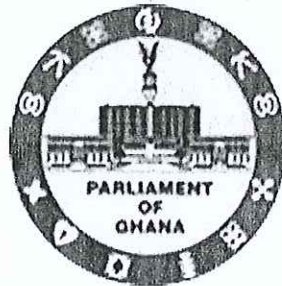


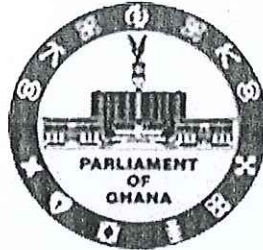
***IN THE THIRD SESSION OF THE EIGHTH PARLIAMENT OF THE
FOURTH REPUBLIC OF GHANA***



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

5TH DECEMBER, 2023

**IN THE THIRD SESSION OF THE EIGHTH PARLIAMENT OF THE
FOURTH REPUBLIC OF GHANA**



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ENDED 31ST DECEMBER, 2021**

1.0. INTRODUCTION

The **Report of the Auditor-General on the Public Accounts of Ghana - Ministries, Departments and Other Agencies (MDAs) for the financial year ended 31st December 2021** was *presented* to the House by Hon. Majority Whip, Mr. Frank Annoh-Dompreh on Wednesday, 6th July, 2022 in accordance with article 187(5) of the 1992 Constitution of the Republic of Ghana. Subsequently, 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. PROCEDURE

The Committee held public hearings on the **Report of the Auditor-General on the Public Accounts of Ghana - Ministries, Departments and Other Agencies (MDAs) for the financial year ended 31st December 2021** during which all the presentations including oral submissions by the officials representing the institutions were examined in respect of the issues raised in the Report.

Again, all the officers who appeared before the Committee subscribed to the Oath of a Witness in responding to the issues/queries raised by the Auditor-General in the Report as well as issues of public interest.

3.0. ACKNOWLEDGMENT

The Committee is grateful for the cooperation and support from the Hon. Ministers, Deputy Ministers and other officials from the Ministries, Departments and Agencies (MDAs) who appeared before the Committee including officials from the Audit Service, all the media houses, particularly Ghana Broadcasting Corporation (GBC), Parliamentary Press Corps and the general public for the feedback on the work of the Committee.

2.0. REFERENCE DOCUMENTS

The Committee referred to the following documents during its deliberations:

- i. The 1992 Constitution of the Republic of Ghana.
- ii. The Standing Orders of the Parliament of Ghana.
- iii. Public Financial Management Act, 2016 (Act 921)
- iv. Public Financial Management Regulations, 2019 (L.I. 2378)
- v. Audit Service Act, 2000 (Act 584).
- vi. Public Procurement Act, 2003 (Act 663)
- vii. Internal Audit Agency Act, 2003 (Act 658)
- viii. National Health Insurance Regulations, 2004 (L.I. 1804)
- ix. Value Added Tax Act, 2013 (Act 890)
- x. Income Tax Act, 2015 (Act 896)
- xi. The Stores Regulation, 1984
- xii. Revenue Administration Act, 2016 (Act 915)
- xiii. Report of the Auditor-General on the Public Accounts of Ghana - Ministries, Departments and Other Agencies (MDAs) for the financial year ended 31st December 2020
- xiv. The Report of the Public Accounts Committee on Report of the Auditor-General on the Public Accounts of Ghana - Ministries, Departments and Other Agencies (MDAs) for the financial year ended 31st December 2020

3.0. PURPOSE OF THE AUDIT

The Auditor-General conducted the audit on the Public Accounts of Ghana (Ministries, Departments and Agencies (MDAs)) for the year ended 31st December 2021 in accordance with section 13 of the Audit Service Act, 2000 (Act 584).

The purpose of the audit was for the Auditor-General to ascertain whether all MDAs maintained proper records and books, whether accounts were properly kept and all public monies due were fully accounted for.

The audit also sought to determine if the rules and procedures applicable were sufficient to ensure an effective check on the assessment, collection and proper allocation of revenues and whether monies were expended for the purposes for which they were appropriated and the expenditures made as authorized.

4.0. SUMMARY OF AUDIT FINDINGS

The overall impact of the irregularities identified by the Auditor-General over the period amounted to GH¢1,080,931,937. These irregularities were categorized into Tax, Cash, Indebtedness/Loans/Advances, Payroll, Stores/Procurement, Rent Payment and Contract. The breakdown is shown in the Table 1 below:

Table 1: A Summary of 2021 Irregularities

SN.	Type of Irregularities	2021 (GH¢) Million
1.	Tax Irregularities	989,026,225
2.	Cash Irregularities	45,763,607
3.	Loans/ Advances	30,758,576
4.	Payroll Irregularities	5,601,611
5.	Stores/Procurement Irregularities	511,569
6.	Rent Irregularities	7,710,925
7.	Contract Irregularities	1,559,424
	Total	1,080,931,937

4.1. HEADS OF IRREGULARITIES

i. Tax Irregularities - GH¢989,026,225.00

Tax Irregularities formed 91.5 per cent of the total financial infractions reported. Included in this was an amount of GH¢402,804,572.00 from 28 Oil Marketing Companies (OMCs) who defaulted in paying their rescheduled debt between January 2021 and December 2021. The anomaly has been attributed mainly to failure on the part of the Ghana Revenue Authority (GRA) to pursue the OMCs by applying the relevant measures and sanctions against defaulters.

The Auditor-General recommended that GRA should strengthen supervision of its staff and also take steps to improve efficiency in tax collection including follow up on overdue taxes while applying sanctions as prescribed by the tax laws.

ii. Cash Irregularities - GH¢45,763,607.00

Total Cash Irregularities noted during the period amounted to GH¢45,763,607 which represented 4.23% of the total irregularities. This amount includes an amount of GH¢2,446,321.48 and USD 727.00 paid on 14 payment vouchers which were not presented for examination during the audit review.

The Auditor-General observed the under listed as the major attributable causes of the irregularities and cut across all the MDAs:

- i. Unapproved disbursements
- ii. Unpresented payment vouchers
- iii. Unaccounted revenue
- iv. Unsupported payment vouchers
- v. Funds to bank not credited
- vi. Non-lodgement of public funds
- vii. Misapplication of funds and
- viii. Unretired Imprest

The Auditor- General therefore recommended that in the absence of the payment vouchers and the supporting documents, the Chief Directors and the Heads of Finance should be surcharged with the amount involved.

iii. Indebtedness/Loans/Advances - GH¢30,758,576.00

The total Indebtedness/Loans/Advances identified amounted to GH¢30,758,576 representing 2.8% of the total irregularities. A significant amount of this GH¢9,521,000.00 was owed by 62 companies and individuals to the Ministry of Food and Agriculture for the purchase of Tractors. The Auditor-General recommended that the Chief Director and the Director of Engineering should recover the outstanding debt from the defaulting companies and individuals with interest at the prevailing Bank of Ghana interest rate.

iv. Payroll Irregularities - GH¢5,583,498.00

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

The Auditor-General recommended for the recovery of the total amount by the Heads of the various Institutions to the Government chest without delay.

v. Stores/Procurement Irregularities - GH¢511,569.00

Stores and Procurement Irregularities observed during the period amounted to GH¢511,569.00. This included an amount of GH¢108,552.00 relating to items such as laptops, mathematical sets, exercise books and nose masks procured through the MP's share of the GETFund from two suppliers by the Ghana Education Service (GES), Akropong - Akuapem, which were not accounted for.

The Auditor - General recommended that the Member of Parliament should account for the items worth GH¢108,552.00, failing which the MP should refund the money.

vi. Rent Irregularities - GH¢7,710,925.00

The total rent irregularity was GH¢7,710,925.00 which included:

- a. GH¢600,013.00 due from government workers from 13 Health Institutions who defaulted in the payment of rent and;
- b. US\$993,600.00 due government from 48 occupants of the United Nations Development Programme (UNDP) flats.

According to the Auditor-General, the irregularities were mainly due to the ineffectiveness of Management in the collection of rent from the occupants. The Auditor-General therefore, recommended recovery of the rent from the operatives of National Security and the other tenants, failing which the occupants should be ejected from the flats.

vii. Contract Irregularities - GH¢1,559,424.00

The total Contract Irregularities of GH¢1,559,424.00 reported included an amount of GH¢1,188,816.00 which was an interest paid on delayed payments for contract certificates raised by contractors. The Auditor- General recommended that the Minister for Roads and Highways should investigate the cause of the interest payment and ensure that those found culpable are made to refund the interest paid.

5.0. COMMITTEE'S OBSERVATIONS AND RECOMMENDATIONS

The Committee noted that most of the institutions had complied with the recommendations of the Auditor-General in respect of the irregularities cited against the MDAs.

The Committee observed however, that the irregularities that remained unresolved relate to the following Ministries, Departments and Agencies:

5.1. MINISTRY OF FINANCE

5.1.1. Ministry of Finance Headquarters

i. Uncompetitive Procurement - GH¢2,318,823.29

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

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

The Auditor-General recommended that the Chief Director should investigate the cause of the procurement infractions and officers found culpable should be appropriately sanctioned.

The Committee has recommended a referral of the Ministry to the Attorney General's Department for appropriate sanctions and further urged the Ministry to refrain from violating the Public Procurement Act.

5.2. Ghana Revenue Authority - Customs Division

5.2.1. Tema Oil Refinery

i. OMCs Defaulted in Paying Re-scheduled Debt - ¢402,049,571.70

In contravention to Section 47 of the Revenue Administration Act, 2016 (Act 915), the Audit review of files and reschedule cash book from January, 2020 - December, 2021 disclosed that 28 Oil Marketing Companies (OMCs) failed to settle their rescheduled debts of GH¢402,049,571.70.

The Committee was informed that a total recovery of GH¢18,919,525.84 had been made, leaving an outstanding amount of GH¢383,130,045.86. It was further revealed that thirteen (13) of the defaulting OMCs were being prosecuted in court to recover the unpaid debts.

The Committee in addition to the recommendation of the Auditor-General urges the Commissioner-General to apply more stringent enforcement and legal means to recover the outstanding amount of GH¢402,049,571.70 from the OMCs involved.

ii. Outstanding Duties and Taxes of OMCs - GH¢249,800,802.28

The Auditor-General noted from the Integrated Customs Management System (ICUMS) Report that contrary to Section 104 of the Customs Act, 2015 (Act 891), seventeen 17 OMCs did not pay duties and taxes totalling GH¢249,800,802.28 on 219,995,530 litres of fuel products lifted for the period January, 2020 to December, 2021.

It was recommended that the Commissioner-General of Ghana Revenue Authority (GRA) should fully recover the amount of GH¢249,800,802.28 from the 17 OMCs without further delay.

The Committee however, noted that in compliance with the Audit recommendation, part payment of the debt amounting to GH¢1,445,012.89 had been made leaving a balance of GH¢248,355,789.3, whilst most of the defaulting OMCs have had their licences revoked and others are still in court pending judgement.

The Committee recommends to the GRA to blacklist all OMCs that fail to discharge their tax obligations to prevent them from further lifting.

Furthermore, the Committee urges GRA to liaise with the National Petroleum Authority (NPA) to implement its decision to blacklist all OMCs and further revoke the licenses of OMCs who habitually fail to discharge their tax obligations as recommended by the Auditor-General.

The Committee further recommends that the prosecution of defaulting OMCs must also rope in the directors and persons in control functions of those companies.

5.2.2. Bonded Warehouse - Tema

i. Outstanding Tax Liability - GH¢5,209,896.96

Contrary to Section 104 of the Customs Act, 2015 (Act 891), the Auditor-General revealed that three companies who owed tax liabilities totalling GH¢5,209,896.96 failed to fully settle their indebtedness.

The Auditor-General recommended that the Sector Commander of Tema Collection should recover the outstanding tax liabilities of GH¢5,209,896.96 from the three companies without any delays.

The Committee noted that 2 out of the 3 debtors had fully settled their respective liabilities to the tune of GH¢5,029,009.50 (representing 96.5%), leaving an outstanding amount of GH¢180,887.47 in the name of Febrit International Limited, who is currently being investigated by the Investigation Unit of GRA as part of the process towards prosecution.

The Committee commends GRA for its efforts to recover the amount and further urges GRA to continue to pursue Febrit International Limited for the money.

5.3. Customs Division - Ho

i. Unaccounted Revenue - GH¢1,452,206.56

The Auditor-General noted that contrary to Regulation 50 of the Public Financial Management Regulations, 2019 (L.I.2378), the records of Batume Junction Station indicated that tax revenue totalling GH¢1,452,206.56, which was collected between January and June, 2021 by Emmanuel Antwi-Agyei had not been accounted for.

The Committee was informed that the appointment of the officer (Mr. Emmanuel Antwi-Agyei) has been terminated after going through disciplinary procedures and his Provident Fund of GH¢69,363.71 as well as his Credit Union Savings of GH¢13,000.00 have been withheld. Meanwhile, the issue has since been referred to the Investigations Unit of the Authority to conduct Criminal Investigations for possible prosecution whilst efforts are being made to identify assets of the said officer.

The Committee recommends to the GRA to fast-track the implementation of the cashless systems to ensure that officers no longer receive cash from taxpayers and urges GRA to pursue recovery of the balance of GH¢1,369, 842.85 Mr. Emmanuel Antwi-Agyei.

5.4. GRA - Domestic Tax Revenue Division Accra

i. Outstanding Income Taxes - GH¢111,652,263.00

The Audit revealed that in breach of Section 71 of the Revenue Administration Act, 2016 (Act 915), 13,721 selected tax files from 21 Domestic Tax Revenue Offices in the Greater Accra Region showed that 6,856 companies, business entities and individuals owed an amount of GH¢111,652,263.00 in corporate and individual income taxes for 2019, 2020 and 2021 years of assessment.

The Committee noted during the public sitting that 84% of the value of this infraction (amounting to GH¢94,026,133.81) had been resolved, leaving an outstanding amount of GH¢17,626,129.40, representing 16%.

The Committee encourages the GRA to intensify its effort and deploy the necessary enforcement measures to recover the remaining 16% as recommended by the Auditor-General.

ii. Outstanding PAYE - GH¢32,071,515.94

Contrary to Section 114 of the Income Tax Act, 2015 (Act 896), the Audit noted that employers of 2,775 employees and 346 Directors did not remit Pay-As-You-Earn (PAYE) deductions totalling GH¢32,071,515.94 to GRA for 2019, 2020 and 2021 years of assessment.

The Committee was informed that an amount of GH¢27,138,249.51 had subsequently been recovered, leaving a balance of GH¢4,933,266.43.

The Committee therefore, urges the Commissioner to continue its recover efforts to ensure that the full outstanding amount with the appropriate interest and penalties in accordance with Revenue Administration Act, 2016 (Act 915).

iii. Outstanding Withholding Tax - GH¢43,471,511.50

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

The Committee was informed that 85% recovery totalling GH¢36,937,617.15 has been made, leaving an outstanding amount of GH¢6,533,894.85.

The Committee therefore, urges GRA to employ all the necessary enforcement measures to recover the remaining balance.

iv. VAT Traders' Debts - GH¢87,166,616.95

A review of traders' files and ledger balances revealed that 651 registered VAT traders who filed their returns at the various Tax Offices owed a total of GH¢87,166,616.95 for 2019, 2020 and 2021 years of assessment in contravention of Section 55 of the VAT Act, 2013 (Act 870).

The Committee was informed that an amount of GH¢74,827,408.95 has been recovered, leaving a balance of GH¢12,339,208.00, however, GRA has introduced e-VAT and upfront VAT payment systems to bring efficiency and improvement in its tax collection efforts.

The Committee therefore, urges the Authority to take the necessary steps within the law to recover the outstanding taxes.

v. Outstanding Rent Tax - GH¢5,214,915.59

The Audit examination of rent files revealed that 713 Property Owners were indebted to GRA in the sum of GH¢5,214,915.59 for 2019, 2020 and 2021 years of assessment.

The Committee noted that an amount of GH¢4,175,592.05 has since been recovered, leaving an outstanding of GH¢1,039,323.54.

The Committee in support of the recommendations of the Auditor-General to collect the outstanding amount from the defaulting property owners and further urges GRA to implement more efficient Rent Tax Collection System to avoid the recurrence of this infraction.

5.5. SMALL TAX OFFICE - TECHIMAN

i. Outstanding Tax Liabilities - GH¢507,732.81

Contrary to Section 71 of the Revenue Administration Act, 2016 (Act 915), it was noted that the Small Tax Office (STO) at Techiman had a total stock of outstanding tax liabilities amounting to GH¢507,732.81 as at June, 2021.

The Committee was informed that an amount of GH¢393,961.70 has been recovered and that the remaining amount of about GH¢113,771.11 relates to small-scale shops most of which have either relocated or closed down since the outbreak COVID-19 pandemic.

The Committee reiterates the recommendations of the Auditor-General that the Office Manager and Head of Compliance, Enforcement and Debt Management (CEDM) Unit to intensify education and enforcement efforts on tax compliance to ensure recovery of all the taxes outstanding.

ii. Dormaa Ahenkro - Unrecovered Taxes - GH¢162,071.71

Contrary to Section 71 of the Revenue Administration Act, 2016 (Act 915), the Audit review of taxpayer files at the Dormaa Ahenkro office of the Domestic Tax Revenue Division (DTRD) disclosed that unpaid tax liabilities of 70 individuals and corporate institutions stood at GH¢162,071.71 as at the end of December, 2020.

The Committee was informed that most of the defaulting shops have closed down their businesses, however, GRA has complied with the recommendations of the Auditor-General and taken the necessary steps to recover an amount of GH¢78,122.99, leaving a balance of GH¢83,948.72.

The Committee urges GRA to put measures in place to recover the outstanding balance from the defaulters.

5.6. GRA - Ashanti Region

5.6.1. Taxpayer Service Centre-Asokwa

i. Tax Debtors - GH¢2,116,156.64

The Audit review of debtors' record at the Taxpayer Service Centre (TSC), Asokwa disclosed that 37 companies, business entities and private individuals owed the State taxes totalling GH¢2,116,156.64 between the period, June, 2020 and May, 2021.

The Committee noted that GRA has collected an amount of GH¢1,936,883.93 (representing about 91.5%) with an outstanding amount of GH¢179,272.71 remaining.

The Committee commended the Authority for the 91.5% recovery and further encourages the Authority to intensify efforts to recover the outstanding amount.

5.7. GRA - Konongo - Outstanding Withholding Taxes - GH¢178,772.00

The Audit revealed that contrary to Section 116 of Act 896, six (6) entities operating under the Konongo Office of GRA did not withhold taxes totalling GH¢178,771.88 in respect of various services provided. The Committee was however, informed that an amount of GH¢107,000 has since been recovered, leaving a balance of GH¢71,772.

The Committee reiterates the recommendations of the Auditor-General that the Heads of the Konongo Office and Compliance, Enforcement and Debt Management (CEDM) Unit to take the necessary steps to recover the outstanding amount.

5.8. GRA - Ashtown - Corporate Tax Defaulters - GH¢1,709,503

The Audit disclosed that as at May, 2021, 134 out of 171 business entities under the GRA Ashtown office owed the Ghana Revenue Authority a total amount of GH¢1,709,502.63 in respect of corporate taxes for the 2019 and 2020 years of assessment.

The Committee was informed that the Authority has recovered an amount of GH¢919,969 leaving a balance of GH¢789,534. The Committee therefore, recommends that the Commissioner-General takes enforcement action against the defaulters in accordance with Section 52 of the Revenue Administration Act, 2016 (Act 915)

5.9. GRA - Mampong

i. Tax Defaulters - GH¢379,226.85

The Audit review of taxpayers' liability disclosed that 22 taxpayers of Mampong were indebted to the State to the tune of GH¢379,226.85 in respect of taxes as at 18 June 2021. The Auditor-General therefore, recommended that the Head of Taxpayers Service Centre (TSC) should recover the outstanding tax of GH¢379,226.85 from the tax defaulters.

The Committee noted that an amount of GH¢369,064.43 representing 97.3% had since been recovered leaving an outstanding balance of GH¢10,162.57 and commends the Authority for the significant recoveries made so far, however, the Committee urges the Authority to persist with efforts to fully recover the outstanding amount.

5.10. GRA-EASTERN REGION

5.10.1. GRA-Akropong Akuapem

i. Outstanding income taxes - GH¢210,478.95

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

The Auditor-General recommended that the Head of TSC and CEDM should recover the outstanding taxes, failing which legal action should be taken against the defaulters.

At the time of the public sitting of the Committee, an amount of GH¢202,385.15 (96%) had been recovered leaving an outstanding balance of GH¢8,093.85.

The Committee recommends that the heads of the Akropong Office and CEDM should collaborate to recover the outstanding amount.

5.11. GRA Suhum

i. Taxpayers' Indebtedness- GH¢978,141.38

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

The Auditor-General recommended that the Head of TSC and CEDM should pursue recovery of the outstanding tax from the defaulting taxpayers.

The Committee observed that a sum of GH¢820,300.22 has been recovered leaving a balance of GH¢157,873.36. The Committee therefore, urges the Authority to take enforcement measures for full recovery of the amount owed.

5.12. GRA-Western North

5.12.1. Taxpayer Service Centre-Enchi

i. Failure to Collect Outstanding Tax-GH¢57,970.05

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

The Auditor-General urged the Enchi Sub-Office Manager to immediately pursue the recovery of the accrued taxes from the defaulting taxpayers.

During the Committee Sitting, it was revealed that an amount of GH¢48,956.79 has been recovered leaving an outstanding balance of GH¢9,013.26.

The Committee appealed that the centre should enforce measures to ensure full recovery of the outstanding amount.

5.13. GRA - Sefwi Wiawso

i. Outstanding Corporate Tax- GH¢189,446.11

During the Audit review, it was noted that out of the total corporate taxes of GH¢288,429.36 due for 2019 and 2020 years of assessment, only GH¢98,983.25 was collected leaving an outstanding balance of GH¢189,446.11 contrary to Section 71 of the Revenue Administration Act, 2016 (Act 915)

The Auditor-General urged the Head of the STO to increase its enforcement role to collect all the outstanding tax revenues due the State.

It was disclosed at the public sitting of the Committee that an amount of GH¢176,822.91 had been recovered, leaving an outstanding amount of GH¢12,623.20.

The Committee urges the Authority to continue to pursue and recover the outstanding amount from the defaulting taxpayers.

ii. Outstanding Personal Income Tax-GH¢7,322.31

The audit review of the Sole Traders' Tax files disclosed that 13 persons failed to remit their personal income tax totalling GH¢7,322.31 to the Commissioner General.

The Auditor- General recommended that the Head of the STO should ensure that the outstanding taxes are settled.

Management disclosed to the Committee that an amount GH¢2,794.25 has been recovered leaving an outstanding balance of GH¢4, 527.75.

The Committee urges Management to take steps to recover the outstanding balance and put measures in place to avoid the recurrence of this infraction.

5.14. GRA-Western Region

5.14.1. GRA- Takoradi

i. Unrecovered VAT Liabilities- GH¢16,260,765.00

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

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

The Committee noted that recoveries amounting to GH¢2,753,742.57 had been made, leaving an outstanding balance of GH¢13,507,966.79. The Committee was however assured that various enforcement measures are being taken to recover this outstanding amount.

The Committee recommends that serious efforts be made to recover the amount from the defaulting taxpayers.

ii. Unpaid VAT - GH¢15,540,271.76

The audit review of VAT files of Monpe Ventures revealed that the Authority failed to pursue recovery of VAT to the tune of GH¢15,540,271.76 due from Monpe Ventures.

The Auditor-General recommended that the District Manager should ensure recovery of the outstanding taxes from Monpe Ventures without further delay.

Management disclosed to the Committee that a recovery of GH¢1,029,674.00 has been made, leaving an outstanding balance of GH¢14,510,598.00.

The Committee urges management to take serious enforcement measures including legal action against Monpe Ventures to recover the outstanding amount.

6.0. MINISTRY OF HEALTH

i. Unpresented Payment Vouchers - GH¢1,791,264.67

Examination of payment records of 21 institutions under the Ministry of Health revealed that not present 245 payment vouchers amounting to GH¢1,791,264.67 for audit scrutiny.

In the absence of the payment vouchers, the Auditor-General recommended that the Heads of the Institutions and Accountants should refund the respective amounts.

The Committee was informed that the PVs involved have been presented for audit except for an amount of GH¢65,455.14 standing in the name of "Municipal Health Directorate" in which case the auditors could not immediately specify. The Auditor-General was requested to clarify this in the next audit of the MDAs.

ii. Unsupported Payments - GH¢1,580,819.78

The Auditor-General observed that Heads of 63 institutions could not support payment totalling GH¢1,580,819.78 and recommended that the amount should be refunded to chest.

The Committee was informed that 59 out of the 63 institutions had subsequently acquitted various payments amounting to GH¢1,198,425.42 leaving an amount of GH¢382,394.36 standing in the names of four (4) institutions:

<u>Institution</u>	<u>Amount (Ghc)</u>
i. Accra Psychiatric Hospital	- Gh¢63,656.16
ii. St. Theresa's Hospital, Nandom	- Gh¢5,387.50
iii. Buipe Polyclinic	- Gh¢11,391.70
iv. Cape Coast Teaching Hospital	- Gh¢301,959.00
Total	- Gh¢382, 394.36

The Committee therefore recommends that management of these four institutions should refund the respective amounts within three months of the adoption of the Report of the Committee by the House.

iv. Unaccounted Revenue - GH¢240,895.48

In violation of Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378), the Audit discovered that 11 Institutions in 6 Regions failed to account for revenue totalling GH¢240,895.48. The Auditor-General recommended that the heads of the institutions involved should immediately recover the amounts from the revenue collectors, failing which the sum should be recovered from the heads.

The Committee was informed that 10 out of the total institutions had accounted for their revenue except for Buipe Polyclinic in the Savannah Region that is yet to account for an amount of GH¢82,079.57. The Committee urges the Management the Polyclinic to immediately recover the outstanding amount and pay same into the appropriate account.

v. Uncompetitive Procurement

In contravention of Sections 35 and 43 of the Public Procurement Act, 2003 (Act 663), the Audit noted that 32 Institutions in 8 regions procured goods and services totalling GH¢12,368,943.70 without following the procurement law.

The Auditor-General recommended that the Heads of the Institution should investigate the cause of the procurement infractions and any officer found culpable should be appropriately sanctioned, failing which the Heads should be sanctioned by the Ministry

The Committee therefore reiterates the recommendation of the Auditor-General and further recommends that the underlisted 14 institutions should be prosecuted by the Attorney-General with the appropriate sanctions. The Committee also urges the institutions to refrain from violating the public procurement laws of the country.

- i. National Cardiothoracic Center
- ii. National Center for Radiotherapy and Nuclear Medicine
- iii. Kpone Polyclinic
- iv. Tepa District Hospital
- v. Atebubu Municipal Hospital
- vi. Nkwanta Municipal Health Directorate
- vii. Wa Regional Health Directorate
- viii. Funsu District Health Directorate
- ix. Sefwi Wiawso Municipal Health Directorate
- x. Enchi Government Hospital
- xi. Sefwi Wiawso Government Hospital
- xii. Cape Coast Metro Hospital
- xiii. Elmina Municipal Health Directorate
- xiv. Essikuma Odoben Brakwa District Health Directorate

vi. Payment of Unearned Salary - GH¢1,519,853.00

A review of the Electronic Salary Payment Voucher (ESPV) disclosed that unearned salaries amounting to GH¢1,519,853.00 were paid to 146 officers of 47 Institutions in contravention of Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378)

The Committee was however, informed that an amount of GH¢873,381.95 had been recovered, leaving an outstanding of GH¢646,471.05 as shown in the table below.

Table 2: Outstanding Unearned Salaries.

No.	NAME OF INSTITUTION	OUTSTANDING AMOUNT (GH¢)
1.	Korle-Bu Teaching Hospital	33,599.33
2.	Mallam Atta Clinic	6,101.94
3.	Achimota Hospital	3,181.11
4.	Greater Accra Regional Hospital	5,097.36
5.	Akomaa Memorial SDA Hospital	13,661.01
6.	District Health Directorate, Barekese	39,862.77
7.	Komfo Anokye Teaching Hospital	180,653.24
8.	SDA Hospital, Dominase	30,677.24
9.	Holy Family Hospital, Berekum	9,987.50
10.	SDA Hospital, Sunyani	33,132.76
11.	St. Martin De Porres Hospital	22,344.90
12.	St. Joseph Hospital, Jirapa	12,703.04
13.	Tamale Teaching Hospital	156,780.94
14.	Metro Hospital, Cape Coast	20,825.26
15.	Assin Praso Presbyterian Hospital	6,944.43
16.	Assin Nsuta Presby Health Centre	37,749.14

17.	Presbyterian Hospital, Bawku	25,935.45
18.	Pusiga Health Directorate	7,233.63
	Total	646,471.05

The Committee was informed that recovering these unearned salaries has proven difficult since the staff involved have either absconded, retired or passed away.

Addition to the recommendation of the Auditor-General that the heads of the institutions who supervised these payments should be made to refund the money, the Committee also recommends that where applicable, the heads of the affected institutions should use the benefits of the said individuals to defray their respective liabilities and follow up with close relations of those who have absconded.

vii. Outstanding NHIS Claim - GH¢51,404,084.38

In Contravention to Regulation 38 of the National Health Insurance Regulations, 2004 (L.I.1809), the Audit discovered that the National Health Insurance Authority (NHIA) owed 78 Health Institutions a total amount of GH¢51,404,084.38 for various services rendered.

The Auditor-General recommended that the Heads of the Institutions should engage the CEO of NHIA for reimbursement of the outstanding amounts.

The Committee observed that following the recommendations by the Auditor-General the Authority had made some payments to fully cover the debts of 67 out of the 78 institutions leaving an outstanding amount of **GH¢3,439,873.93** in the names of the following institutions:

Table 3: Outstanding NHIS Claims

No.	Health Facility	Outstanding Amount (GH¢)
1.	Yawhima Health Centre	29,402.36
2.	Magazine CHPS	3,429.78
3.	Okorase CHPS	91,151.05
4.	Konko CHPS	27,463.43
5.	Nandom Municipal Health	206,416.28

	Directorate	
6.	Sagnarigu Municipal Health Directorate	117,291.22
7.	Savelugu Municipal Health Directorate	117,923.07
8.	Tolon Health Directorate	320,421.97
9.	Garu Health Directorate	247,505.50
10.	War Memorial Hospital, Navrongo	1,570,881.53
11.	Sandema Health Directorate	707,987.74
	TOTAL	3,439,873.93

viii. Indebtedness to Suppliers

Contrary to Regulations 78 of the PFFM, 2019 (L.I. 2378), an examination of the Accounts Payable records showed that 57 institutions were indebted to suppliers who supplied drugs and non-drug items amounting to GH¢14,033,745.35.

The Committee however, was informed during the deliberations that an amount of GH¢11,762,202.88 has been recovered leaving an outstanding amount of GH¢2,271,542.47.

Table 4: Outstanding Indebtedness to Suppliers

No.	NAME OF HEALTH FACILITY	OUTSTANDING (GH¢)
1.	Pokrom Health Centre	152,833.53
2.	Berekuso Health Centre	41,783.08
3.	Pakro Health Centre	114,917.28
4.	Oboadaka ChP	23,715.85
5.	Obotwere ChP	24,205.44
6.	Nankese Health Centre	4,610.82
7.	Akuapim North Municipal Health Directorate	4,610.82

8.	Nsakyi ChP	22,295.72
10.	Wa West District Hospital	145,406.39
11.	Nandom Municipal Health Directorate	27,492.45
12.	Gwollu Health Directorate	8,726.73
13.	Jeffisi Health Centre	25,751.67
14.	Kulfuo Health Centre	35,444.07
15.	Kunchogu Health Centre	5,377.79
16.	Nabulo Health Centre	71,441.92
17.	Tumu Sub-Health Centre	1,925.00
18.	Wellembelle Health Centre	24,633.16
19.	Lawra Municipal Hospital	445,101.26
20.	Gwollu District Hospital	72,100.13
21.	Amoya Health Centre	8,313.97
22.	Suiano Health Centre	141,432.52
23.	Bibiani Medical Health Directorate	88,171.35
24.	Dadieso Government Hospital	149,600.85
25.	Gambigo Health Centre	80,601.86
26.	Zuarungu-Moshie Health Centre	105,370.05
27.	Zuarungu Health Centre	120,711.36
28.	Sandema Health Directorate	324,967.40
	TOTAL	2,271,542.47

The Committee therefore affirms the recommendation by the Auditor-General and recommends that a system should be put in place where debts owed the Medical Stores are settled during claims payment by the National Health Insurance Authority.

ix. Failure to Serve Bond Terms - GH¢157,501.00

The Audit review of staff files and payroll records revealed that 7 bonded staff from 5 health institutions who were granted study leave with pay and subsequently paid salaries amounting to GH¢157,501.00 failed to serve the full bond term.

The Committee noted however, that an amount of GH¢75,849.00 had been recovered leaving an outstanding amount of GH¢81,652.00. The Committee therefore, in support of the Auditor-General recommendation, further recommends that the Ministry of Health should put in place a stricter system of administering the study leave for workers whilst pursuing the debtors or their guarantors to recover the full amount at the prevailing Bank of Ghana interest rates.

x. Unpaid Rent - GH¢600,013.25

The Audit discovered that staff occupying official bungalows and flats owed rent totalling GH¢600,013.25 to 13 health institutions. The Committee observed however, that an amount of GH¢454,427.45 has been recovered leaving an amount of **GH¢145,585.80** in the name of the following institutions:

Institutions

- i. Pantang Hospital
- ii. Regional Health Directorate- Wa
- iii. Effia Nkwanta Regional Hospital
- iv. Cape Coast Metro Hospital



The Committee therefore, recommends that the Heads of the Institutions should recover the arrears and enforce stricter measures in the payroll processing centre to ensure monthly deduction at source to avoid further accumulation of arrears.

xi. Collection of Fees without Approval of Parliament - GH¢35,440,924.20

The Audit revealed that LEKMA and Korle-Bu Teaching Hospitals in the Greater Accra Region charged patients maintenance and intramural fees and other service fees amounting to GH¢35,440,924.20 for the period January, 2019 to December, 2020 without the approval of Parliament.

The Committee observed that following the audit recommendation, LEKMA Hospital has received the necessary approval, Management of the Korle-Bu Teaching Hospital on the other hand is yet to receive response from the Ministries of Health and Finance.

The Committee urges the Minister for Health to assist Korle-Bu to process the required approval to ensure the continued delivery of services to patients without interruption.

xii. Outstanding Utility Bills

The Audit found that as at 31st December, 2020 three (3) health institutions in 2 regions (Regional Health Directorate - Wa; Regional Medical Stores - Wa and Tamale Nursing and Midwifery Training College) owed the Northern Electricity Distribution Company (NEDCO) a total amount of GH¢2,463,755.53 as accumulated electricity bills.

It was also noted that one institution also owed the Ghana Water Company Limited (GWCL) an amount of GH¢10,892.08.

The Committee noted that the total outstanding water bill has been settled and a part payment of an amount of GH¢1,060,779.61 of the electricity bill had also been paid, leaving an outstanding amount of GH¢1,402,975.92 to be settled by the Wa Regional Medical Stores and Nursing and Midwifery Training College, Tamale.

Reiterating the recommendation of the Auditor-General, the Committee urges the Management of the institutions to prioritise the payments of the utility bills to avert unexpected disconnections in the various units of the Directorate.

6.2. GREATER ACCRA REGIONAL HOSPITAL, RIDGE

i. Corporate Debtors - GH¢479,938.09

The Audit of the accounts receivable records of the Greater Accra Regional Hospital, Ridge revealed that some institutions owed the Hospital an amount of GH¢479,938.09 for services rendered to their employees between January, 2020 and December, 2020.

Management informed the Committee that an amount of GH¢351,088.73 had been recovered, leaving a balance of GH¢128,849.27.

Hence the Committee recommends that Management pursue the recovery of the balance from the defaulting institutions and to put measures in place to avoid future accumulation of large arrears by these corporate clients.

6.3. MAMPROBI HOSPITAL

i. Un-transferred Revenue - GH¢170,555.62

The Audit found out that Zenith Bank collected a total revenue of GH¢2,955,096.62 on behalf of the Mamprobi Hospital between January, 2020 and December, 2020 and transferred GH¢2,784,541.00 into the account of the Hospital leaving a difference of GH¢170,555.62 outstanding.

The Committee noted that the Bank failed to transfer the entire outstanding amount of GH¢170,555.62 with the prevailing Bank of Ghana Treasury Bill interest rate, contrary to the recommendations of the Auditor-General.

The Committee took a serious view of this matter and recommends that Management liaise with the Ministry of Finance to relook at the Memorandum of Understanding (MoU) between the Hospital and the Bank to reconcile or terminate the Agreement entirely if the matter cannot be amicably addressed.

6.4. KORLE-BU TEACHING HOSPITAL (KTH)

i. Private Health Indebtedness - GH¢474,217.91

The Auditor-General reported that 16 Private Health Insurance Schemes owed the Korle-Bu Teaching Hospital (KTH) an amount of GH¢474,217.91 as at 31 December, 2020 for health services rendered to the clients of the Schemes. The Committee noted however, that a recovery of GH¢404,705 had been made, leaving a balance of GH¢69,512.91.

The Committee therefore recommends that Management should adhere to the recommendations of the Auditor-General to use every legitimate means to recover the total amount from the indebted Private Health Insurance Schemes without further delays within 3 months after the adoption of the Report of the Public Accounts Committee by the House.

6.5. KOMFO ANOKYE TEACHING HOSPITAL (KATH)

i. Unserved Sponsorship Agreement - GH¢341,624.23

The Audit Report revealed that 4 officers of the Komfo Anokye Teaching Hospital (KATH) were granted study leave with pay to pursue various courses of study within and outside the country with a total sponsorship package of GH¢341,624.23. The officers however, failed to return to the Hospital to serve after the period of study as contained in the Bond Forms or Sponsorship Agreement.

The Committee observed that the Management had recovered a total amount of GH¢71,817.12 leaving an outstanding amount of GH¢269,807.11 in the name of Dr. Evelyn Mawunyo Jiagge (Specialist Surgeon) who has refused to cooperate with the Hospital.

The Committee therefore reiterates the recommendations of the Auditor-General that the Management of the Hospital should adopt stringent measures to enforce the Terms of the Agreements and further directed that Dr. Evelyn Mawunyo Jiagge should be apprehended by Interpol and be repatriated full rigours of the law.

6.6. AXIM GOVERNMENT HOSPITAL

i. Misappropriation of Revenue from rental facilities - GH¢36,000.00

The Audit found that the Axim Government Hospital rented part of its premises to the Aka Entertainment Limited for a contract sum of GH¢72,000.00 out of which part payment of GH¢36,000.00 was made to the Hospital leaving an amount of GH¢36,000.00 outstanding.

The Committee was informed that an amount of GH¢10,170 has so far been refunded leaving a balance of GH¢25,830. The Committee therefore recommends to the Management to take immediate steps to recover the outstanding amount, failing which the Medical Superintendent should pay the amount as recommended by the Auditor-General.

7.0. MINISTRY OF EDUCATION (MoE)

i. Unsupported Payment - GH¢1,727,709.00

The Auditor-General revealed that 16 institutions of the Ghana Education Service (GES) in 8 regions paid a total amount of GH¢1,727,709.00 for various activities without relevant supporting documents, and recommended that in the absence of the supporting documents, the heads of the institutions involved and the accountants should refund the amounts involved and paid back into the government chest.

The Committee noted that the institutions involved have since provided the supporting documents for audit verification except Sene East GES office. The Committee therefore, recommends that Sene East GES Office (Kajaji) acquits the PVs involved within two weeks, failing which the Director and the Accountant should be held liable to refund the amount.

ii. Payment of Unearned Salary - GH¢1,082,455.02.

The Auditor-General noted that 88 staff from 25 institutions in eleven (11) regions who separated from their respective institutions were paid unearned salaries totalling GH¢1,082,455.02. The Audit further revealed some employees on study leave without approval and unknown staff continued to receive salaries.

The Auditor-General recommended that the heads of the offices should recover the total unearned salaries of GH¢1,082,455.02 from the beneficiaries, failing which the amounts should be recovered from the heads of the institutions and the validators.

The Committee gathered that following the recommendations of the Audit, an amount of GH¢737,047.9 has been recovered, leaving a balance of GH¢345,407.12 and therefore recommends to the Ministry of Education to enforce strict guidelines on the validation of salaries and ensure that any officer who wrongfully validates salaries for separated staff is severely sanctioned.

iii. Uncompetitive Procurement

The Audit discovered that 12 offices under Ministry of Education in six (6) regions made procurement amounting to GH¢1,028,700.91 without following the public procurement requirement.

The Committee referred the 12 offices under the Ministry of Education (**as per the attached Appendix**) to the Ministry of Justice and Attorney-General's Department for appropriate sanctions, and further urged the Ministry to ensure that its agencies refrain from violating the Public Procurement Act.

7.1. GA CENTRAL MUNICIPAL EDUCATION DIRECTORATE

i. Stolen Items -

In contravention to Section 7 of the Public Financial Management Act, 2016 (Act 921), the Auditors observed that 10 items donated by a cluster of private schools with a market value of GH¢4,000.00 to the Ga Central Municipal Directorate of Education were stolen and was reported to the police on 6th December, 2019, however, documentation could not be found to authenticate the assertion.

The Committee reiterated the recommendation of the Auditor-General that the Ministry should assist the Directorate and to liaise with the Police for a swift conclusion of the investigations.

7.2. MUNICIPAL EDUCATION DIRECTORATE - DROBO

i. Fictitious Payment for Maintenance of Vehicle - GH¢12,608.00

Contrary to the Regulation 78 of the Public Financial Management Regulations (PFMR), 2019 (L.I. 2378), it was noted during the audit that an amount of GH¢12,608.00 was paid to Unique Sam Enterprise in 2020 for the overhauling of official vehicle with registration No. GV 1304-14. However, audit investigations discovered that the assertion was false and that the activity did not happen on the said vehicle.

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

The Committee observed that the Regional Education Directorate had not neither recovered the amount of GH¢12,608.00 within one month nor sanctioned both the Municipal Director, Mr. John K. Gasu and the Accountant, Mr. Francis Kwaku Tannor in compliance with the audit recommendations.

The Committee therefore recommends that the Regional Education Directorate should retrieve the money and severely sanction the 2 officers for engaging in this fictitious transactions, failing which the Management of the Directorate should refund the outstanding amount within 1 month after the adoption and approval of the Report of the Public Accounts Committee by the House.

7.3. GHANA EDUCATION OFFICE - NSAWAM

i. Failure to Obtain Roadworthy Certificates and Insurance

Contrary to Regulation 7 of the Road Traffic Regulations, 2012 (L.I. 2180), the Audit noted that transport management records of two official vehicles and five motorbikes belonging to the Nsawam Directorate of Education had neither been insured nor had roadworthy certificates.

The Committee was informed that steps have been taken and that the insurance and roadworthy certificates were being processed as recommended by the Auditors.

The Committee thus encourages the Management of GES-Nsawam to follow up and ensure that appropriate roadworthy and insurance certificates are obtained for all the vehicles and motor bikes.

7.4. GHANA EDUCATION SERVICE HOHOE & WESTERN REGIONAL EDUCATION OFFICE

i. Fuel Purchased for Unofficial Vehicles - GH¢15,010.98

the Audit disclosed that contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I.2378), these offices of the Ghana Education Service could neither provide evidence nor authenticate with 11 payment vouchers for fuel worth GH¢3,510.98 for unofficial vehicles used for official assignment by GES - Hohoe and a sum of GH¢11,500.00 spent on fuel for private vehicles by the Western Regional Education Office - Sekondi.

In addition to the recommendation of the Auditor-General, that the Directors should ensure full the recovery of the amount from the Accountant and the beneficiaries, failing which the Directors would be held responsible, the Committee urges that going forward, the relevant documentation and approvals for the use of private vehicles for official purposes should be well documented for audit verification in a timely manner.

7.5. DISTRICT EDUCATION DIRECTORATE - SEFWI BODI

i. Locked Up Funds with the Bia Torya Community Bank.

The Audit found that the bank balances of Sefwi-Bodi District Education Directorate totalling GH¢55,431.12 as at 31st December, 2020, were locked up with Bia Torya Community Bank due to financial distress.

The Committee observed that the Directorate has not received any positive correspondence from the ARB Apex Bank of the Bia Torya Community Bank in respect of recovery of the lodgement, and therefore, recommends to the Ministry of Education to assist the Directorate to recover the outstanding amount.

7.6. AOWIN MUNICIPAL

i. Unsupplied Building Materials - GH¢4,389.00.

Contrary to Section 7 of the Public Financial Management Act, 2016 (Act 921), the Audit noted that out of an amount of GH¢5,980.00 of building materials purchased from the MPs fund, only GH¢1,591.00 worth of materials was supplied to the 6 basic schools in September, 2020 leaving a difference of GH¢4,389.00.

The Committee noted that the items remain outstanding and hence reiterates the recommendation of the Auditor-General that the amount of GH¢4,389.00 should be recovered from the Municipal Director (Mr. Sebastian Diaw) and the Accountant (Mr. Eshun Sylvester Fosu).

7.7. GHANA EDUCATION SERVICE - BOGOSO

i. Wrongful Payment to Transfer Grants - GH¢10,702.00

Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), the Report indicated that in September, 2019, the Bogoso Ghana Education Service Directorate paid transfer grants totalling GH¢10,702.29 to 3 teachers whose transfer letters specified that they were not to be paid any transfer grant. The Auditor-General recommended that the Municipal Director should ensure that the Accountant recovers the amount of GH¢10,702.29 from the beneficiaries, failing which the Municipal Director should be surcharged.

The Committee noted that the case is pending at EOCO for investigation and urges the Management to actively follow up on the progress of the investigation.

8.0. MINISTRY OF EMPLOYMENT AND LABOUR RELATION

8.1. FACTORIES INSPECTORATE - KUMASI

i. Uncollected Registration and Renewal Fees - GH¢293,959.00

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

The Auditor- General recommended to the Regional Inspector of Factories to take the necessary steps to recover the total amount of GH¢293,959.00 without delay.

The Committee was informed that the Management has taken steps to retrieve an amount of GH¢98,000 leaving an outstanding amount of GH¢195,959. The Committee however, discovered that 26 of these factories are currently inactive due to some technical challenges and therefore, urges the Regional Inspector of Factories to take appropriate action to recover the outstanding amount.

9.0. MINISTRY OF FISHERIES AND AQUACULTURE DEVELOPMENT

9.1.1. Fisheries Commission

i. Outstanding Staff Advances - GH¢144,171.00

In Contravention to Regulation 32 of the Public Financial Management Regulation, 2019 (L.I.2378), it was noted by the Auditors that between 2015 and 2017, out of salary advances totalling GH¢208,000.00 granted to 12 members of staff, only GH¢63,829.00 has recovered, leaving a difference of GH¢144,171.00 outstanding.

The Committee observed that the Commission had adhered to the recommendation of the Auditor-Generals and recovered part of the amount totalling GH¢87,855, leaving a balance of GH¢56,316.

The Committee recommends that the Ministry puts in more efforts to recover the outstanding amount from the staff benefits including their retirement benefits.

ii. Unsupported Payment - GH¢94,167

The Auditor-General noted that 4 payment vouchers totalling an amount of GH¢94,167 issued by the accountant were not adequately supported with the relevant documentations to authenticate the payments.

The Committee however, observed during the Public Hearing that an amount of GH¢82,550 has been fully supported, leaving an outstanding amount of GH¢11,617. The Committee recommends that the outstanding amount should be accounted for within one month after the approval of the Public Accounts Report by Parliament, failing which the Accountant should be surcharged.

10.0. MINISTRY OF FOOD AND AGRICULTURE

10.1. Headquarters - Revenue not Accounted for - GH¢181,829.17

A review of the 2020 revenue collection records by the Audit disclosed that two directorates failed to deposit revenue collected to the tune of GH¢181,829.17 into the designated bank accounts.

The Auditor-General recommended that the heads of the directorates should ensure that the amount of GH¢181,829.17 is recovered from the heads of Accounts, failing which the amount should be recovered from the heads of the institutions:

The Committee observed that an amount of GH¢167,539.17 was recovered leaving a balance of GH¢14,290 and therefore urges the Management of the Plant Protection and Regulatory Services Directorate ensure the investigation is concluded quickly to bring the matter to an end.

i. Outstanding Indebtedness to Suppliers - GH¢76,896.14.

Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), it was noted during the audit examination of the list of creditors that, between April, 2018 and November, 2020, the Animal Production Directorate and the Plant Protection and Regulatory Directorate, owed an amount of GH¢76,896.14 to suppliers for the supply of goods, works and services.

The Committee was informed that an amount of GH¢30,614 had been settled leaving an outstanding amount of GH¢46,282.14.

The Committee therefore reiterates the recommendation of the Auditor-General and further urges the heads of the Institutions to ensure the proper management of liquidity of the institutions to enable debts to be paid as and when they fall due.

ii. Uncompetitive Procurement - GH¢762,636.20

The Audit revealed that three Institutions namely Agric College, Nzema and Kumasi; Ministry of Food and Agriculture, Lambussie; and Agriculture Directorate, Balsa South procured goods and services totalling GH¢762,636.20 without recourse to the public procurement law.

The Committee referred the three (3) institutions to the Attorney-General's Department for appropriate sanctions and further urges the Ministry to refrain from violating the Public Procurement Act.

10.2. GREATER ACCRA - HEADQUARTERS

i. Indebtedness of Tractor/Equipment Beneficiaries - GH¢9,521,00.00

In contravention of Regulation 51 of the PFMR, 2019 (L.I. 2378), the Audit review of the Tractor and Equipment Account of the Ministry of Food and Agriculture disclosed that the Ministry sold tractors to 62 companies and individuals on cash basis to the tune of GH¢9,521,00.00. However, the amount remained outstanding as at 31st December, 2020.

The Committee was informed that the Management had recovered an amount of GH¢1,600,000, leaving a balance of GH¢7,921,000 and had further served demand notices on the debtors, including public notices placed in the newspapers.

Again, the Committee was informed that part of the debt was to be recovered by the Ministry of Local Government, Decentralisation and Rural Development as some of the tractors were distributed to the Metropolitan, Municipals and the District Assemblies.

The Committee recommends that the Ministry of Food and Agriculture liaises with the Ministry of Local Government, Decentralisation and Rural Development to recover the outstanding debts together with interest at the prevailing Bank of Ghana interest rate, failing which any of the machinery in good condition should be repossessed.

10.3. AGRIC ENGINEERING SERVICES DIRECTORATE

i. Failure to Serve Bond Amount - GH¢34,246.33 and Yen 6,913,821

The Audit revealed that Mr. Ernest Ohene Nkansah, an Assistant Agricultural Engineer, was granted a study leave with pay for two (2) years from September, 2015 to September, 2017. However, upon completion he resigned on 1st May, 2020 (16 months to completion of the bond term) and failed to refund a total of GH¢34,246.33 and ¥6,913,821 being the salaries earned and cost of other expenses incurred on him by the Ministry, contrary to the provisions of paragraph 3 of the approval letter from Office of the Head of Civil Service dated 8th May, 2015.

The Committee was informed that every effort to reach out to Mr. Ernest Ohene Nkansah through his guarantor, Ms. Bella Rosaline Nkansah has proven futile. The Committee therefore recommends that the Directorate should pursue Ms. Bella Rosaline Nkansah (The Guarantor). However, if she persistently refused to disclose any information about Mr. Ernest Nkansah (the Beneficiary), the guarantee should be enforced against Ms. Bella Nkansah.

10.4. HUMAN RESOURCE DEVELOPMENT AND MANAGEMENT DIRECTORATE

i. Unaccounted Revenue by Ghana Commercial Bank (GCB) - GH¢16,270.00

The Audit review of the Directorate Application Forms sold between March, 2021 and July, 2021 through the GCB Bank shows that the Bank retained a total amount of GH¢9,475.00 as Commission from the total proceeds of GH¢189,500.00.

Again, the Auditors observed that between March, 2020 and July, 2020, GCB Bank retained a total of GH¢6,795.00 as Commission from the total sales of GH¢135,900.00 made from online application forms.

The Auditor-General recommended that the Head of the Directorate and the Head of Accounts should liaise with the Bank and ensure that the total of GH¢16,270.00 is refunded into the accounts of the Directorate with interest at the current 91- day Treasury Bill rate.

Management disclosed to the Committee that agreement had been reached as at 20th June, 2023, and the Bank would make payment of the said amount as recommended by the Auditor-General.

In view of the above negotiations, the Committee hereby directs GCB Bank Plc to refund the agreed amount to the Ministry within two weeks of the adoption of the Report of the Committee by the House.

10.4. PLANT PROTECTION AND REGULATORY SERVICES

DIRECTORATE, MOFA

i. Outstanding returned cheques - GH¢50,820.06

Contrary to Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378), the Auditor-General noted that between April, 2020 and May, 2020, revenue in cheques totalling GH¢50,820.06 presented to Access Bank which were returned had remained outstanding.

The Committee observed however, that an amount of GH¢37,950 has since been recovered, leaving an amount of GH¢12,870 unrecovered. The Committee therefore, urges Management to take steps to fully recover the outstanding amount.

ii. Indebtedness of Cocoa Marketing Company (CMC) to the Directorate - GH¢1,350,252.00

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

The Committee noted that Management had taken steps to retrieve an amount of GH¢1,147,180 leaving a balance of GH¢203,072. The Committee therefore, recommends that Management should recover the outstanding amount in accordance with the payment plan agreed with CMC.

11.0. MINISTRY OF THE INTERIOR

11.1. GHANA IMMIGRATION SERVICE

i. Unearned Salary-GH¢99,843.64

The Auditor-General noted that contrary to Regulations 88 of the Public Financial Management Regulations, 2019 (L.I. 2378), the Comptroller-General of the Ghana Immigration Service (GIS) maintained three (3) officers on the payroll, though records available showed they had resigned, resulting in the payment of unearned salary of GH¢99,843.64.

The Committee observed that in response to the audit recommendations, part payment of an amount of GH¢85,825 had been made and steps are being made to retrieve the outstanding amount of GH¢14,018.64.

The Committee therefore, recommends that the Comptroller-General puts in place effective measures to ensure that personnel who separate from the Service are promptly deleted from payroll.

11.2. GHANA IMMIGRATION SERVICE- KASOA

i. Unearned Salary - GH¢35,267.70

The Audit of the payroll of the Kasoa Division of the GIS disclosed that two (2) officers who were granted annual leave in April and May, 2021 failed to return to post after their leave had expired on 23rd June, 2021.

The Auditor-General noted that as at 30th November, 2021 the officers had not resumed duty however, they were paid from July, 2021 to November, 2021 resulting in the payment of unearned salary of GH¢35,267.70.

The Committee was informed that an amount of GH¢18,665.83 had been recovered leaving a balance of GH¢16,601.87 which the Division had planned to deduct from their gratuities.

11.3. GHANA POLICE SERVICE (GPS)

11.3.1. HEADQUARTERS

i. Delayed Hospital Project

The Auditor-General reported that a contract was signed on 5th June, 2003 at a total cost of €23,738,312.00 between the Government of Ghana (GoG) and the International Hospital Group for the Police Hospital Redevelopment Project to be completed within 36 months.

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

The Committee was informed that the Ministry of Finance has agreed to refund the withheld amount to the Contractor, hence the project is progressing steadily to be completed and commissioned by the end of December, 2023.

In view of the importance of the Police Hospital especially during strikes and emergencies, the Committee urges the Ministry of Finance to work closely with Ministry of Interior to provide the necessary resources to enable the Contractor to complete the project.

11.4. AKROPONG DIVISION

i. Abandoned Projects

Contrary to Section 52 of the PFM Act, 2016 (Act 921), the Audit disclosed that two (2) buildings, a Divisional Headquarters and residential apartments for the Division had been abandoned, resulting in the deterioration and encroachment of the structures and the land the by civilian workers of the Division.

The Committee was informed that the projects started in the year, 1978 and had been abandoned for several decades. Therefore, a structural assessment of the projects recommended a complete demolition of the Divisional Headquarters building due to the huge amount of money required to complete it whilst the apartment block could be salvaged and completed for occupancy by the officers.



The Committee in agreement with the recommendation of the Auditor-General, recommends that the Inspector General of the Police Service should take personal interest together with the Regional and Divisional Police Commanders and pursue the Ministry of the Interior to mobilise funds for the completion of the apartment block and the projects should be repackaged and re-awarded based on the accessibility of funds.

11.5. GHANA PRISONS SERVICE (GPS)

11.5.1. NSAWAM

i. Outstanding Health Insurance Claims - GH¢263,480.49

Contrary to Regulation 38 of the National Health Insurance Regulations, 2004 (L.I. 1809), the audit disclosed that the Nsawam Municipal Health Insurance Scheme had not reimbursed the Prisons Service with claims amounting to GH¢263,480.49 for services rendered to inmates and officers between November, 2017 and April, 2021.

The Committee was however, informed that a total amount of GH¢207,946.49 had been paid to the Prisons Hospital leaving a balance of GH¢55,534. The Committee therefore commended the National Health Insurance Authority (NHIA) for liquidating a significant part of the debt and urges the Authority to prioritise the payment of claims to the Prisons Service to enable the Service continue to provide the required healthcare to the inmates and officers.

ii. Expired Warrant of 25 Inmates under Remand

The Audit disclosed that the warrants of 125 persons remanded at Medium Security Prisons (Male) had expired. The Auditor-General therefore recommended that the Director-General of Prisons should liaise with the Ghana Police Service to ensure that the expired warrants of the suspects are renewed or expedite action on the cases for final judgement.

The Committee was however, informed that the recommendation of the Auditor-General had been complied with, except for six (6) expired warrants in relation to murder cases which the Police Service has indicated that they will be coming for the inmates soon.

The Committee in view of the above recommends to the Prisons Service to take immediate steps in liaising with the Police Service to have the warrants renewed expeditiously.

12.0. MINISTRY OF WORKS AND HOUSING

12.1. HEADQUARTERS

i. Unapproved use of Internally Generated Fund - GH¢3,632,253.00

In contravention of Section 47 of Act 921, the audit found that without authorisation by Parliament, the Ministry of Works and Housing collected non-tax revenue totalling GH¢4,206,680.00 and spent GH¢3,632,253.00 out of the amount.

The Auditor-General recommended that the Chief Director should ensure that the Ministry pays the amount of GH¢3,632,253.00 into the Consolidated Account until approval for a retention is obtained.

The Committee noted that the Ministry has received parliamentary approval for 33% retention however, the unapproved spending has not been refunded. The Committee therefore, recommends to the Ministry to seek for approval from the Ministry of Finance, and further urges the Ministry to strictly operate within its approved IGF retention threshold.

ii. Toyota Land Cruiser not Accounted For

A physical verification of the fleet of the vehicles of the Ministry by the auditors disclosed that a Toyota Land Cruiser with Registration No.: GV-1-14 and Chassis No.: GTMH09J2C4074792 was not presented for inspection.

The Auditor-General recommended that the Chief Director should produce the vehicle for audit inspection, failing which the Principal Spending Officer of the Ministry should be held liable.

Report on the vehicle indicated that the vehicle was attached as part of the execution of a court judgment against the Ministry however, the judgment debt was paid by the Ministry. Nonetheless, the auctioneer refused to return the vehicle.

The Committee was informed that the matter has been reported to the Police for investigation whilst the Driver and Licensing Authority (DVLA) has been notified to be on alert for any transfer request or other transaction involving the vehicle.

The Committee further recommends to the Ministry to report the matter to the Registrar of the Court concerned and also write to the auctioneer to surrender the vehicle immediately to the Ministry.

iii. Non-Payment of Rent - USD 993,600.00

The Audit review of rent payment of the Ministry of Works and Housing indicated that the Chief Director failed to collect rent owed by 48 occupants of United Nation Development Programme (UNDP) flats totalling USD 993,600.00. A further review and explanation from the Estate Officer revealed that some of the occupants were operatives of the National Security who had occupied the flats since 2017 without paying rent however, efforts to eject or collect the rent arrears had proven futile.

The Committee was informed that the Ministry had planned to renovate the property to attract better offers from their clients. The Committee recommends that the Ministry should take concrete steps to evict the squatters and report to the House within a month after the adoption of the Report of the Committee by the House.

12.2. RENT CONTROL DEPARTMENT

i. Non-existence of Designated IGF Transit Bank Account - GH¢191,539.00

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

The Auditor-General recommended that the Chief Rent Officer should ensure that the Department pay the amount of GH¢191,538.88 into the Consolidated Account until approval for the retention is obtained.

The Committee was informed that the relevant account has been opened and therefore urges the Ministry to seek for ratification or approval for the amount spent from IGF.

12.3. WATER AND SANITATION SCHEMES

i. Unrecovered Debt

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

It was again noted during the audit that out of the total amount of GH¢1,327,718.00 owed by Central Government in respect of water provided under the free-water policy, the Kintampo Water Supply System was reimbursed with GH¢345,079.99 leaving an outstanding amount of GH¢982,638.01.

In another development, the Audit found that customers and Government of Ghana owed two other Water System Institutions a total amount of GH¢3,090,464.68 for water supplied as at 31st August, 2021 as a result of weak revenue mobilisation and debt recovery efforts.

The Auditor-General recommended that Management of these Institutions should communicate with the Ministry of Sanitation and Water Resources to liaise with Ministry of Finance to settle the arrears.

The Committee noted that no recovery has been made since the Report of the Auditor-General was issued. The Committee therefore, encourages the various water supply and sanitation schemes to improve upon their revenue collection efforts through good sensitisation mechanisms and adequate collection measures. The Committee again urges the Ministry of Finance to release funds for the Payment of Covid-19 free water programme across the country.

13.0. MINISTRY OF ROADS AND HIGHWAYS

13.1. Department of Feeder Roads

i. Unaccounted Revenue and Unauthorised Cash Withdrawals - GH¢25,000

The Audit revealed that the former Accountant of the Department of Feeder Roads, **Mr. Adam Alhassan** received moneys totalling GH¢10,000.00 for contract fund and sale of tender documents but deposited only GH¢4,000.00 into bank, leaving a difference of GH¢6,000.00 unaccounted for.

Again, it was noted that between the period of October, 2020 and January, 2021 **Mr. Adam Alhassan** illegitimately withdrew money on four (4) occasions totalling GH¢19,000.00 from the Bank of Ghana Account Number: 1018631538045 without any authorisation of the Regional Manager and the substantive Accountant, thus contravening Regulation 82 of the Public Financial Management Regulations, 2019 (L.I.2378).

Meanwhile, a Bank of Ghana letter dated 30th March, 2021 indicated that the Bank was notified by the Department through the Controller and Accountant - General's Department that **Mr. Adam Alhassan** had retired and had been replaced by Mr. Desmond Adiali since 27th August, 2020 as the new signatory to the accounts.

The Committee was informed that the case was reported to the Police and EOCO and as part of investigations, EOCO had declared **Mr. Adam Alhassan** as a wanted person through a publication on the website of EOCO.

The Committee appeals to the general public to assist the law enforcement agencies with any information they may have on the whereabouts of **Mr. Adam Alhassan** and further recommends that the amount of GH¢25,000.00 should be surcharged on the Regional Manager of the Bank who supervised the withdrawal of the money to **Mr. Adam Alhassan** as recommended by the Auditor-General.

13.2 EASTERN REGION

13.2.1. Department of Feeder Roads - Koforidua

i. Indebtedness to Suppliers -

The Audit disclosed that the Department of Feeder Roads, Koforidua owed 147 contractors a total amount of GH¢200,343,692.92 as at 31st May, 2021 due to inadequate releases of funds by the Ministry of Finance to settle contractors.

The Committee recommends that the Department puts in place a robust system to check and track payments to contractors in real time. The Committee further recommends to the Ministry of Finance to endeavour to settle the debt due these contractors to avert the build-up of bank interest and eventual mass fold-up of their businesses.

ii. Uncompleted Projects

The Auditor-General noted that the Department awarded 28 contracts amounting to GH¢245,487,859.75 which had not been completed within the specified contract periods, ranging between seven (7) months and 114 months, a situation that could lead to contract variations.

The Auditor-General recommended that the Chief Director should investigate the cause of the delay and whoever is found culpable should be held liable for any cost increment. The Department was also urged to give priority to delayed projects before new ones are awarded.

The Committee was informed that seven (7) of the projects have been completed, 9 are ongoing whilst 12 of the projects have been terminated as of July, 2023.

The Committee therefore recommends that the Ministry should retrieve any money that have already been paid to the contractors assigned to the 12 terminated projects, if any and put in efforts to repackage and re-award the projects for completion.

13.3. VOLTA REGION

13.3.1. Department of Feeder Roads-Ho

i. Delayed Projects

Contrary to Section 7 of the Public Financial Management Act, 2016 (Act 921), the Audit noted that Management of Ho Department of Feeder Roads awarded 22 contracts worth GH¢487,578,158.82 to contractor, which were scheduled to be completed by 2013 and 2019 remained uncompleted as at 21st July, 2021.

The Auditor-General recommended that the Regional Head should liaise with the appropriate authorities to ensure that the affected projects are completed to serve their intended purposes and further urged the Regional Head to prioritise the completion of existing projects before awarding new ones.

It was disclosed that seven (7) projects worth GH¢120,521,841 have been completed, three (3) projects have been terminated and 12 projects stalled due to lack of funds. The Committee therefore recommends to the Ministry to liaise with the Ministry of Finance to allocate the required resources to complete the outstanding projects.

13.4. UPPER WEST REGION

13.4.1. Department of Urban Roads - Wa

i. Delay in completion of Projects and Abandoned Projects

In violation of Section 7 of the Public Financial Management Act 2016, it was noted that seven (7) projects valued at GH¢119,786,315.41 were awarded by the Wa Department of Urban Roads between 2017 and 2019, and scheduled to be completed between February, 2018 and March, 2021 had delayed between 3 and 24 months.

In a related development, the Audit disclosed that four (4) other projects valued at GH¢117,517,218.97 were scheduled to be completed between May, 2017 and July, 2020 had been abandoned by the contractors.

The Committee was informed that two (2) projects have been completed, eight (8) projects were ongoing and one (1) project has been stalled due to lack of funds for the Contractor to continue the project.

The Committee therefore reiterates the recommendations of the Auditor-General and urges Management to prioritise the on-going projects to be able to complete projects on time.

14.0. MINISTRY OF YOUTH AND SPORTS

14.1. CENTRAL REGION - NATIONAL SPORTS COLLEGE, WINNEBA

i. Outstanding Staff Advances -GH¢45,020.58

In contravention to Section 7 of the Public Financial Management Act, 2016 (Act 921), the Audit observed that although the national Sports College, Winneba grants advances to staff, there are no adequate guidelines and mechanism in place for the recovery of the advances.

Thus, out of advances totalling GH¢145,800.00 granted to staff between July, 2014 and October, 2020, GH¢100,829.42 had been recovered, leaving a difference of GH¢45,020.58 outstanding.

The Committee was informed that an amount of GH¢34,159.73 has further been recovered, leaving a balance of GH¢10,860.38 owed by two (2) deceased defaulters whose demise was formally communicated to the Ministry. The Committee therefore urges the Management to follow-up on the letters requesting the Ministry to waive or write off the outstanding debts.

14.2. REGIONAL COORDINATING COUNCIL, WA

i. Uncompetitive Procurement

The Audit noted that the Wa Regional Coordinating Council Director failed to observe the procurement law when he made procurement totalling GH¢319,641.60 during the period under investigation and further made payment of an amount of GH¢242,118.09 for various items which were not captured in the 2020 approved procurement plan of the Council.

The Auditor-General recommended that the Management of the Council should investigate the cause of the procurement infractions and any officer found culpable should be appropriately sanctioned, failing which the Heads should be sanctioned by the Ministry.

The Committee therefore, reiterates the recommendations of the Auditor-General that the Council should refrain from violating the Public Procurement Act and again, refers the Council to the Attorney-General for further investigation for the appropriate sanctions.

ii. Rent Defaulters - GH¢407,733.00

The Auditor-General reported that 199 staff occupying the bungalows and flat of the Council owed rent totalling GH¢407,733.00 as at 31st December, 2020 and recommended that the Regional Coordinating Director should ensure the full recovery of the amount, failing which the Coordinating Director should be held liable.

The Committee noted that some payment totalling GH¢353,452 has been recovered, leaving an outstanding balance of GH¢54,281 and therefore urges the Council to pursue the recovery of the outstanding amount from the defaulters without further delay.

15.0. MINISTRY OF TRADE AND INDUSTRY (MoTI)

15.1. GHANA ENTERPRISES AGENCY (GEA) - SEKONDI

i. Unpresented General Counterfoil Receipts (GCR) Books

The Audit noted that the Regional Accountant of the Ghana Enterprises Agency (GEA) failed to produce 12 GCR Books issued to the various Business Advisory Centres (BACs) for audit.

The Management informed the Committee that 10 out of the total GCRs have been retrieved and validated by the Auditors whilst the two (2) remaining GCRs which could not be found had been reported to the police as recommended by the Auditor-General.

The Committee observed that the Western Regional Manager lied under Oath in respect of the GCRs when he appeared before the Committee. The Committee in this regards recommends that the manager should be personally surcharged with the average cost of the two (2) missing GCR books.

16.0. MINISTRY OF JUSTICE AND ATTORNEY-GENERAL

16.1. HEADQUARTERS

i. Unearned Salary - GH¢170,123

The Auditor-General reported that two (2) staff of the Ministry of Justice and Attorney-General's Department, Ms. Jocelyn Edzie and Ms. Lily Badungbana Atutigah who vacated post in September, 2019 and 17th January, 2021, respectively, were paid a total unearned salary of GH¢170,123.20 for the period between September, 2019 to February, 2021

and recommended that the Chief Director should recover the total amount of GH¢170,123.00 from the two (2) beneficiaries, failing which the Chief Director and the validators should be held liable for refund of the amount.

The Committee was informed that an amount of GH¢42,500 has been recovered, leaving an amount of GH¢127,623 in the name of Ms. Jocelyn Edzie who has agreed on a payment plan to settle the amount. The Committee recommends to the Management to put in place measures to compel Ms. Edzie to strictly complies with the Agreement.

17.0. COMMISSION ON HUMAN RIGHT AND ADMINISTRATIVE JUSTICE (CHRAJ), KOFORIDUA

i. Missing Vehicle

The Auditors disclosed during an inspection of assets and subsequent interview with the Regional Director of the Commission on Human Rights and Administrative Justice (CHRAJ), Koforidua that an official vehicle with Registration Number GC 7923-12 which was parked at the residence of the Regional Director (SSNIT Flat

Estate) was stolen in March, 2019 when he had travelled out of the Country and the matter had since been reported to the Police.

The Committee noted that the case is still under investigations by the Police. Nonetheless, the Committee recommends that Mr. Stephen Okpoti Mensah be surcharged in compliance with the Auditor-General's recommendation as Mr. Mensah failed to hand over the vehicle to the office before travelling out of the country.

18.0. INSTITUTE OF TECHNICAL SUPERVISION, ACCRA

i. Unearned Salary - GH¢10,758.3

The Audit examination of the payroll records of the Institute disclosed that Ms. Patricia Asante who resigned from the Institute in December, 2019 was paid a total unearned salary of GH¢10,758.35 between January and July, 2020.

The Auditor-General recommended that the Principal of the Institute should recover the total amount of GH¢10,758.35 from Ms. Patricia Asante, failing which the Principal and the validator should pay the amount.

The Committee was informed that an amount of GH¢3,000 has been recovered from Ms. Asante, leaving a balance of GH¢7,758.30, however, an agreement had been signed to enable

her make monthly payment to recover the outstanding amount. The Committee therefore urges the Principal to ensure recovery of the outstanding amount as agreed.

19.0. DEPARTMENT OF COOPERATIVES, WA

i. Unaccounted Funds - GH¢27,135.01

The Audit disclosed that between January, 2018 and March, 2021, the Accountant of the Wa Department of Cooperatives, Mr. Isaac K.A. Bondzie collected an amount of GH¢16,052.01 as revenue and deposited an amount of GH¢12,917.00 into the bank accounts of Department, leaving a difference of GH¢3,135.01 unaccounted for.

Similarly, the Department acknowledged receipt of GH¢24,000.00 in respect of a transfer by the Regional Coordinating Council (RCC) on 4th April, 2019 but the auditors could not trace the said amount in the bank statements of the Department.

The Auditor-General recommended that the head of the Department should recover the total amount of GH¢27,135.01 from Mr. Isaac K.A. Bondzie, failing which the head should be surcharged with the amount.

The Committee noted that the said Mr. Bondzie has since proceeded on retirement and that no recovery has been made on this irregularity.

The Committee was informed that no recovery has been made since Mr. Bondzi denied receipt of the money after writing the acknowledgement in respect of the money. The Committee therefore, recommends that the Department should investigate and reconcile the accounts with the RCC and recover the amount of GH¢24,000.00 from the culprit when found with interest.

20.0. GENERAL OBSERVATIONS

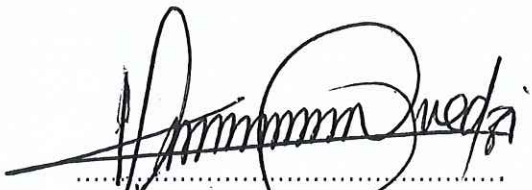
The Committee observed that the Auditor-General's Report reveals a spectrum of challenges spanning unearned salaries, financial management, procurement irregularities, compliance lapses, delays in submission of various documentation for audit within the 30 days' stipulated period and unserved bond terms, which emphasise the need for enhanced oversight and corrective measures in the public sector.

21.0. CONCLUSION

The Committee after a careful examination of the Report finds that the Auditor-General duly prepared same by examining the financial statements, accounts and records of the relevant MDAs and expressing his opinion thereon pursuant to article 187 of the 1992 Constitution and Section 80(4) of the Public Financial Management Act, 2016 (Act 921).

The Committee therefore recommends to the House, in view of the foregoing, to adopt this Report and approve the **Report of the Auditor-General on the Public Accounts of Ghana - Ministries, Departments and other Agencies (MDAS) for the Financial Year Ended 31st December, 2021 as well as the recommendations of the Committee.**

Respectfully submitted.



.....
HON. DR. JAMES KLUTSE AVEDZI
CHAIRMAN, PUBLIC ACCOUNTS COMMITTEE



.....
JOANA ABENA SAKYI ADJEI (MRS)
CLERK TO THE COMMITTEE

NOVEMBER, 2023

APPENDIX

LIST OF THE INSTITUTIONS REFERRED THE MINISTRY OF JUSTICE AND ATTORNEY-GENERALS' DEPARTMENT FOR PROSECUTION OF PROCUREMENT BREACHES:

1. Ministry of Finance
2. National Cardiothoracic Centre
3. National Centre for Radiotherapy and Nuclear Medicine
4. Greater Accra Regional Hospital
5. Kaneshie Polyclinic
6. Lekma Hospital
7. National Blood Service
8. Kpone Polyclinic
9. Obom Health Centre
10. District Hospital, Tepa
11. Atebubu Municipal Hospital
12. Municipal Health Directorate, Nkwanta
13. Regional Health Directorate, Wa
14. District Health Directorate, Funsi
15. Sefwi Wiawso Medical Health Directorate
16. Enchi Government Hospital
17. Sefwi Wiawso Government Hospital
18. Metro Hospital Cape Coast
19. Municipal Health Directorate, Elmina
20. District Health Directorate, Esikuma Odoben Brakwa
21. Tema Metro Education Office
22. Ledzokuku Education Office
23. Ga Central Education Office
24. Abuakwa North Municipal Education Office
25. Ghana Education Office, Tumu
26. Ghana Education Office, Hohoe
27. Sefwi Juaboso District Education Directorate
28. Aowin Municipal Education Directorate
29. Sefwi Akontombra District Education Directorate
30. Ghana Education Service - Asikuma Odoben Brakwa
31. District Education Office, Praso
32. District Education Office - Hemang
33. Ministry of Lands and Natural Resources - Land Use and Spatial Planning Authority
34. Agric College, Nzema - Kumasi
35. Ministry of Food and Agriculture, Lambussie
36. Agriculture Directorate, Bulsa South
37. Regional Coordinating Council, Wa