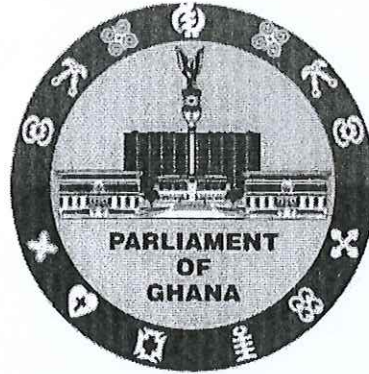


IN THE FOURTH SESSION OF THE EIGHT PARLIAMENT OF THE FOURTH REPUBLIC OF
GHANA



**REPORT OF THE PUBLIC ACCOUNTS COMMITTEE ON THE REPORT OF THE
AUDITOR-GENERAL ON THE ACCOUNTS OF DISTRICT ASSEMBLIES FOR
THE FINANCIAL YEAR ENDED 31ST DECEMBER 2022**

1.0. INTRODUCTION

The Report of the Auditor-General on the Accounts of District Assemblies for the financial year ended 31st December, 2022 was laid before the House on Tuesday 4th July, 2023 by the Hon. Minister for Parliamentary Affairs, Mr. Osei Kyei-Mensah-Bonsu in accordance with Article 187 (5) of the 1992 Constitution of the Republic of Ghana.

Pursuant to Order 229 (3) of the Standing Orders of the Parliament of Ghana the Report was referred to the Public Accounts Committee (PAC) for examination and report to the House.

The Committee subsequently met and considered the Report with the Metropolitan, Municipal and District Chief Executives (MMDCEs) and officials of the Assemblies as well as officers from the Ghana Audit Service. The Committee hereby presents this report to the House pursuant to Oder 215 (1) of the Standing Orders.

2.0. ACKNOWLEDGEMENT

The Committee is grateful to all the Regional Ministers, the MMDCs and their Staff for appearing before the Committee and for the support provided to ensure the security of the Committee Members and the team of officials from Parliament. The Committee also appreciates the presence of all the media houses for the live broadcast of the Committee's works to the public.

3.0. REFERENCE

The 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 Public Financial Management Act, 2016 (Act 921);
- iv. The Public Procurement Act 2003 (Act 663);
- v. The Public Procurement (Amendment) Act 2016 (Act 914);
- vi. The Audit Service Act, 2000 (Act 584);
- vii. The Internal Audit Agency Act, 2003 (Act 658);
- viii. The Income Tax Act 2015 (Act 896);
- ix. The Value Added Tax Act, 2013 (Act 870);
- x. Local Governance Act, 2016 (Act 936);
- xi. The Public Financial Management Regulations 2019 (L.I. 2378);
- xii. Financial Memoranda for District Assemblies; and
- xiii. The National Pension Act, 2008 (Act766).

4.0. PURPOSE OF THE AUDIT

Pursuant to Article 187 of the 1992 Constitution of the Republic of Ghana, the Auditor-General is mandated to audit the Public Accounts of Ghana, thus public offices, Institutions and Organizations and report to Parliament.

The purpose of the audit therefore, was for the Auditor-General to verify and ascertain that the financial statements and the utilisation of the Internally Generated Funds (IGF) of the various Metropolitan, Municipal and District Assemblies (MMDAs) in particular, are in conformity with the applicable laws and guidelines regulating Public Financial Management in general.

5.0. METHODOLOGY

The Committee was furnished with both oral and written submissions from the officials of all the MMDAs indicted by the Auditor-General in the Report and also reviewed the Status of Implementation Reports on the findings and implementation of the recommendations of the Auditor-General by the Assemblies.

Again, all the witnesses who appeared before the Committee subscribed to the Oath of a Witness and responded to the issues/queries raised in the Report, including issues of general public interest.

6.0. SUMMARY OF THE AUDITOR-GENERAL'S REPORT

The Auditor-General's Report for the financial year ended 2022, which covered Two Hundred and Sixty-One (261) MMDAs found that out of the Two Hundred and Sixty-One (261) Assemblies (including the newly added Guan District), two (2) Assemblies delayed in the submission of their financial statements by the statutory deadline of 28th February, 2023. These defaulting Assemblies are Shai Osudoku in the Greater Accra Region and Central Tongu in the Volta Region.

In the conduct of the audit, the Auditor-General was guided by the International Standards of Auditing, the International Standards of Supreme Audit Institutions (INSSAIs) and Section 13 of the Audit Service Act, 2000 (Act 584) to make his recommendations.

The Auditor-General observed various deficiencies and laxities in the undertakings and administration of the Assemblies. The Report further exposed prevalent non-compliance with the relevant Frameworks, Laws and Regulations as well as lapses in respect of Managerial and monitoring processes at both ministerial, managerial and legislative levels of the Assemblies.

The lapses identified were mainly related to Cash, Asset and Stores Management, Tax and other statutory Deductions and Payroll Irregularities. However, it was noted that there was no contract irregularity for the year under review. The total value of irregularities (GH¢19,985,108.17) represented an increase of GH¢6,590,315.13 or 49.2% over the 2021 irregularities of GH¢13,394,793.04. A summary of the 2022 irregularities is shown in Table 1:

Table 1. Summary of Irregularities

No.	Irregularity	No. of MMDAs involved	Cash Value (GH¢)	% of Irregularity
1.	Cash Irregularities	204	12,558,305.32	62.84
2.	Payroll Irregularities	36	6,950,672.50	34.78
3.	Assets Management and Stores Irregularities	6	180,631.92	0.90
4.	Tax and other Statutory Deduction Irregularities	39	295,498.43	1.48
Total			19,985,108.17	100

The Auditor-General attributed these irregularities to the failure on the part of the Ministry of Local Government, Rural Development and Decentralisation to implement the forethoughts and recommendations in the previous Reports of the Auditor-General and the Parliament of the Republic of Ghana. He further urged the Minister to ensure that all the recommendation in the report and Parliament's recommendations are fully implemented in order to improve upon and raise the standards of financial administration in the Assemblies.

The Auditor-General, made the following recommendations aimed at improving financial efficiency in the management and administration of the Assemblies:

6.1. Cash Irregularities

The Audit noted that a number of Assemblies could not account for revenue collected, others could also not collect revenue due from rent, property rates and business operating permits. They could not efficiently collect revenue, while some Assemblies also failed to present payment vouchers for audit, failed to support payments with relevant documents and others failed to retire imprest granted officers of the Assemblies.

The Auditor-General therefore recommended that, the Management of the Assemblies should recover and properly account for revenue due the Assemblies and met out necessary sanctions to defaulters. Management of the Assemblies were also urged to set

revenue targets for collectors. All unretired imprests should also be treated as advances to the imprest holders and recovered accordingly.

6.2. Payroll Irregularities

Payroll Irregularities of the Assemblies were mainly attributed to payment of salaries to separated and deceased staff, failure of Management to pay temporary staff, failure to remit employees SSF and the failure of staff to serve bond term after study leave. To address these issues, the Auditor-General recommended the recovery of the unearned salaries from the beneficiaries failing which, the Coordinating Directors and Heads of Human Resource Units be held liable to refund the amount involved.

Additionally, the Auditor-General recommended to the Assemblies to remit all unpaid pension contributions to the Fund Managers and defaulting officers be held liable for the payment of the penalties.

6.3. Assets and Stores Management Irregularities

The Audit realised that Upper Denkyira West District Assembly made full payments of GH¢122,880.00 for the acquisition of land but could not produce the relevant land documents to warrant ownership and safeguard of the land. It was also revealed that five Assemblies could not account for an amount of GH¢ 57,751.92 purportedly expended on the purchases of computers and fuel.

The Auditor-General recommended that Management of the Upper Denkyira West Assembly should obtain the necessary land acquisition documents to safeguard the land or be held liable for any losses. Further, the Coordinating Directors, Finance Officers and Transport Officers should recover the amounts expended on the unaccounted fuel purchases and Management should recover the market value of the lost equipment from the persons indicted.

6.4. Statutory Tax and Deduction Irregularities

The Auditor-General observed that most of the Assemblies failed to either deduct taxes not withheld or remit taxes deducted to GRA. A number of Assemblies also made payments without receiving the prescribed VAT invoice.

The Auditor-General therefore recommended compliance to the relevant provisions of the tax law and urged that the Coordinating Directors and Finance Officers of the Assemblies involved be held personally liable for payment of penalties arising out of failure to remit taxes. The Audit further recommended that the VAT amount should be recovered from the Finance Officers who failed to charge VAT and remit to GRA.

7.0. ERRORS AND OVERSTATEMENT

The Committee observed that the total value for Cash Irregularities was overstated by GH¢407,171.62 hence the total value for cash irregularities should have been GH¢12,151,133.70 and not GH¢12,558,305.32 as stated in the Report. Therefore, this adjustment brings the total value of irregularities down to GH¢19,577,936.55 and not GH¢19,985,108.17 as captured by the Auditor-General.

Table 2. Summary of Adjusted Irregularities:

No.	Type of Irregularity (GH¢)	Value in the 2022 Report (GH¢) A	Overstatement (GH¢) B	Adjusted Irregularities (GH¢) C= (A-B)
1.	Cash Irregularities	12,558,305.32	407,171.62	12,151,133.70
2.	Payroll Irregularities	6,950,672.50	0.00	6,950,672.50
3.	Assets Management and Stores Irregularities	180,631.92	0.00	180,631.92
4.	Tax and other Statutory Deduction Irregularities	295,498.43	0.00	295,498.43
Total		19,985,108.17	407,171.62	19,577,936.55

8.0. STATUS OF IMPLEMENTATION OF AUDITOR-GENERAL'S RECOMMENDATIONS

The Committee noted that 61.50% of the irregularities uncovered by the Auditor-General had been addressed by the Assemblies upon receipt of the summons from the Committee.

The Committee observed that the affected Assemblies had either refunded the expended monies, recovered the amounts involved from the affected persons or regularised the transactions. It was noted that a total amount of GH¢12,041,365.01 i.e. 61.50% out of a total infraction of GH¢19,577,936.55 was resolved leaving a balance of

GH¢7,536,571.54 i.e. 38.50%. Table 2 shows a summary of resolved and outstanding issues at the time of the public sittings.

Table 3. Summary of Resolved and Outstanding Irregularities:

Type of Irregularity	Adjusted Irregularities (GH¢)	Amount Resolved (GH¢)	Amount Outstanding (GH¢)	% of Irregularities Resolved
Cash Irregularities	12,151,133.70	6,144,086.15	6,007,047.55	50.56
Payroll Irregularities	6,950,672.50	5,471,432.04	1,479,240.46	78.72
Assets Management and Stores Irregularities	180,631.92	180,631.92	0	100
Tax and other Statutory Deduction Irregularities	295,498.43	245,214.90	50,283.53	82.98
Total	19,577,936.55	12,041,365.01	7,536,571.54	61.50

The Committee further noted that the infractions were resolved through direct cash refunds and payments, presentation of supporting documents to authenticate payments and general compliance with the financial management rules and regulations as recommended by the Auditor-General.

The Committee hereby recommends that all outstanding amounts be recovered from defaulting officers and emphasizes the recommendation that officers whose actions or inactions resulted in the anomalies be sanctioned.

9.0. OBSERVATIONS AND RECOMMENDATIONS BY THE COMMITTEE ON UNRESOLVED AUDIT ISSUES

The following irregularities are pending resolution:

9.1. Uncollected Revenue - GH¢5,587,746.04

The Audit disclosed that 46 MMDAs failed to collect revenue due from rent, property rates, and business operating permits totaling GH¢5,587,746.04 in contravention of Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378).

The Auditor-General recommended that the necessary actions which include legal action should be taken against the defaulters in order to recover the outstanding amount.

The Committee observed that an amount of GH¢986,538.33 has been fully recovered by Twenty-Three (23) Assemblies. The remaining Twenty-Three (23) Assemblies also recovered an additional amount of GH¢1,024,313.29. This brings the total recoveries to GH¢2,010,851.62, leaving a balance of GH¢3,576,894.42 in the name of the following Assemblies:

Table 4: Outstanding Uncollected Revenue

No.	Assembly	Revenue Type	Total Amount (GH¢)	Amount Recovered (GH¢)	Outstanding Amount (GH¢)
1.	Asunafo South District	Business/Property rate	38,330	24,330	14,000
2.	Tano South Municipal	Business/Property rate	38,000	34,720	3,280
3.	Ahafo Ano South West District	Public Toilet Fees	129,600	70,000	59,600
4.	Berekum East Municipal	Fees	65,999	35,114	30,885
5.	Dormaa Central Municipal	Fees	33,670	25,520	8,150
6.	Banda District	Market rent	22,000	0.00	22,000
7.	Kintampo Municipal	Rent	31,110	27,930	3,180
8.	Effutu Municipal	Franchised Toilet	23,100	10,100	13,000
9.	Abura-Asebu-Kwamankese District	Rent of Market stores/franchised toilet	21,760	2,603	19,157
10.	Gomoa West District	Operating permits/property rate	484,276	80,500	403,776
11.	Gomoa Central District	property rate	38,830	20,661	18,169
12.	Ajumako-Enyan-Essiam District	Market store	47,260	37,260	10,000
13.	Suhum Municipal	Rent/Toilet fees	169,085	10,000	159,085
14.	Okaikwei North Municipal	Building Permit	54,807	35,786	19,021
15.	Accra Metropolitan	Rent/Billboard& Outdoor advertisement	1,997,001.09	46,628.00	1,950,373.09
16.	Ada East District	property rate	919,030.37	415,000.00	504,030.37
17.	Builsa North Municipal	Fees/Business Operating Permit	24,575	22,938.78	1,636.22
18.	Bolga East District	Fees/Business Operating Permit	112,651.50	0.00	112,651.50
19.	Bolga Municipal- Public Works Department	Rent	9,300	0.00	9,300
20.	Keta Municipal	Fees	214,081.15	66,277.91	147,803.24
21.	Amenfi Central District	Building Permit	34,241.60	18,235	16,006.60
22.	Bodi District	Property rate/ Business Operating Permit	71,850	22,519.60	49,330.40
23.	Sefwi Akontombra District	Property rate/ Business Operating Permit	20,650	18,190	2,460
TOTAL			4,601,207.71	1,024,313.29	3,576,894.42

The Committee recommends that the affected Assemblies should expedite efforts in recovering the outstanding revenue from the debtors. The Assemblies are also urged to intensify their revenue mobilisation so as to generate more income to run their various operations.

9.2. Inefficient Revenue Collection - GH¢1,487,853.93

The Auditor-General noted that Twenty-Two (22) Assemblies paid One Hundred and Twenty-Nine (129) revenue collectors a sum of GH¢2,402,597.9 as compensation but the total revenue collected by the revenue collectors amounted to GH¢1,321,915.59 leading to a variance of GH¢1,080,682.31. This anomaly is in contravention of Section 52 of the Public Financial Management Act, 2016 (Act 921).

The Auditor-General recommended that management of the Assemblies should set and enforce revenue targets for collectors and ensure that remuneration of revenue officers commensurate with their revenue collections. The Auditor-General also recommended that disciplinary action should be meted out to non-performing collectors.

The Committee was informed that following the audit recommendations many Assemblies have instituted measures to improve upon revenue collection such as setting revenue targets for the revenue collectors. This, according to the Assemblies, is yielding positive results. The Committee noted that many revenue collectors have improved in their revenue collection except fourteen (14) revenue collectors from the following Assemblies who recorded a negative variance of GH¢219,552.98:

Table 5: Summary of Assemblies with negative variance in revenue collection

No.	Assembly	No. of Revenue Collectors	Compensation (GH¢)	Revenue collected (GH¢)	Variance (GH¢)
1.	Banda District	3	43,019.88	0.00	43,019.88
2.	Chereponi District	3	63,311.52	24,143.00	39,168.52
3.	Garu District	3	56,415.22	11,737.00	44,678.22
4.	Amenfi West Municipal	5	150,061.23	57,374.87	92,686.36
Total		14	312,807.85	93,254.87	219,552.98

The Committee attributed the inefficient revenue collection to ineffective supervision and monitoring of the work of revenue collectors by the Municipal/District Account Officers as well as familiarity between these revenue collectors and the residents of the communities.

The Committee recommends to the Ministries of Finance and Local Government, Decentralisation and Rural Development to adopt the strategy of recruiting commission collectors for the Assemblies. The commission collectors will be serious about their revenue mobilisation since their enumeration is dependent on the amount of revenue collected. The Committee also recommends to the Assemblies to set targets in excess of the compensation entitlement for revenue collectors who are on government's payroll.

9.3. Unearned Salary - GH¢1,114,061.65

The Audit disclosed that Twenty-Two (22) Assemblies paid a total unearned salary of GH¢1,114,061.65 to One Hundred and Seven (107) separated staff, contrary to Regulation 92 of the Public Financial Management Regulations, 2019 (L. I. 2378).

The Auditor-General recommended the recovery of the total amount from the beneficiaries failing which the Coordinating Directors and Heads of Human Resource Units of the Assemblies should be jointly held liable to refund the amount.

The Committee noted that an amount of GH¢372,178.54 has been recovered leaving a balance of GH¢741,883.11 in the names of the following seven (7) Assemblies:

Table 6: Assemblies with Outstanding Unearned Salaries

No.	Assembly	Beneficiaries/ No. of staff	Compensati on (GH¢)	Amount Recovered (GH¢)	Amount Outstanding (GH¢)
1.	Kumasi Metropolitan	63	398,390.07	0.00	398,390.07
2.	Sekyere East	2	10,978.78	7,430.00	3,548.78
3.	Regional Directorate of Agric, Sunyani Municipal	Collins Esiape	75,691.80	0.00	75,691.80

4.	Akwapim South	2	57,052.40	2,605.00	54,447.40
5.	Pusiga District Dept. of Agriculture	1	33,070.26	18,070.00	15,000.26
6.	Ellembelle District	Joseph Apor Adjei	211,597.60	25,000.00	186,597.60
		Priscilla Blay	11,050.20	4,000.00	7,050.20
7.	Suaman District	Mahama Mohammed	5,152.00	4,000.00	1,152.00
Total			802,983.11	61,105.00	741,878.11

The Committee recommends that Management of these Assemblies should intensify efforts to recover the outstanding amount of GH¢741,883.11 from the beneficiaries, failing which the Heads of the Human Resource Units and the validating officers of the Assemblies should jointly be held liable.

9.4. Failure to serve bond term after study leave - GH¢680,142.50

Contrary to Paragraph 3 of the conditions of service for staff of Local Government Service, the Audit disclosed that four (4) Assemblies granted study leave with pay to staff to pursue certain programs overseas but they failed to return after completion of their courses. The value of the study leave with pay amounted to GH¢680,142.50 which the affected staff are yet to redeem.

The Auditor-General recommended to Management of these Assemblies to liaise with the Head of Local Government Service to locate the officers and recover the total salary and scholarship grant from them.

The Committee noted that an amount of GH¢61,500.00 has been refunded leaving an outstanding amount of GH¢618,642.45 in the name of the following:

Table 7: Staff of some Assemblies who failed to serve bond after study leave:

No.	Name	Assembly	Amount Earned (GH¢)	Amount Recovered (GH¢)	Amount Outstanding (GH¢)
1.	Raphael Sarfo Asamoah	Suame Municipal	404,757.11	3,000.00	401,757.11

2.	Derrick Opoku Frimpong	Bosomtwe District	93,541.25	10,000.00	83,541.25
3.	Abdul-Rahim Musah	Effutu Municipal	74,844.09	0.00	74,844.09
4.	Felix Kwamina Egyir Eshun	Krowor Municipal	107,000.05	48,500.00	58,500.00
Total			680,142.50	61,500.00	618,642.45

The Committee has observed with worry that over the years, there has been a recurring issue of individuals on Government payroll who are granted study leave with pay do not return to post after their studies overseas nor refund funds expended on their studies.

The Committee therefore recommends to the Assemblies to put in frantic efforts to recover the outstanding amount from the affected staff or/and their guarantors. The Committee also recommends to the Ministry of Local Government, Decentralisation and Rural Development (MLGDRD) to revisit a proposal regarding granting of study leave with pay to staff, thus staff who pursue academic studies in the country may be granted study leave with pay whilst those who pursue studies overseas should be granted study leave without pay.

9.5. Unrecovered Proceeds from sale of Agriculture inputs – GH¢215,356.36

The Audit disclosed that Tano North Municipal Directorate of Agriculture sold inputs such as fertilizers and seedlings to the tune of GH¢239,692.16 to One Thousand and Fifty-Two (1,052) farmers but was able to recover only GH¢24,335.80 leaving a balance of GH¢215,356.36. This anomaly is in contravention of Regulation 32 of the Public Financial Management Regulations, 2019 (L.I 2378).

The Auditor-General recommended to the management of the Assembly to constitute a Technical Committee as prescribed by the Planting for Food and Jobs Strategic Plan, to recover the outstanding amount.

The Committee attributes the inability on the part of Assembly staff to recover the amount to laxity in recovery efforts. The Committee recommends that the defaulted farmers should be identified by Management of the Assembly and monies owed by them be retrieved.

9.6. Unrecovered debts from inputs supplied at subsidized prices- GH₵80,223.00

The Audit noted that, Contrary to Section 7 of the PFMA, 2016 (Act 921) the Upper Manya Krobo District Director of Food and Agriculture failed to recover an amount of GH₵80,223.00 which is the proceeds from subsidized farm inputs supplied to 264 farmers since 2017.

The Auditor-General recommended that Management should pursue recovery of the debts from the defaulting farmers.

The Committee observed that, seven (7) years after the patronage of these subsidized farm inputs, the farmers are yet to redeem the amounts due them. This anomaly, per the Committee's observation could lead to loss of state funds and hinder the extension of similar support to other farmers. The Committee recommends to the Assembly to expedite efforts to recover the total outstanding amount.

9.7. Missing Excavator

The Audit disclosed that the Okere District Assembly could not account for an excavator and a motor grader allocated to the Assembly by the Ministry of Local Government, Decentralisation and Rural Development (MLGDRD). Further documents available indicates that the equipments were received on behalf of the Assembly by a Deputy Director, Mr Kofi Asare Yeboah on 10th September 2019.

The Auditor-General recommended to Management to follow up and produce the excavator for the district auditors' inspection to prevent any loss or diversion, failing which the Deputy Director who acknowledged receipt on behalf of the Assembly, should be held liable to refund the cost of the equipment at the prevailing market price.

The Committee was informed by Management of the Assembly that they are yet to receive the said excavator even though the Deputy Director acknowledged receipt of the letter on the Assembly's behalf.

The Committee urges the Assembly to immediately make follow ups with the Ministry of Local Government, Decentralisation and Rural Development (MLGDRD) to identify the location of the excavator and retrieve same.

9.8. Land reclamation obligations by small scale mining companies not honored

Contrary to Regulation 7 of the Minerals and Mining Regulations, 2012 (L.I. 2173), the Audit disclosed that, twenty (20) small scale mining companies who operated within Nzema East Municipal and Ellembelle District failed to discharge their post-closure obligations including land reclamation to safeguard the lands from degradation. The Assemblies' Environmental and Mining Committees were yet to act on enforcement of the post closure obligations even after the Environmental Protection Agency had confirmed the situation.

The Auditor-General recommended to Management of these Assemblies to liaise with the Minerals Commission, the EPA and all relevant stakeholders to enforce the closure obligation of land reclamation by the mining companies.

The Committee noted that the lands in question remain unclaimed. The Committee observed that the mining companies involved have since folded up following the ban on small scale mining. Details of the companies are provided below:

Table 8: Mining Companies that have failed to reclaim degraded land in the Nzema East Municipal and Ellembelle District Assemblies:

No.	Name of Company	Name of Undertaken	Assembly	Location
1.	Construction at Works GH Ltd	Borrow pit	Ellembelle District	Krisan
2.	Construction at Works Ghana Ltd	Borrow pit	Ellembelle District	Baku
3.	Mephis Metropolitan Ltd	Borrow pit	Ellembelle District	Kamgbunli
4.	Arc Team 7 Investments	Borrow pit	Ellembelle District	Alabokazo
5.	K square Enterprise	kaolin mining	Ellembelle District	Teleku Bokazo
6.	Ruach Gold Ghana Limited	kaolin mining	Ellembelle District	Aluku
7.	Osnkwaw and Sons Ltd	Gold Mining	Ellembelle District	Awiebo
8.	Fosgyam enterprise	Clay Mining	Ellembelle District	Salman
9.	Nkroful Small Scale Mining Group	Gold Mining / Diamond	Ellembelle District	Nkroful
10.	Nkroful Small Scale Mining Association	Gold Mining / Diamond	Ellembelle District	Nkroful
11.	Esselba External Ventures	kaolin mining	Ellembelle District	Teleku Bokazo
12.	Waltjee Ventures	Clay Mining	Nzema East Municipal	Anibri
13.	Isaac Thompson & Group	Gold Mining	Nzema East Municipal	Tumentu

14.	Urban Grace Glory (Philomena Cudjoe)	Clay Mining	Nzema Municipal	East	Domenase
15.	Gadriator Group of Companies	Gold Mining	Nzema Municipal	East	Banso
16.	Ndede Company Limited	Granite Quarry	Nzema Municipal	East	Bamiankor
17.	Asuawa Mining Enterprise	Gold Mining	Nzema Municipal	East	Ampasie
18.	Asompa Small Scale Mining Ltd	Gold Mining	Nzema Municipal	East	Kukoavile
19.	JEAKSE Company Limited	Gold Mining	Nzema Municipal	East	Adrekezo
20.	Tamsoman Small Scale Mining Ltd	Gold Mining	Nzema Municipal	East	Ashiem

The Committee also noted with great concern that the non-performance of the necessary post closure obligations by the mining companies pose serious environmental threat to the communities as well as the inhabitants, such as land degradation and possible loss of lives.

The Committee recommends that the Assemblies involved should set up a taskforce to check and monitor the activities of the mining companies to ensure they comply with the post closure obligations.

10.0. CONCLUSION

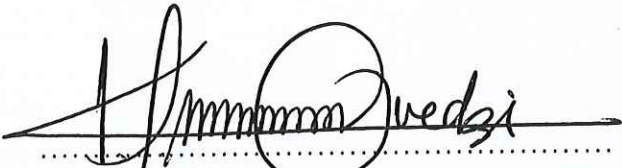
The Committee having carefully reviewed the Report of the Auditor-General and held public sittings with the Management of the various Assemblies, noted laxity and weak internal control systems in the administration of the Assemblies. These lapses have resulted in the recurrent breaches of the Financial Management rules and regulations.

The Committee recommends to the Ministry of Local Government, Decentralisation and Rural Development and the heads of the MMDAs to implement all the recommendations captured in the Auditor-General's Report and the Report of the Public Accounts Committee in accordance with Section 88 of the Public Financial Management Act 2016. (Act 921).

The Committee hereby recommends to the House to adopt its Report on the Report of the Auditor-General on the Public Accounts of Ghana on the Account of District

Assemblies for the year ended 31st December, 2022, with its recommendations in accordance with order 215(1) of the standing orders of the house.

Respectfully submitted.



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

PARLIAMENT OF GHANA LIBRARY
PARLIAMENT HOUSE
OSU - ACCRA



SAMUEL ADUAMOAH-ADDO
CLERK TO THE COMMITTEE

JUNE, 2024