

**REPORT OF THE PUBLIC ACCOUNTS COMMITTEE**

**ON THE**

**MANAGEMENT AND UTILIZATION OF STATUTORY  
AND OTHER EARMARKED FUNDS**

[Allocations to District Assemblies from the District Assemblies Common Fund (DACF)]

**FOR**

**DISTRICT ASSEMBLIES COVERING THE PERIOD 1ST  
JANUARY 2001 TO 31ST DECEMBER 2004**

Acc. No. 7565

Class No. CR/MUSEF/01-04

## **1.0 INTRODUCTION**

The Report of the Auditor-General on the management and utilization of statutory and other earmarked funds for district assemblies covering the period 31 January 2001 to 31 December 2004 was laid before the House on 10<sup>th</sup> November, 2009.

This audit examination was undertaken in accordance with Article 187 of the 1992 Constitution of the Republic of Ghana which mandates the Auditor-General to audit the Public Accounts of Ghana and of all public offices, institutions, and organizations and report to Parliament.

The Report was referred to the Public Accounts Committee (PAC) for examination and report pursuant to Order 165(2) of the Standing Orders of the Parliament of Ghana.

## **2.0 ACKNOWLEDGEMENT**

To consider the Report, the Committee met with the various District Chief Executives and their technical teams. The Committee wishes to express its appreciation to them

## **3.0 REFERENCE**

Your Committee was guided in its deliberations by the following legal Instruments:

- i. The Constitution of the Republic of Ghana, 1992
- ii. The Standing Orders of the Parliament of Ghana
- iii. The Financial Administration Act, 2003 (Act 654)
- iv. The Public Procurement Act 2003 (Act 663)
- v. The Audit Service Act, 2000 (Act 584)
- vi. The Internal Audit Agency Act, 2000
- vii. The Financial Administration Regulations 2004 (L.I. 1802)

## **4.0 PURPOSE OF THE AUDIT**

The purpose of the audit was for the Auditor-General to express his opinion on the use of Statutory and Other Earmarked Funds by the District Assemblies (Common Fund) covering the period 1<sup>st</sup> January 2001 to 31<sup>st</sup> December 2004.

## 5.0 METHODOLOGY

In undertaking this exercise, the Committee zoned the country into four:

- Zone 1 covered Ashanti and Brong Ahafo Regions,
- Zone 2 was made up of the Northern, Upper East and West Regions.
- Zone 3 comprised of Central and Western Regions and
- Zone 4 were Greater Accra, Volta and Eastern Regions

The Committee in its deliberations resolved that before it considered the accounts of any District Assembly, the Assembly should have the following persons present:

1. The Presiding Member
2. The District Chief Executive Officer
3. All the Members of its Finance Sub-Committee
4. Officers at post at the time of the Audit Period
5. The District Coordinating Director
6. The District Finance Officer and Accounts Officers
7. Other staff members in managerial positions
8. Officers responsible for acts and omissions mentioned in the report
9. At least 10 residents from the Assembly

This directive was generally adhered to.

## 6.0 **AUDIT ISSUES. COMMITTEE'S OBSERVATIONS AND RECOMMENDATIONS**

### 6.1 Overpayment of contracts - ₵1.98 billion

The audit revealed that in the execution of contracts, 20 Assemblies made overpayments amounting to ₵1.98 billion. List of the Assemblies involved is attached as Appendix A

The overpayment occurred as a result of negligence on the part of the District Finance Officers (DFOs) to monitor contract payments. So far only ₵209.4 million had been recovered.

### **Committee's observations and recommendation**

The overpayment is a breach of financial discipline under the Financial Administration Regulations. Furthermore the officers concerned failed to adhere to Regulation 45 of the Regulations which demands that the overpayment should be recovered immediately.

The Committee demands that officers responsible for the lapses should be identified and sanctioned in line with section 8 (4) of the Financial Administration Regulations, 2004, L. I. 1802. The Assemblies should also submit a report on the sanctions applied and recover all outstanding overpayments.

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The Committee also demands that the Finance Sub Committee should strengthen its oversight function over the Assembly's finances as this is a requirement under the law.

### **6.2 Unapproved Contracts - €8.37 billion**

Five Assemblies awarded contracts to the tune of €8.37 billion for which no approval was granted. The lists of the Assemblies are attached as Appendix B.

Management is yet to regularise the contracts, most of which are yet to be completed.

### **Committee's observations and recommendations**

The award of unapproved contracts is a breach of the Public Procurement Act. The Committee demands that officers responsible for the breach should be identified and sanctioned in line with the Public Procurement Act. Management should take the necessary steps to complete all existing projects and submit a report to it.

### **6.3 No Tendering - €5.45 billion**

Seven Assemblies awarded a total amount of €5.45 billion worth of contracts without going through tendering. Only €443.6 million worth of projects had been verified by the auditors as completed. The list of the Assemblies is attached as Appendix C.

### **Committee's observations and recommendations**

Not tendering for contracts is a breach under the Public Procurement Act. The Committee demands that officers responsible for the breach should be identified and sanctioned in line with the Public Procurement Act. Management should also take the necessary steps to complete all existing projects and submit a report to it.

#### **6.4 Award of contracts without agreement - ₵17.67 billion**

Three Assemblies awarded contracts worth ₵17.67 billion without any formal agreements. They are:

- 
- Sene District Assembly - ₵ 5.17 billion
  - Builsa District Assembly - ₵11.67 billion
  - Wassa Amenfi East - ₵ 830 million

### **Committee's observations and recommendations**

The award of contracts without agreement is a breach of the Public Procurement Act. The Committee takes a serious view of this and demands that officers responsible for the breach should be identified and sanctioned in line with the Public Procurement Act.

#### **6.5 Abandoned projects - ₵4.49 billion**

During the period, eleven Assemblies abandoned on-going projects worth ₵4.49 billion due to unsatisfactory contract management practices. The lists of the assemblies are attached as Appendix D.

### **Committee's recommendations**

The Committee recommends that management should take the necessary steps to complete all abandoned projects in their districts and inform the Committee accordingly.

#### **6.6 Mobilisation irregularities - €5.11 billion**

There were mobilisation irregularities in eleven Assemblies amounting to €5.11 billion. The lists of the assemblies are attached as Appendix E. Management has so far resolved projects worth €82.3 million.

#### **Committee's observation and recommendation**

The Committee holds management and the contractors responsible for the lapse. It therefore recommends that management and the contractors be sanctioned in line with the Public Procurement Act.

The Committee further reiterates the Auditor-General's recommendation that management should recover all outstanding amounts and complete all outstanding projects.

#### **6.7 Unauthorized Variations - €5.29 billion**

Contracts awarded in eleven Assemblies were varied to the tune of €5.29 billion without authorization. The lists of the assemblies are attached as Appendix F.

#### **Committee recommendations**

The unauthorised variations are a breach of the Regulation 171 and 179 of the Financial Administration Regulations. The Committee takes a serious exception to this and demands that officers responsible for the breach should be identified and sanctioned in line with the Financial Administration Regulation.

#### **6.8 Un-presented payment vouchers - €3.22 billion**

Payment vouchers amounting to €3.22 billion were not presented by five Assemblies for audit. Details of the assemblies are attached as Appendix G.

#### **Committee's Observations and Recommendations**

Section 16 of the Financial Administration Act, 2003 demands that no payment should be made unless the necessary documentation required is produced and the Head of the entity has certified that the payment is due. Regulation 1 of the Financial

Administration Regulations, 2004, demands that officers responsible for the conduct of financial business are to keep proper records and submit it upon inspection.

The inability of management of the Five Assemblies to present the payment vouchers is a breach of financial discipline.

The Committee demands that they are sanctioned accordingly. Further, the relevant payment vouchers should be sent to the Auditor-General for auditing.

The Accountants and their Supervisors are to be surcharged if the payment vouchers are not presented. A report on actions taken should be submitted to the Committee for verification.

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#### **6.9 Unsubstantiated payments - ₦30.07 billion**

Forty-seven Assemblies processed and made payments amounting to ₦30.07 billion without attaching the relevant supporting receipts, invoices or duly authorized payment vouchers. Details of the assemblies are attached as Appendix H. So far payments worth ₦239.44 million have been substantiated.

#### **Committee observations and recommendations**

Regulation 1 of the Financial Administration Regulations, 2004, demands that officers responsible for the conduct of financial business in an institution are to keep proper records and submit it upon inspection. Section 16 of the FAA also demands that the voucher is supported with the necessary certificate and the work is certified by the head of the government entity.

The inability of management of the Forty-five Assemblies to substantiate payments made by their Assemblies by supporting the payment vouchers with the requisite supporting documents before payments were made is a breach of financial discipline.

The Committee demands that the officers responsible for the breach should be identified and sanctioned accordingly. Further, the payment vouchers should be substantiated and sent to the Auditor-General for auditing.

The Accountants and their Supervisors are to be surcharged with the amount if the payment vouchers are not supported with the necessary supporting documents. A report on actions taken should be submitted to the Committee for verification.

#### **6.10 Unsupplied Stores - ₦1.56 billion**

Eighteen District Assemblies paid for stores worth ₦1.56 billion that were not supplied. The lists of the assemblies are attached as Appendix I. So far a total amount of ₦211.7 million had been supplied leaving a balance of ₦1.35 billion.

#### **Committee's observations and recommendations**

As indicated earlier, Section 16 of the FAA demands that the head of Government Departments must certify that the goods are supplied before payments are made. The lapse clearly showed that the heads of these Assemblies failed to comply with this section.

The Committee demands that these officers should be sanctioned. Further, management should report the theft to the police immediately.

#### **6.11 Unauthorised procurements - ₦145 million**

Nadowli District Assembly single sourced the procurement of software costing ₦145 million without approval from its Tender Board.

#### **Committee's recommendations**

The unauthorised procurement is a breach of the Public Procurement Act. The Committee demands that officers responsible for the breach should be identified and sanctioned in line with the Public Procurement Act.

#### **6.12 Loss of stores - ₦49 million**

Two Assemblies namely Berekum and Tano South lost stores amounting to ₦20 million and ₦29 million respectively.

#### **Committee's Recommendation**



The loss of the stores is a breach of Regulation 183 (3) which demands that Heads of institutions should properly take care of government stores.

The Committee demands that officers responsible for the loss of the stores should be sanctioned. Further management should investigate the loss and recover them.

**6.13 Single Sourcing procurement - ₦6.44 billion**

Thirteen Assemblies undertook single source procurement amounting to ₦6.44 billion contrary to the provisions of the Public Procurement Act. List of the Assemblies are attached as Appendix J

**Committee's recommendation**

Single source procurement without adherence to the provisions of the Public Procurement Act is a breach of financial discipline. The Committee demands that officers responsible for the breach should be identified and sanctioned in line with the Public Procurement Act.

**6.14 Outstanding loans - ₦43.54 billion**

During the period, miscellaneous loans amounting to ₦50.22 billion due from beneficiaries in various District Assemblies were not recovered. Details of the outstanding loans are as follows:

Source of Loan	Appendix #	Amount Outstanding	No of Assemblies
PAF Overdue Loans	K1	43,542.70	59
Loans for Agriculture overdue	K2	173.80	11
SNR Minister's Loan Overdue	K3	4,506.10	14
MOWAC overdue Loans	K4	1,436.10	7
other Loans	K5	358.80	5
Credit Sales	K6	751.40	9
<b>Total</b>		<b>50,768.90</b>	

Details of the Assemblies are attached as Appendix K

Management informed the Committee that the loans were disbursed directly to beneficiaries through banks in the districts. The Assemblies were only asked to capture the disbursements in their accounts. As a result, access to some relevant documents associated with the disbursements is a challenge. It is as a result of this that recoveries of the loans are poor. It however indicated that it would continue to pursue the debtors and recover the outstanding amount.

**Committee's observation and recommendation**

The Committee recommends that the Assemblies should liaise with the respective Ministries to demand accountability from the disbursing banks. Further, the Banks are to submit quarterly reports on the performance of the loans to the Assemblies since these funds are supposed to be utilized as revolving funds for poverty reduction in the districts.

**6.15 Cash Irregularities - ₦3.35 billion**

Cash irregularities amounting to ₦3.35 billion were observed in fourteen Assemblies. They include missing funds, missing records on transfers from the Common Fund, overpayments, among others. These irregularities occurred as a result of internal control deficiencies. Details of the Assemblies are attached as Appendix M

**Committee's recommendation**

These cash irregularities are breaches under the Financial Administration Act. The Committee reiterates the Auditor-General's recommendation that management of the Assemblies should investigate the matter in accordance with regulation 235. If the loss involves a criminal offence, management should liaise with the police in line with regulation 236 of the FAR. Management should also recover all outstanding amounts involved and sanction persons whose actions resulted in these irregularities.

**6.16 Tax Irregularities - ₦4.94 billion**

Thirty two Assemblies failed either to deduct from payments made to contractors and suppliers, or pay to IRS withholding taxes deducted amounting to ₦4.63 billion. Details of the assemblies are attached as Appendix N

### **Committee's observation and recommendation**

The Committee directs the Assemblies to recover all taxes due, remit all taxes retained, and ensure that they comply with the tax laws of the country, at all times. The officers who were responsible for the non-deduction including the cheque signatories should be sanctioned

### **6.17 Misapplication of Common Fund - ₦6.50 billion**

Common Fund allocations of ₦6.50 billion were misapplied by 31 District Assemblies to cover administrative expenses instead of developmental expenditure. List of the Assemblies are attached as Appendix M.

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### **Committee's Observation and recommendation**

Regulation 179 of the FAR demands that a head of Department is not authorized to misapply funds allocated to the Department. The Committee demands that officers responsible for the misapplication are sanctioned in line with Section 8(4) of the FAR

District Assemblies' primary function is to undertake development activities within the districts. The Committee finds it unacceptable to misapply funds meant for development and demands that management should rather allocate more funds for development.

### **6.18 Deductions by the Administrator of the Common Fund - ₦11.27 billion**

The Administrator of the Common Fund deducted a total amount of ₦11.27 billion from the Common Fund allocations of 12 District Assemblies to provide equipment and training for the Assemblies but failed to deliver these to the Assemblies. Details of the assemblies that were deducted are attached as Appendix P

Management informed the Committee that so far services amounting to ₦2.56 billion had been received.

### **Committee's Recommendation**

The Committee reiterates the Auditor-General's recommendation that the Administrator of the Common Fund should provide the services his outfit undertook to provide. Failure to do this, the Committee recommends that he refunds the funds to the Assemblies.

#### **6.19 Overdue Imprests - ₦758.4 million**

Imprest Holders in fifteen Assemblies did not retire an amount of ₦758.4 million as required of them. The lapse was as a result of ineffective monitoring of imprests by management and the Finance sub-Committees of the Assemblies.

Management explained that the officers involved had been contacted to retire their imprests. So far a total amount of ₦53.7 million had been retired leaving a balance of ₦704.66 million.

#### **Committee's observations and recommendation**

Non-retirement of imprests by the close of the year contravenes Regulation 288 of the FAR. The Committee demands that the officers concerned should be sanctioned in line with Regulation 8(4) of the FAR. The Committee further demands that the outstanding imprests, should be recovered immediately.

The Committee noted that the issue of the retirement of imprests has been a challenge to a number of institutions. The Committee is of the view that if officers are prompted to retire their imprests as soon as they return from their assignments, this problem would be minimized.

The Committee recommends that management should undertake sensitization programs. Further, officers are to be encouraged to retire their imprests as soon as they return.

#### **6.20 MPs Fund not accounted for - ₵1.88 billion**

In Seven Assemblies, allocations of ₵1.88 billion from the Common Fund to finance projects and activities of members of Parliament were not properly accounted for. Details of the assemblies are attached as Appendix Q

Management indicated that it had contacted the Hon. Members in question to come and account for the use of their releases.

#### **Committee's recommendation**

The Committee urges management of the District Assemblies concerned to liaise with the members of Parliament involved to ensure full accountability for the Common Fund allocations made to them. Recalcitrant officers should be sanctioned without favor.

#### **6.21 GARFUND Irregularities - ₵1.29 billion**

Desk Officers in charge of Aids programmes in seven Assemblies failed to account for ₵1.29 billion released by Ghana Aids Commission, under GARFUND for the running of Aids Programmes. Details of the assemblies are attached as Appendix R

Management indicated that they were contacting the officers concerned to assist the Assembly account for the releases.

#### **Committee's recommendation**

Non-retirement of imprests by the close of the year contravenes Regulation 288 of the FAR. The Committee demands that the officers concerned should be sanctioned in line with Regulation 8(4) of the FAR. The Committee further demands that the outstanding imprests, should be recovered immediately.

### **6.2.2 TAX IRREGULARITIES - ₦4.94 BILLION**

Withholding taxes amounting to ₦4.94 billion were either not deducted from payments made to contractors and suppliers, or were collected and withheld illegally by 32 Assemblies. The lists of the Assemblies are attached as Appendix S.

#### **Committee's Recommendation**

The Committee finds this action by the Assemblies as a breach of financial discipline and therefore request that management staff involved should be identified and sanctioned in line with Section 8 (4) of the Financial Administrative Act, 2003.

Further, all taxes due to the State should be collected and paid to the relevant Authority with interest/ penalty as required by law.

### **7.0 AUDITOR-GENERAL'S COMMENTS**

The Auditor-General attributed the lapses and weaknesses observed to pervasive non-compliance with existing legislative framework, managerial ineffectiveness and weak monitoring procedures of the Assemblies.

He suggested that the Ministry of Local Government and Rural Development should set up an effective monitoring system to track action taken on audit reports, including management letters issued by his office and take appropriate action against Assemblies, which indulge in the mismanagement of the resources of the Assemblies.

### **8.0 CONCLUSION**

The Committee agrees with the Auditor-General and demands that management of the Assemblies should implement all the recommendations captured in the Committee's report and submit a report to it within six months, verified by the Auditor-General.

The House may recall that it passed a motion that before **budgetary allocations are approved for any MDA, the relevant MDA must have a clearance certificate from the**

**Committee indicating that all the relevant Public Accounts Committee recommendations and Auditor-General's recommendations have been complied with.**

The Committee recommends that the House extends this directive to cover Assemblies such that before allocations are made to the Assemblies, the relevant Assembly should have **a clearance certificate from the Committee indicating that all the relevant Public Accounts Committee recommendations and Auditor-General's recommendations approved by the House have been complied with.**

The Committee further urges the House to demand the immediate establishment of the Financial Administration Tribunal as provided for under Section 66 of the Financial Administration Act, Act 654 to enforce recommendations of the Public Accounts Committee.

In the absence of the Tribunal, there is no mechanism to ensure effective follow up of audit recommendations.

The Committee recommends to the House to adopt this Report on the Report of the Auditor-General on the Management and utilization of statutory and other earmarked funds for District Assemblies covering the period 31 January 2001 to 31 December 2004 with its recommendations.

Respectfully submitted.



**HON. ALBERT KAN-DAPAAH**  
**CHAIRMAN**



**SAMUEL ADUAMOAH-ADDO**  
**FOR CLERK, PUBLIC ACCOUNTS COMMITTEE**

15<sup>th</sup> June, 2011

	APPENDIX A		
	OVER PAYMENT		
		Amount	Amount
	TOTAL AMT (¢M)	Accounted for	Outstanding
<b>ASHANTI REGION</b>			
ATWIMA NWABIAGYA	4.60	-	4.60
OFFINSO	77.50	-	77.50
SEKYERE EAST	80.40	-	80.40
BOSOMTWE/ATWIMA	26.50	-	26.50
<b>BRONG AHAFO</b>			
ASUNAFO NORTH	75.50	-	75.50
BEREKUM	37.00	-	37.00
JAMAN NORTH	109.00	-	109.00
JAMAN SOUTH	33.90	-	33.90
SENE	647.00	-	647.00
<b>CENTRAL</b>			
AWUTU-EFUTU-SENYA	331.20	-	331.20
<b>EASTERN</b>			
AFRAM PLAINS	59.40	-	59.40
YILO KROBO	31.10	-	31.10
AKWAPIM NORTH	24.00	-	24.00
<b>GREATER ACCRA</b>			
TEMA	40.40	-	40.40
<b>VOLTA</b>			
KRACHI EAST	209.40	209.40	-
<b>WESTERN</b>			
SHAMA AHANTA	25.00	-	25.00
MPOHOR WASSA EAST	8.70	-	8.70
SEFWI WIAWSO	131.60	-	131.60
JUABOSO	31.70	-	31.70
WASSA WEST	3.60	-	3.60
<b>TOTAL</b>	<b>1,987.50</b>	<b>209.40</b>	<b>1,778.10</b>



	APPENDIX B		
	UNAPPROVED CONTRACT		
		Amount	Amount
	TOTAL AMT (¢M)	Accounted for	Outstanding
<b>ASHANTI</b>			
K.M.A	146.60	-	146.60
EJURA SEKYERE	2,807.50	-	2,807.50
<b>BRONG AHAFO</b>			
ASUNAFO NORTH	1,485.10	-	1,485.10
JAMAN NORTH	1,192.60	-	1,192.60
JAMAN SOUTH	2,737.20	-	2,737.20
<b>TOTAL</b>	<b>8,369.00</b>		<b>8,369.00</b>

		APPENDIX C	
		NO TENDERING	
		Amount	Amount
	TOTAL AMOUNT ₵M	Accounted for	Outstanding
<b>BRONG AHAFO</b>			
BEREKUM	242.00	-	242.00
R.C.C	1,100.00	-	
<b>CENTRAL</b>			
MFANTSEMAN	443.60	443.60	-
<b>EASTERN</b>			
KWAHU SOUTH	2,930.10	-	2,930.10
<b>GREATER ACCRA</b>			
TEMA	468.50	-	468.50
DANGBE WEST	185.60	-	185.60
<b>WESTERN</b>			
AHANTA WEST	75.60	-	75.60
<b>TOTAL</b>	<b>5,445.40</b>	<b>443.60</b>	<b>3,901.80</b>

	APPENDIX D		
	ABANDONED PROJECTS		
	PROJECT	Projects	Projects
	AMOUNT (cM)	Completed	Outstanding
<b>ASHANTI</b>			
OFFINSO	70.00	-	70.00
AMANSIE EAST	57.40	-	57.40
KWABRE	1,991.60	-	1,991.60
AFIGYA SEKYERE	245.00	-	245.00
<b>BRONG AHAFO</b>			
JAMAN SOUTH	138.30	-	138.30
TANO NORTH	762.90	-	762.90
<b>NORTHERN</b>			
TAMALE	614.80	-	614.80
<b>EASTERN</b>			
KWAHU SOUTH	88.80	-	88.80
AKWAPIM NORTH	250.00	-	250.00
<b>GREATER ACCRA</b>			
A.M.A	42.50	-	42.50
<b>VOLTA</b>			
KETU	231.30	-	231.30
<b>TOTAL</b>	<b>4,492.60</b>	<b>-</b>	<b>4,492.60</b>

	APPENDIX E		
	MOBILISATION IRREGULARITIES		
	TOTAL COST	PROJECTS	OUTSTANDING
	OF PROJECTS (¢M)	REGULARISED	PROJECTS
<b>ASHANTI</b>			
OFFINSO	485.70	-	485.70
SEKYERE EAST	190.00	-	190.00
BOSOMTWE/ATWIMA	433.30		433.30
OBUASI	132.97	82.30	50.67
AFIGYA SEKYERE	255.10	-	255.10
<b>BRONG AHAFO</b>			
BEREKUM	300.00	-	300.00
TECHIMAN	281.70	-	281.70
<b>UPPER WEST</b>			
NADOWLI	792.60	-	792.60
<b>GREATER ACCRA</b>			
TEMA	140.00	-	140.00
<b>WESTERN</b>			
JUABOSO	1,866.10	-	1,866.10
WASSA WEST	280.50	-	280.50
<b>TOTAL</b>	<b>5,157.97</b>	<b>82.30</b>	<b>5,075.67</b>

**DISTRICT ASSEMBLIES' COMMON FUND**  
**SUMMARY OF CONTRACT IRREGULARITIES, OUTSTANDING LOANS, CASH, PROCUREMENT/**  
**APPENDIX F**  
**UNAUTHORISED VARIATIONS**

	CONTRACT AMOUNT	AMOUNT REGULARISED	AMOUNT OUTSTANDING
<b>BRONG AHAFO</b>			
SUNYANI	86.50	-	86.50
<b>UPPER WEST</b>			
NADOWLI	113.00	-	113.00
<b>CENTRAL</b>			
GOMOA	1,874.50	-	1,874.50
<b>EASTERN</b>			
AFRAM PLAINS	742.80	-	742.80
KWAHU SOUTH	23.00	-	23.00
ASUOGYAMAN	527.90	-	527.90
<b>VOLTA</b>			
KETU	764.60	-	764.60
KETA	181.20	-	181.20
JASIKAN	478.80	-	478.80
HOHOE	167.90	-	167.90
<b>WESTERN</b>			
MPOHOR WASSA EAST	332.20	-	332.20
<b>TOTAL</b>	<b>5,292.40</b>		<b>5,292.40</b>

<b>APPENDIX G</b>			
<b>UNPRESENTED PAYMENT VOUCHER</b>			
<b>TOTAL AMOUNT</b>			
		<b>Amount Accounted for</b>	<b>Outstanding Amount</b>
<b>ASHANTI REGION</b>			
EJURA SEKYERE	125.60	0	125.60
<b>BRONG AHAFO</b>			
KINTAMPO NORTH	181.80	0	181.80
TANO SOUTH	56.40	0	56.40
<b>UPPER WEST</b>			
WA MUNICIPAL	1,860.00	0	1,860.00
<b>EASTERN</b>			
KWAHU SOUTH	998.60	0	998.60
<b>TOTAL</b>	<b>3,222.40</b>		<b>3,222.40</b>

APPENDIX H			
UNSUPPORTED PAYMENT VOUCHER			
	TOTAL AMOUNT	Amount Accounted for	Outstanding Amount
<b>ASHANTI REGION</b>			
K.M.A	1,189.50	-	1,189.50
AMANSIE WEST	1,505.50	-	1,505.50
OFFINSO	433.30	-	433.30
AHAFO ANO NORTH	153.30	-	153.30
SEKYERE EAST	310.90	-	310.90
BOSOMTWE/ATWIMA	436.00	-	436.00
EJURA SEKYERE	153.90	-	153.90
<b>BRONG AHAFO</b>			
ASUNAFO NORTH	305.50	-	305.50
ASUTIFI	3,870.00	-	3,870.00
ATEBUBU	166.90	-	166.90
JAMAN NORTH	126.00	-	126.00
KINTAMPO NORTH	277.40	-	277.40
NKORANZA	454.30	-	454.30
PRU	20.00	-	20.00
SENE	3,867.80	-	3,867.80
TANO SOUTH	252.90	-	252.90
TECHIMAN	828.50	-	828.50
WENCHI	2,779.20	-	2,779.20
R.C.C	39.50	-	39.50
<b>UPPER EAST</b>			
BUILSA	484.80	-	484.80
<b>UPPER WEST</b>			
SISSALA EAST	744.30	-	744.30
SISSALA WEST	1,065.80	-	1,065.80
WA MUNICIPAL	11.00	-	11.00
JIRAPA/LAMBUSSIE	1,303.80	-	1,303.80
<b>CENTRAL</b>			
R.C.C	67.30	-	67.30
ASSIN NORTH	175.00	-	175.00
MFANTSEMAN	396.80	-	396.80
AJUMAKO-ENYAN	1,552.70	-	1,552.70

<b>EASTERN</b>			
AFRAM PLAINS	547.10	-	547.10
MANYA KROBO	280.90	-	280.90
ASUOGYAMAN	964.60	-	964.60
YILO KROBO	93.20	-	93.20
BIRIM NORTH	261.70	-	261.70
WEST AKIM	445.20	-	445.20
<b>GREATER ACCRA</b>			
GA WEST	1,103.30	-	1,103.30
DANGBE EAST	20.00	-	20.00
DANGBE WEST	507.70	-	507.70
<b>VOLTA</b>			
HO	44.50	-	44.50
KRACHI WEST	1,067.60	239.44	828.16
SOUTH TONGU	281.90	-	281.90
KADJEBI	119.10	-	119.10
<b>WESTERN</b>			
SHAMA AHANTA	210.00	-	210.00
JOMORO	612.60	-	612.60
MPOHOR WASSA EAST	232.10	-	232.10
BIA	7.30	-	7.30
AOWIN SUAMAN	111.80	-	111.80
NZEMA EAST	187.60	-	187.60
<b>TOTAL</b>	<b>30,070.10</b>	<b>239.44</b>	<b>29,830.66</b>



<b>APPENDIX I</b>			
<b>UNSUPPLIED STORES</b>			
	<b>TOTAL</b>	<b>AMOUNT</b>	<b>Amount</b>
	<b>AMOUNT</b>	<b>SUPPLIED</b>	<b>Outstanding</b>
<b>BRONG AHAFO</b>			
JAMAN SOUTH	171.30		171.30
KINTAMPO NORTH	25.00		25.00
SUNYANI	28.00		28.00
<b>UPPER EAST</b>			
BAWKU MUNICIPAL	476.30		476.30
BAWKU WEST	216.00		216.00
<b>UPPER WEST</b>			
JIRAPA/LAMBUSSIE	4.60		4.60
<b>CENTRAL</b>			
UPPER DENKYIRE	40.00	40.00	
<b>EASTERN</b>			
AFRAM PLAINS	14.20		14.20
KWAHU SOUTH	31.00		31.00
BIRIM SOUTH	12.00		12.00
<b>GREATER ACCRA</b>			
TEMA	12.80		12.80
DANGME WEST	68.00		68.00
<b>VOLTA</b>			
HO	136.20		136.20
NORTH TONGU	171.70	171.70	
JASIKAN	13.40		13.40
AKATSI	37.40		37.40
<b>WESTERN</b>			
JOMORO	76.50		76.50
WASSA AMENFI WEST	26.90		26.90
<b>TOTAL</b>	<b>1,561.30</b>	<b>211.7</b>	<b>1,349.60</b>

APPENDIX J			
SINGLE SOURCING PROCUREMENT			
		Amount Accounted for	Outstanding Amount
<b>BRONG AHAFO</b>			
BEREKUM	190.80	-	190.80
DORMAA AHENKRO	220.90	-	220.90
JAMAN SOUTH	179.60	-	179.60
<b>UPPER EAST</b>			
BOLGATANGA	140.90	-	140.90
<b>CENTRAL</b>			
R.C.C	240.70	-	240.70
ABURA-ASEBU	352.00	-	352.00
AJUMAKO-ENYAN	2,000.30	-	2,000.30
UPPER DENKYIRE	141.50	-	141.50
<b>GREATER ACCRA</b>			
DANGME WEST	178.40	-	178.40
<b>VOLTA</b>			
KRACHI WEST	1,003.50	-	1,003.50
KADJEBI	146.00	-	146.00
<b>WESTERN</b>			
R.C.C	327.20	-	327.20
AOWIN SUAMAN	1,317.10	-	1,317.10
<b>TOTAL</b>	<b>6,438.90</b>	<b>-</b>	<b>6,438.90</b>

APPENDIX K1			
POVERTY ALLEVIATION FUND			
	Amount	Amount Recovered	Amount Outstanding
<b>ASHANTI REGION</b>			
AMANSIE WEST	440.10		440.10
OFFINSO	480.60		480.60
KWABRE	254.00		254.00
SEKYERE EAST	318.70		318.70
BOSOMTWE/ATWIMA	1,104.50		1,104.50
OBUASI	151.00		151.00
AFIGYA SEKYERE	857.80		857.80
<b>BRONG AHAFO</b>			
ASUNAFO NORTH	170.00		170.00
ASUTIFI	516.90		516.90
ATEBUBU	143.90		143.90
BEREKUM	511.50		511.50
DORMAA AHENKRO	67.30		67.30
JAMAN NORTH	300.00		300.00
JAMAN SOUTH	587.00		587.00
NKORANZA	214.60		214.60
SENE	223.60		223.60
SUNYANI	203.80		203.80
TANO SOUTH	186.20		186.20
<b>CENTRAL</b>			
ASSIN NORTH	685.60		685.60
GOMOA	1,105.90		1,105.90
ABURA-ASEBU	733.20		733.20
AJUMAKO-ENYAN	620.90		620.90
UPPER DENKYIRA	707.90		707.90
<b>NORTHERN</b>			
TOLON KUMBUGU	1,525.50		1,525.50
GUSHIEGU	835.80		835.80
SABOBA	566.20		566.20
NANUMBA NORTH	945.00		945.00
<b>UPPER EAST</b>			
BOLGATANGA	958.70		958.70
KASSENA NANKANA	898.30		898.30
BUILSA	291.00		291.00
BAWKU MUNICIPAL	764.20		764.20
BAWKU WEST	984.80		984.80
BONGO	382.10		382.10

APPENDIX K1 CON'T			
POVERTY ALLEVIATION FUND			
<b>UPPER WEST</b>			
SISSALA EAST	693.60		693.60
WA MUNICIPAL	123.90		123.90
JIRAPA/LAMBUSSIE	905.70		905.70
<b>EASTERN</b>			
NEW JUABEN	896.10		896.10
AFRAM PLAINS	546.80		546.80
KWAHU SOUTH	1,320.00		1,320.00
MANYA KROBO	425.90		425.90
AKWAPIM NORTH	1,664.50		1,664.50
BIRIM SOUTH	706.70		706.70
BIRIM NORTH	71.70		71.70
WEST AKIM	811.50		811.50
<b>GREATER ACCRA</b>			
GA WEST	2,340.80		2,340.80
TEMA	2,669.40		2,669.40
DANGME EAST	525.60		525.60
DANGME WEST	114.10		114.10
<b>VOLTA</b>			
NORTH TONGU	745.10		745.10
SOUTH TONGU	1,059.00		1,059.00
KADJEBI	257.10		257.10
KETU	1,247.90		1,247.90
JASIKAN	405.70		405.70
HOHOE	513.60		513.60
<b>WESTERN</b>			
SHAMA AHANTA	672.80		672.80
JOMORO	477.70		477.70
BIBIANI	508.70		508.70
SEFWI WIAWSO	533.20		533.20
JUABOSO	870.20		870.20
AOWIN SUAMAN	226.90		226.90
AHANTA WEST	115.80		115.80
WASSA WEST	672.20		672.20
WASSA AMENFI WEST	1,704.70		1,704.70
NZEMA EAST	979.20		979.20
<b>TOTAL</b>	<b>43,542.70</b>	-	<b>43,542.70</b>

APPENDIX K2			
MINISTRY OF AGRICULTURE LOAN			
		Amount	Amount
		Recovered	Outstanding
<b>ASHANTI REGION</b>			
AMANSIE EAST	13.10		13.10
AHAFO ANO NORTH	15.20		15.20
KWABRE	20.70		20.70
OBUASI	12.50		12.50
<b>BRONG AHAFO</b>			
ASUTIFI	19.40		19.40
NKORANZA	13.20		13.20
<b>UPPER WEST</b>			
WA MUNICIPAL	20.40		20.40
<b>CENTRAL</b>			
UPPER DENKYIRE	26.60		26.60
<b>GREATER ACCRA</b>			
DANGME EAST	8.90		8.90
<b>WESTERN</b>			
SHAMA AHANTA	19.80		19.80
MPOHOR WASSA EAST	4.00		4.00
<b>TOTAL</b>	<b>173.80</b>		<b>173.80</b>

APPENDIX K3			
SNR MINISTER'S LOAN			
		Amt Recovered	Outstanding Amount
<b>ASHANTI</b>			
ATWIMA NWABIAGYA	155.20	-	155.20
AHAFO ANO NORTH	277.90	-	277.90
AHAFO ANO SOUTH	177.50	-	177.50
BOSOMTWE/ATWIMA	201.90	-	201.90
OBUASI	817.40	-	817.40
EJURA SEKYERE	329.20	-	329.20
ASANTE AKIM SOUTH	254.50	-	254.50
<b>BRONG AHAFO</b>			
NKORANZA	1,253.80	-	1,253.80
SUNYANI	500.20	-	500.20
<b>UPPER WEST</b>			
JIRAPA/LAMBUSSIE	302.30	-	302.30
<b>VOLTA</b>			
NORTH TONGU	57.60	-	57.60
<b>WESTERN</b>			
JOMORO	30.00	-	30.00
BIBIANI	75.00	-	75.00
AOWIN SUAMAN	73.60	-	73.60
<b>TOTAL</b>	<b>4,506.10</b>		<b>4,506.10</b>

<b>APPENDIX K4</b>			
<b>MINISTRY OF WOMEN AND CHILDREN'S LOAN</b>			
		<b>Amt Recovered</b>	<b>Outstanding Amount</b>
<b>ASHANTI REGION</b>			
ATWIMA NWABIAGYA	163.10		163.10
BOSOMTWE/ATWIMA	100.00		100.00
<b>VOLTA</b>			
KETA	291.70		291.70
<b>WESTERN</b>			
JOMORO	240.00		240.00
BIBIANI	164.80		164.80
AOWIN SUAMAN	250.80		250.80
WASSA AMENFI WEST	225.70		225.70
<b>TOTAL</b>	<b>1,436.10</b>		<b>1,436.10</b>

APPENDIX K5			
CREDIT SALES			
		Amount Recovered	Amount Outstanding
<b>GREATER ACCRA/DISTRICT</b>	¢M		
TEMA	108.90		108.90
<b>UPPER EAST REGION</b>			
BONGO	170.10		170.10
<b>BRONG AHAFO</b>			
NKORANZA	19.80		19.80
<b>VOLTA</b>			
HOHOE	60.30		60.30
Ketu	12.40		12.40
<b>Western</b>			
JUABOSO	33		33
JOMORO	89.5		89.5
MPOHOR WASSA EAST	57.90		57.90
R.C.C.	199.50		199.50
<b>TOTAL</b>	<b>751.40</b>		<b>751.40</b>



APPENDIX K6			
OTHER LOANS			
		Amount	Amount
		Recovered	Outstanding
<b>VOLTA</b>			
HOHOE	100.00		100.00
<b>EASTERN</b>			
NEW JUABEN	92.20		92.20
<b>NORTHRN</b>			
WEST GONJA	65.00		65.00
<b>ASHANTI</b>			
AHAFO ANO SOUTH	50.00		50.00
KWABRE	51.60		51.60
<b>TOTAL</b>	<b>358.80</b>		<b>358.80</b>

APPENDIX L			
CASH IRREGULARITIES			
		Amount	Amount
ASHANTI	¢M	Recovered	Outstanding
K.M.A	447.0	0	447.0
OFFINSO	161.1	0	161.1
AHAFO ANO SOUTH	100.0	0	100.0
KWABRE	103.0	0	103.0
<b>BRONG AHAFO</b>			
KINTAMPO NORTH	1,958.50	0	1,958.50
SUNYANI	27.30	0	27.30
TECHIMAN	19.10	0	19.10
<b>NORTHERN REGION</b>			
TAMALE	80.00	0	80.00
<b>UPPER WEST</b>			
WA MUNICIPAL	6.20	0	6.20
JIRAPA/LAMBU.	10.00	0	10.00
<b>EASTERN</b>			
ASUOGYAMAN	145.90	0	145.90
BIRIM NORTH	105.00	0	105.00
<b>VOLTA</b>			
KRACHI WEST	19.8	0	19.8
<b>WESTERN</b>			
JUABOSO	171.0	0	171.0
<b>TOTAL</b>	<b>3,353.90</b>		<b>3,353.90</b>

APPENIDX M			
MISAPPLICATION OF FUNDS			
	CM	Amount Recovered	Amount Outstanding
<b>BRONG AHAFO</b>			
JAMAN NORTH	591.90		591.90
JAMAN SOUTH	1,284.30		1,284.30
KINTAMPO NORTH	135.80		135.80
NKORANZA	234.00		234.00
SUNYANI	14.50		14.50
TECHIMAN	241.00		241.00
<b>NORTHERN</b>			
ZABZUGU TATALE	32.60		32.60
GUSHIEGU	40.00		40.00
<b>UPPER EAST</b>			
BOLGATANGA	315.70		315.70
KASSENA NANKANA	48.60		48.60
BAWKU MUNICIPAL	22.10		22.10
BAWKU WEST	550.00		550.00
BONGO	70.30		70.30
<b>ASHANTI</b>			
KWABRE	35.00		35.00
BOSOMTWE/ATWIMA	170.40		170.40
<b>CENTRAL</b>			
R.C.C	293.80		293.80
MFANTSEMAN	321.30		321.30
ABURA-ASEBU	120.00		120.00
AJUMAKO-ENYAN	64.10		64.10
AWUTU-EFUTU-SENYA	166.00	166.00	-
<b>GREATER ACCRA</b>			
DANGME EAST	84.10		84.10
<b>VOLTA</b>			
HO	113.9		113.9
NORTH TONGU	67.5		67.5
SOUTH TONGU	46.7	46.7	46.7
KETU	279.6		-
<b>WESTERN</b>			
R.C.C	14.1		14.1
SHAMA AHANTA	611.5		611.5
JOMORO	102.8		102.8
BIBIANI	250.0		250.0
JUABOSO	99.3		99.3
<b>UPPER WEST</b>			
SISSALA WEST	100.00		100.00
<b>TOTAL</b>	<b>6,520.90</b>		<b>6,520.90</b>

## Appendix P

## DEDUCTION OF THE DISTRICT ASSEMBLIES COMMON FUND

		Amount Accounted for	Outstanding Amount
<b>BRONG AHAFO</b>			
ASUTIFI	136.50	-	136.50
TANO SOUTH	144.10	-	144.10
<b>NORTHERN</b>			
BUNKPURUGU	601.70	-	601.70
<b>UPPER EAST</b>			
KASSENA NANKANA	823.90	-	823.90
<b>CENTRAL</b>			
AGONA	147.90	-	147.90
<b>VOLTA</b>			
NORTH TONGU	1,051.90	1,051.90	-
SOUTH TONGU	1,505.60	1,505.60	-
KADJEBI	850.80	-	850.80
KETU	1,849.30	-	1,849.30
JASIKAN	1,304.30	-	1,304.30
HOHOE	1,321.60	-	1,321.60
<b>WESTERN</b>			
SHAMA AHANTA	1,536.90	-	1,536.90
<b>TOTAL</b>	<b>11,274.50</b>	<b>2,557.50</b>	<b>8,717.00</b>

**APPENDIX P  
OVERDUE IMPREST**

	CM	Amount Accounted for	Outstanding Amount
<b>BRONG AHAFO</b>			
TANO SOUTH	15.10	-	15.10
<b>UPPER EAST</b>			
BOLGATANGA	7.90	-	7.90
KASSENANANKANA	58.70	-	58.70
BONGO	13.20	-	13.20
<b>ASHANTI</b>			
K.M.A	40.00	-	40.00
ATWIMA NWABIAGYA	92.80	-	92.80
AHAFO ANO SOUTH	4.70	-	4.70
SEKYERE EAST	56.40	-	56.40
<b>UPPER WEST</b>			
SISSALA EAST	46.60	-	46.60
JIRAPA/LAMBU.	42.90	-	42.90
<b>EASTERN</b>			
MANYA KROBO	235.90	-	235.90
ASUOGYAMAN	17.30	-	17.30
<b>GREATER ACCRA</b>			
DANGME EAST	21.50	-	21.50
<b>Volta</b>			
KRACHI WEST	75.4	53.74	21.66
JASIKAN	30		30
<b>TOTAL</b>	<b>758.40</b>	<b>53.74</b>	<b>704.66</b>

Appendix Q			
MPs FUND NOT ACCOUNTED FOR			
		Amount Accounted for	Outstanding Amount
<b>BRONG AHAFO</b>			
ASUNAFO NORTH	10.00		10.00
<b>ASHANTI</b>			
K.M.A	122.00		122.00
BOSOMTWE/ATWIMA	892.50		892.50
<b>GREATER ACCRA</b>			
A.M.A	100.00		100.00
TEMA	425.60		425.60
<b>EASTERN</b>			
KWAHU SOUTH	256.40		256.40
<b>WESTERN</b>			
SHAMA AHANTA	70.60		70.60
<b>TOTAL</b>	<b>1,877.10</b>		<b>1,877.10</b>

## Appendix R

## GARFUND IRREGULARITY

		Amt Recovered	Outstanding Amount
<b>BRONG AHAFO</b>			
ATEBUBU	174.50	-	174.50
<b>ASHANTI</b>			
AMANSIE WEST	182.70	-	182.70
KWABRE	299.80	-	299.80
EJURA SEKYERE	250.00	-	250.00
AFIGYA SEKYERE	121.40	-	121.40
JUABOSO	25.0	-	25.0
AHANTA WEST	236.0	-	236.0
<b>TOTAL</b>	<b>1,289.40</b>	<b>-</b>	<b>1,289.40</b>

## APPENDIX S

## TAX IRREGULARITIES

	NOT DEDUCTED	NOT REMITTED	VAT	TOTAL TAX DEDUCTED/ REMITTED
<b>BRONG AHAFO</b>				
ASUTIFI	135.30			-
KINTAMPO NORTH	300.60			-
KINTAMPO SOUTH	5.50			-
SENE	54.70	87.50		-
TANO NORTH	7.50			-
TANO SOUTH	128.10	450.60	1.30	-
TECHIMAN	52.40	71.70		-
WENCHI	308.60			-
R.C.C	32.20			-
<b>UPPER EAST</b>				
BOLGATANGA	66.40		11.30	-
KASSENA NANKANA		2.10		-
BUILSA	22.90			-
<b>ASHANTI</b>				
OFFINSO	84.10	102.80		-
AHAFO ANO NORTH	50.20			-
SEKYERE EAST	392.70			-
ATWIMA MPONUA	4.20			-
EJURA SEKYERE	232.40			-
OBUASI		38.00		-
<b>UPPER WEST</b>				
SISSALA EAST		62.38		-
JIRAPA/LAMBU.	680.90			-
<b>EASTERN</b>				
NEW JUABEN	16.40			-
AFRAM PLAINS			36.40	-
KWAHU SOUTH			20.00	-
WEST AKIM	13.70		66.50	-
KWAEBIBIREM	15.00			-
<b>GREATER ACCRA</b>				
TEMA		912.40		-
DANGME WEST	156.00		7.30	-
<b>VOLTA</b>				
NORTH TONGU			43.20	-
<b>WESTERN</b>				
JOMORO	153.20			-
BIBIANI		58.40		-
MPOHOR WASSA EAST		29.50		-
JUABOSO	8.50	14.10		-
<b>TOTAL</b>	<b>2,921.50</b>	<b>1,829.48</b>	<b>186.00</b>	<b>-</b>