Mrs. Veronica Darkoa Bampo) and Accountant (Mr. Obuba Offei Kwame) and paid to the Commissioner-General and recover same from the Service provider.

Payment by cash instead of cheque - GH¢65,000.00

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

226. We noted that management made a cash payment of GH¢65,000.00 to Norinut Business Centre for the procurement of 650 dual mono desks instead of cheque.

227. We recommended to the Director and the Accountant to desist from the practice and make all payments by cheques or electronic transfer of funds to the bank accounts of Suppliers and Service providers.

GES - KRABOA COALTAR

Payments with cash instead of cheques - GH¢54,367.00

228. Contrary to Regulation 83 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted that payments at the District Office were predominantly made by cash. In this regard our review disclosed that management withdrew cash to the tune of GH¢54,367.00 to pay five suppliers and service providers instead of issuing cheques for the payments. Details are provided below:

Date	PV No.	Details	Payee	Cheque No	Amount in GH¢
23-07-20	06-07-2020 CAP	Servicing of vehicle GV505-16	District Accountant	000137	1,400.00
18-07-20	01-07-2020 SPORTS	Items bought to maintain official cars. 2 hubs and 1 engine fan	District Accountant	0000083	2,500.00
16-09-19	02-09-2019 DIRECTOR	MP Project - payment of fuel to enable for road construction on the Anum Apapam Community Day SHS and water project at Coaltar Presby Senior High Tech. School	District Accountant	000204	30,000.00
16-09-19	03-09-2019 DIRECTOR	MP- Maintenance of official vehicle GV 505-16	District Accountant	000206	8,000.00
16-09-19	04-09-2009 DIRECTOR	MP Water project at Coaltar Presby Senior High Tech. School	District Accountant	000206	12,467.00
Total					54,367.00

229. We urged management to desist from such practices and ensure that cheques are used to pay suppliers/service providers to avoid possible theft and misappropriation in future.

GES - MANSO AMENFI

Withholding taxes not deducted/remitted - GH¢3,749.00

230. Management of Manso Amenfi Education Service did not deduct and/or remit withholding taxes of GH¢3,748.80 to the Ghana Revenue Authority in violation of the Income Tax Act, 2015 (Act 896).

231. We recommended that the Head of the Institution and Accountant should deduct and remit the outstanding amount of GH¢3,748.80 to the Ghana Revenue Authority.

Unaccounted stores - GH¢57,589.00

232. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), management purchased store items worth GH¢57,589.00. We did not find these items in the store, neither could management provide records on distribution to confirm the beneficiaries of the items.

233. We recommended that the District Director, Mrs. Mabel Esi Asigbetse and Accountant, Mr. John K. Ahiadzi should refund the amount of GH¢57,589.00 to the GES.

GES - ASANKRANGWA

Abandoned ICT Centre

234. Section 7 of the Public Financial Management Act, 2016 (Act 921) states that “a Principal Spending Officer of a covered entity shall manage the resources received, held or disposed of by or on account of the covered entity”.

235. We noted during our audit inspection that a fully furnished ICT Centre at the Directorate which was provided by a philanthropist, Mr. Kofi Asante in 2008 had been abandoned since 2013 and had been turned into a store room for the Directorate.

236. We recommended to the District Director to ensure that the facility is used for its intended purpose without further delay.

NON - FORMAL EDUCATION DIVISION - ASANKRANGWA

Unaccounted motorbikes

237. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), the Acting Coordinator, Mr. Maxwell Gyimah failed to account for 15 motorbikes from the inventory list of the Division.

238. We recommended that Mr. Maxwell Gyimah should be made to produce the 15 motor bikes or be surcharged with the current market values of the motorbikes plus interest at the prevailing Bank of Ghana rate.

GES - ENCHI MUNICIPAL OFFICE

Payment for goods not delivered - GH¢40,000.00

239. We noted that in violation of Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), the Enchi Municipal Office paid an amount of GH¢40,000.00 from the MPs fund on PV. Number 41/19 and Cheque No. 413686 of 28/10/19 to M/s Kwaw Abudu Woodworks for 200 dual desks to Jukwa M/A Basic School which had not been delivered.

240. Our inspection of the supply of the dual desks at the school disclosed that the goods were never supplied, though store receipt advice no. 0773654 of 28/10/19 had been issued to that effect.

241. We recommended that the Municipal Director of Education, Mr. Sebastian A. Diaw, the Accountant, Mr. Sylvester Eshun, the Procurement Officer, Mr. Amos Addo, the Internal Auditor, Mr. Nicholas Asante and the Storekeeper should be held liable for the refund of GH¢40,000.00 plus interest at the prevailing Bank of Ghana rate.

GES - KETA

Outstanding salary advance - GH¢7,675.00

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

243. We noted that, salary advance of GH¢7,675.00 granted to Peter Ayitey and Rhoda Abiba Akwetey in March and May 2019 respectively had not been recovered as at June 2020.

244. We recommended that the amount should be recovered from the beneficiaries without delay.

245. Management responded that the former Director and the Accountant promised to pay the amount involved.

GES - JASIKAN

Unpresented General Counterfoil Receipt books

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

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

248. The District Accountant failed to present two GCR books issued to Rev. Fr. Anagbo Kumah and Darko Maxwell with serial numbers 3068901 – 3069000 and 14208901 – 14209000 respectively for audit.

249. We recommended that the District Director and Accountant should provide the GCRs for audit.

GES - JASIKAN

Failure to withhold tax - GH¢1,981.00

250. Contrary to Section 117 of the Income Tax Act, 2015 (Act 896), we noted that the District Accountant failed to withhold tax of GH¢1,981.32 on the payment of goods and services amounting to GH¢40,460.00. Details are provided below:

Date	PV Number	Payee	Details	Amount (GH¢)	Tax (%)	Tax (GH¢)
05-08-19	16-08-19	Renee Chops Fast Foods	Payment for the cost of feeding 533 Teachers at a workshop	17,056.00	7.5	1,279.20
30-08-19	04-08-19	Tego Enterprise	Final payment for the purchase of building materials in 2018	17,298.00	3	518.94

30-10-19	05-10-19	Mastech Computer Services	Part payment for the supply of stationeries in 2018	6,106.00	3	183.18
Total				40,460.00		1,981.32

251. We recommended that the amount should be recovered from District Director and the Accountant and paid to Ghana Revenue Authority.

GES - NKONYA

Misapplication of capitation grant - GH¢6,000.00

252. During our review of Capitation Grant Account, we noted that, between April 2019 and May 2019, the Accountant transferred a total amount of GH¢6,000.00 into the Director's Imprest Account to meet administrative expenses.

253. We recommended to the District Director to refund the total amount immediately into the Capitation Grant Account.

GES - KPASSA

Unaccounted revenue - GH¢2,040.00

254. Section 47 of the Public Financial Management Act, 2016 (Act 921) enjoins a covered entity not to collect or receive revenue except where the covered entity is authorised by an Act of Parliament to collect or receive the revenue and to pay such revenue into a public Fund.

255. In contravention of the above provision, a total of GH¢2,040.00 received from Plan Ghana Limited, an NGO on 11 January, 2019 (GH¢1,020.00) and 30 April, 2019 (GH¢1,020.00) respectively by the Accountant, Mr Edward K. Agadzi were neither recorded in the cash book nor lodged in the bank account.

256. We recommended that the District Director should recover the amount from the Accountant, Mr. Edward K. Agadzi.

Withdrawal of cash without payment voucher - GH¢2,000.00

257. Regulations 82 of the Public Financial Management Regulations, 2019 (L.I. 2378), requires that a payment by a covered entity should be accompanied with a payment voucher, authorised by the head of accounts and approved by the Principal Spending Officer.

258. Contrary to the above, an amount of GH¢2,000.00 was withdrawn from the District Sports Account on 18 October 2019 vide cheque No. 000150 by the District Director, Mr. Innocent Bediako without a payment voucher to indicate the purpose of withdrawal and details of the expenditure.

259. We recommended that the District Director, Mr. Innocent Bediako and the Accountant, Mr. Edward K. Agadzi should refund the amount of GH¢2,000.00 into the Sports Account.

GES - TUMU

Misapplication of sport and culture funds - GH¢8,907.00

260. Contrary to Section 7 of the Public Financial Management Act, 2016 (Act 921), our review of the Sports and Culture payment records disclosed that the Municipal Director of the Ghana Education Service, Tumu misapplied a total amount of GH¢8,906.99 on activities such as repairs of official vehicle, payment of outstanding tax withheld, payment for labelling, purchase of DDT spray etc. which were not related to sports and culture.

261. We urged the Municipal Director to immediately refund the total amount of GH¢8,906.99 into the Sports and Culture accounts.

GES - LAMBUSSIE

Unretired imprest - GH¢23,651.00

262. Regulation 102 of PFMR, 2019 (L.I. 2378) stipulates that the Spending Officer shall ensure that the standing imprest is fully retired by the end of the financial

year. A special imprest, issued for making a particular payment, or group of payments shall be fully retired within 10 days after completion of the activity. The unretired imprest shall be charged to the personal name of the Principal Spending Officer or the holder of the imprest or the ultimate recipient of the imprest, as appropriate.

263. Contrary to the above Regulation, Management of the District Education Directorate granted a total imprest of GH¢210,663.00 to officers to undertake various activities but only GH¢187,011.76 was retired leaving a balance of GH¢23,651.24 unretired.

264. We recommended that the District Director should immediately recover the amount of GH¢23,651.24 from the staff involved, failing which the amount should be treated as advances to them.

CENTRAL REGION

GES - ABURA ASEBU KWAMANKESE

Unpresented payment vouchers - GH¢ 10,276.00

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

266. Contrary to the above Regulation, the Accountant failed to provide five payment vouchers used in paying GH¢10,276.00 for audit scrutiny.

267. We recommended that, the Director and Accountant should refund the total amount of GH¢10,276.00.

MINISTRY OF YOUTH & SPORTS

NATIONAL SPORT AUTHORITY -KOFORIDUA

Direct disbursement of revenue - GH¢11,220.00

268. Regulation 50 of Public Financial Management Regulations, 2019 (L.I. 2378) states that “all public money collected shall be paid in gross into the Public Fund Accounts and disbursement shall not be made from the moneys collected except as provided by an enactment”.

269. We noted during the review of financial records of the National Sports Authority that total revenue of GH¢11,220.00 collected between July 2019 and July 2020 were disbursed without first lodging the amount into the designated bank account.

270. We urged management to adhere strictly to the above Regulation by lodging revenue into bank before disbursement.

NATIONAL SPORTS AUTHORITY - KUMASI

Prolonged interdiction of staff resulting in avoidable loss - GH¢35,173.00

271. Section 8 of Labour Regulations, 2007 stipulates that where an employer interdicts an employee, the employer shall pay not less than fifty percent of the employee’s salary for six months, during investigations, disciplinary or criminal proceedings for an offence for which an employee has been charged, and pay the employee the salaries withheld during the interdiction if the employee is exonerated from the offence for which the employee has been charged.

272. Contrary to the above provision, we noted that Mr. Joshua Mensah, Regional Sports Director had been on interdiction since June 2018 and no decision had been taken on his case. As at December 2020, he had been paid a total of GH¢43,157.00 whilst on interdiction. If the case had been dealt with within the stipulated six months and found guilty of the offence, he would have been paid half salary totalling GH¢7,984.00, and the State would have made a savings of GH¢35,173.00.

273. We recommended that the Ministry of Youth & Sports and the National Sports Authority should bring finality to the matter and either save the officer from further hardships if he is innocent or save funds for the State if he is guilty.

MINISTRY OF HEALTH

Un-deducted and unremitted withholding taxes - GH¢132,450.00

274. Section 117 of the Income Tax Act, 2015 (Act 896) states that a withholding agent who fails to withhold tax in accordance with this Division shall pay the tax that should have been withheld in the same manner and at the same time as tax that is withheld. It further provides that an employer shall pay to the Commissioner-General a tax that has been withheld within 15 days after the end of the month in which the eligible payments were made.

275. Our review of tax compliance in relation to withholding taxes for 19 BMCs showed unsatisfactory adherence. We noted that nine BMCs withheld a total of GH¢95,809.77 for payments made for goods and services but failed to remit the amount to the Commissioner-General of GRA. In a similar development, some 12 BMCs failed to withhold tax amounting to GH¢36,640.15 from payments made for goods and services. The breakdown is shown in the Table below:

No.	Institution	Region	No. Of payments	Amount Unremitted (GH¢)	Amount Un-deducted (GH¢)
1.	Ghana Health Service - Headquarters	Greater Accra	-	25,302.48	-
2.	Ministry of Health - Hqtrs, Accra	Greater Accra	-	-	3,014.70
3.	Prampram Polyclinic	Greater Accra	-	1,193.80	-
4.	Dadieso Government Hospital, Dadieso	Western North	11	2,409.42	-
5.	Bibiani Health Directorate	Western North	-	-	1,914.64
6.	Bibiani Government Hospital	Western North	-	5,719.34	4,830.92
7.	Bongo District Health Directorate	Upper East	3	-	1,532.63
8.	District Health Directorate - Wa West	Upper West	11	-	3,465.00
9.	Ko Polyclinic	Upper West	3	-	426.35
10.	Tain District Health Directorate	Bono	7	-	3,507.03
11.	Dormaa East District Health Directorate - Wamfie	Bono	-	2,003.20	-

12.	Kintampo South District Hospital	Bono East	-	4,121.07	-
13.	Kintampo Government Hospital	Bono East	-	6,632.49	-
14.	Mampong Health Directorate	Ashanti	11	-	3,759.50
15.	North Tongu District Health Directorate - Battor	Volta	13	-	4,435.64
16.	Nsaba Health Centre - Agona Nsaba	Central	22	-	4,070.52
17.	Metro Hospital	Central	8	46,526.53	1,621.72
18.	Ankaful Psychiatric Hospital	Central		1,901.44	
19.	Nanumba South District Health Directorate - Wulensi	Central	13		4,061.52
Total				95,809.77	36,640.15
Grand Total					132,449.92

276. We recommended that the respective Heads of the BMCs and Accounts should personally pay the tax of GH¢132,449.92 to GRA for failing to deduct and remit the taxes from individuals and suppliers and recover the tax paid where applicable.

Unpresented payment vouchers - GH¢880,872.00 and US\$1,775.00

277. Regulation 82 of the PFMR, 2019 provides that a payment by a covered entity shall be accompanied with a payment voucher. The Principal Spending Officer and the Head of accounts shall ensure the validity, accuracy and legality of the claim for payment.

278. During examination of the payment records, we noted that 16 BMCs under the Ministry did not present 134 payment vouchers used in paying GH¢880,872.21 and US\$1,774.80 for audit scrutiny. The breakdown is shown in the Table below:

No.	Institution	Region	No. of PVs	Amount GH¢	Amount US\$
1.	Ministry of Health - Hqtrs, Accra		4	314,772.18	1,774.80
2.	Korle Bu Teaching Hospital (2018)	Greater Accra	6	67,617.55	
3.	Lekma Hospital	Greater Accra	37	226,550.91	
4.	Ussher Polyclinic	Greater Accra	3	2,552.00	
5.	Metropolitan Health Directorate - Tema	Greater Accra	13	41,100.67	
6.	Public Health Nurses School, Korle Bu	Greater Accra	15	42,996.40	

7.	Dadieso Government Hospital, Dadieso	Western North	3	2,797.34	
8.	District Health Directorate - Sefwi Akontombra	Western North	6	35,135.00	
9.	Nsawura Health Centre – Nsawura	Western North	1	4,500.00	
10.	Dixcove Government Hospital	Western	7	26,800.00	
11.	Lawra Municipal Health Directorate	Upper West	2	2,499.00	
12.	District Health Directorate - Adansi South	Ashanti	-	16,083.45	
13.	National Health Insurance Authority- Akim Begoro	Eastern	2	2,354.07	
14.	Kadjebi Health Centre	Oti	5	14,935.00	
15.	Metro Hospital		4	16,522.48	
16.	Municipal Health Directorate – Winneba		26	63,656.16	
Total			134	880,872.21	1,774.80

279. In the absence of the payment vouchers, we could not authenticate the transactions and therefore recommended that the Heads of the BMCs and Accounts should pay the respective amounts to chest.

Unsupported payments - GH¢1,092,259.00

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

281. Contrary to the above provision, we noted that the Heads of Finance of 48 BMCs paid a total amount of GH¢1,092,258.57 on about 420 payment vouchers for various activities without inadequate or relevant supporting documents. The breakdown is provided below:

No.	Institution	Region	No. of PVs	Amount (GH¢)
1.	Ghana Health Service -Headquarters	Greater Accra	3	10,850.00
2.	Ghana Health Service -Headquarters	Greater Accra	3	10,704.00
3.	Nursing Training College – Pantang	Greater Accra	23	6,640.00
4.	Accra Psychiatric Hospital	Greater Accra	1	63,321.60
5.	Lekma Hospital	Greater Accra	1	4,215.00
6.	School of Anaesthesia – Ridge	Greater Accra	2	6,000.00

7.	National Drugs Programme	Greater Accra	2	10,215.00
8.	Ada Health Centre	Greater Accra	10	7,250.50
9.	Ada East Health Administration	Greater Accra	3	19,041.80
10.	District Health Administration Ada West	Greater Accra	12	78,350.35
11.	Metro Health Directorate, Tema	Greater Accra	27	100,233.18
12.	Public Health Nurses School, Korle Bu	Greater Accra	22	115,541.63
13.	Bia East Health Directorate - Adabokrom	Western North	18	37,072.80
14.	District Health Administration - Lambussie	Upper East	-	15,087.06
15.	Lawra Municipal Hospital	Upper west		17,872.00
16.	St. Theresa's Hospital - Nandom	Upper West	9	5,138.00
17.	Bassa Health Centre	Upper West	3	5,900.00
18.	Nursing & Midwifery Training College - Yeji	Bono East	15	39,518.87
19.	Atebubu Municipal Hospital	Bono East	10	10,551.50
20.	Amantin Health Centre	Bono East	14	8,400.00
21.	Akokoa Health Centre	Bono East	21	14,197.00
22.	Atebubu Municipal Health Directorate	Bono East	10	22,800.00
23.	Nursing and Midwifery Training College-Dadiesoaba	Bono East	5	7,225.00
24.	Presbyterian Hospital, Agogo	Ashanti	1	7,891.00
25.	Adomfe Health Centre	Ashanti	1	3,374.00
26.	Obogu Health Centre	Ashanti	4	14,275.00
27.	Banka Health Centre	Ashanti	2	8,523.00
28.	Banso Health Centre	Ashanti	1	2,015.00
29.	Nnadieso Health Centre	Ashanti	2	2,555.50
30.	Muranaim Health Centre	Ashanti	3	5,599.00
31.	Bompata Health Centre	Ashanti	1	8,352.00
32.	Komeso Health Centre	Ashanti	2	4,522.00
33.	Praaso Health Centre	Ashanti	9	12,174.75
34.	Municipal Health Directorate	Ashanti	3	4,894.00
35.	Amansie Central NHIA	Ashanti	14	9,533.04
36.	Atimatin Health Centre	Ashanti	19	19,245.90
37.	Obuasi Govt Hospital	Ashanti	21	37,880.44
38.	District Health Directorate, Adansi South	Ashanti	16	30,060.00
39.	Municipal Health Directorate Kibi	Eastern	1	4,800.00
40.	Akuse Gov't Hospital	Eastern	2	2,500.00
41.	District Health Management Team Twifo Praso	Central	11	4,189.00
42.	Kwanyako Health Centre - Kwanyako	Central	17	9,409.72
43.	Nsaba Health Centre - Agona Nsaba	Central	1	5,500.00
44.	Cape Coast Teaching Hospital	Central	44	225,599.78

45.	Ankaful Leprosy/General Hospital	Central	10	6,900.00
46.	Subin Health Centre - Subin Hill	Central	13	10,788.15
47.	Ankaful Psychiatric Hospital	Central	8	9,902.00
48.	Dormaa East District Health Directorate - Wamfie	Bono	-	25,650.00
	Total		420	1,092,258.57

282. In the absence of these supporting documents, we were unable to authenticate the payments. We therefore recommended that the Heads of the affected BMCs should refund the amount of GH¢1,092,258.57 to chest.

Unaccounted revenue - GH¢37,625.00

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

284. Contrary to the above Regulation, we noted that six revenue collectors at six BMCs in two Regions failed to account for revenue totalling GH¢37,624.60. The table below provides the breakdown:

Institution	Region	Name of Collector	Amount (GH¢)
Sefwi Akontombra Health Centre	Western North	Samuel Arkoh	4,339.00
Nsawura Health Centre, Nsawura	Western North	Charles Amoako	15,777.00
National Health Insurance Authority - Bibiani	Western North	M.K. Adu	3,414.00
Government Hospital Nsawam	Eastern	Emmanuel Atsu	5,235.00
Adeiso Health Centre	Eastern	Edfie George	2,869.60
Mepom Health Centre	Eastern	Richmond Duah	5,990.00
Total			37,624.60

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

Misapplication of drug funds - GH¢288,602.00

286. In contravention of Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), our review of the payment records of 11 BMCs revealed that transfers amounting to GH¢288,602.26 were made from the Drug accounts into the Service accounts for recurrent expenditure during the period of audit. The breakdown is provided in the Table below:

No.	Institution	Region	Period	Amount (GH¢)
1.	National Cardiothoracic Centre	Greater Accra	June 2019 - Oct 2019	59,162.00
2.	Kaneshie Polyclinic	Greater Accra	Feb 2019	14,680.00
3.	Ussher Polyclinic	Greater Accra	May 2019-Aug 2019	10,500.00
4.	Prampram Polyclinic	Greater Accra	-	78,531.96
5.	Old Ningo Health Centre	Greater Accra	-	8,961.13
6.	Dadieso Government Hospital, Dadieso	Western North	Aug. 2019 - March 2020	15,467.00
7.	Enchi Government Hospital, Enchi	Western North	July 2019 - Aug. 2020	27,580.17
8.	Apinto Government Hospital	Western	July 2019 -Oct 2019	35,320.00
9.	St. Theresa's Hospital - Nandom	Upper West	-	19,400.00
10.	Atimatim Health Centre	Ashanti	Dec 2019	4,000.00
11.	Komenda Health Centre	Central	-	15,000.00
Total				288,602.26

287. We recommended that the Heads of the BMCs should ensure immediate refund of their respective amounts into the Drug account and desist from such practice.

Predominant cash payments - GH¢203,722.00

288. In contravention of Section 7 of the Public Financial Management Act, 2016 (Act 921), we noted during a review of the payment vouchers that two BMCs made a total cash payment of GH¢203,721.78 to suppliers instead of issuing crossed cheques or making direct transfers into their respective bank accounts as shown below:

Institution	Region	No. of PVs	Amount GH¢
Government Hospital – Wassa Akropong	Eastern	7	94,987.70
Bawku West District Hospital – Zebilla	Upper West	19	108,734.08
Total		26	203,721.78

289. We recommended to the Heads of the BMCs to ensure that all payments to suppliers are made by crossed cheques or direct transfer.

Unrecovered staff advances - GH¢236,904.00

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

291. We observed that although the Ministry grant advances to staff, it does not have a robust control mechanism for the recovery of such advances. Our examination of the Salary Advances Ledger disclosed that, salary advances granted by 15 BMCs to 183 staff totalling GH¢236,903.82 remained unrecovered as at 31 December 2020. The table below provides the details:

No.	Name Of BMC	No. Of Staff	Amount (GH¢)
1.	Korle Bu Teaching Hospital	73	97,182.56
2.	National Blood Service	4	5,717.26
3.	School of Hygiene- Korle Bu	8	11,630.00
4.	Prampram Polyclinic	2	2,250.00
5.	Public Health Nurses School, Korle Bu	9	6,400.00
6.	Western Regional Medical Stores, Takoradi	7	8,400.00
7.	Essikado Urban Hospital, Sekondi	3	5,700.00
8.	Axim Government Hospital-Axim	1	5,000.00
9.	District Health Directorate – Pusiga	1	2,640.00
10.	Sunyani Municipal Hospital	5	7,590.00
11.	Akuse Government Hospital	10	8,130.00
12.	Cape Coast Teaching Hospital	25	52,200.00
13.	Nyanyano Health Centre, Gomoa Nyanyano	1	2,944.00
14.	Municipal Hospital- Dunkwa-On-Offin	33	20,120.00
15.	Elmina Polyclinic	1	1,000.00
Total		183	236,903.82

292. We recommended that the Heads of the respective BMCs should recover the outstanding advances from the affected staff failing which the amount should be recovered from the Heads of the BMCs. We further recommended that the Ministry of Health should desist from granting such advances.

Outstanding NHIS claims - GH¢20,999,551.00

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

294. Contrary to the above provision, we noted that as at 31 August 2020, the National Health Insurance Authority (NHIA) owed 46 BMCs a total amount of GH¢20,999,551.10 for services rendered between June 2019 and August 2020 as shown below:

No.	Institution	Region	Amount (GH¢)
1.	Kaneshie Polyclinic	Greater Accra	108,315.56
2.	Makola Government Clinic	Greater Accra	18,198.79
3.	Mamprobi Polyclinic	Greater Accra	501,666.06
4.	Princess Marie Louise Children's Hospital	Greater Accra	163,609.52
5.	La-General Hospital	Greater Accra	205,009.19
6.	Bornikope Health Centre	Greater Accra	53,731.60
7.	Sege Polyclinic	Greater Accra	367,892.42
8.	Old Ningo Health Centre	Greater Accra	328,742.23
9.	Prampram Polyclinic	Greater Accra	222,102.79
10.	Pediatorkope Health Centre	Greater Accra	6,797.54
11.	Duffor Health Centre	Eastern	153,302.30
12.	Anyamam Health Centre	Eastern	53,527.30
13.	Zuarungu - Moshie Health Centre	Upper East	101,722.85
14.	Gambibgo Health Centre	Upper East	100,630.47
15.	Talensi District Hospital	Upper East	330,293.09
16.	Zuarungu Health Centre	Upper East	176,660.53
17.	Pelungu Health Centre	Upper East	113,077.66
18.	Sumbrungu Health Centre	Upper East	112,935.04
19.	Zebilla District Hospital	Upper East	1,626,616.46
20.	District Health Directorate- Nadowli (8 health facilities)	Upper West	990,928.98
21.	District Health Directorate-Issa	Upper West	484,534.19

22.	District Hospital -Nadowli	Upper West	1,336,937.57
23.	Wa West District Hospital-Wechiau	Upper West	818,907.00
24.	St. Theresa's Hospital - Nandom	Upper West	7,325,505.26
25.	Ko Polyclinic	Upper West	157,078.70
26.	Zambo Sub-District	Upper West	40,234.36
27.	Dorimon Health Centre-Wa West	Upper West	235,364.53
28.	Poyentanga Health Centre-Wa West	Upper West	202,244.44
29.	Eggu Health Centre-Wa West	Upper West	121,279.84
30.	Gurungu Health Centre-Wa West	Upper West	150,373.08
31.	Lassia Health Centre-Wa West	Upper West	232,228.89
32.	Wechiau Health Centre-Wa West	Upper West	57,910.62
33.	Bompata Health Centre	Ashanti	12,558.27
34.	Aciasse Health Centre	Ashanti	52,191.97
35.	Nnadieso Health Centre	Ashanti	11,329.84
36.	Odumase Health Centre	Ashanti	42,859.03
37.	Praaso Health Centre	Ashanti	69,735.76
38.	Patriensa Health Centre	Ashanti	59,705.03
39.	Abaaboya Health Centre	Ashanti	20,137.44
40.	Adwumakese Health Centre	Ashanti	70,080.37
41.	Obuasi Govt Hospital	Ashanti	546,422.22
42.	Adansi South District (Four Health Facilities)	Ashanti	180,362.57
43.	Regional Hospital Koforidua	Eastern	1,357,879.39
44.	New Juaben South Health Directorate	Eastern	130,733.63
45.	Tetteh Quarshie Memorial Hospital,Mampong Akuapem	Eastern	910,018.19
46.	District Health Directorate-Mampong Akuapem	Eastern	637,178.53
	Total		20,999,551.10

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

Indebtedness to suppliers - GH¢1,037,481,966.00

296. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), an examination of the Accounts Payable records for January 2019 to December 2019 showed that 49 BMCs were indebted to several suppliers who supplied drugs and non-drug items amounting to GH¢1,037,481,965.63 as shown below:

No.	Institution	Region	No. of Suppliers owed	Name of supplier owed	Amount GH¢
1.	Dansoman Polyclinic	Greater Accra		Reg. Med. Stores & others	64,737.00
2.	Lekma Hospital	Greater Accra	15		128,222.51
3.	Princess Marie Louise Children's Hospital	Greater Accra		Reg. Med. Stores & others	193,868.17
4.	Ussher Polyclinic	Greater Accra	23		242,490.17
5.	District Health Directorate-Nadowli		8 health facilities	Regional Medical Stores	501,609.51
6.	District Health Directorate -Issa	Upper West	5 health facilities	Regional Medical Stores	536,287.99
7.	District Hospital -Nadowli	Upper West	1	Regional medical stores	117,311.15
8.	Wa West District Hospital-Wechiau		1	Regional Medical Stores	440,291.97
9.	District Hospital -Gwollu		1	Regional medical stores and one other	288,469.26
10.	St. Theresa's Hospital - Nandom			Regional Medical Stores and Others	3,156,392.92
11.	Zambo Sub-District		1	Regional Medical Stores	3,077.07
12.	Dorimon Health Centre-Wa West		1	Regional Medical Stores	193,222.80
13.	Poyentanga Health Centre-Wa West		1	Regional Medical Stores	372,335.25
14.	Eggu Health Centre-Wa West		1	Regional Medical Stores	120,004.97
15.	Lassia Health Centre-Wa West		1	Regional Medical Stores	96,578.34
16.	Abuakwa North DHA	Eastern	1	Regional Medical Stores	989,314.79
17.	Abuakwa South DHA	Eastern	1	Regional Medical Stores	918,301.37
18.	Achiase DHA	Eastern	1	Regional Medical Stores	657,019.07
19.	Akuapim North DHA	Eastern	1	Regional Medical Stores	3,165,082.23
20.	Akwapim South DHA	Eastern	1	Regional Medical Stores	602,275.24
21.	Akyemansa DHA	Eastern	1	Regional Medical Stores	1,360,649.31
22.	Asene Manso Akroso DHA	Eastern	1	Regional Medical Stores	434,460.94
23.	Asougnyaman DHA	Eastern	1	Regional Medical Stores	993,782,245.50
24.	Atiwa East DHA	Eastern	1	Regional Medical Stores	761,346.74
25.	Atiwa West District	Eastern	1	Regional Medical Stores	1,015,975.41
26.	Ayensuano DHA	Eastern	1	Regional Medical Stores	784,578.26
27.	Birim Central DHA	Eastern	1	Regional Medical Stores	616,391.70
28.	Birim North DHA	Eastern	1	Regional Medical Stores	1,331,216.33
29.	Birim South DHA	Eastern	1	Regional Medical Stores	358,656.67
30.	Dentyembour DHA	Eastern	1	Regional Medical Stores	1,282,710.80
31.	Fanteakwa North DHA	Eastern	1	Regional Medical Stores	1,302,168.10
32.	Fanteakwa South DHA	Eastern	1	Regional Medical Stores	557,516.98
33.	Kwaebiritem	Eastern	1	Regional Medical Stores	3,070,596.20

34.	Kwahu Afram Plain North DHA	Eastern	1	Regional Medical Stores	774,381.89
35.	Kwahu Afram Plain South DHA	Eastern	1	Regional Medical Stores	1,321,076.87
36.	Kwahu East DHA	Eastern	1	Regional Medical Stores	772,244.44
37.	Kwahu South DHA	Eastern	1	Regional Medical Stores	2,305,056.77
38.	Kwahu West DHA	Eastern	1	Regional Medical Stores	863,248.86
39.	Lower Manya DHA	Eastern	1	Regional Medical Stores	1,579,129.79
40.	New Juaben North MHA	Eastern	1	Regional Medical Stores	894,625.39
41.	New Juaben South MHA	Eastern	1	Regional Medical Stores	1,430,780.06
42.	Nsawam Adoagyiri DHA	Eastern	1	Regional Medical Stores	1,646,055.50
43.	Okere DHA	Eastern	1	Regional Medical Stores	418,390.81
44.	RHA Koforidua	Eastern	1	Regional Medical Stores	173,550.56
45.	Suhum MHA	Eastern	1	Regional Medical Stores	1,260,440.46
46.	Upper West Akim DHA	Eastern	1	Regional Medical Stores	649,044.56
47.	West Akim DHA	Eastern	1	Regional Medical Stores	1,233,802.44
48.	Yilo Krobo DHA	Eastern	1	Regional Medical Stores	1,640,132.47
49.	Upper Manya Krobo DHA	Eastern	1	Regional Medical Stores	1,074,600.04
Total					1,037,481,965.63

297. We recommended that the Heads of the BMCs should make good the outstanding payables and ensure that creditors are paid promptly to avoid legal action.

Payment of unearned salary - GH¢514,709.00

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

299. Our review of the Electronic Salary Payment Voucher (ESPV) disclosed that unearned salaries amounting to GH¢514,708.74 were paid to some officers by 43 BMCs as shown in the Table below:

No.	Institution	Region	No. of Staff	Period	Amount (GH¢)
1.	Ministry of Health - Hqtrs, Accra	Greater Accra	1	Jan 2018 - Aug 2019	14,370.42
2.	Korle Bu Teaching Hospital	Greater Accra	14	-	36,866.48

3.	Accra Psychiatric Hospital	Greater Accra	2	-	9,952.08
4.	Lekma Hospital	Greater Accra	12	-	30,250.49
5.	National Ambulance Service	Greater Accra	-	Jan 2019-Dec 2019	34,225.12
6.	Nursing & Midwifery Training College, Korle Bu	Greater Accra	-	-	5,133.90
7.	Regional Health Directorate (RHD)	Greater Accra	1	Nov 2018-Jan 2019	2,912.90
8.	Ghana Health Service, Headquarters	Greater Accra	2	May 2019-Dec 2019	4,220.25
9.	Danfa Health Centre	Greater Accra	1	Aug. 2019	3,911.00
10.	Effia Nkwanta Regional Hospital - Sekondi	Western	1	July 2019-Aug 2019	2,587.32
11.	Regional Health Directorate - Sekondi	Western	14	Jan 2018-Aug 2018	48,870.19
12.	Tarkwa Municipal Government Hospital	Western	1	Nov 2019 & March 2020	9,248.13
13.	Prestea Government Hospital	Western	1	August 2019.	8,133.40
14.	Government Hospital - Half Assini	Western	1	April 2019 to November 2019	8,315.25
15.	Talensi District Hospital	Upper East	1	May 2019-Oct 2019	48,352.81
16.	District Health Directorate - Pusiga	Upper East	2	May 2019-June 2019 & Sept 2019-Nov. 2019	5,670.72
17.	Zebilla Health Directorate	Upper East	-	July 2019	2,430.32
18.	Banda District Health Directorate	Upper East	-	Nov 2019 - March 2020	6,627.55
19.	Wenchi Municipal Health Directorate	Bono	-	Nov 2019	1,567.87
20.	Tain District Health Directorate	Bono	-	Feb 2019-April 2019	4,703.61
21.	Sunyani Municipal Hospital	Bono	-	June 2020 - July 2020	3,672.95
22.	Dormaa East District Health Directorate - Wamfie	Bono	5	-	84,149.62
23.	Krobo Nursing Training College- Techiman	Bono East	1	-	22,925.40

24.	Effiduasi Govt Hospital	Ashanti	1	January 2020	1,375.08
25.	District Health Directorate, Nkawie	Ashanti	1	Oct-Nov2019	3,839.58
26.	Sekyedumase Health Centre	Ashanti	1	Nov 2019- May 2020	12,688.13
27.	Agona Govt Hosp.	Ashanti	2	April 2020 & May 2020	5,677.38
28.	Presbyterian Hospital-Agogo	Ashanti	4	June 2018 – Dec. 2019	25,222.40
29.	New Juaben South Municipal Health Directorate	Eastern	4	-	39,724.96
30.	Government Hospital, Nsawam	Eastern	6	-	38,325.19
31.	Tetteh Quarshie Memorial Hospital, Mampong- Akuapem	Eastern	1	-	1,586.90
32.	Akuse Government Hospital	Eastern	1	-	24,656.73
33.	Asesewa Government Hospital	Eastern	1	-	2,985.12
34.	Regional Health Directorate – Ho	Volta	1	May 2019- June 2019	3,418.66
35.	Akatsi South District Hospital	Volta	2	April-May & Aug 2019	4,832.65
36.	Peki Government Hospital	Volta	1	July 2019	1,707.93
37.	Anfoega Catholic Hospital	Volta	2	Sept. 2019 – Jan. 2020	19,097.87
38.	Cape Coast Teaching Hospital	Central	1	Nov. 2019	2,186.94
39.	Health Directorate - Gomoa East, Afransi	Central	1	Aug 2019 – Nov 2019	7,261.30
40.	Municipal Hospital – Winneba	Central	1	Oct 2019 – Nov 2019	6,390.12
41.	Regional Health Directorate, Tamale	Northern	-	-	9,226.68
42.	Tamale Teaching Hospital	Northern	2	-	23,798.80
43.	West Gonja Hospital- Damongo	Northern	3	-	25,047.15
Total					514,708.70

300. We recommended that the Heads of the BMCs should immediately recover the unearned salaries from the separated staff of the BMCs, failing which the amounts should be recovered from the Heads and their Validators.

Failure to serve Bond terms - GH¢195,987.00

301. Condition 21 of the Ghana Health Services Bond Form stipulates that an awardee who defaults in serving the required bond period shall pay the full bond sum. Condition 22 also states that ‘the value of the bond shall be equivalent to the total salary paid to the awardee whilst in training plus interest at the prevailing lending rate of the Bank of Ghana.’

302. Point 3 and 5 of Conditions for Sponsorship by Korle- Bu Teaching Hospital (KBTH) stipulates that sponsored trainee or fellowship awardees who defaults in serving the required bond period shall be made to pay the full bond sum for the number of years in default before any academic document(s) are released to him/her. The value of the bond shall be equivalent to the cost of the training including allowances/salaries received during the period

303. We noted during our review of staff files and payroll records that four bonded staff from three BMCs who were granted study leave with pay for further studies and subsequently paid salaries amounting to GH¢195,987.13 failed to serve the full bond term. The table below provides the details:

Institution	Name of Staff	Staff ID	No. of Staff	Amount (GH¢)
Korle Bu Teaching Hospital	-		2	98,546.49
Accra Psychiatric Hospital	Benjamin Nyarko Anoff	725460	1	49,517.24
Nkawie-Toase Government Hospital - Nkawie	Agyei Roland	687988	1	47,923.40
Total			4	195,987.13

304. We recommended that the Heads of the BMCs should immediately recover the bond values from their guarantors plus the interest at prevailing Bank of Ghana interest rates.

Unpaid rent - GH¢322,946.00

305. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378), states that a Principal Spending Officer shall ensure that non-tax revenue is efficiently collected. Further, Ministry of Finance Circular No. 13333385/05/06/MTR.CAGD dated 15 June, 2006 requires that occupants of government bungalows/ flats/ quarters are to pay 10 per cent of basic salary per month as rent.

306. Contrary to the above, we noted that 401 staff occupying the Hospital's bungalows and flats owed rent totalling GH¢322,945.98 to 15 BMCs. The breakdown is shown in the Table below:

No	Institution	Region	No. staff	Amount GH¢
1	Effia Nkwanta Regional Hospital - Sekondi	Western	61	29,065.00
2	Regional Health Directorate - Sekondi	Western	26	26,676.00
3	Tarkwa Municipal Government Hospital	Western	21	7,150.00
4	Chiraa Polyclinic		4	30,327.60
5	Regional Health Directorate Koforidua	Eastern	33	7,762.00
6	Government Hospital, Nsawam	Eastern	5	930.00
7	Akuse Government Hospital	Eastern	17	9,570.00
8	Regional Health Directorate - Ho	Volta	11	30,852.90
9	District Health Directorate - Kpando	Volta	4	4,720.00
10	Cape Coast Teaching Hospital	Central	83	22,305.00
11	Metro Hospital	Central	53	92,980.00
12	Kissi Health Centre, KEEA	Central	23	14,050.00
13	Ankaful Leprosy/General Hospital	Central	12	26,267.48
14	Bawjiase Polyclinic - Awutu Bawjiase	Central	17	2,160.00
15	Abrem Agona Health Centre	Central	31	18,130.00
Total			401	322,945.98

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

Uncompetitive procurement of goods and services - GH¢5,895,822.00

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

309. We noted from our review of procurement records that 26 BMCs procured goods and services totalling GH¢5,895,821.90 without obtaining alternative price quotations from other dealers in similar goods and services. In some instances, they failed to follow the appropriate procurement methods. The breakdown is shown in the Table below:

No.	Institution	Region	No. of PVs	Amount (GH¢)
1.	Ministry of Health - Hqtrs, Accra	Greater Accra	1	348,975.00
2.	National Cardiothoracic Centre	Greater Accra	-	2,229,703.43
3.	National Cardiothoracic Centre	Greater Accra	-	1,321,357.35
4.	Sege Polyclinic	Greater Accra	13	41,394.65
5.	Prampram Polyclinic	Greater Accra	14	156,143.38
6.	Old Ningo Health Centre	Greater Accra	3	70,503.32
7.	Municipal Health Administration - Jirapa	Upper East	-	18,540.00
8.	District Health Administration- Gwollu	Upper East	4	18,005.00
9.	District Health Directorate- Nadowli	Upper East	2	108,531.90
10.	Wa West District Hospital-Wechiau	Upper West	-	88,979.75
11.	Lawra Municipal Hospital	Upper west	-	14,447.30
12.	Dormaa East District Health Directorate - Wamfie	Bono	5	34,322.00
13.	Sunyani Municipal Hospital	Bono	24	53,321.20
14.	Banda District Health Directorate	Bono	1	184,885.00
15.	Municipal Health Directorate, Ejisu/Ashanti	Ashanti	4	19,082.00
16.	Municipal Health Directorate -Kibi	Eastern	4	32,598.00
17.	Regional Health Directorate - Ho	Volta	-	283,895.63
18.	Agona East District Health Directorate - Agona Nsaba	Central	2	64,349.50
19.	Agona East District Health Directorate - Agona Nsaba	Central	10	41,843.40
20.	Nsaba Health Centre - Agona Nsaba	Central	6	19,934.84
21.	KEEA Municipal Health Directorate	Central	-	78,680.87
22.	Ankaful Leprosy/General Hospital	Central	-	263,370.82
23.	Municipal Health Directorate - Dunkwa-On-Offin	Central	5	19,271.00
24.	District Health Directorate - Diaso	Central	16	37,832.00
25.	Elmina Polyclinic	Central	-	258,301.24
26.	Ankaful Psychiatric Hospital	Central	-	87,553.32
Total				5,895,821.90

310. To minimise the recurrence of these breaches, we recommended to Heads of the respective Institutions to exercise firm oversight on their procurement processes.

GREATER ACCRA REGION

MINISTRY OF HEALTH - HQTRS, ACCRA

Defaulters to vehicle hire-purchase scheme - GHC3,090,831.00

311. Section 96 of the Public Financial Management Act, 2016 (Act 921) requires that a person, acting in an office or employment connected with the procurement or control of Government stores, or the collection, management or disbursement of amounts in respect of a public fund or a public trust who fails to collect moneys due to the Government commits an offence.

312. Paragraph 3.7 of the Ministry of Health Vehicle Hire-Purchase Scheme Operational Policy and Guidelines requires that the beneficiaries shall establish standing orders with their banks to transfer the repayments of the loan automatically into the Fund Account. Further, the Deed of Assignment of the scheme stipulates that, in the event of default for more than 6 months, the Ministry shall recover the remaining loan at source from the Controller and Accountant General's Department.

313. Our examination of the Debtors' Ledger for the Vehicle Hire-Purchase Scheme disclosed that 202 Agencies, Institutions, Units and staff who were granted vehicles on hire-purchase had defaulted in the repayment to the tune of GHC3,090,831.04 over a period of 6 to 76 months as at 31 December 2019.

314. We recommended that the Chief Director should immediately pursue the recovery of the loans from the defaulters at source through Controller and Accountant General's Department (CAGD) as spelt out in the Vehicle Hire-Purchase Scheme Operational Policy and Guidelines.

Payment of demurrage charges - GH¢583,474.00

315. Contrary to Section 96 of the Public Financial Management Act, 2016 (Act 921), our examination of payment vouchers showed that the Chief Director of Ministry of Health spent a total amount of GH¢583,474.71 during the 2019 financial year on demurrage charges due to delay in clearing items belonging to the Ministry from the Port.

316. We recommended that the Chief Director should plan for clearance of items at the Port to avert huge payment of demurrages.

KORLE BU TEACHING HOSPITAL

Revenue not accounted for - GH¢34,103.00

317. Section 47 of the Public Financial Management Act 2016, provides that the revenue collected or received by a covered entity shall be paid into a designated account.

318. Our examination of the Canteen records disclosed that, revenue from Canteen services amounting to GH¢37,202.50 was paid to the Chief Cashier, Mr. Emmanuel Asare, between January 2018 and December 2018. Out of this amount, GH¢3,099.50 was paid to Bank leaving a difference of GH¢34,103.00 unaccounted for.

319. We recommended that the Director of Finance should immediately recover the outstanding amount from the Canteen Accountant and the Chief Cashier, failing which the Director of Finance should pay the amount.

NURSING TRAINING COLLEGE - PANTANG

Payment of allowances without approval - GH¢4,097.00

320. We noted from the examination of payment vouchers that the Principal of the College was paid various allowances totalling GH¢4,097.00 without approval from the Health Training Institutions Secretariat.

321. We recommended that the principal should immediately refund the total amount into the College's account.

GHANA INSTITUTE OF CLINICAL GENETICS - KORLE BU

Unretired advance - GH¢65,627.46

322. Regulation 102 of Public Financial Management Regulations, 2019 (L.I. 2378) requires that, a special imprest issued for making a particular payment or group of payments shall be fully retired within 10 days after completion of the activity or the amount charged to the personal name of the Principal Spending Officer or the holder of the imprest.

323. Our examination of the payment vouchers disclosed that on 28 October 2019 a total amount of GH¢65,627.46 was given to Dr. Eugenia Vicky Asare as imprest to undertake some activities. As at August 2020, she had not retired the amount with the relevant supporting documents.

324. We recommended that the Medical Director should ensure the amount is immediately retired with the necessary documentations, failing which the amount should be treated as an advance to Dr. Eugenia Vicky Asare and deducted from her salary.

KANESHIE POLYCLINIC

Un-transferred revenue - GH¢148,331.00

325. Regulation 39 of the Public Financial Management Regulations, 2019 (L.I. 2378), stipulates that a commercial bank with which the Government opens a revenue transit account shall transfer moneys received, within forty-eight hours after receipt into the Treasury Single Account.

326. Our review of revenue collections and lodgement between January 2019 and December 2019 disclosed that, Zenith Bank failed to transfer moneys collected on behalf of the Polyclinic totalling GH¢148,331.14 to the operational account of the Polyclinic with Bank of Ghana.

327. We recommended that the Head of the BMC should ensure the Bank transfers into the Operations account, the total sum of GH¢148,331.14 together with interest at the prevailing Bank of Ghana rate.

MAMPROBI POLYCLINIC

Difference in revenue collections - GH¢102,906.00

328. Paragraph 2.2 of the Memorandum of Understanding signed between the Ministry of Finance and Zenith Bank in June 2017 requires that, the Bank shall on each business day, during the regular working hours of the assigned MDA, collect Government Revenue in local and foreign currencies from the premises of the assigned MDA and deposit same into the designated account.

329. Our review of reconciliation of revenue collections of the daily summary sheets by onsite bank (Zenith Bank) and daily returns from the Monitoring Unit of the Polyclinic between January 2019 and December 2019 disclosed an uncredited amount of GH¢102,906.89.

330. We recommended that the Medical Director should ensure that the Bank credits the Operations account with the total sum of GH¢102,906.89 together with interest at the prevailing Bank of Ghana rate.

MENTAL HEALTH AUTHORITY

Programme funds not accounted for - GH¢137,327.00

331. Paragraph 1.7.1 of the World Health Organisation (WHO) Handbook requires that all Quality Rights implementing partners to submit quarterly financial returns including evidence of spending and technical report to Mental Health Authority for onward submission to WHO to avoid suspension.

332. Our examination of the payment vouchers showed that in February 2019, Programme funds amounting to GH¢366,726.51 paid to seven partners on behalf

of WHO to support Quality Rights implementation had only GH¢229,399.05 accounted for, leaving a difference of GH¢137,327.46.

333. We recommended that the CEO should ensure that all implementing partners immediately refund the moneys, failing which the amount should be recovered from the CEO.

NATIONAL BLOOD SERVICE

Institutional Indebtedness - GH¢314,599.00

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

335. We noted that 42 Institutions owed the National Blood Service a total amount of GH¢727,618.27 as at 31 December 2019. Our follow-up disclosed that GH¢413,019.10 had been recovered leaving GH¢314,599.17 outstanding.

336. We recommended that the Chief Executive Officer should pursue the defaulting Institutions to recover the amount owed without further delay.

Indebtedness of institutions to National Drugs Programme - GH¢59,150.00

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

338. We reviewed the Debtors ledger and noted that 10 corporate institutions as at 31 December 2019 owed the Programme an amount of GH¢59,150.00.

339. We recommended that the Programme Manager should immediately pursue recovery of the outstanding amount from the defaulting institutions and individuals.

REGIONAL MEDICAL STORES - ACCRA

Institutional indebtedness - GH¢9,722,110.00

340. Contrary to Regulation 51 of the Public Financial Management Regulations (PFMR), 2019 (L.I. 2378), our examination of the Debtors Ledger disclosed that 196 Health facilities owed the Regional Medical Stores a total amount of GH¢9,722,110.05.

341. We recommended that the Regional Director should engage the defaulting institutions to settle their debts.

Indebtedness to suppliers - GH¢1,872,455.00

342. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), our examination of the Creditors Ledger disclosed that the Regional Medical Stores owed suppliers a total amount of GH¢8,783,901.64 for the supply of drug and non-drug items of which GH¢6,911,456.48 had been paid, leaving an outstanding amount of GH¢1,872,455.16.

343. We recommended that the Regional Director should settle the debts to avoid any legal action.

ACHIMOTA HOSPITAL - ACCRA

Overdue payment of rent - GH¢42,763.00

344. Our examination of the rent records revealed that, ten members of staff owed residential rent amounting to GH¢60,249.55 as of 31 December 2019. Our follow-up showed that GH¢17,486.18 had been recovered leaving GH¢42,763.37 outstanding.

345. We recommended that the Head of the BMC should take the necessary steps to immediately recover the outstanding rent and ensure occupants promptly pay their rent.

NURSING & MIDWIFERY TRAINING COLLEGE - KORLE BU

Overdue rent and utility bills - GH¢6,660.00

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

347. We noted during our review of the rent records that from January 2017 to December 2019, two tenants, Mana Catering Services and Efiedze Catering Services failed to pay rent and utility bills amounting to GH¢6,660.00.

348. We recommended that the principal should immediately recover the outstanding amount from the tenants or have them ejected with immediate effect.

WESTERN NORTH REGION SEFWI AKONTOMBRA HEALTH CENTRE

Un-presented value books

349. Regulation 151 of the Public Financial Management Regulations, 2019 (L.I. 2378) stipulates that loss of value book shall be reported immediately: (a) by the officer responsible for the custody of the value book to the issuing stockholder, (b) by the issuing stockholder to the Principal Spending Officer and (c) by the Principal Spending Officer to the Police as the circumstance of each case requires, where the circumstance of the loss of value books suggests the possibility of unlawful use of the value book, the person who had custody of the value book shall give sufficient notice of the loss to the other officers and the public.

350. We noted that control over the management of value books was inadequate. Consequently, three value books issued to revenue collectors of Akontombra Health Centre were not submitted for audit. Details are provided below:

Date issued	GCR No.
26/09/19	4303001 - 4303100
22/11/19	4311501 - 4311600
11/11/19	4305201 - 4305300

351. We recommended to Management of the District Health Directorate – Sefwi Akontombra to cause the arrest of the revenue collectors and recover the GCR from them failing which the District Health Director and the Accountant should be held liable.

WESTERN REGIONAL MEDICAL STORES - TAKORADI

Unaccounted General Counterfoil Receipt books

352. Contrary to Regulation 151 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted that Ms. Bridget Cobbinah, Supply Manager of the Western Regional Medical Stores failed to account for 40 GCRs procured from Controller and Accountant-General’s Department via issue voucher number 2/ACC GCR/2018 of 20/03/18. We further noted that the Director reported to the police two years after the incident. Details of the GCRs are shown below:

No.	GCR NUMBERS	No.	GCR NUMBERS
1.	8338001 – 8338100	21	8344001 – 8344100
2.	8338101 – 8338200	22	8344101 – 8344200
3.	8338201 – 8338300	23	8344201 – 8344300
4.	8338301 – 8338400	24	8344301 – 8344400
5.	8338401 – 8338500	25	8344401 – 8344500
6.	8338501 – 8338600	26	8344501 – 8344600
7.	8338601 – 8338700	27	8344601 – 8344700
8.	8338701 – 8338800	28	8344701 – 8344800
9.	8338801 – 8338900	29	8344801 – 8344900
10.	8338901 – 8339000	30	8344901 – 8345000
11.	8339001 – 8339100	31	8345001 – 8345100
12.	8339101 – 8339200	32	8345101 – 8345200
13.	8339201 – 8339300	33	8345201 – 8345300
14.	8339301 – 8339400	34	8345301 – 8345400
15.	8339401 – 8339500	35	8345401 – 8345500
16.	8339501 – 8339600	36	8345501 – 8345600
17.	8339601 – 8339700	37	8345601 – 8345700
18.	8339701 – 8339800	38	8345701 – 8345800

19.	8339801 – 8339900	39	8345801 – 8345900
20.	8339901 – 8340000	40	8345901 – 8346000

353. We recommended that the Regional Director – Sekondi should follow up on the Police investigation to inform the appropriate action to be taken.

AXIM GOVERNMENT HOSPITAL - AXIM

Unaccounted stores - GH¢7,800.00

354. Section 52 of the Public Financial Management Act, 2016 (Act 921) mandates a Spending Officer to be responsible for the care, custody and maintenance of assets under his care and further enjoins him to institute proper control systems and preventive mechanisms to eliminate their theft, loss, wastage and misuse.

355. Our physical count of formalin and inspection of the store ledger records disclosed a shortage of 390 litres of formalin costing to GH¢7,800.00.

356. We recommended that the Medical Director should recover the total amount from the storekeeper, Madam Joyce Quaye, failing which the amount should be recovered from the Medical Director.

WESTERN REGION

EFFIA NKWANTA REGIONAL HOSPITAL - SEKONDI

Mortuary revenue not accounted for - GH¢77,006.00

357. Contrary to Section 7 of Public Financial Management Act, 2016, (Act 921) we noted that the Head of the Mortuary Unit, Mr. Stephen Kwabena Bartels could not account for Mortuary fees of GH¢77,006.00 for 554 dead bodies deposited at the Hospital Mortuary between June 2019 and July 2020.

358. We recommended that, the lost revenue amounting to GH¢77,006.00 should be recovered from the Head of the Mortuary Unit, Mr. Stephen Kwabena Bartels.

GOVERNMENT HOSPITAL - WASSA AKROPONG

Unjustified expenditure on the private residence of Pharmacist - GH¢9,820.00

359. We noted that the Hospital incurred an expenditure of GH¢9,820.00 to procure furniture for the private residence of the Pharmacist, Mr. George Iddrisu Ahmed.

360. We recommended to the Head of the BMC to treat the transaction as advance to Mr. George Iddrisu Ahmed and recover same from his salary.

NATIONAL HEALTH INSURANCE AUTHORITY - TARKWA

Unearned allowances paid to NABCO staff - GH¢30,057.00

361. In contravention of Regulation 92 of the Public Financial Management Regulations 2019, we noted that three NABCO employees who vacated post during the period under review were paid allowances totalling GH¢30,057.00 after their exit.

362. We recommended that the Head of the BMC should ensure the total amount is recovered from the beneficiaries and paid to chest, failing which the amount should be recovered from the Head and the Validators.

APINTO GOVERNMENT HOSPITAL

Unjustified payment of rent for staffs - GH¢21,240.00

363. Section 96 of the PFMA, 2016 (Act 921) provides that a person acting in an office or employment connected with the procurement or control of Government stores or the collections, management or disbursement of amount in respect of public fund or a public trust who is responsible for any improper payment of public funds or payments of money that is not duly verified in line with existing procedures commits an offence.

364. We observed that Apinto Government Hospital paid a total amount of GH¢21,240.00 as two years rent advance for two staff. We further noted that the

advance was later re-classified as staff benefits contrary to approved allowances for Public Service workers. Details are as follows:

Date	PV No.	Cheque No.	Name of Staff	Details	Amount (GH¢)
13/12/19	0424453	001620	Ofosu Nkansah	Rent for 2 yrs. @ April 2019 - March 2021	5,000.00
10/6/2020	0437394	003820	Ofosu Nkansah	Bal paid	5,800.00
27/8/19	0424165	003475	Johnson Agbemafle	Rent for 2 yrs.- September 2019-August 2021	10,440.00
Total					21,240.00

365. We recommended recovery of the amount of GH¢21,240.00 from the two officers, failing which the amount should be recovered from by the Head of the BMC.

UPPER WEST REGION LAWRA MUNICIPAL HOSPITAL

Failure to obtain Non-availability Certificate for procurement - GH¢63,851.00

366. Ministry of Health Circular No. CRIG/26/805 states that “it is against present internal procedures to buy drugs and other non-drugs medical items from private sources without first checking on their availability or otherwise from Regional Medical Stores”.

367. We noted during our audit that the Hospital purchased drugs and non-drug consumables totalling GH¢63,850.80 from private sources without obtaining Non-Availability Certificate from the Regional Medical Stores.

368. We recommended to the Head of the BMC to strictly adhere to the Ministry of Health directive.

BONO REGION
SUNYANI MUNICIPAL HOSPITAL

Failure to obtain VAT receipts - GH¢3,499.00

369. Section 55 of the VAT Act, 2013 (Act 870), states that an amount shown on an invoice or sales receipt as tax on a supply of goods or services is recoverable as tax due from the person issuing the invoice or sales receipt, whether the invoice or sales receipt is issued by a taxable person or another person, and whether or not the invoice is a tax invoice issued under this Act or in accordance with Regulations an amount of tax is chargeable on the supply or the person issuing the invoice is a taxable person.

370. We noted that, the Accountant of Sunyani Municipal Hospital made payments totalling GH¢36,092.25 including a VAT component of GH¢3,499.14 to three suppliers but failed to obtain VAT receipt.

371. We recommended that the Heads of the BMC and Accounts should recover the VAT amount of GH¢3,499.14 from the suppliers failing which they should personally pay the amount to GRA.

MUNICIPAL HEALTH DIRECTORATE - BEREKUM

Misappropriation of funds - GH¢18,496.00

372. We noted that, the former Accountant of Berekum Municipal Health Directorate, Mr. Sieh Alex allegedly forged the signatures of both the Municipal Health Director and the Officer in charge on five cheques and withdrew an amount of GH¢33,496.10 from the accounts of two facilities in July and August 2019. A total amount of GH¢15,000.00 had been recovered from Mr Sieh Alex leaving GH¢18,496.01 outstanding.

373. We recommended to the Director, Dr. Bedima Duut to ensure that the outstanding amount is recovered from Mr. Sieh Alex.

374. Management responded that the issue had been reported to the Regional Health Directorate and Ghana Police Service, Berekum for prosecution.

WENCHI MUNICIPAL HEALTH DIRECTORATE

Failure to serve Bond term - GH¢32,192.00

375. Condition 21 of the Ghana Health Services Bond Form stipulates that an awardee who defaults in serving the required bond period shall pay the full bond sum.

376. Paragraph 7.2 of the Study leave policy and guidelines of the Ghana Health Service also requires that, to be eligible for leave without pay the employee must not be under any bond.

377. Ms. Ayesha Batong (ID 895190) was granted study leave with pay for the period 1 August 2017 to 1 August 2018 with a bond to serve for two and half years.

378. We noted that Ms. Batong without serving the bond term, was granted one-year leave without pay for the period 1 October 2018 to 1 October 2019 which was again extended by another one year with letter No. GHS/ HRD/D/04/02 dated 25 November 2019.

379. We recommended to the Municipal Director to recover the unearned salary totalling GH¢32,192.01 from Ms. Ayesha Batong from August 2017 to July 2018, failing which the amount should be recovered from the Officers who approved the leave without pay and the further extension.

TAIN DISTRICT HEALTH DIRECTORATE

Payments made for unexecuted portions of contracts - GH¢20,010.00

380. In contravention of Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted during inspection of the construction of 1 No Maternity Ward, Weighing Centre and 1 No Bed Room Flat Semi-Detached at the Badu Health Centre that the completed projects had components valued at

GH¢20,010.00 paid for but works were not executed. The works which were not executed as per the bills of quantities are shown below:

Name of contractor	Items/service not rendered	Amount (GH¢)
Andy Pee Ventures	Unpolished porcelain or granite floor tiles laid with cement-tile cement backing on green micro-concrete oversite	10,250.00
	Soak Away Pit	8,740.00
	Six wooden Doors not fixed	1,020.00
	Total	20,010.00

381. We recommended that the Works Engineer should notify the contractor to return to site to complete the remaining works, failing which the Works Engineer should be held liable to refund the amount involved.

BONO EAST REGION

ATEBUBU MUNICIPAL HOSPITAL

Irregular payment - GH¢9,316.00

382. Section 7 of the Public Financial Management Act, 2016 (Act 921) provided that a principal spending officer of a covered entity shall ensure the regularity and proper use of money appropriated in that covered entity.

383. We noted that, the Accountant of Atebubu Municipal Hospital made a payment of GH¢9,316.00 to Olivas Enterprise who was not owed by the Hospital.

384. We recommended that the total amount of GH¢9,316.00 is recovered from the accountant and paid to the Hospital's account without further delay.

AHAFO REGION

NURSING AND MIDWIFERY TRAINING COLLEGE - DADIESOABA

Payments without performance certificates - GH¢58,639.00

385. In contravention of Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted that payments in respect of waste collection and fumigation by Zoomlion Ghana Ltd for works carried out at a total cost of GH¢58,639.25, were without Works Performance Certificates or Inspection reports.

386. We recommended that, the total amount of GH¢58,639.25 should be recovered from the Principal, Marcelina Kwose and the Accountant, Abubakari Salu.

EASTERN REGION

CENTRE FOR PLANT MEDICINE AND RESEARCH - MAMPONG AKUAPEM

Writing off bad debts without approval - GH¢71,686.00

387. Section 53 of the Public Financial Management Act, 2016 (Act 921) states among others that the Minister shall seek the approval of Parliament, to write off a loss of or a deficiency in public funds or public resources.

388. We noted during our review of the financial statements that a total amount of GH¢71,685.74 comprising trade receivables, irrecoverable debts and staff revolving fund were written off by management without prior approval by Parliament. The breakdown is shown below:

Description	Amount (GH¢)
Trade receivables and other irrecoverable	56,322.00
Revolving fund	15,363.74
Total	71,685.74

389. Management indicated that their Board of Governors authorised the write off of the debt.

390. We recommended that the Head of the Centre should apply to the Minister of Finance through the Ministry of Health for ratification of the debt of GH¢71,685.74 written off.

ABOMOSU HEALTH CENTRE-AKIM ABOMOSU

Unretired imprest- GH¢1,572

391. Regulation 102 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that, a special imprest, issued for making a particular payment, or group of payments shall be fully retired within ten days after completion of the activity.

392. We observed during the examination of payment vouchers that, an amount of GH¢2,022.22 was granted as special imprest to the Physician Assistant in charge who accounted for GH¢450.22 leaving a difference of GH¢1,572.00.

393. We recommended for the recovery of the amount of GH¢1,572.00 from the Physician Assistant in charge, Mr Paul Nsoh, failing which the amount should be treated as advance and deducted from his salary.

DISTRICT HEALTH ADMINISTRATION- KRABOA COALTAR

Abandoned Health Care Centre - GH¢218,662.00

394. We observed that a Primary Health Care Centre at Teacher Mante which was almost completed for which a total amount of GH¢218,661.81 was paid has been abandoned by the contractor Messrs Asiapo Company Limited since August 2018. As a result, the health facility is currently operating from a rented Community Centre.

395. We recommended that the Director of the District Health Administration and the District Chief Executive of the Assembly should collaborate to facilitate the early completion of the project.

CENTRE FOR PLANT MEDICINE AND RESEARCH-MAMPONG AKUAPEM

Failure to ensure transfer of ownership of vehicles - GH¢593,735.00

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

397. We noted during our review of records that, the Centre between 2014 and 2015 procured three Nissan Navara Pick-up vehicles through the Ministry of Health on hire purchase basis. Two years after the completion of payment for the three vehicles, management had failed to ensure transfer of ownership from the supplier to the Centre. Details are furnished below:

Vehicle Reg. No	Make	Cost (GH¢)
GT1364-14	Nissan Navara	197,911.81
GN 1562-14	Nissan Navara	197,911.81
GN 1564 -15	Nissan Navara	197,911.81
Total		593,593.43

398. We recommended that the Head of the Research Centre should ensure immediate transfer of ownership to the Research Centre without delay.

KWAHU GOVERNMENT HOSPITAL - ATIBIE KWAHU

Failure to obtain Non-availability Certificate - GH¢353,327.00

399. Ministry of Health Circular No. CRIG/26/805 states, "it is against present internal procedures to buy drugs and other non-drugs medical items from private

sources without first checking on their availability or otherwise from Regional Medical Stores”.

400. Contrary to the directive above, our audit disclosed that a total amount of GH¢353,327.16 was spent by the Kwahu Government Hospital on drugs between the period January 2020 and May 2020 from the open market without obtaining Non-Availability Certificates from the Regional Medical Stores.

401. We recommended to the Head of the BMC to strictly adhere to the Ministry of Health directive.

VOLTA REGION

ANFOEGA CATHOLIC HOSPITAL

Failure to resume duty after study leave with pay - GH¢58,674.00

402. The Bond Form of the National Catholic Health Service and Ho Diocesan Health Service application for approval to pursue further studies; Condition No. 4(14 and 15) states among others that an awardee who default in serving the required bond period shall pay the total salary paid to the awardee with interest at the prevailing lending rate of the Bank of Ghana.

403. We noted from our review of personnel records that Mr. Opare Dacosta, a Staff Nurse of Anfoega Catholic Hospital with staff ID no. 722546 was granted study leave with pay from August 2017 to August 2019 to pursue Bachelor of Science (Nursing) programme at the University of Cape Coast but failed to resume work after completion.

404. We recommended that management should recover the amount of GH¢58,673.54 plus interest at the current Bank of Ghana interest rate from Mr. Opare Dacosta, failing which the guarantors Rev. Jonathan Kweku Atta-Kakra Johnson and Kweku Opare Asamoah are to refund the amount involved.

REGIONAL MEDICAL STORES - HO

Expired drugs - GH¢125,813.00

405. Regulation 162 of Public Financial Management Regulations, 2019 (L.I. 2378) provides that the disposal of stores shall be in accordance with the Public Procurement Act, 2003 (Act 663) and the Principal Spending Officer shall manage stores in accordance with instruction issued by the Controller and Accountant General.

406. We observed during the audit that quantities of medicine and non-medicine valued at GH¢125,812.82 kept at the Regional Medical Stores, Ho expired during the period under review. Details are provided below:

NO.	Name of Medicine	Folio Number	Quantity	Value (GH¢)	Expiry Date
1.	Gentamycininj	263	18,940	5,113.80	April, 2019
2.	Glimeperide 2mg	265	117,090	44,494.20	October, 2019
3.	Magnesium Sulphate 50%	267	1,550	6,975.00	September, 2019
4.	Clarithromycin 250mg	271	23,400	34,866.00	October, 2019
5.	Chloramphenicol eye ointment	13	5,510	7,163.00	April, 2019
6.	Inj. Quinine 600mg	171	4,210	1,220.90	March, 2020
7.	Syr. Salbutamol	191	1,200	3,840.00	February, 2020
8.	Tab Salbutamol	491	193,000	5,790.00	May, 2020
9.	Cap. Doxycycline 100mg	196	144,900	13,041.00	January, 2020
10.	Infusion Mannitol 20% 500mg	161/CA2	395	3,298.25	August, 2020
11.	Promethazine inj.	269	3	0.87	Breakages
12.	Simple Lintus Adult	191	1	2.20	Breakages
13.	Quinine Syrup	102	2	7.60	Breakages
Total				125,812.82	

407. We recommended to management to ensure that expired drugs are taken from stock and properly disposed off to prevent unintentional sale to BMCs for dispensing.

KETU SOUTH MUNICIPAL HEALTH DIRECTORATE

Missing value book

408. Contrary to Regulation 151 of the PFMR, 2019 (L.I. 2378), we noted that one unused General Counterfoil Receipt (GCR) with serial number 4144101 – 4144200 was not presented for audit inspection.

409. We recommended that the Municipal Health Director should report to the Police to investigate and establish the status of the GCR for appropriate action to be taken against the custodian of the GCR.

OTI REGION

WORAWORA GOVERNMENT HOSPITAL

Accountable imprest not fully acquitted - GH¢4,500.00

410. Regulation 102 of the Public Financial Management Regulations, 2019 (L.I. 2378) stipulates that a special imprest, issued for making a particular payment or group of payments shall be fully retired within ten days after completion of the activity.

411. Contrary to the above Regulation, we noted during the examination of payment vouchers that out of a total amount of GH¢18,920.00 disbursed to some officers for various activities, GH¢14,420.00 was acquitted leaving GH¢4,500.00 unaccounted for.

412. We recommended that the amount should be recovered from the Medical Superintendent and the Accountant, failing which the amount should be treated as an advance against them.

KADJEBI HEALTH CENTRE

Failure to repay loan - GH¢5,000.00

413. Section 7 of the Public Financial Management 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.

414. We however, noted that the Accountant, Mr. S. Kofi Fiawoyife was granted a loan of GH¢5,000.00 but failed to repay the amount.

415. We recommended that the accountant should immediately refund the outstanding amount.

CENTRAL REGION

DISTRICT HEALTH MANAGEMENT TEAM - TWIFO PRASO

Special imprest not fully retired - GH¢8,308.00

416. Regulation 100 of the Public Financial Management Regulations, 2019 (L.I. 2378) states among other things that the person who holds the imprest shall ensure that the imprest is used wholly and exclusively for the purposes for which it is established, and also ensure the validity, regularity, and accuracy of expenditure from the imprest.

417. Contrary to the above, we noted from our review that management authorized the payment of special imprest to the tune of GH¢24,828.00 for various activities. However, only GH¢16,519.90 was retired leaving a difference of GH¢8,308.10 unaccounted for.

418. We recommended that the Head of the Management Team should immediately recover the amount from the affected officers failing which it should be converted into an advance in their names.

**DISTRICT HEALTH DIRECTORATE - TWIFO HEMANG LOWER
DENKYIRA**

Funds locked up at GN bank - GH¢74,789.00

419. 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.

420. Contrary to the above provision, we noted during examination of the financial records of the District Health Directorate that funds totalling GH¢74,789.02 had been locked up at GN bank of the Twifo Praso branch since 31 May 2019.

421. We recommended that the District Director should pursue the matter to ensure that all funds locked up at GN Bank are recovered.

AGONA EAST DISTRICT HEALTH DIRECTORATE - AGONA NSABA

Payment for no work done - GH¢39,000.00

422. We noted that an amount of GH¢39,000.00 was released to the Hon. Queenstar Pokuah Sawyerr as MP's share of the National Health Insurance allocation for health-related interventions. However, no expenditure documents and certificate for work done were provided to authenticate the payments.

423. We recommended that the Director, Quaning Kofi Mends, the Accountant Charles Toboh and Hon. Queenstar Pokuah Sawyerr, should refund the total amount of GH¢39,000.00.

No certification of work done - GH¢24,335.00

424. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted that a total amount of GH¢24,335.10 was paid to service

providers between April 2019 and September, 2019 for the execution of various works but there was no evidence of scope of work and certification of work done.

425. We recommended that the Regional Director should recover the amount from the District Director, Q. K. Mendis.

KWANYAKO HEALTH CENTRE - AGONA KWANYAKO

Revenue not accounted for - GH¢5,740.00

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

427. We observed that, the Physician Assistant, Mr. Samuel Yarquah collected a total amount of GH¢5,740.00 using six GCR booklets between May 2020 and July 2020 but failed to pay the monies into the accounts of the Centre.

428. We recommended that the District Director should immediately recover the amount plus interest at the prevailing Bank of Ghana rate from Samuel Yarquah, failing which the District Director should pay the amount.

KASOA POLYCLINIC

Payment for drugs not supplied - GH¢2,712.00

429. Regulation 82 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires that, the Principal Spending Officer and the Head of Accounts shall ensure the validity, accuracy and legality of the claims for payment.

430. Our review of expenditure records disclosed that, the spending officer made payment for 800 bags of dextrose saline (5%+0.9%) 500ml amounting to GH¢2,712.00 per PV number 1320077 of 13 May 2019 which were not supplied.

431. We recommended that the Principal Spending Officer and the Accountant should pay for the amount and recover same from the supplier.

MUNICIPAL HEALTH DIRECTORATE - DUNKWA-ON-OFFIN

Unaccounted revenue - GH¢4,510.00

432. We noted during the audit that four Health facilities collected revenue to the tune of GH¢24,052.00 from January 2020 to August 2020, out of which GH¢19,542.00 was accounted for, leaving a difference of GH¢4,510.00 outstanding as shown below:

Health Facility	Amount (GH¢)
Adwumaim Chips Compound	982.00
ASMA Chips Compound	1,818.00
Buabinso Chips Compound	1,427.00
Esaase Chips Compound	883.00
Total	4,510.00

433. We recommended that the Municipal Health Director should recover the amount plus interest at the Prevailing Bank of Ghana rate from the Heads of the BMCs failing which the Municipal Health Director should pay the amount.

ABREM AGONA HEALTH CENTRE

Under payment to bank - GH¢13,124.00

434. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) directs that non-tax revenue is immediately lodged in gross within twenty-four hours into the designated bank accounts.

435. We, however, noted that Solomon Asiedu the Finance Officer received revenue totalling GH¢76,627.05 but deposited GH¢63,504.05 leaving a difference of GH¢13,123.00 not deposited.

436. We recommended that the Medical Assistant should recover the amount of GH¢13,123.90 plus interest at the prevailing Bank of Ghana rate from the Finance Officer, failing which Medical Assistant should pay the amount involved to chest.

NORTH EAST REGION

NATIONAL HEALTH INSURANCE AUTHORITY - BUNKPURUGU

Value books not accounted for

437. Regulation 150 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that, “a stock holder of a value book is responsible for the custody of the value book until the receipt of the value books have been duly acknowledged by another stock holder or user.”

438. We noted that 58 value books (GCRs) were not presented for audit to determine the amount of revenue collected with the books. The Accountant, Isaac Dipaaba Duut, signed and collected the books but failed to provide any information as to how they were distributed. Hence any revenue collected by the use of these value books had not been accounted for. Details shown below:

No.	Serial No.	No.	Serial No.	No.	Serial No.
1.	7756601-700	21.	8530501-600	41.	8561601-700
2.	7757501-600	22.	8530601-700	42.	8561701-800
3.	7757601-700	23.	8530701-800	43.	8703901-4000
4.	7839301-400	24.	8530801-900	44.	1587001-100
5.	7874101-200	25.	8530901-1000	45.	1588901-9000
6.	7874201-300	26.	8531001-100	46.	1589301-400
7.	7755001-100	27.	8531101-200	47.	2525701-800
8.	7863001-100	28.	8531201-300	48.	3579301-400
9.	7863101-200	29.	8531301-400	49.	3510401-500
10.	7864301-400	30.	8531401-500	50.	3511501-600
11.	7864701-800	31.	8531501-600	51.	3511601-700
12.	3755101-200	32.	8531601-700	52.	3511801-900

13.	8526401-500	33.	8531701-800	53.	3511901-2000
14.	8526501-600	34.	8531801-900	54.	3506001-100
15.	8526601-700	35.	8531901-2000	55.	3506301-400
16.	8526701-800	36.	8560601-700	56.	3506401-500
17.	8526801-900	37.	8560901-1000	57.	3506501-600
18.	8526901-7000	38.	8561001-100	58.	3286901-7000
19.	8530201-300	39.	8561101-200		
20.	8530301-400	40.	8561401-500		

439. We recommended that the Head of NHIA should immediately cause an internal investigation into the issue and appropriate sanctions applied to whoever is found culpable or report the matter to the Police for an independent investigation.

MUNICIPAL HEALTH DIRECTORATE - GAMBAGA

Funds locked up at bank - GH¢989,338.00

440. Section 7 of the Public Financial Management Act, 2016 (Act 921) states that, “a Principal Spending Officer of a covered entity shall ensure the regularity and proper use of money appropriated in that covered entity; authorise commitments for the covered entity within a ceiling set by the Minister under Section 25; and manage the resources received, held or disposed of by or on account of the covered entity.”

441. Our review of the bank reconciliation of the Municipal Health Directorate, Gambaga for the period January 2019 to December 2019 revealed that, a total amount of GH¢989,337.60 had been locked up at the Tisungtaaba Community Bank in Gambaga due to liquidity challenges.

442. We recommended to the District Director to immediately make a formal complaint to ARB Apex Bank Ltd., the supervisory authority to assist recover the locked-up funds.

NORTHERN REGION

DISTRICT HEALTH DIRECTORATE - KUMBUNGU

Unaccounted payments - GH¢38,603.00

443. We noted that management paid a total of GH¢161,290.67 on 21 payment vouchers to carry out various activities, but accounted for only GH¢122,688.16, leaving a difference of GH¢38,602.51 outstanding.

444. We recommended recovery of the outstanding amount of GH¢38,602.51 from the District Director and the Accountant.

SAVANNA REGION

NURSES TRAINING COLLEGE - DAMONGO

Uncredited lodgements - GH¢88,670.00

445. Section 51 of the Public Financial Management Act, 2016 (Act 921) states that the Controller and Accountant-General shall ensure that all government bank accounts are reconciled regularly and in accordance with generally accepted accounting principles.

446. We noted that fees received from students in the form of bankers' drafts during the 2018/2019 academic year amounting to GH¢88,669.60 were not credited to the College's Bank Account as at 31 December, 2019.

447. We recommended that the principal should investigate the issue and ensure that the amount of GH¢88,669.60 is credited to the School's Account.

**MINISTRY OF FOOD AND AGRICULTURE
&
MINISTRY OF FISHERIES AND AQUACULTURE
DEVELOPMENT**

Un-deducted and unremitted taxes - GH¢9,935.00

448. Section 117 of the Income Tax Act, 2015 (Act 896) states that a withholding agent who fails to withhold tax in accordance with this Division shall pay the tax that should have been withheld in the same manner and at the same time as tax that is withheld. It further provides that an employer shall pay to the Commissioner-General a tax that has been withheld within 15 days after the end of the month in which the eligible payments were made.

449. Our review of tax compliance in relation to withholding taxes by three MDAs showed unsatisfactory adherence. We noted that tax revenue amounting to GH¢9,934.62 in favour of the Commissioner-General still remained outstanding, more than 15 days after the ensuing month in which the transactions were executed. The breakdown is shown in the Table below:

Institution	Region	Amount Unremitted (GH¢)	Amount Un-deducted (GH¢)
Ministry of Fisheries and Aquaculture Development	Greater Accra	7,181.76	-
Ministry of Agriculture - Juaso	Ashanti	-	1,162.08
Department of Food and Agricultural - Half Assini	Western Region	-	1,590.78
Kpandai District Agric Office	Northern		1,720.00
Total		7,181.76	2,752.86
Grand Total			9,934.62

450. We recommended that the respective Heads of the Institutions and their Accountants should personally pay the tax of GH¢9,934.62 to GRA for failing to deduct and remit the taxes.

Unsupported payments - GH¢576,727.00

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

452. Contrary to the above provision, we noted that the Heads of Finance of four Institutions paid a total amount of GH¢576,726.78 for various activities without supporting the payments with relevant documents. The breakdown is shown in the Table below:

Institution	Region	No. of PVs/payments	Amount (GH¢)
Fisheries Commission	Greater Accra	-	422,736.58
Veterinary Services Directorate	Greater Accra	-	50,030.00
Ministry of Fisheries and Aquaculture Development	Greater Accra	-	89,300.00
Ministry of Agriculture, Juaso	Ashanti	7	14,660.20
Total			576,726.78

453. In the absence of these documents, we were unable to authenticate the payments. We therefore recommended that the Heads of the affected Institutions should refund the amount of GH¢576,726.78 to chest.

Unrecovered staff advances - GH¢256,688.00

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

455. Our examination of the Salary Advances Ledger disclosed that, salary advances granted by the Fisheries Commission to 31 staff totalling GH¢256,687.73

remained unrecovered as at 31 December 2020. The table below provides the breakdown:

Institution	Region	No. of Staff	Amount GH¢
Fisheries Commission	Greater Accra	13	145,421.00
Veterinary Services Directorate	Greater Accra	18	111,266.73
Total		31	256,687.73

456. We recommended that the Head of the Fisheries Commission and the Veterinary Services Directorate should recover the outstanding advance from the affected staff failing which the amount should be recovered from the Head.

Payment of unearned salary - GH¢64,052.00

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

458. Our review of the Electronic Salary Payment Voucher (ESPV) disclosed that unearned salary amounting to GH¢64,051.75 was paid to several officers by six Institutions. The table below provides the details:

Institution	Region	Name of staff	Staff ID	Period	Amount GH¢
Amrahia Farms	Greater Accra	Esther Nana Agyapong	-	Oct. 2019	1,877.00
MOFA - Banda	Bono	Koweh Mathew Kudilugu	-	Oct-Nov 2019	5,260.20
Ministry of Food and Agriculture-Tain	Bono	Agyemang Enoch	927579	Sept 2018-May 2020	48,975.30
Ministry of Food and Agriculture-Tain	Bono	Kwaku Yeboah	525220	March 2020	2,123.75
Ministry of Food and Agriculture-Tain	Bono	Justice Oppong Futu	922705	November and December 2019	3,170.20

Department of Agriculture-Nadowli		Yelbonne Blaise	-		2,645.30
Total					64,051.75

459. We recommended that the Heads of the various Institutions should immediately recover the unearned salary from the separated staff, failing which the amounts should be recovered from the various Heads and their Validators.

Uncompetitive procurement of goods and services - GH¢266,020.00

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

461. We noted from our review of procurement records that two Institutions procured goods and services totalling GH¢266,020.00 without obtaining alternative price quotations from other dealers in similar goods and services or following the appropriate procurement methods. The breakdown is shown in the Table below:

Institution	Region	No. of PVs	Amount (GH¢)
Ministry of Food and Agric - Gwollu	Upper West	2	220,920.00
Department of Agriculture - Tongo	Upper East	2	45,100.00
Total			266,020.00

462. We recommended that the Principal Spending Officer should strictly adhere to the relevant provisions of the Public Procurement Act.

GREATER ACCRA REGION

FISHERIES COMMISSION

Unaccounted import and export levy - GH¢1,359,825.00

463. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) require a Principal Spending Officer to ensure that non-tax revenue is efficiently collected and immediately lodged in gross within twenty-four hours in the designated Consolidated Fund Transit bank accounts except in the case of internally generated funds retained under an enactment.

464. Contrary to the above, we noted that 265 permits issued between January 2019 and December 2019 by the Import and Export Unit, amounting to GH¢1,359,824.49 had not been accounted for.

465. We recommended that the Head of the Commission should recover the amount from the Head of Accounts failing which the Head of the Commission should pay the amount involved.

Imprest not accounted for - US\$20,900.00 and GH¢30,220.00

466. We noted that payments amounting to US\$20,900.00 made to nine officers of the Commission as accountable imprest for foreign travel had not been accounted for. Similarly, a total amount of GH¢30,220.00 advanced to seven officers to undertake various programmes and activities had also not been accounted for.

467. We recommended that the Executive Director should recover the amount from the affected officers, failing which the amount should be treated as an advance to the Officials and recovered from their emoluments.

VETERINARY SERVICES DIRECTORATE

Unaccounted revenue - GH¢40,000.00

468. Contrary to Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted that part of revenue collected for the period January 2019 to December 2019 amounting to GH¢48,040.00 was paid to the Doctor in-charge, Dr. Darlington Owusu of the Veterinary Unit at the Kotoka International Airport. We further noted that he had accounted for only GH¢8,040.00 leaving a difference of GH¢40,000.00.

469. We recommended that the Head of the Directorate should recover the outstanding amount from Dr. Darlington Owusu, failing which the amount should be recovered from the Head of the Directorate.

DIRECTORATE OF CROP SERVICES

Outstanding indebtedness of Tetmen Company - GH¢123,177.00

470. Section 96 of the Public Financial Management Act, 2016 (Act 921) stipulates that a person, acting in an office or employment connected with the procurement or control of Government stores, or the collection, management, or disbursement of amounts in respect of a public fund or a public trust who fails to collect moneys due to the Government, commits an offence.

471. We noted that out of an amount of GH¢127,177.41 owed by Tetmen Company Limited for the allocation of a rice mill since 2012, only GH¢4,000.00 had been recovered, leaving an outstanding amount of GH¢123,177.41.

472. We recommended that the Director should immediately recover the outstanding amount with interest at the prevailing Bank of Ghana Rate from the Company, failing which the amount should be recovered from the Director.

NATIONAL PREMIX FUEL SECRETARIAT

Indebtedness of LBC to fishing communities - GH¢53,212.00

473. Regulation 27 of the National Premix Fuel Committee Regulations, 2016 requires that Landing Beach Committees (LBCs) shall distribute 53 per cent of the proceeds of margins from the sale of premix fuel to the Fishing Community. Further, it required that each LBC shall open a bank account for the Fishing Community into which the 53 per cent of the proceeds shall be paid.

474. We noted that out of an amount of GH¢97,152.00 representing 53 per cent of the proceeds of margin from the sale of premix fuel by the LBCs for the period under review, only GH¢43,940.00 was paid into various Community Development Accounts leaving an outstanding amount of GH¢53,212.00 for eight Fishing Communities.

475. We recommended that the Head of the Community Development Accounts for the Fishing Communities should recover the outstanding amount of GH¢53,212.00 from the Landing Beach Committees.

Indebtedness of OMCs to Premix Fuel Secretariat - GH¢80,109.00

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

477. Our review of the Debtors ledger disclosed that out of a total amount of GH¢82,592.50 owed by the OMCs to the Secretariat, only GH¢2,484.00 had been recovered leaving a difference of GH¢80,108.50 unrecovered.

478. We recommended that the Head of the Secretariat should immediately recover the outstanding amount from the OMCs.

BONO REGION

MINISTRY OF FOOD AND AGRICULTURE - SUNYANI WEST

Missing fertilizers (4,908 bags) - GH¢652,204.00

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

480. We noted from our review of a special report on inputs supplied to Sunyani West and a Handing Over notes from Mr. Gilbert Sonkpi to Mr. Adams Buabeng dated 25 July 2019 and 21 February 2020 respectively that 13,100 bags of fertilizer were supplied to Sunyani West Municipal Agric Directorate between 16 May 2017 and 16 June 2017 which were kept at Cocoa Board warehouse located at Asofufu village near Sunyani.

481. However, 8,192 bags were accounted for and the remaining stock of 4,908 bags valued at GH¢652,204.00 could not be accounted for. Also, 94 bags out of the total bags accounted for were damaged. The breakdown is shown below:

DETAILS	NPK	UREA	SOA	TOTAL
Qty Received	9,350.00	1,750.00	2,000.00	13,100.00
Qty Issued	4,836.00	1,271.00	1,781.00	7,888.00
Physical Stock Balance (including 94 bags damaged)	242.00	37.00	25.00	304.00
Missing bags	4,272.00	442.00	194.00	4,908.00
Unit Price (GH¢)	136.00	126.00	80.00	
Total value of missing stock (GH¢)	580,992.00	55,692.00	15,520.00	652,204.00

482. We recommended that the then Municipal Director, Mr. Gilbert Sonkpi, the desk officer, Mr. Owusu Banahene and the then storekeeper, Albertha Adzade should jointly refund the total amount of GH¢652,204.00.

483. We further recommended to the Regional Director to strengthen the internal control systems at the store to ensure that inputs are strictly secured to curb such incidence in future.

484. Management responded that the issue was in the hands of the police for further investigations but no police report was available as evidence.

Failure to recover cost of farm inputs - GH¢426,887.00

485. Section 67 of the Public Financial Management Act, 2016 (Act 921) states among others that where a borrower neglects or fails to service a debt obligation under a government lending transaction, the Minister shall proceed to enforce the rights of Government under that transaction, and pursue any action necessary to recover from the borrower, outstanding moneys owed to Government under the agreement.

486. We noted that the Government of Ghana sent farm inputs at 50% subsidized value of GH¢829,730.21 to the Municipal Directorate of Agric, Sunyani West to be sold to farmers for the 2018 farming season. A total amount of GH¢402,843.71 was recovered from the farmers leaving a difference of GH¢426,886.50 unrecovered.

487. We recommended to the Municipal Director to recover the amounts from the defaulting farmers without further delay.

CENTRAL REGION

DEPARTMENT OF FOOD AND AGRICULTURE - AGONA SWEDRU

Unaccounted revenue - GH¢4,232.00

488. We noted that service and slaughter charges collected between March 2020 and May 2020 by the Municipal Veterinary Officer, Tommy Ebo Bekoe, totalling GH¢4,232.00 had not been accounted for.

489. We recommended that the Head of the Department should recover the amount plus interest at the prevailing Bank of Ghana rate from Tommy Ebo Bekoe without delay, failing which the Head should pay the amount.

ASUANSI FARMS INSTITUTE

Misapplication of funds - GH¢17,000.00

490. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378) our audit revealed that the Principal and the Accountant expended a total amount of GH¢17,000.00 for administrative purposes from the Alliance for a Green Revolution in Africa (AGRA) Fund Account which was meant for research.

491. We recommended that the principal should immediately ensure the refund of the amount of GH¢17,000.00 into the AGRA Accounts.

DEPARTMENT OF FOOD AND AGRICULTURE-ASSIN SOUTH DISTRICT

Failure to collect outstanding amount for sale of farm inputs - GH¢65,709.00

492. Contrary to Regulation 51 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted that farm inputs worth GH¢65,708.45 which were sold to 342 farmers under the Planting for Food and Jobs Programme had not been recovered from the farmers.

493. We recommended that the District Director should ensure the recovery of the amount of GH¢65,708.45 from the 342 farmers without further delay.

MINISTRY OF ROADS AND HIGHWAYS

GREATER ACCRA REGION

DEPARTMENTS OF URBAN AND FEEDER ROADS - ACCRA

Avoidable interest payments - GH¢60,173,355.00

494. General conditions of contracts for contractors - Ministry of Roads and Highways provides that an employer shall pay the contractor the amounts certified by the project manager within 91 days of the date of each certificate. The employer shall pay interest on delayed payments at the prevailing Commercial Bank lending rates for construction provided by the Bank of Ghana plus 1% compounded on a monthly basis.

495. Our review of contract management at the Departments of Urban and Feeder Roads revealed that, between 2011 and 2019 the Departments delayed in honouring certified interim payment of 20 contractors which accrued interest payments to the tune of GH¢60,173,355.33. The table below shows the breakdown:

Department	No. of Contracts	Certified Amounts (GH¢)	Months of default	Interest Accrued (GH¢)
Dept. of Urban Rds.	9	79,771,042.51	3 to 44 months	50,672,442.53
Dept. of Feeder Rds.	11	23,022,565.70	3 to 76 months	9,500,912.80
Total		102,793,608.21		60,173,355.33

496. We recommended that contract payments should be effectively managed to avoid paying interest on delayed payments.

WESTERN REGION

DEPARTMENT OF URBAN ROADS - SEKONDI

Delayed projects - GH¢102,618,644.00

497. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), management of the Department awarded 10 contracts worth GH¢102,618,643.52 to contractors. The projects, which were scheduled to be completed by July 2020, remained uncompleted as at 31 December, 2020.

498. We recommended to management of the Department to prioritise their projects and complete the old projects before embarking on new ones.

DEPARTMENT OF FEEDER ROADS - TAMALE

Official vehicles not handed over

499. Contrary to Section 52 of Public Financial Management Act, 2016 (Act 921) our physical inspection of the Department's vehicles revealed that five officers who were allocated five vehicles, failed to hand over the vehicles when they were transferred as shown below:

Vehicle	Registration No	Assigned Officer	Grade	Remarks
Toyota Fortuner	GN 6527-12	Hamza Mohammed	Quantity Surveyor	On transfer to Oti Region since 16/01/20
Toyota Hilux	GW 2813-20	Frank Amofa	Asst. Engineer	
Isuzu Pickup	GS 601-17	Prosper Gladjah-Foli	Principal Engineer	On transfer to Volta Region since 16/01/20
Nissan Pickup	GT 2793-10	Samuel Adongo	Snr Technician Engineer	On transfer to Eastern Region
Toyota Hilux	GM 797-16	Justice Ohemeng Awere	Engineer	On transfer to North East Region

500. We recommended that the Regional Manager should immediately recover the vehicles from the five officers and ensure that they are returned in a properly maintained state.

MINISTRY OF COMMUNICATION

Withheld taxes not remitted - GH¢683,231.00

501. Contrary to section 117 of the Income Tax Act, 2015 (Act 896) we noted that the Ghana Meteorological Agency and the National Information Technology Agency paid a total amount of GH¢4,862,779.76 and withheld GH¢683,230.44 on various qualifying payments but failed to remit same to the Commissioner-General as required. The table below summarizes the unremitted withheld taxes by the Agencies.

Ministry/Dept/Agency	No. of PV's	Gross Amount (GH¢)	Unremitted Withheld taxes (GH¢)
Ghana Meteorological Agency	7	101,297.45	5,723.94
National Information Technology Agency	37	4,761,482.31	677,506.50
Total	44	4,862,779.76	683,230.44

502. We recommended that the Heads of the Agencies and Accounts should remit the withheld taxes to GRA without further delay.

NATIONAL INFORMATION TECHNOLOGY AGENCY (NITA)

Failure to remit SSNIT contribution - GH¢220,983.00

503. Section 63 of the National Pensions Act, 2008 (Act 766) requires that an employer shall remit thirteen and half per centum out of the total contributions of eighteen and a half per centum on behalf of the worker to the first tier Mandatory Social Security Scheme within fourteen days after the end of each month to the Trust.

504. We observed that a total of GH¢220,982.66 being 5.5% SSF of employee contributions was deducted by Management of the Agency for the period January 2019 to December 2019, but was not remitted to SSNIT as required by law.

505. We recommended that the Heads of the Agency and Accounts should immediately remit the total contributions of GH¢220,982.66 for year 2019 to SSNIT failing which the Heads should pay any penalty that would accrue thereon.

Institutions' indebtedness - GH¢17,711,370.00

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

507. Our review disclosed that Ministries, Departments and Agencies, Metropolitan, Municipal and District Assemblies, as well as other Institutions, owed the Agency a total of GH¢17,711,369.81 for services rendered over the years.

508. We recommended to Management to put in place the necessary measures to pursue recovery of the amount owed and also consider disconnection of Institutions till debts are fully recovered.

509. Management responded that they had written to the Ministry of Finance to deduct at source, debts owed by MDAs and MMDAs to NITA.

Payment of unearned salaries - GH¢49,702.00

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

511. Contrary to this regulation, the Agency paid an amount of GH¢49,701.82 to eight staff who either vacated post, resigned or retired.

512. We recommended that the Head of the Agency should recover the amount from the individuals involved, failing which the Head and the Validators should pay the amount.

Payment of double salaries - GH¢685,943.00

513. Regulation 86 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that "a principal spending officer shall ensure that only the names of personnel who are eligible to receive payment for work done are kept on the

payment voucher and keep records of the nominal roll of the respective covered entity in a manner that ensures that the correct amount of emolument is paid.

514. Our review of payroll records disclosed that, the Agency paid salaries of 48 staff amounting to GH¢685,942.68 for the period June 2019 to December 2019. However, these staff were migrated onto the Controller and Accountant General's Payroll and paid salary arrears totalling GH¢661,510.00 covering the same period. We noted that management had failed to recover the amount of GH¢685,942.68 from the affected staff.

515. We recommended that the Head of NITA should recover the amount of GH¢685,942.68 from the affected staff, failing which the Head should pay the amount involved to chest.

MINISTRY OF GENDER, CHILDREN AND SOCIAL PROTECTION

GREATER ACCRA REGION

LIVELIHOOD EMPOWERMENT AGAINST POVERTY (LEAP)

Failure to withhold tax - GH¢21,556.00

516. Contrary to Section 117 of the Income Tax Act, 2015 (Act 896), we observed that the Accountant of the LEAP Secretariat failed to withhold an amount of GH¢21,556.25 as withholding tax from allowances paid to staff.

517. We recommended to the Director of the LEAP Secretariat to recover the tax amounts from the affected officers and pay same to GRA failing which the amount should be recovered from the Director.

OSU CHILDREN'S HOME

Unearned salary - GH¢46,884.00

518. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378), our review of the payroll and attendance records of the Home revealed that Ms. Jemima Azomvan Seidu and Ms. Rose Addo vacated post in April 2019 and December 2019 respectively but continued to be validated on the ESPV resulting in the payment of unearned salary totalling GH¢46,884.07.

519. We recommended that the Home Manageress and the Head of HR at Department of Social Welfare, Head Office should take immediate steps to recover the unearned salaries from the separated staff, failing which the officer who validated and approved the unearned salaries should refund the amount.

Unclaimed lands bequeathed to the Home

520. Section 52 of the Public Financial Management Act, 2016 (Act 921) provides that a Principal Spending Officer of a covered entity shall be responsible for the assets of the institution and shall ensure that proper control systems exist for the custody and management of the assets.

521. Our review showed that two parcels of land situated at Tesano and Nima in Accra were reportedly bequeathed to the Home since 2014, however the lands are yet to be claimed by the Home.

522. We recommended that the Director at the Department of Social Welfare should immediately follow up to secure these properties for the Osu Children's Home to avoid losing them.

GHANA SCHOOL FEEDING PROGRAMME - HEAD OFFICE

Missing vehicle - GH¢134,056.00

523. Contrary to Section 52 of the Public Financial Management Act, 2016 our audit disclosed that a Ford Ranger vehicle belonging to Ghana School Feeding Programme (GSFP) with Registration number GN 2173-16 costing GH¢134,056.19, which was assigned to the Ashanti Regional Coordinator was allegedly seized at gunpoint on 17 May 2019. The GSFP failed to provide the audit team with any Police report to support the claim. The vehicle's ownership title and insurance documents were also not provided to enable us establish whether the vehicle could be replaced by insurance.

524. We recommended that for failing to provide the above documents, the Ashanti Regional Coordinator of the GSFP should replace the vehicle without delay.

MINISTRY OF TRADE AND INDUSTRY

GREATER ACCRA

HEAD OFFICE

Unearned salaries - GH¢30,751.00

525. Contrary to Regulation 92 of PFMR, 2019 our review of the Ministry's payroll disclosed that three unknown names were paid unearned salaries totalling GH¢30,750.77 through the Electronic Salary Payment Vouchers (ESPV).

526. We recommended that the total unearned salaries of GH¢30,750.77 should be recovered from the Chief Director and the Validators.

EASTERN REGION

NATIONAL BOARD FOR SMALL SCALE INDUSTRIES - KOFORIDUA

Failure to withhold taxes - GH¢1,914.00

527. Contrary to Section 117 of the Income Tax Act, 2015 (Act 896) our review disclosed that management of NBSSI made a total payment of GH¢40,419.00 for goods and services but failed to withhold the tax component of GH¢1,914.35.

528. We recommended that the Regional Manager, Mr. Isaac Nimako and Regional Accountant, Mr. Emmanuel Ampadu Sasu of the NBSSI should personally pay the amount of GH¢1,914.35 to GRA and recover same from the suppliers.

Fuel not accounted for - GH¢24,854.00

529. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires a principal spending officer of a covered entity to maintain adequate records of all government stores and is discharged of accountability of government stores where

they have been consumed in the course of public business, and records are available to show they have been consumed.

530. Management of the National Board for Small Scale Industries could not account for fuel purchased valued at GH¢24,853.50.

531. We recommended that the total amount should be recovered from the Regional Manager, Mr. Isaac Nimako and the Regional Accountant, Mr. Emmanuel Ampadu Sasu.

Unrecovered NBSSI/EDAIF Loans - GH¢53,591.00

532. Section 96 of the Public Financial Management Act, 2016 (Act 921) provides that a person acting in an office or employment connected with the procurement or control of Government stores, or the collection, management or disbursement of amounts in respect of a public fund or a public trust who fails to collect moneys due to the Government commits an offence.

533. We however, noted that management of NBSSI/EDAIF granted loans amounting to GH¢102,996.97 to 11 enterprises out of which GH¢49,406.00 had been recovered leaving a difference GH¢53,591 since 2018.

534. We recommended that the Regional Manager should immediately recover the outstanding amount of GH¢53,591.05 from the defaulters, failing which the amount should be recovered from him.

**MINISTRY OF LOCAL GOVERNMENT,
DECENTRALISATION AND RURAL DEVELOPMENT**

GREATER ACCRA

METRO WORKS DEPARTMENT - AMA

Unpresented payment vouchers - GH¢200,179.00

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

536. We noted that between December 2018 and January 2019, management of Metro Works Department, Accra made 15 payments totalling GH¢200,179.10, but failed to present the payment vouchers for our review.

537. We recommended that the Head of the Department should recover the amount from the accountant, failing which the amount should be recovered from the Head of Department.

Unsupported payments - GH¢4,240.00

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

539. Contrary to the above provision, Management of Metro Works Department, Accra failed to present relevant expenditure documents to authenticate three payment vouchers used in paying GH¢4,240.00.

540. We recommended that the Head of Metro Works should ensure that the accountant refunds the GH¢4,240.00 to chest.

METRO PUBLIC HEALTH DEPARTMENT - AMA

Un-accounted revenue - GH¢12,420.00

541. Section 91 of the Public Financial Management Act, 2016 (Act 921) requires that a spending officer of a public institution shall ensure the efficient management of the financial resources of the organization including the collection and receipt of moneys due to that institution.

542. Contrary to the above provision, we noted that due to inadequate supervision over revenue mobilisation, Mary Ninson, the cashier of Metro Health Department, Accra failed to account for GH¢12,420.00.

543. We recommended to the Director to recover without further delay, the amount of GH¢12,420.00 from Mary Ninson, failing which the former Accountant, Madam Peace Ivy Avemegah and the former Director, Mr. Victor Acquaye should be held liable for the refund of the amount.

Unpresented value books

544. Regulation 150 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires that a person to whom value book is issued is responsible for the custody of the value book. A stockholder of the value book is responsible for the custody of the value book until the receipt of the value book has been duly acknowledged by another stockholder or user.

545. Contrary to the Regulation quoted above, we noted that between June 2018 and July 2019, four General Counterfoil Receipts Books (GCRs) issued to the former Cashier, Mary Ninson was not presented for audit. The breakdown is shown below:

No.	Date issued	Issued to	GCR NUMBER	
			From	To
1.	07-03-2019	Mary Ninson	3686601	3686700
2.	21-03-2019	Mary Ninson	3686701	3686800
3.	26-07-2019	Mary Ninson	3686801	3686900
4.	27-06-2018	Mary Ninson	3688601	3688700

546. We recommended that the incident should be reported to the Police for appropriate action to be taken against the former cashier. We also recommended that the Head of Metro Public Health Department should use the internal disciplinary processes to have her account for the unrepresented value books.

AHAFO REGION

REGIONAL CO-ORDINATING COUNCIL-AHAFO

Cost incurred for not insuring official vehicle - GH¢24,094.00

547. Section 7 of the Public Financial Management Act, 2016 (Act 921) provides among others that, 'a Principal Spending Officer of a covered entity shall ensure the regularity and proper use of money appropriated in that covered entity. A Principal Spending Officer shall, in the exercise of duties under this Act, establish an effective system of risk management, internal control and internal audit in respect of the resources and transactions of a covered entity.'

548. We noted that management of the Ahafo Coordinating Council failed to insure nine official vehicles of the Council. Additionally, there were no Roadworthy Certificates from DVLA covering all the vehicles.

549. As a result, the Council bore a total cost of GH¢24,094.25 incurred on the repairs of vehicle number UE 5842-19 which was involved in an accident in March 2020.

550. We recommended that the Regional Co-ordinating Director should ensure that all the vehicles are insured and Roadworthy Certificates obtained to reduce the risk of bearing such cost in future.

CENTRAL REGION

GHANA MUSEUMS AND MONUMENTS BOARD - CAPE COAST

Unsupported payment - GH¢31,000.00

551. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378) we noted during our examination of payment voucher number 41/6/19 of 28 June 2019 that the Regional Director took cash of GH¢31,000.00 to the Head office without supporting documents.

552. The Regional Director explained that due to an emergency from the Head office, Cape Coast Castle was required to send money to the Head Office to cater for the Executive Director's travel on a UNESCO program in Switzerland.

553. We recommended that the Regional Director should recover the amount from Head office, failing which the Director and Accountant should refund the amount involved.

Rent defaulters - GH¢8,570.00

554. We noted that 16 tenants occupying the premises of Ghana Museums and Monuments Board owed rent totalling GH¢8,570.00 as at 31 March, 2020.

555. We recommended that the Head of the Board should recover the outstanding rent from the defaulters, failing which the amount should be paid by him.

MINISTRY OF LANDS AND NATURAL RESOURCES

MINERAL DEVELOPMENT FUND

Unrecovered overdue advance - GH¢300,000.00

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

557. Contrary to the above we noted that the Forest Plantation Development Board was granted advance totalling GH¢500,000.00 by the Minerals Development Fund (MDF) to support seasonal plantation activities and was to be refunded by the end of February 2019. The Forest Plantation Development Board had refunded GH¢200,000.00 leaving an outstanding amount of GH¢300,000.00 as at 31 December, 2020.

558. We recommended that the Head of the MDF should ensure that the GH¢300,000.00 is recovered from the Forest Plantation Development Fund and paid into the designated bank account without further delay.

OFFICE OF THE ADMINISTRATOR OF STOOL LANDS

Revenue not accounted for - GH¢4,236.00

559. Regulation 46 of Public Financial Management Regulations, 2019 (L.I. 2378) requires the Principal Spending Officer to ensure that non-tax revenue is immediately lodged in gross within twenty-four hours in the designated consolidated fund transit bank accounts except in the case of internally generated funds retained under an enactment.

560. We noted that six revenue collectors of the Office of Administrator of Stool Lands in Offinso North, Akomadan could not account for revenue collected totalling GH¢4,236.00 for the 2019 financial year.

561. We recommended that the District Officer recover the sum of GH¢4,236.00 from the affected collectors and paid into the accounts of Stool Lands, Akomadan, failing which the amount should be recovered from the District Officer.

Outstanding rent - GH¢318,763.00

562. Our review of the rent ledger of the Department disclosed that occupants of residential and farm lands within their jurisdiction owed a total of GH¢318,763.22 in respect of ground and farm rent. The breakdown is shown below:

Region	Land	No. of Defaulters	Amount outstanding (GH¢)
Ashanti	Residential and Farm lands	186	155,842.02
Eastern	Farm and Ground rent	303	138,771.20
Ahafo	Farm and Ground rent	-	24,150.00
Total		489	318,763.22

563. We recommended to the District Stool Lands officers to put in extra efforts including legal actions, where appropriate, to collect the outstanding rent from the defaulters.

MINISTRY OF EMPLOMENT AND LABOUR RELATIONS

GREATER ACCRA REGION

METRO LABOUR DEPARTMENT

Non-settlement of compensation to injured workmen - GH¢1,413,933.00

564. Section 35 of the Workmen's Compensation Law, 1987 (P.N.D.C.L. 187) states among others that unless compensation is payable to the Court under this law, the compensation shall be paid to the workman or his dependents within three months of the receipt by the employer of the notification.

565. We noted that 13 employers failed to pay compensation amounting to GH¢1,413,933.37 due injured workmen within the allowable specified period as stated in the Law.

566. We recommended to the Chief Labour Officer to liaise with the Ministry of Employment and Labour Relations for further action.

INTEGRATED COMMUNITY CENTER FOR EMPLOYABLE SKILLS (ICCESS)

Direct disbursement - GH¢138,586.00

567. Contrary to Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378), our audit revealed that out of a total amount of GH¢382,426.00 collected by six Centres in Greater Accra and Ashanti Regions, GH¢243,840.00 was lodged into their bank accounts leaving a difference of GH¢138,586.00 which were directly disbursed.

568. We recommended to the Heads of the Centres to ensure that revenue collected are lodged in gross and desist from direct disbursements.

MINISTRY OF TOURISM, ARTS AND CULTURE

GREATER ACCRA REGION

HEAD OFFICE

Misapplication of Marine Drive project funds - GH¢387,196.00

569. In contravention of Section 7 of the Public Financial Management Act, 2016 (Act 921), we noted that funds meant for the Marine Drive project amounting to GH¢387,196.00 was misapplied for the celebration of AFRIMA, Kundum Festival and other activities. The table below provides the details:

Date	Cheque No.	Details	Payee	Amount (GHC)
9-7-18	526512	Payment of additional expenditure for Hon. Minister's trip in the Volta region 15-18 June, 2018	Chief Director	73,000.00
3-7-18	526550	Accountable imprest for Hon. Minister to travel to the Western Region on official assignment	Chief Director	13,296.00
28-5-18	526470	Payment of allowance for bid opening panel for procurement of vehicle on 3rd May, 2018	Chief Director	900.00
16-05-18	526462	Release of funds to Palm Media Ghana Ltd for the Launch of AFRIMA 2018. 17th-19th May, 2018	Chief Director	100,000.00
27-10-18	526660	Release of fund to support Kundum Festival 1st - 9th September 2018.	Chief Director	200,000.00
Total				387,196.00

570. We recommended that the Chief Director should ensure a refund from the operations account into the Marine Drive project account, failing which the amount should be recovered from the Chief Director.

Failure to hand over official vehicles of the Ministry

571. In contravention of Section 52 of the Public Financial Management Act, 2016 (Act 921), we noted from our inspection of the Ministry's vehicles that five official

vehicles were in the possession of three former officials who separated from the Ministry through reassignment and terminations. Details as shown below:

Name	Vehicle Type	Registration No	Remarks/Date
Hon. Catherine Afeku	Toyota Land Cruiser Toyota Land Cruiser Toyota Hilux	GV 535 -14 GS 2696-18 GX 2280-18	Reassigned to Senior Minister's Office 30/04/2019
Jenny Adade	Toyota Corolla	GN 4231-15	Termination of Appointment 3/09/2018
Olivia Opoku-Adomah	Toyota Land Cruiser	GT 4573-X	Termination of Appointment 11/09/2019

572. We recommended that the Chief Director should ensure the recovery of the vehicles from the above-named individuals. We further recommended that the use of the vehicles by the individuals should attract rental charges at the current rental rate for the period during which the vehicles have been in their possession.

DEPARTMENT OF COMMUNITY DEVELOPMENT - HEAD OFFICE

Payment of unearned salaries - GH¢32,134.00

573. We noted during our review of payroll records that Mr. Paul Avorka, former Director of the Department who retired on 14 December 2016 was given a post-retirement contract appointment which expired on the 31 December, 2017. However, he was paid unearned salaries from January 2018 to July 2018 totalling GH¢37,134.20. Mr. Avorka had so far refunded GH¢5,000.00 leaving a difference of GH¢32,140.20.

574. We recommended that the Head of the Department should ensure that the amount of GH¢32,134.20 is recovered from Mr. Paul Avorka, failing which the Head of the Department should be held liable to pay the amount.

Failure to vacate government bungalow and hand over official vehicle

575. We noted during our examination of records that Mr. Paul Avorka, the former Director of the Department who retired on 14 December 2016 has been unlawfully occupying the official government bungalow to date. Similarly, our

physical inspection of the Department's vehicles revealed that a Toyota Hilux with registration number ER 5227-18 allocated to him is still in his possession.

576. We recommended that the Head of the Department should ensure that Mr. Avorka vacates the bungalow and recover the vehicle. We further recommended that he should pay rent for the period he had occupied the building at commercial rate and the use of the vehicle should attract rental charges at the current rental rate for the period during which the vehicle have been in his possession.

MINISTRY OF CREATIVE ARTS AND CULTURE

EASTERN REGION

REGIONAL CENTRE FOR NATIONAL CULTURE - KOFORIDUA

Defects in Theatre complex

577. Regulation 80 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that “the Principal Spending Officer or the authorised officer of the Principal Spending Officer shall not certify the completion of works unless; the contractor concerned has complied with all provisions of the contract, and the size, quantity, and performance of the physical output is consistent with the design and specification.

578. We observed during our physical inspection of the main theatre hall that: two big windows in the building and some portions of the ceiling had fallen off. We sighted a letter from the Regional Consultant of AESL Koforidua, referenced AESL/45/Vol 5/77 of 19 September 2019 which requested the contractor Messrs Fridoug Ltd to move to site and rectify all structural and electrical defects but to no avail.

579. We recommended that the Head of the Regional Centre should notify the Executive Director of the Centre for National Culture, Accra to get the contractor back to site to rectify all defects.

MINISTRY OF INFORMATION

EASTERN REGION

INFORMATION SERVICES DEPARTMENT -KOFORIDUA

Payment of unearned salary - GH¢20,033.00

580. Our review of staff files and electronic salary payment vouchers (ESPV) revealed that Mr. Ernest Nana Appiah-Kubi who had not been at post since October 2019, was paid salaries from October 2019 to July 2020 totalling GH¢20,032.85.

581. We recommended that the Regional Director, Mrs Sethia Adwoa Okai should recover the amount from Mr. Ernest Nana Appiah- Kubi to Government chest, failing which the Regional Director and the Validators of the ESPV should be held liable to refund the amount involved.

MINISTRY OF WORKS AND HOUSING

GREATER ACCRA REGION

HEAD OFFICE

Unaccounted for land banks

582. Section 52 of the Public Financial Management Act, 2016 (Act 921) provides that a Principal Spending Officer shall maintain a register of lands and buildings under the control or possession of that Principal Spending Officer. The register referred to shall contain a record of the details of each parcel of land and each building and the terms on which the land and building is held with reference to the conveyance, address, area, date of acquisition, disposal or major change in use, cost, lease terms, maintenance contracts and other pertinent management details.

583. We noted from the review of asset records that the Ministry acquired 8,349.27 acres of lands in the Greater Accra, Central and Eastern Regions and paid various compensations to the land owners as shown in the Table below:

Date	COMPENSATION RECEIPIENT	AMOUNT (GH¢)	LOCATION	ACREAGE
2015-2018	Osraman Branch AnanaYorko Family.	7,806,700.00	Gomoa Ojobi	769.63
2018	Osprey International Ltd (Lomobiawe clan, Ada Traditional Area)	14,571,600.00	Sege	5,000.00
2007-2016	M/S NarhDjan Family	796,723.20	Fiankonya	276.64
	HP Nyametei Family	-	Asutsuare	975
	-	3,179,520.00	Asutsuare	828
	Mrs Agnes Narkei Sai	2,400,000.00	Prampram	500
Total				8,349.27

584. Our further checks indicated that the Ministry did not have any documentation to cover the acquisition of the lands neither does it have title nor registration documents even though payment of some compensation started as far back as 2007.

585. We recommended that the Ministry should take immediate steps to register all their lands, have them properly documented and also maintain a Register of Lands and Buildings.

PUBLIC WORKS DEPARTMENT- ACCRA REGIONAL OFFICE

Unearned salary - GH¢25,781.35

586. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378), the Accounts section of PWD Regional Office, between November 2019 and November 2020, validated and paid a staff, Mr. Peter Nortey a total unearned salary of GH¢25,781.35.

587. We recommended that the Regional Director should ensure the amount involved is recovered from the individual, failing which the amount should be recovered from the Regional Director and Validators.

SAVELUGU WATER & SANITATION SYSTEM

Government indebtedness to water system - GH¢296,112.00

588. We noted from our review of records of Savelugu Municipality that, the Central Government owed the Water System a total of GH¢296,112.32 as at 31 August 2020 for provision of free water under the Government of Ghana Free Water Initiative from April 2020 to August 2020 to the inhabitants of the Savelugu Municipality.

589. We recommended that the Board of the Water System should liaise with the appropriate quarters of the Savelugu Municipal Assembly and Community Water and Sanitation Agency to impress upon the Government for the early release of funds to enable the System to meet its obligations and to continue to function effectively.

MINISTRY OF JUSTICE AND ATTORNEY GENERAL

COURT OF APPEAL

Unsupported payments - GH¢519,205.00

590. Our review of the deposit bank statement with account number 90134488088102/ 102/1441001316576 for the period under review confirmed a total withdrawal of GH¢519,197.06 from the court's account without any supporting documents to authenticate the transactions. Details are shown below:

Date	Reference No	Amount (GH¢)
08/01/19	00910681900849	10.00
08/01/19	0091068190080492	100.00
08/01/19	009106819004	50.00
08/01/19	0091068190080443	3,816.16
08/01/19	00910681912014	636.00
29/03/19	0090DNGHS001	5,103.30
12/04/19	009103819120140	58.00
12/07/19	0091068199102013	103.90
12/07/19	092738191930001	2,738.00
03/07/19	H09DER191400D	200.00
13/03/19	009NTR191370031	500,000.00
17/05/19	009NYR191370031	3,300.00
23/07/44	H69CHWL192070015	3,090.00
Total		519,205.40

591. We recommended that the Registrar should retrieve these supporting documents from the Finance Director for our review, failing which the Finance Director should be made to refund the total amount.

LAND COURT

Unpresented payment vouchers - GH¢439,969.00

592. Contrary to Regulation 82 of the Public Financial Management Regulations, 2019 (L.I. 2378), our review of payment records showed that three payments totalling GH¢439,969.75 were made to the High Court Land Division and Manellis Mart from the deposit account, but management did not provide payment vouchers to support the expenditures.

593. We recommended that the Registrar of the court should refund the total amount of Gh¢439,969.75.

REGISTRAR GENERAL'S DEPARTMENT - ACCRA

Supply of goods and services before award of contract - GH¢360,633.00

594. Section 43 of the Public Procurement Act, 2003 (Act 663) states that the procurement entity shall request quotations from as many suppliers or contractors as practicable, but from at least three different sources.

595. Contrary to the above provision we noted that the Registrar General's Department procured goods and services from seven suppliers before the award of the contracts. We also noted that the minimum of three quotations were not obtained before awarding the contracts. Details are shown in the Table below:

Date of contract	Date of supply/ waybill	PV. No.	Particulars	Amount (GH¢)
06/12/2018	29/11/2018	236835	Payment to Yasarko Press Ltd. for supply of RGD letter head.	68,905.98
11/01/2019	27/12/2018	236841	Payment to Consumer Choice Enterprise, for HP Toner cartridge 26A and 80A (black)	60,500.00
03/09/2019	13/08/2019	236855	Payment to Jakmal Enterprise Ltd, for tyre 255/70/16 and 225/60/16(4 pieces each)	7,800.00
20/07/2018	20/06/2018	240336	Payment to MiniPack Press for singles of patent regulation	24,361.70
16/03/2018	07/03/2018	242056	Payment to Jay Kay Industries & Investments for 8000 singles hard cover files	73,280.00
04/11/2018	21/12/2018	236828	Payment to Digigram Premium Ventures for white cover files (40,000 pieces)	73,280.00
17/07/2019	26/09/2019	410203	Payment to Imatech Services for sharp MX -62FT-BA Toner(20ps)	52,506.02
Total				360,633.70

596. We recommended that the Registrar General should strictly adhere to the relevant provisions of the Procurement Act.

BONO EAST REGION

MAGISTRATE COURT - NKORANZA

Unsupported expenditure - GH¢3,947.00

597. We noted that contrary to Regulation 82 of the PFMR, 2019 (L.I. 2378), the Registrar of Nkoranza Magistrate Court paid GH¢3,947.00 from the Deposit account to three individuals but failed to provide the names and other details of the payees to authenticate the payments. The breakdown is shown below:

Date	Reference	Amount (GH¢)
20/3/2020	FT20080K77LK	1,800.00
11/05/2020	FT20132LD3MD	1,147.00
29/07/2020	TT2020616867	1,000.00
Total		3,947.00

598. We recommended that the amount should be recovered from the Registrar, Mr. Kwame Osafo Ampomah.

ASHANTI REGION

JACOBUS DISTRICT COURT

Unaccounted revenue - GH¢2,685.00

599. We noted during our audit of the Judicial Service that Mr. Isaac Yeboah, Assistant Registrar collected total revenue of GH¢16,145.00 and lodged only GH¢13,460.00 with the United Bank of Africa leaving a difference of GH¢2,685.00 not accounted for.

600. We recommended to the Registrar to immediately recover the amount from Mr. Isaac Yeboah and pay same to chest, failing which the Registrar should pay the amount.

EASTERN REGION

DISTRICT COURT 'B' - KOFORIDUA

Revenue not accounted for - GH¢13,164.00

601. Contrary to Regulation 46 of Public Financial Management Regulations, 2019 (L.I. 2378), we noted that between July 2018 and April 2020, revenue collections totalling GH¢155,139.00 were recorded in the cash book, but GH¢141,975.00 lodged into the bank account, per the bank statement, resulting in a difference of GH¢13,164.00 not accounted for.

602. We recommended to the Registrar to immediately recover the amount from the cashier, Mr. Sampson Adiisi, failing which the Registrar should pay the amount outstanding.

VOLTA REGION

KETA CIRCUIT COURT

Unearned salary - GH¢10,500.00

603. We noted during the review of payroll records that, Anthony Ekow Mintah who retired on 9 October, 2019 continued to draw salary until June 2020.

604. We recommended that the Registrar should recover the total amount of GH¢10,800.00 from Mr. Anthony Ekow Mintah, failing which the amount should be recovered from the Registrar and the Validators.

CENTRAL REGION

DISTRICT COURT - WINNEBA

Revenue not accounted for - GH¢10,837.00

605. Contrary to Section 7 of the Public Financial Management Act, 2016 (Act 921) we noted that between June 2019 and September, 2019 the cashier, Mr. Wisdom Fometu collected revenue totalling GH¢14,217.00 but banked GH¢3,380.00 leaving a difference of GH¢10,837.00.

606. We recommended that the Registrar should recover the total amount of GH¢10,837.00 from Mr. Wisdom Fometu, failing which the amount should be recovered from the Registrar.

MAGISTRATE COURT - TWIFO PRASO

Failure to fully account for cash collected - GH¢18,215.00

607. Section 47 of the Public Financial Management Act, 2016 (Act 921) requires that, revenue collected or received by a covered entity shall be received into a public fund established for the specific purpose.

608. We noted that, between June 2019 and June 2020 the Accounts Officer of Twifo Praso Magistrate Court, Mr. Isaac Manteaw collected a total revenue of GH¢111,742.00 for bailiff service and cash deposit but made a bank deposit and direct cash refund of GH¢59,320.00 and GH¢34,407.00 respectively leaving an unaccounted difference of GH¢18,215.00.

609. We recommended that the Registrar should recover the amount of GH¢18,215.00 from Mr. Isaac Manteaw, failing which the Registrar should personally pay the amount.

Unbanked revenue - GH¢116,586.00

610. We observed that 27 GCR books were used in collecting fines and other revenue totalling GH¢116,586.00 by the Court and these were duly recorded in the

cash book. However, there were no pay in slips and banks statements to show that the revenue collected have been lodged with the Bank

611. We recommended that the Registrar should immediately recover the total amount of GH¢116,586.00 from the Accounts Officer at the Twifo Praso Magistrate Court, failing which the Registrar should pay the amount and our Office notified accordingly.

JUDICIAL SERVICE - CAPE COAST

Un-presented payment vouchers - GH¢5,647.00

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

613. We noted that the accountant failed to produce eight payment vouchers used in paying GH¢5,647.00 between March 2019 and April, 2019 for audit review.

614. We recommended that the Finance Officer, Mr. John Amoako should recover the total amount from the accountant, failing which the amount should be recovered from the Finance Officer.

MINISTRY OF DEFENCE

GREATER ACCRA REGION

GHANA AIR FORCE HEADQUARTERS (AFHQ)

Failure to withhold tax - GH¢43,928.00

615. Contrary to Section 117 of the Income Tax Act, 2015 (Act 896) our review of contract records revealed that, the Ghana Air Force HQ paid a total amount of GH¢945,584.46 to M/S Rocksam Global Limited for a contract awarded in 2019. Further examination disclosed that a total tax of GH¢47,279.22 should have been withheld, however only GH¢3,351.37 was withheld and paid to the Commissioner General leaving an amount of GH¢43,927.85 not withheld.

616. We recommended that the Commander in Charge and the Head of Finance should pay the amount of GH¢43,927.85 to the Commissioner General of GRA and recover same from the Contractor.

GHANA ARMED FORCES COMMAND AND STAFF COLLEGE (GAFCS)

Indebtedness to the College - US\$270,212.00 and GH¢169,900.00

617. Contrary to Section 7 of the Public Financial Management Act, 2016 (Act 921), our examination of the College's financial records revealed that an amount of \$270,212.22 and GH¢169,900.00 was owed to the College by countries and State Security Institutions as a result of non-settlement of tuition fees of students sponsored. We also noted that some of these amounts had been in arrears since 2016. Details are shown below:

COUNTRY/INSTITUTION	COURSE	PERIOD	AMOUNT (US\$)	AMOUNT (GH¢)
SENIOR DIVISION				
TANZANIA	CSE 38,40,41	SEPTEMBER 2016- AUGUST 2017	97,049.19	
ZAMBIA ARMY	CSE 39,40,41	SEPTEMBER 2018- AUGUST 2020	56,902.22	
ZAMBIA AIRFORCE	CSE 37,38	SEPTEMBER 2015- AUGUST 2017	67,660.81	

CAMEROON	CSE 41	SEPTEMBER 2019- AUGUST 2020	48,600.00	
JUNIOR DIVISION				
NATIONAL SECURITY	CSE 71	FEBRUARY 2019-JUNE 2019		10,300.00
IMMIGRATION SERVICE	CSE 71	FEBRUARY 2019-JUNE 2019		20,600.00
NATIONAL SERCURITY	CSE 72	AUGUST 2019- DECEMBER 2019		20,600.00
GRA	CSE 72	AUGUST 2019- DECEMBER 2019		10,300.00
NADMO		2016 HANDING OVER NOTES		50,000.00
NADMO	CSE 67	FEBRUARY 2017-JUNE 2017		16,600.00
NADMO	CSE 68	AUGUST 2017- DECEMBER 2017		41,500.00
TOTAL			270,212.22	169,900.00

618. We recommended to the Chief of Staff (Military) to use diplomatic means to compel the Countries and Institutions to settle the amounts owed.

MINISTRY OF INTERIOR

GREATER ACCRA REGION

HEAD OFFICE

Variation in permit fees without Parliamentary approval - GH¢1,532,624.00

619. Article 174 of the 1992 Constitution provides that: “(1) no taxation shall be imposed otherwise than by or under the authority of an Act of Parliament (2) where an Act enacted in accordance with Clause (1) of this Article confers power on any person or authority to waive or vary a tax imposed by that Act, the exercise of the power of waiver or variation in favour of any person or authority shall be subject to the prior approval of Parliament by resolution.”

620. During our review of the revenue management, we noted that three companies, Messrs AEL Mining Service Ltd, Orica Ghana Ltd and Maxam Ghana Ltd were charged 5 per cent of their invoice values as permit fees for importation of explosives instead of the stipulated 7 per cent in accordance with the Fees and Charges (Amendment) Instrument 2014 without Parliamentary approval. Consequently, an amount of GH¢1,532,624.42 was lost through the undercharging of permit fees.

621. We recommended that the Chief Director should recover from the companies involved, the difference of GH¢1,532,624.42, failing which the amount should be recovered from him.

GHANA POLICE SERVICE

GHANA POLICE HOSPITAL

Indebtedness of NHIA to the Hospital - GH¢1,748,458.00

622. Regulation 38 of the National Health Insurance Regulations, requires that a claim or payment of health service submitted to the scheme be paid within four

weeks after receipt of the claims from the health care facility unless there is legal impediment.

623. We noted that National Health Insurance Authority owed Ghana Police Hospital a total amount of GH¢1,748,458.16 as at December, 2019.

624. We recommended that Management should follow up with the Authority for the recovery of the amount.

Expired drugs - GH¢45,438.00

625. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires that a principal spending officer of a covered entity, state-owned enterprise or public corporation 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.

626. On the contrary, we noted during the audit that drugs worth GH¢45,437.50 purchased for the Police Hospital Medical stores were expired. The expiry period ranged between June 2018 and December 2019.

627. We recommended that the Head of the Hospital should take necessary steps to dispose of the expired drugs to prevent it from being issued to patients. Further, we urged the Head to ensure that the right quantities of drugs are purchased.

CENTRAL REGION

GHANA POLICE SERVICE COMMAND AND STAFF COLLEGE - WINNEBA

Failure to deduct withholding tax - GH¢826.00

628. Contrary to Section 116 of the Income Tax Act, 2015 (Act 896) we noted the Paymaster made payments totalling GH¢21,944.00 for various supplies and services but failed to withhold tax amounting to GH¢825.90 on the gross amounts.

629. We recommended that the Paymaster should personally pay the tax amount to GRA and recover the amount from the suppliers.

WESTERN REGION

GHANA POLICE SERVICE - TARKWA

Unaccounted exhibit - US\$8,100 (GH¢47,223.00) and CFA 40,000 (GH¢12,440.00)

630. Our review of the Lost, Stolen and Recovered Properties register of the Divisional CID, Tarkwa, disclosed that cash exhibits of US\$8,100.00 and CFA 40,000.00 retrieved from suspects in 2016 in the case of The Republic versus Nana Akakpo and 3 others were not available for our audit verification.

631. We recommended to the Divisional CID in charge to immediately produce the exhibit for our inspection, failing which the total sum should be recovered from him and disciplinary action also taken against him.

GHANA POLICE SERVICE - ASANKRAGWA

Unaccounted fuel - GH¢81,844.00

632. Contrary to Section 7 of the Public Financial Management Act, 2016 (Act 921) we noted that out of a total fuel allocation of GH¢90,000.00 to the Division for the period January 2019 and June 2020, only GH¢8,155.57 worth of fuel was recorded in the vehicle logbooks leaving a difference of GH¢81,844.43 to be accounted for.

633. We recommended that the Divisional Commander should ensure that subsequently fuel purchased are recorded in the appropriate vehicle logbooks to account for their usage.

NORTHERN REGIONAL POLICE COMMAND - TAMALE

Missing AK 47 rifles and ammunitions

634. Police Service Instruction 125 states that, 'where any officer learns of damage to or loss of any equipment or material on charge to or issued for the use of the Service, the officer shall immediately report the same to the nearest Police Station. The Station officer at which such a report is made shall cause immediate investigation to be made and shall report the result thereof to the District Officer.

635. Our inspection at the Armoury of the Tamale Station revealed that five AK 47 rifles and 100 rounds of ammunitions could not be accounted for. These arms and ammunitions issued out to officers for Operation Calm life duties had not been returned. There was also no available information as to the whereabouts of these rifles. Details are shown below:

Rifle No	No. of Rounds	Name of officer	Service No.	Date issued
155590	20	Sgt. Francis Binfoh	40540	20/7/2020
AZ6639	20	PW/Cpl. Agatha Nana Nabin	5472	30/7/2019
172280	20	PW/L/Cpl. Josephine Awo Atoproke	8509	30/7/2019
405189	20	G/Const. Amos Maduku	53275	3/2/2019
156214	20	PW/Const. Brigitte Detornu	1532	3/2/2019

636. The Armorer said management had referred the case to the Regional Criminal Investigations Department (RCID) for investigation. However, as at the time of audit in August 2020, the RCID could not provide the audit team with the status of investigation being carried out to ensure the successful retrieval of the rifles.

637. We recommended that the Regional Police Administration should urgently carry out thorough investigation and mete out sanctions where appropriate.

GHANA IMMIGRATION SERVICE

GREATER ACCRA

GHANA IMMIGRATION SERVICE - TEMA

Payment of unearned salary - GH¢40,998.00

638. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378), our review of the Electronic Salary Payment Voucher (ESPV) disclosed that three officers were paid a total unearned salary of GH¢40,997.80 as shown in the Table below:

Name	Staff ID	Rank	Period	Amount (GH¢)	Reason
Anane Frank	544437	Deputy Superintendent	Nov. 2019 -May 2020	30,069.15	Voluntary retirement 28/10/19
Alijah Jeffrey	82423	Chief Superintendent	June 2019- July 2019	8,568.25	Compulsory retirement 17/02/19.
Biwin Janet Ntibi	662768	Immigration Control Officer	1 Month	2,360.40	Leave of Absence
TOTAL				40,997.80	

639. We recommended that the Commander should immediately recover the unearned salary from the three staff, failing which the amount should be recovered from the Commander and the Validators.

ASHANTI REGION

GHANA IMMIGRATION SERVICE - KONONGO

Unpresented payment vouchers - GH¢5,814.00

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

641. We noted during our audit of the Ghana Immigration Service, Konongo, that the District Commander, ASI Takyi Mensah Aborampah, authorized and made payment amounting to GH¢5,814.00 for office stationery, contract charges, electricity and transportation without raising payment vouchers to support the payments.

642. We recommended that the amount should be recovered from the District Commander, ASI. Takyi Mensah Aborampah and the Accountant.

GHANA NATIONAL FIRE SERVICE

Payment of unearned salaries - GH¢42,054.00

643. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019, our review of the Electronic Salary Payment Voucher (ESPV) disclosed that unearned salaries totalling GH¢42,054.35 was paid to six officers by two units as shown in the Table below:

Institution	Region	No. of Staff	Amount (GH¢)
Ghana National Fire Service - Hq.	Greater Accra	1	3,368.40
Ghana National Fire Service - Anyinam	Eastern	5	38,685.95
Total		6	42,054.35

644. We recommended that the Commanders of the two Regions should immediately recover the unearned salaries from their staff, failing which the amount should be recovered from the Commanders and the Validators.

NATIONAL DISASTER MANAGEMENT ORGANISATION (NADMO)

Unearned salaries - GH¢49,180.00

645. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378), our review of the payroll of National Disaster Management

Organisation disclosed that management of five Offices failed to take necessary steps to ensure that the names of seven separated staff had been promptly taken off the payroll thus resulting in the payment of unearned salaries of GH¢37,805.05 as shown in the Table below:

Office	Region	No. of Staff	Amount (GH¢)
La Dade Kotopon	Greater Accra	1	2,026.86
Ayawaso North	Greater Accra	1	3,445.00
Ga East, Abokobi	Greater Accra	3	30,271.92
La Nkwantanang Madina	Greater Accra	1	2,061.27
Nadmo - Kodie		1	11,375.28
Total		7	49,180.33

646. We recommended that the Heads of the Offices should immediately recover the unearned salaries from their staff, failing which the amount should be recovered from the Heads and the Validators.

NADMO - NKONYA

Unaccounted imprest - GH¢9,530.00

647. In contravention to Regulation 102 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted during the review of imprest records that, out of a total amount of GH¢11,600.00 granted to the District Coordinator, Mr. Henry Danso between June 2019 and August 2019, only GH¢2,070.00 was accounted for leaving a difference of GH¢9,530.00 outstanding.

648. We recommended that the outstanding amount should be recovered from the District Coordinator, failing which the amount should be treated as an advance to him and recovered from his emoluments.

NADMO - MANSO AMENFI

Missing motor bike - M-20-GV 489

649. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921) we noted from our physical inspection of Assets of the Office that, the only Dihao Motorbike with Registration No. M-20-GV 489 and chassis No. LXPK36B8KA500494 allocated to the Manso Amenfi NADMO Office in March 2020 was missing.

650. In view of the fact that Mr. Jude Kansah, Assistant Chief Disaster Control Officer, who was allocated the Motorbike could not provide any tangible reason for the loss of the bike and the absence of a Police report, we recommended that the current cost of the missing motor bike should be recovered from Mr. Jude Kansah.

MINISTRY OF FOREIGN AFFAIRS AND REGIONAL INTEGRATION

Undue delay in execution of project – GH¢7,967,887.00

651. Following the approval from the Ministry, Architectural and Engineering Services Ltd (AESL) awarded a contract for the rehabilitation of Adu Lodge Guest House to International Development Resources in March 2007 at a contract sum of GH¢1,435,728.99 to be completed in five and half months (Ref: Contract Award Letter AESL/HQ.2/25F8/V.2/142 of 15 March 2007).

652. On 15 March 2019, the contract sum was revised to GH¢7,967,886.57 (Ref PPA/CEO/03/560/19 dated 15/03/19) with the rehabilitation works expected to be completed and handed over to the Ministry on the of 30 April 2019.

653. We noted that between March 2007 and June 2020, over a period of 13 years, the Ministry had paid a total of GH¢7,741,501.60 out of the contract sum of GH¢7,967,886.57I (representing 90% of the contract sum) leaving a balance of GH¢226,384.98 yet to be paid.

654. Our inspection of the facility revealed that as at 31 August 2020, the contractor had failed to complete and hand over the building to the Ministry despite several written reminders from the Ministry.

655. We urged management to cease further payments on the building till the project had been fully executed and handed over to the Ministry. We also recommended to management to ensure that liquidated damages for the delay as enshrined in the contract agreement are enforced to serve as a deterrent.

Uneconomic rent payments – US\$2,803,231.24; €1,796,374.00

656. During our review of records of the Country's Missions abroad, we noted that a greater percentage of their remittances were spent on rental of accommodation. We observed in this regard that 21 Missions incurred a total expenditure of US\$2,803,231.24 and €1,796,373.74 on rental accommodation from August 2018 to October 2019. The breakdown is shown below:

No.	MISSION	DETAILS	PERIOD	CURRENCY	AMOUNT
1.	Addis Ababa	Rent for Chancery & Residencies	Oct 2018 – Oct 2019	US\$	278,586.41
2.	Ankara	Rent for Chancery & Residencies	Aug 2018 – Aug 2019	€	402,177.74
3.	Cairo	Rent for Chancery & Residencies	Oct 2018 – Sept 2019	US\$	152,483.00
4.	Canberra	Rent for Chancery		US\$	73,125.22
5.	Harare	Rent for Chancery & Residencies	Oct 2018 – Sept 2019	US\$	56,650.00
6.	Prague	Rental accommodation for the six home-based staff	Oct 2018 – Oct 2019	US\$	283,821.00
7.	Abidjan	Rent	Sept 2018 – Sept 2019	US\$	142,761.32
8.	Bamako	Rent payment	Oct 2018 – Aug 2019	US\$	16,490.00
9.	Cotonou	Rental accommodation for six home-based staff	Oct 2018 – Sept 2019	US\$	6,880.83
10.	Dakar	Rent for Chancery & Residencies	Oct 2018 – Sept 2019	US\$	190,007.74
11.	Dubai	Rent for Chancery & Residencies	Oct 2018 – Sept 2019	US\$	184,097.00
12.	Freetown	Rental accommodation for home-based staff	Sept 2018 – Sept 2019	€	96,317.21
13.	Kuala Lumpur	Rental accommodation for home-based staff	Oct 2018 – Oct 2019	US\$	25,449.64
14.	The Hague	Rental accommodation for home-based staff	Oct 2018 – Sept 2019	€	189,013.00
15.	Brasilia	Rental accommodation for home-based staff	Oct 2018 – Sept 2019	US\$	177,524.94
16.	Kinshasa	Rent for Chancery & Residencies	Oct 2018 – Sept 2019	US\$	225,268.05
17.	New York	Rental accommodation for home-based staff	Oct 2018 – Oct 19	US\$	624,862.00
18.	Rabat	Rental accommodation for home-based staff	Oct 2018 – Oct 2019	US\$	184,657.09
19.	Tokyo	Rental accommodation for nine home-based staff	Oct 2018 – Sept 2019	US\$	126,567.00
20.	Abu Dhabi	Rental accommodation for nine home-based staff	Feb 2018 – Sept 2019	€	861,703.69
21.	Algiers	Rental accommodation for home-based staff	Feb 2018 – Sept 2019	€	247,162.10

657. We are of the view that if the State had used such amounts on mortgages to acquire and own its own properties as some countries do, the State would own such properties in no time and a lot of savings can be made and channelled to other important sectors of the economy.

658. We therefore reiterated our earlier recommendations that management of the Missions should liaise with the Ministry of Foreign Affairs and Regional Integration to consider the acquisition of permanent accommodation through mortgage for home-based staff of the Mission.

RIYADH MISSION

Unretired imprest - SR100,170.00 (US\$26,784.00)

659. Regulation 102 of PFMR, 2019 (L.I. 2378) stipulates that, the Spending Officer shall ensure that the standing imprest is fully retired by the end of the financial year. A special imprest, issued for making a particular payment, or group of payments shall be fully retired within ten days after completion of the activity. The unretired imprest shall be charged to the personal name of the Principal Spending Officer or the holder of the imprest or the ultimate recipient of the imprest, as appropriate.

660. Our examination of payment vouchers disclosed that between November 2018 and October 2019, the Head of Mission failed to retire accountable imprests amounting to SR.100,170.20 granted him to perform official activities.

661. We urged Minister of Foreign Affairs and Regional Integration to recover the amount from the Head of Mission, H.E. Tahir Damba, without any further delay.

Unexplained withdrawal from bank account - €4,544.00

662. Our review of the cashbook and bank statements disclosed that, Mr. Martin Adu-Ago, former Head of Chancery and Mr. Marcel Domayeke, Minister on 18 December 2018 withdrew an amount of €4,544.35 vide cheque/transaction

number 3521013 from the Missions bank account and failed to accounted for the amount.

663. We recommended that the Chief Director should immediately recover the amount from Mr. Martin Adu-Ago and Mr. Marcel Domayeale.

WINDHOEK MISSION

Double rent payment – N\$54,101.00 (US\$3,731.00)

664. 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.'

665. We noted that the Mission paid an amount of N\$54,100.56 on behalf of the Head of Chancery, Mr. Tony Kutteng, for failing to release the rented premises to the landlord on due date.

666. We recommended to the Chief Director to immediately recover the amount of N\$54,100.56 (US\$3,731.07) from the Head of Chancery, Mr. Anthony Kutteng.

Payment for security services without approval – N\$26,573.00 (US\$1,851.00)

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

668. Our review of payment vouchers disclosed that the Mission had engaged the services of G4S to provide security services at the residences of all Home-Based staff. We however noted that the Head of Chancery authorised the payment of N\$26,573.00 to two other Security companies to provide security at his residence without approval from the Ministry of Foreign Affairs and Regional Integration.

669. We recommended that the Chief Director should ensure that the Head of Chancery, Mr. Anthony Kutteng refunds the amount of N\$26,573.00 (US\$1,850.91).

RABAT MISSION

Unearned stipends to beneficiaries - US\$4,000.00

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

671. Our review of Scholarship records at the Mission showed that between July 2019 and October 2019, the Scholarship Secretariat remitted a total of US\$124,500.00 as stipends to 166 scholarship beneficiaries as per letter no. OGM/SS/ACCTS/2019/09/06 of 9 October 2019. We further noted that the Mission made disbursements totalling US\$4,000.00 to four students who were not part of the list from the Scholarship Secretariat.

672. We recommended that the Chief Director to should recover the unearned stipend of US\$4,000.00 from the Head of Chancery to chest.

ANKARA MISSION

Imprest not accounted for - TL 11,542 (US\$2,091.00)

673. Instruction 79 of Foreign Service Accounting Instructions requires an imprest holder to fully retire an imprest immediately on completion of the assignment for which the imprest was granted. Also, Regulation 27.10 of the Foreign Service Regulations 2019 states that 'Foreign Service Officers authorized to travel shall be provided with sufficient funds for all authorized expenses in the form of accountable imprest if necessary, which must be retired within the stipulated period of ten days after return from the trip.'

674. Our examination of the Main Lira Account and the Euro Account revealed that accountable imprest totalling US\$2,090.96 granted to officers with 14 payment vouchers for various activities were not accounted for.

675. We recommended that the Head of Chancery should recover the outstanding amount of US\$2,090.96 from the officers involved, failing which the amount should be recovered from the Head of Chancery.

CAIRO MISSION

Indebtedness by Ministry of Youth and Sports to the Mission - US\$332,381.00

676. Regulation 37 of the Foreign Service Accounting Instructions, 2016, states that Missions spending on behalf of other MDAs should endeavour to pursue the latter for reimbursement through the Ministry of Foreign Affairs.

677. We observed that per letter No. GC/34 of 26 May 2019, the Ministry of Foreign Affairs and Regional Integration gave approval to the Cairo Mission to pre-finance activities relating to the African Cup of Nations on behalf of the Ministry of Youth and Sports. The Mission submitted a bill totalling US\$810,887.00 to the Ministry of Youth and Sports.

678. Our review showed that the actual expenditure incurred by the Mission was US\$932,332.50 and not US\$810,887.00 resulting in understatement of US\$121,445.00. We further noted that, the Ministry of Youth and Sports had refunded a total amount of US\$599,952.00 to the Mission leaving an outstanding difference of US\$332,380.50.

679. We recommended that the Head of Mission, should pursue recovery of the balance of US\$332,380.50 from the Ministry of Youth and Sports without further delay.

CANBERRA MISSION

Idle cash in the Special Collections Account - AUD 136,746.00 (US\$93,106.00)

680. Our review of records showed that the Mission had retained an amount of AUD 136,745.60 in the Special Collections Account for a period of about two years. Management explained that the funds had been set aside by their predecessors for purposes which were not made known at that time.

681. We recommended to the Head of Chancery to transfer the amount of AUD136,745.00 into the Investment Account in Berlin without further delay.

LONDON MISSION

Revenue not accounted for - €43,605.00

682. Our audit of revenue disclosed that between December 2018 and November 2019, the Dublin Consulate generated revenue totalling €134,105.00 through the ECIMS. However, the Honorary Consul accounted for €90,500.00 leaving a difference €43,605.00 not accounted for.

683. We recommended that the Head of Chancery should recover the difference of €43,605.00 from the Honorary Consul. We further recommended that management should strengthen its oversight control over the activities of the Consulate.

TEL AVIV MISSION

Un-approved expenditure on Ghana Day Celebrations - US\$13,619.00

684. The Ministry by Circular No. GM/38 of 11 February 2019 gave approval and budget ceilings for specific Missions to celebrate Ghana's 62nd Independence Anniversary. The approval excluded the Tel Aviv Mission.

685. We observed that the Mission incurred a total amount of US\$28,618.75 on the celebration of Ghana's 62nd Independence Anniversary without approval

from the Ministry. We further observed that a retrospective approval was given to disburse funds not exceeding US\$15,000.00 to celebrate the Independence Day. This occasioned an over expenditure of US\$13,618.75 for the activity.

686. We recommended to the Ministry to ensure the immediate recovery of US\$13,618.75 from the Head of Mission, H. E. Hannah Nyarko. We also urged the Ministry of Foreign Affairs to strengthen its control over Missions to minimize misuse of funds.

Unlawful purchase of gifts and donations – NIS 2,380 (US\$700.00)

687. Regulation 32 of the Foreign Service Regulations, 2019, provides that contributions by Heads of Mission towards parting gifts are to be met from their Frais de representation. However, purchase of gifts for host officials and organisations at the end of the year is not chargeable to public funds.

688. Contrary to the above stated Regulation, we noted that the Mission incurred an expenditure of NIS 2,380.00 vide PV No. 0127569 of 26 September 2019 for the procurement of gifts for 14 individuals and companies during the Jewish New Year.

689. We recommended that the Ministry should recover the amount of NIS 2,380.00 (US\$700) from the Head of Mission, H.E. Hannah Nyarko. We also advised management to desist from such practice.

WASHINGTON MISSION

Consular fees not accounted for by the Honorary Consul General - US\$354,760.00

690. Our review of activities at the Washington Mission and Houston Consulate showed that, between September 2018 and September 2019, the Honorary Consul-General levied each visa applicant US\$100.00 and US\$200.00 for “Express/Rush Service”, but accounted for US\$60.00 and US\$100.00 as though they were regular service and kept the difference of US\$40 and US\$100 on each application. The Honorary Consul-General, between September 2018 and September 2019 collected

a total visa fees of US\$843,900.00, but accounted for US\$458,900.00. The difference of US\$354,760.00 remained unaccounted for by the Honorary Consul-General.

691. We recommended that, the Head of Chancery should recover the difference of US\$354,760.00 from the Honorary Consul-General, failing which the amount should be recovered from the Head of Chancery.

LUSAKA MISSION

Wasteful expenditure on rent - US\$6,000.00

692. Our examination of the payment records disclosed that following the renovation of the official residence of Mr. Okubi Appiah, the Mission entered into an agreement with Mr. Adan Amer Mohamad, the landlord of Plot Number 12080/A along Benda Olympia Park, Lusaka for a six-month period from 15 October 2018 to 15 March 2019.

693. The Mission paid a total rent of US\$18,000.00 in addition to a security deposit of US\$3,000.00. On the expiration of the rental period and upon series of reminders from the Chief Director of the Ministry, Mr. Okubi Appiah refused to vacate the premises until 27 April 2019 even though the renovation of his official accommodation had been completed.

694. This resulted in the Mission incurring an extra rent payment of US\$3,000.00 from 15 March 2019 to 15 April 2019 and the forfeiture of the security deposit of US\$3,000.00 in lieu of notice.

695. We recommended that the Chief Director should recover the amount of US\$6,000.00 from Mr. Okubi Appiah.

BEIJING MISSION

Unapproved payment of medical bills - US\$121,679.00

696. We noted during examination of payment vouchers that a total amount of US\$121,679 was incurred on incubator services on behalf of the Deputy Head of Mission, Dr. Charles Dwamena without approval from the Ministry. The

unapproved expenditure on the incubator services was a huge drain on the financial resources of the Ministry.

697. We recommended that the total amount should be recovered from the Deputy Head of Mission.

MINISTRY OF SPECIAL DEVELOPMENT INITIATIVES

NORTHERN DEVELOPMENT AUTHORITY - TAMALE

Unrecovered amount from the sale of tricycles - GH¢2,375,910.00

698. Section 5 of the Northern Development Authority Act, 2017 (Act 963) provides that the Board shall give general directives on the management and operations of the Authority.

699. Paragraph 6.4.1 (NDA/BoD.D-4/2019) of minutes of the Board's meeting held on 1 August 2019 provides that management should proceed with the sale of the Tricycles on a cash and carry basis and in a transparent and non-partisan manner.

700. Our review of records on the sale of motor tricycles at the Northern Development Authority revealed that 2,037 tricycles valued at GH¢7,121,000.00 were sold on credit contrary to the Board's directives. The authority was able to recover GH¢4,745,090.00 leaving a difference of GH¢2,375,910.00 as shown below:

DISTRIBUTION	QTY	AMOUNT GH¢	PAYMENT GH¢	OUTSTANDIN G GH¢	OFFICER IN CHARGE
Savannah	175	589,000.00	572,200.00	16,800.00	Donald Nsoh Akolmolga
North East Region	150	506,000.00	432,850.00	73,150.00	Alexander Awune Agambila
Upper East Region	375	1,218,800.00	1,150,450.00	68,350.00	Baba Adam
Upper West Region	269	841,000.00	510,000.00	331,000.00	Stephen Yir- Eru Engmen
Save Links Co. Ltd.	464	1,715,200.00	200,000.00	1,515,200.00	Save- Link Co. Ltd (Abdul Somed Ziblim)
Board Chair and Members	221	826,500.00	819,000.00	7,500.00	Hon. Asobayire

CEO and Deputy CEOs	370	1,380,500.00	1,032,590.00	347,910.00	DCEOs (Mr. Stephen & Hajia Lariba) And Alhaji Inusah Alhassan
National Security	9	28,000.00	28,000.00	-	NR National Security Opr.
Shea Nut Co. Buipe	4	16,000.00	-	16,000.00	Shea Nut Co. (Buipe)
Total	2,037	7,121,000.00	4,745,090.00	2,375,910.00	

701. We recommended that the CEO should recover the debt of GH¢2,375,910.00 from the beneficiaries, failing which the total amount should be recovered from the CEO and the Officers in charge.

Payment of unearned salary - GH¢6,828.00

702. Contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted that Mr. Duut Namikat Nelson was paid GH¢7,128.41 as salary for the month of July 2018 when he had resigned on 30 June 2018. He however refunded GH¢300.00, leaving a difference of GH¢6,828.41.

703. We recommended that the Head of the Authority should recover the unearned salary of GH¢6,828.41 from Mr. Duut Namikat Nelson, failing which outstanding amount should be recovered from Dr. Abdel Majeed Haroun and Dr. Niber Baba Tier who approved the payment of the salary.

Unrecovered investment - GH¢7,123,968.00

704. We noted during our audit that management invested an amount of GH¢5,000,000.00 with ManCapital Microfinance Ltd. on 14 December 2015 without approval from the Minister of Finance. The investment grew to GH¢7,123,967.79 as at 14 June 2018 through periodic rollovers but the said amount had remained unrecovered as a result of liquidity challenges of the Microfinance company.

705. We recommended that the Heads of the Authority and Accounts should pursue the recovery of the total of GH¢7,123,967.79 from the company, failing

which the amount should be recovered from them at the prevailing Bank of Ghana interest rate.

Double claim of salary from two Government Institutions - GH¢83,856.00

706. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted from our review of staff files at the Authority that Mr. David Jesining Sumbo with staff number SD060 had drawn salaries from two Government Institutions, namely, Northern Development Authority and the University for Development Studies. He received a total net salary of GH¢89,855.55 for the months of January, 2018 to April, 2019 from NDA and have refunded GH¢6,000.00 leaving a balance of GH¢83,855.55.

707. We recommended that the Head of the Authority should ensure that the total amount of GH¢83,855.55 is recovered from Mr. David Jesining Sumbo.

Unrecovered balance on sale of block-making machines - GH¢493,000.00

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

709. The Northern Development Authority, then Savannah Accelerated Development Authority, between 2015 and 2017 sold 14 Hydra-form Inter-Locking Block-Making Machines for GH¢1,120,000.00 (GH¢80,000.00 *14) out of which GH¢627,000.00 had been recovered from the beneficiaries leaving a total of GH¢493,000.00 outstanding.

710. The conditions for the allocation of the Hydra-form Inter-Locking Block-Making Machine requested buyers to make an initial payment of GH¢30,000.00 upfront with the balance of GH¢50,000.00 spread between 24 to 36 months. Details of the beneficiaries and outstanding amount are provided below:

BENEFICIARIES	QUANTITY PURCHASED	COST	PAID	Outstanding Amount (GH¢)
Alfred Abdulai Mahama	2	160,000.00	80,000.00	80,000.00
Benjamin Kwame Asiedu	1	80,000.00	20,000.00	60,000.00

Etoile Royale Educational Centre	5	400,000.00	312,000.00	88,000.00
Bendu Company Limited	1	80,000.00	30,000.00	50,000.00
Cosmas Hassan Alhassan	2	160,000.00	90,000.00	70,000.00
Musah A Ziblim	1	80,000.00	30,000.00	50,000.00
Sadia Mould (Savannah Int. School)	1	80,000.00	35,000.00	45,000.00
Hon Dominic Ayine	1	80,000.00	30,000.00	50,000.00
Total	14	1,120,000.00	627,000.00	493,000.00

711. We recommended that the Head of NDA should recover the amount of GH¢493,000.00 from the defaulters with interest at the prevailing Bank of Ghana rate, failure of which the outstanding amount should be recovered from the Head of NDA.

Failure to register landed properties - GH¢1,932,554.00

712. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires a Principal Spending Officer to maintain a register of lands and buildings under the control or possession of the Spending Officer and it shall contain record of details of each parcel of land and each building and the terms on which the land or building is held, with reference to the conveyance, address, area, date of acquisition, disposal or major change in use, cost, lease terms, maintenance contracts and other pertinent management details.

713. Section 24 of the Land Registry Act, 1962 (Act 122) also provides that an instrument shall not have effect until it is registered.

714. We noted that the Authority acquired a leasehold interest in lands at six different locations for GH¢1,932,554.00, but there were no documentations on the processes of registration as shown below:

LOCATION	AMOUNT (GH¢)	LAND SIZE	LEASE PERIOD	YEAR OF ACQUISITION
Kusawgu Land	763,043.00	acres	25years	September, 2015
Yapei Lands	799,686.00	513 acres and 1041 acres	25 years	October and December, 2016
Fuller Falls Land	201,075.00	acres	50 years	
Accra Office	48,750.00	1.714 acres		

Gushie	Value not stated	511 acres	25years	December, 2014
Airport Residential Land	120,000.00	4 Plots		
TOTAL	1,932,554.00			

715. In order not to expose the lands to potential litigation we recommended that management should ensure that the properties are duly registered.

Unlawful possession of official vehicle

716. In contravention of Section 52 of the Public Financial Management Act, 2016 (Act 921), our audit revealed that Dr. Alhaji Abdel-Majeed Haroun, former Chief Executive Officer of Northern Development Authority, whose appointment was revoked by the President on 12 December, 2019 took away a Toyota Corolla saloon vehicle with chassis No. NMTBB90E1GR141344 and registration number, GV 34-16 which was officially assigned to him.

717. We recommended that the Head of the Authority should immediately recover the car from Dr. Alhaji Abdel-Majeed Haroun in a well-maintained state.

MINISTRY OF TRANSPORT

CENTRAL REGION

NATIONAL ROAD SAFETY AUTHORITY - CAPE COAST

Failure to deduct withholding taxes - GH¢5,250.00

718. Contrary to Section 117 of the Income Tax Act, 2015 (Act 896), we noted that the accountant failed to deduct 10 per cent withholding taxes totalling GH¢5,250.00 from payments of allowances for various programmes and activities undertaken by officers of the Authority.

719. We recommended that the Regional Head and the Accountant should personally pay the tax of GH¢5,250.00 not withheld to Ghana Revenue Authority and recover same from the officers.

OTHER AGENCIES

SCHOLARSHIP SECRETARIAT

Under payment of withholding tax - GH¢5,180.00

720. Contrary to Section 116 of the Income Tax Act, 2015 (Act 896), we noted that management withheld a tax of 3 per cent on services provided by Primerout Services Limited instead of 7.5 per cent resulting in a tax liability of GH¢5,180.80.

721. We recommended that the Heads of the Secretariat and Accounts should immediately pay the difference of GH¢5,180.80 to GRA and recover same from Primerout Services Limited.

Failure to obtain VAT invoice - GH¢6,031.18

722. Section 41 of Value Added Tax Act, 2013 (Act 870) as amended provides that a person shall, on making a taxable supply of goods or services, issue to the

recipient a tax invoice in the form and with details that are prescribed by the Commissioner-General.

723. We noted that management failed to obtain VAT receipts amounting to GH¢6,031.18 from three suppliers whose bills included VAT charges.

724. We recommended that the paying officer should pay the VAT amount of GH¢6,031.18 to GRA and recover same from the suppliers.

COUNCIL OF STATE

Failure to withhold tax - GH¢6,833.58

725. Contrary to Section 117 of the Income Tax Act, 2015 (Act 896) our examination of the Council's expenditure records of January 2018 to December 2018 showed that a total amount of GH¢99,394.23 paid to service providers vide 12 payment vouchers which had a withholding tax component of GH¢6,833.58 was not withheld in favour of the Commissioner-General.

726. We recommended that the accountant should immediately pay the amount of GH¢6,833.58 to GRA and recover same from the suppliers.

Unrecovered loans - GH¢50,718.05

727. Our examination of payment records revealed that the Council granted a total loan of GH¢73,600.00 to eight officers from 2015 at an interest rate of two percent per annum. We further noted that an amount of GH¢22,881.95 had been recovered leaving GH¢50,718.05 outstanding.

728. We recommended that the Heads of the Council and Accounts should immediately recover the amount from the eight officers, failing which the two Heads should pay the amount involved.

VALIDATION OF FINANCIAL STATEMENTS OF MINISTRIES, DEPARTMENTS AND AGENCIES

AUDIT OPINION ON MDAs' FINANCIAL STATEMENTS

Mandate

1. Covered Entities under Section 80 (1) of the PFM Act, 2016, (Act 921) are required to prepare and submit financial statements two months after the end of the financial year to the Auditor General.
2. The Auditor General under Article 187 of the 1992 Constitution and Section 80(4) of the PFM Act shall examine these accounts and draw attention to any irregularities in the accounts audited and to any other matter which in his opinion ought to be brought to the notice of Parliament.

Audit Approach in the Validation of Financial Statements

3. The following Criteria were used by the Audit Service in validating the Consolidated Financial Statements submitted by MDAs at our Branch offices:
 - ❖ Comprehensiveness of the financial statements
 - ❖ Composition of the components in line with the PFM Act, 2016 (Act 921)
 - ❖ Disclosure of Accounting Policies
 - ❖ Disclosure of assets and liabilities
 - ❖ Significance of issues in Management Letter

General Comments on the Validated Financial Statements

4. On a whole, there were significant improvement in the presentation of the financial statements by the MDAs, especially with the use of the GIFMIS, based on the following summary:

Opinion	No. of Ministries	MDAs (%)
Unqualified	18	56.25
Qualified, Except for	6	18.75
Disclaimer	8	25
Total	32	100

Details for the opinion are:

a. Unqualified Audit Opinion

5. Based on my examination and validation of the financial statements, 18 out of the 32 MDAs and their respective Allied Agencies had their accounts unqualified on the basis of the stated criteria.

b. Qualified (Except for) Audit Opinion

6. Out of the total 32 MDAs who submitted their accounts, 6 had their accounts qualified (except for) on the basis that the accounts were prepared on cash basis and no adequate disclosures were made for GoG assets and liabilities.

c. Qualified (Disclaimer) Audit Opinion

7. I issued a disclaimer Audit Opinion on the Financial Statements of 8 MDAs on the basis that they did not submit their 2020 financial statement for my validation by 28 February 2021 as required by Section 80 of PFMA

No.	MDA	Financial Year	Format of Presentation	Accounting Basis	Basis of Opinion	Opinion
1.	Finance	2020	GoG CoA/Sch 2 of PFM Act	Accrual	Included all funds and liabilities	Unqualified
2.	Controller & Acct.	2020	GoG CoA/Sch 2 of PFM Act	Accrual	Included all funds and liabilities	Unqualified
3.	GRA	2020	GoG CoA/Sch 2 of PFM Act	Accrual	Included all funds and liabilities	Unqualified
4.	Planning	2020	GoG CoA/Sch 2 of PFM Act	Accrual	Did not include all funds	Except for
5.	Judicial	2020	GoG CoA/Sch 2 of PFM Act	Modified Accrual	Included all funds and liabilities	Unqualified
6.	Education	2020	GoG CoA/Sch 2 of PFM Act	Accrual	Included all funds and liabilities	Unqualified
7.	Trade	2020	GoG CoA/Sch 2 of PFM Act	Modified Accrual	Included all funds and liabilities	Unqualified
8.	Gender	2020	GoG CoA/Sch 2 of PFM Act	Modified Accrual	Included all funds and liabilities	Unqualified
9.	Works & Housing	2020	GoG CoA/Sch 2 of PFM Act	Accrual	Did not submit financial statement	Disclaimer
10.	Transport	2020	GoG CoA/Sch 2 of PFM Act	Accrual	Did not include all funds	Except for
11.	Youth and Sports	2020	GoG CoA/Sch 2 of PFM Act	Accrual	Included all funds and liabilities	Unqualified
12.	Local Govt.	2020	GoG CoA/Sch 2 of PFM Act	Modified Accrual	Included all funds and liabilities	Unqualified
13.	Information	2020	GoG CoA/Sch 2 of PFM Act	Accrual	Included all funds and liabilities	Unqualified
14.	Lands	2020	GoG CoA/Sch 2 of PFM Act	Modified Accrual	Included all funds and liabilities	Unqualified
15.	Communication	2020	GoG CoA/Sch 2 of PFM Act	Modified Cash	Did not submit financial statement	Disclaimer
16.	Energy	2020	GoG CoA/Sch 2 of PFM Act	Modified Accrual	Included all funds and liabilities	Unqualified
17.	Environment	2020	GoG CoA/Sch 2 of PFM Act	Accrual	Did not report liability, understatement of assets	Except for
18.	Health	2020	GoG CoA/Sch 2 of PFM Act	Accrual	Did not submit financial statement	Disclaimer
19.	Office of the President	2020	GoG CoA/Sch 2 of PFM Act	Accrual	Included all funds and liabilities	Unqualified
20.	Aviation	2020	GoG CoA/Sch 2 of PFM Act	Accrual	Did not include all funds	Except for
21.	Tourism	2020	GoG CoA/Sch 2 of PFM Act	Cash	Included all funds and liabilities	Unqualified
22.	Agric	2020	GoG CoA/Sch 2 of PFM Act	Accrual	Did not submit financial statement	Disclaimer

23.	Railways	2020	GoG CoA/Sch 2 of PFM Act	Accrual	Did not submit financial statement	Disclaimer
24.	Defence	2020	GoG CoA/Sch 2 of PFM Act	Accrual	Did not submit financial statement	Disclaimer
25.	Justice	2020	GoG CoA/Sch 2 of PFM Act	Accrual	Included all funds and liabilities	Unqualified
26.	Special Development	2020	GoG CoA/Sch 2 of PFM Act	Accrual	Did not report liability	Except for
27.	Monitoring & Evaluation	2020	GoG CoA/Sch 2 of PFM Act	Accrual	Included all funds and liabilities	Unqualified
28.	Foreign Affairs	2020	GoG CoA/Sch 2 of PFM Act	Accrual	Included all funds and liabilities	Unqualified
29.	Employment	2020	GoG CoA/Sch 2 of PFM Act	Accrual	Included all funds and liabilities	Unqualified
30.	Interior	2020	GoG CoA/Sch 2 of PFM Act	Accrual	Did not submit financial statement	Disclaimer
31.	Sanitation	2020	GoG CoA/Sch 2 of PFM Act	Accrual	Did not report on all funds	Except for
32.	Fisheries	2020	GoG CoA/Sch 2 of PFM Act	Accrual	Did not submit financial statement	Disclaimer



Mission Statement

The Ghana Audit Service exists

To promote

good governance in the areas of transparency,
accountability and probity in Ghana's
Public financial management system

By auditing

to recognised international standards

And

reporting audit results to Parliament