

## AUDIT SERVICE

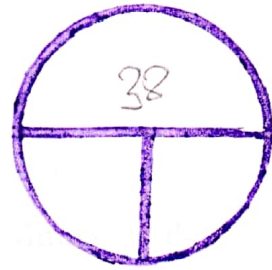


*Transparency, probity  
and accountability*

P. O. Box 70

Bechem

31 March, 2020



In case of reply the  
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My Ref No: BA/BDA/A5/9

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The District Chief Executive  
Asutifi South District Assembly  
Hwidiem

### MANAGEMENT LETTER ON THE AUDIT OF THE ACCOUNTS OF ASUTIFI SOUTH DISTRICT ASSEMBLY - HWIDIEM FOR THE PERIOD 1 JANUARY 2019 TO 31 DECEMBER 2019.

#### - DISTRICT ASSEMBLY COMMON FUND (DACF) AND OTHER FUNDS

1. We have audited the accounts and other related financial records of the Asutifi South District Assembly- Hwidiem for the period 1 January to 31 December 2019, in accordance with Article 187(2) of the 1992 Constitution of the Republic of Ghana and Section 11(1) and (3) of the Audit Service Act, 2000 (Act 584). The audit was conducted in the month of February, 2020.
2. We have discussed these matters arising from this management letter with the key personnel concerned, whose comments and responses have been taken into consideration while preparing this letter.
3. We shall be grateful for a reply within 30 days after receipt of this management letter, as stipulated in Section 29 of the Audit Service Act 2000 (Act 584).

## Key Personnel

4. The following officials were in charge of the administrative and financial duties of the Assembly during the period under review.

| Name                  | Staff ID | Designation                    | Period              |
|-----------------------|----------|--------------------------------|---------------------|
| Robert Dwomoh Mensah  | 284270   | District Chief Executive       | 01/01/19 - 31/12/19 |
| Baba Iddi             | 6142     | District Coordinating Director | 01/01/19 - 07/02/19 |
| Charles Yaw Asamoah   |          | District Coordinating Director | 08/02/19 - 22/12/19 |
| Joseph K Armah        | 62746    | District Coordinating Director | 23/12/19 - 31/12/19 |
| Stephen R Bukari      | 45396    | District Finance Officer       | 01/01/19 - 31/12/19 |
| Bernard Opoku- Mensah | 663929   | District Internal Auditor      | 01/01/19 - 31/12/19 |
| Bismark K Asante      | 894316   | District Planning Officer      | 01/01/19 - 31/12/19 |
| Raymond Atta Kofi     | 981583   | District Budget Analyst        | 01/01/19 - 31/12/19 |
| Francis Eshun         | 896468   | District Works Engineer        | 01/10/19 - 31/12/19 |
| Philip Adjei Mensah   | 922681   | Human Resource Manager         | 01/01/19 - 31/12/19 |
| Samuel Agyei- Boahen  | 72495    | District Health Officer        | 01/01/19 - 31/12/19 |
| Henrietta Oduro       | 853008   | Procurement Officer            | 01/01/19 - 31/12/19 |

## Audit objectives

5. The objectives of the audit were to;
- ❖ ascertain whether the Assembly's accounts have properly been kept;
  - ❖ determine whether all monies due the Assembly have been fully accounted for, and rules and procedures applicable are sufficient to ensure an effective check on the assessment, collection and proper allocation of the revenue;
  - ❖ ascertain whether monies have been expended for the purposes for which they were appropriated and the expenditures have been made as authorized;

- ❖ assess whether essential records are maintained and the rules and procedures applied are sufficient to safeguard and control the Assembly's property;
- ❖ determine whether programmes and activities have been undertaken with due regard to economy, efficiency and effectiveness in relation to the resources utilized and results achieved;
- ❖ ascertain whether the Assembly's activities were undertaken in accordance with the applicable laws, regulations, procedures;
- ❖ express an opinion on the financial statements.

### **Scope of audit**

6. We reviewed internal controls, budgetary controls, cash management, procurement, infrastructural projects, compensation of employees, transport operation, expendable & non-expendable properties. We also reviewed and followed up on previous management letter to ensure whether the recommendations were adhered to.

### **Audit methodology and strategy**

7. We adopted the risk based audit approach. To ascertain the facts, we obtained data from documents and interviewed key personnel about their financial and administrative duties and responsibilities. We also carried out the audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). The audit criteria was derived from the 1992 Constitution of the Republic of Ghana, Audit Service Act, 2000 (Act 584), Public Financial Management Act, 2016, (Act 921), Public Procurement (Amendment) Act, 2016 (Act 914), Public Financial Management Regulations (PFMR), 2019 (L.I.2378), Labour Act, 2003 (Act 651), the Income Tax Act, 2016 (Act 896), Local Governance Act 2016 Act 936 VAT, the Amendment Act 2017 Act 948 Financial Administration Memorandum for MMDA's Act 656, Circulars and Generally Accepted Accounting Principles (GAAP).

### **Limitation of Responsibility**

8. We reviewed the system and management controls operated by the Assembly, only to the extent we considered necessary for effective performance of this audit. As a result, our review may not have detected all weaknesses that existed or all improvements that could be made. We have prepared this report solely for your use, and use within your organization. Its content should not be disclosed to third parties without our consent. We would not accept any responsibility for any reliance the third party might place upon it.

### **Summary of Findings and Recommendations**

#### **System of Accounting and Internal Control**

9. The following are the summary of findings and recommendations.
10. We noted that the Assembly manually processed and made expenditures totalling GH¢2,787,588.25 outside the GIFMIS Platform. We recommended that the District Coordinating Director and District Finance Officer should ensure that all expenditures are committed through the GIFMIS Platform to promote enhanced financial management in the Assembly.
11. We observed during vouching of payment vouchers that all warrants supporting the payment was generated 2-6 months after the expenditure had been paid for. We recommended that the budget analyst be allowed to function as expected by the Act. We also recommended to management to at all times ensure the timely issuance of warrants before payments are effected to prevent budget overruns.

#### **District Assemblies Common Fund**

12. We noted that management of the Asutifi South District Assembly expended GH¢974,753.84 representing 75.98% of the total Common Fund of GH¢1,282,890.99 received for the period

January to December 2019 on recurrent expenditure. The Assembly therefore expended GH¢846,464.74 representing 659.81% in excess of the allowable amount of GH¢128,289.10. We requested management to give justifiable reasons for the excess expenditure on recurrent activities.

13. We noted that the Assembly did not release an amount of GH¢29,491.30 (GH¢1,474,565.00x2%) to support and strengthen the Sub-structures of the District. We urged management to as matter of urgency release the GH¢29,491.30 to the various sub-structures of the Assembly to keep them running. We also advise management to stay away from the practice and ensure total adherence to directives from the Administrator of DACF.
14. We noted from our review of records that the Assembly by way of source deductions from the DACF, paid the sum of GH¢212,750.00 (i.e. five (5) quarters) to Zoomlion Ghana Ltd for the Sanitation Improvement Package (SIP). However, we noticed from our review of annual reports of the District Environmental Health Officer (DEHO), minutes of most of the Sub-committees of the Executive Committee as well as the General Assembly, the constant complains over Zoomlion's unsatisfactory performance in the district. We recommended that source deductions from DACF for the payment of SIP should cease to allow the Assembly to have full control and make payment that commensurate work done. Additionally, we urged management to make conscious efforts to recover an amount GH¢206,367.50, being ninety-seven percent (97%) of the volume of waste not collected in the district but paid for, from Zoomlion Ghana Ltd.
15. We noted that between July, 2018 and September, 2019 representing five (5) quarters, the Assembly by way of source deduction from the DACF, paid the sum of GH¢201,250.00 to Zoomlion Ghana Ltd for fumigation and disinfestation. However, our review of annual reports and interaction with the District Environmental Health Officer (DEHO) of the Assembly, Mr. Samuel Agyei-Boahen on the programme indicated concentration of the company's activities largely in the district capital. We recommended that source deductions from DACF for the payment of fumigation should cease to allow the Assembly have full

- control and make payment that commensurate with work done. Further, we recommended that the Administrator of DACF should collaborate with the Assembly by way of giving them the opportunity to certify work done before payments are effected.
16. We noted that the procurement unit did not issue tender submission receipts to the tenderers who bid for contract and/or procurement invitations of the Assembly in 2019. We recommended to the Procurement Officer to keep tender submission receipt book which captures; tender number, Package/lot description, name of recipient, name of the company, address, telephone number, date of submission and time of submission.
  17. Our review of procurement processes for the period under consideration for the Assembly indicated that procurements valued at GH¢288,266.55 were non-competitive even though records available indicated that management used request for quotation method of procurement. We urged management to abstain from the practice immediately and ensure that in future, all suppliers or contractors competing for any bid are duly registered in all respect to ensure value for money is realised.
  18. We noted during our physical inspection of an irrigation project undertaken by the Assembly that M/S Yebduah Company Ltd was overpaid the value of work done by GH¢83,000.00 (PV No.04/05/19 of 24/05/19 refers). This happened because the contractor billed, and was paid the value of uninstalled drip irrigation kits at the project site. We urged management to promptly recover the GH¢83,000.00 from M/S Yebduah Company Ltd and pay same into the Assembly's DACF account and have our office notified for verification otherwise, the DCE, DCD, DFO and the DWE shall be jointly held liable with the sum under reference.
  19. We noted through examination of DACF payment vouchers that certificates totalling GH¢245,023.90 raised for payment were without monitoring reports. We advised that henceforth, all certificates raised for payment must be accompanied by a duly signed monitoring reports that commensurate with the value work done. Further, we urged

management to ensure that the monitoring team is effective and discharging its mandate without obstructions.

20. We observed that nine (9) projects under construction in the District are either abandoned or unduly delayed. The projects comprise two (2) GETFund, six (6) DACF, and one (1) MLGRD. We recommended that management should ensure that projects under the care of the Assembly are completed before new ones are awarded and also liaise with the GETFund and MLGRD Secretariats for immediate completion of the delayed and abandoned projects.
21. We noted that the District Finance Officer (DFO) deducted but did not remit to Ghana Revenue Authority (GRA) withholding taxes totalling GH¢11,129.06 from a gross amount of GH¢227,558.79 paid to contractors, suppliers and service providers. We urged the DCD and DFO to remit the taxes withheld totalling GH¢11,129.06 to the Ghana Revenue Authority forthwith or else, the DCD and DFO shall be held liable for negligence.

#### **MP Common Fund**

22. A review of records of the Assembly disclosed that seven (7) students schooling in various second cycle and tertiary institutions in the country, received financial assistance from the MP's share of Common Fund totalling GH¢7,500.00 without providing official receipts from their respective schools. We again realised that even though the payment vouchers were prepared in the names of their institutions, the cheques were withdrawn in the names of the students. We urged management to stop the practice and ensure that students make available documentary evidence that show that they belonged to a particular institution they claim to be and receipts from their schools made available after payments are made.
23. Our review of records of the MP's Common Fund disclosed that procurements valued at GH¢67,230.00 were non-competitive as three companies belonging to same owners, shareholders and directors bid for the supply of electrical materials for extension works to Mmaampehia. We therefore urged MP to abstain from the practice forthwith and ensure that in future, the entity tender committee of the Assembly is allowed to do its work without

any impediments and to guarantee value for money. Further, we urged management to blacklist the three companies mentioned and prevent them from engaging in any business activity with the Assembly.

24. Washdone Company Limited was overpaid the value of electrical materials supplied by GH¢10,000.00. The supplier supplied electrical materials worth GH¢45,500.00 in December 2018 for the extension of electricity to Nkrankrom but has been paid a total amount of GH¢55,500.00. We advised Management to recover the overpaid amount of GH¢10,000.00 from the supplier, Messrs Washdone Company Ltd within thirty (30) days after receiving this report, failing which, the authorising and the paying officers shall be surcharged with the GH¢10,000.00. We again, urged the DFO and his supporting officers to maintain a creditor ledger to keep track of all credit supplies and the corresponding payments to avert the recurrence of the lapse.

25. Our audit disclosed that the Assembly purchased items amounting to GH¢72,530.00 from the MP's share of common fund but did not provide adequate stores documentation such as Store Receipt and Issue Vouchers and distribution list to show that the items were received into store and issued out for the intended purposes. We requested management to provide documentary and physical evidence of the utilisation of the said purchases in the interest of the Assembly, failing which the GH¢72,530.00 should be retrieved from the supplier and/or the MP and same paid to chest.

#### **District Development Facility/District Performance Assessment Tool**

26. Our review of records of the DPAT and the hand over notes of the former District Coordinating Director (DCD), Mr. Charles Yaw Asamoah disclosed that the Assembly unlawfully borrowed an amount of GH¢144,314.46 from the DPAT Account into the DACF account in 2019 in apparent breach of the guidelines governing the fund. We urged the DCE, DCD and DFO to ensure the immediate transfer of the GH¢144,314.46 from the DACF account into the DPAT account, or in default, the appropriate sanctions shall be applied. Further, we advised management to refrain from the practice and ensure that

there are stricter budgetary and internal control measures in place to regulate the recurrence of this anomalous situation.

27. We noted that the Assembly over certified and paid Messrs Chris Tsatsu Co. Company and Messrs Yebduah Company Ltd the sum of GH¢62,181.43 in excess of the actual value of work done. We urged management to recover the GH¢62,181.43 from the contractors and same paid into the DPAT account or no further payments should be made to them until they have executed the work beyond what they had already received from the Assembly.
28. We noticed from our review of the contract for the construction of 1No. 4-unit court house teacher's quarters at Achrensua SHS that it was not executed according to specifications. Our visit to the site to inspect the project disclosed that the contractor did not connect electricity as specified in the bill of quantities. We urged the contractors to move back to site and have the work completed according to the specifications of the contract, failing which the amount involved shall be recovered from him or any outstanding claim he has with the Assembly.
29. We observed that two contractors were paid contingencies amounting to GH¢46,145.01 without prior approval and evidence justifying the payments. We therefore recommended recovery of the GH¢46,145.01 from the contractors within thirty (30) days after the receipt of this report, failing which the DCE, the DCD, the DFO and the DWE shall be severally surcharged. We again, recommended to the District Works Engineer to ensure that utilization of contingency provisions in contracts are justified and approved by the appropriate authority to avoid sanctions.
30. We noted through examination of DPAT/DDF payment vouchers that certificate totalling GH¢402,267.54 raised for payment were without monitoring reports. We advised that henceforth, all certificates raised for payment must be accompanied by a duly signed monitoring reports that commensurate with the value work done. Further, we urged

management to ensure that the monitoring team is effective and discharging its mandate without obstructions.

### **Details of Findings and Recommendations.**

#### ***Fund Accountability Statement and Budgetary Performance***

##### **Budgetary Performance**

31. Generally, management spent within the approved budget for the year 2019, however, they could not execute three (3) major projects planned for the period. The projects were to be financed mainly from the District Assemblies Common (DACF) but could not start thus, depriving the beneficiary communities the usefulness of these projects. In sum, the projects were estimated to cost the Assembly GH¢443,430.23. Details are attached as Appendix "G".
32. Management asserted that the projects were planned against the release of DACF for 2019. However, the releases to the Assembly were irregular hence, their inability to commence these projects as planned.
33. We attributed lack of budgetary control and management's excess usage of DACF on recurrent activities as a contributory factor to their inability to start the projects.
34. We asked management to prioritise its projects and programmes and exercise maximum budgetary control over its futures disbursements to prevent the recurrence of these lapses.

##### **Fund Accountability Statement**

35. Fund accountability statement showing funds received and expended by the Assembly in 2019 is provided below. The statement also indicates receipts and payments that had infractions and, classifies them as questioned cost (unsupported).

**Asutifi South District Assembly Fund Accountability Statement for the Year Ended 31  
December 2019.**

| <b>Description</b>             | <b>Budgeted<br/>(GH¢)</b> | <b>Actual (GH¢)</b> | <b>Questioned Cost<br/>Unsupported<br/>(GH¢)</b> |
|--------------------------------|---------------------------|---------------------|--------------------------------------------------|
| <b>Receipts:</b>               |                           |                     |                                                  |
| District Assembly Common Fund  | 3,397,053.04              | 1,631,517.06        | -                                                |
| MP'S Common Fund               | 500,000.00                | 339,407.68          | -                                                |
| GOG Decentralised Departments  | 51,834.98                 | 9,013.31            | -                                                |
| <b>Donor Fund Transfers:</b>   |                           |                     |                                                  |
| DDF/DPAT                       | 904,560.00                | 832,265.99          | -                                                |
| Other Donor Transfers          | 144,347.04                | 144,347.04          | -                                                |
| <b>Total Receipts</b>          | <b>4,945,960.08</b>       | <b>2,947,537.77</b> |                                                  |
| <b>Cost Incurred:</b>          |                           |                     |                                                  |
| District Assembly Common Funds | 3,397,053.04              | 1,282,890.99        | 825,886.91                                       |
| MP'S Common Fund               | 500,000.00                | 314,418.05          | 90,030.00                                        |
| GOG Decentralised Departments  | 51,834.98                 | 9,013.31            | -                                                |
| <b>Donor Fund Transfers:</b>   |                           |                     |                                                  |
| DDF/DPAT                       | 904,560.00                | 419,483.36          | 259,140.90                                       |
| Other Donor Transfers (MAG)    | 144,347.04                | 144,347.04          | -                                                |
| <b>Total Cost Incurred</b>     | <b>4,945,960.08</b>       | <b>2,341,879.20</b> | <b>1,402,987.81</b>                              |
| <i>Surplus/Deficit</i>         | -                         | 605,658.57          |                                                  |
| <b>Opening Balance</b>         |                           | 15,465.20           |                                                  |
| <b>Closing Balance</b>         |                           | 621,123.77          |                                                  |

## *System of Accounting and Internal Control*

### **Internal Control**

36. The internal control procedures put in place by management were generally adequate, however, we noticed some breaches in the controls established as they were not fully complied with. It is also worthy to note that management fell foul to some enacted rules and regulations resulting in some anomalies. Among the irregularities identified was that, about 95% of the District Assemblies Common Fund payment vouchers were not pre-audited by the Internal Audit Unit thereby creating loopholes for preventable infractions.
37. The Internal Auditor averred that the payment vouchers were not submitted to his outfit for pre-auditing and so he only carried out post audits.
38. Failure to allow the Internal Audit Unit to conduct pre-audit denied management the opportunity to detect and rectify infractions and other accounting errors before payments. For instance an overpayment of GH¢10,000.00 to a supplier which could have easily been identified through pre-auditing sailed through undetected. In essence, management could mitigate most of the identified irregularities through pre-auditing.
39. We advised management to ensure strict compliance with their own internal control procedures and laid down rules and regulations governing the country.
40. The significant irregularities were highlighted in the ensuing paragraphs of this report.

### **Failure to Commit Expenditure Through GISFMIS - GH¢2,787,588.25**

41. Section 25 (6) of the Public Financial Management Act, 2016 (Act 921) provides that "Where a covered entity enters into a contract or any other arrangement that commits or purports to commit Government to make a payment, the contract or arrangement shall be approved by the Principal Spending Officer of that covered entity and the Principal Spending Officer shall enter the contract or arrangement into the Ghana Integrated Financial Management Information System (GIFMIS)".
42. We noted that the Assembly manually processed and made expenditures totalling

GH¢2,787,588.25 outside the GIFMIS Platform.

43. The District Finance Officer (DFO) attributed the infraction to poor network at the Assembly premises and lack of adequate training.
44. Conducting financial transactions outside the GHIFMIS could result in the Assembly spending beyond its budgetary allocation.
45. We recommended that the District Coordinating Director and District Finance Officer should ensure that all expenditures are committed through the GHIFMIS Platform to promote enhanced financial management in the Assembly.
46. Management said the network problem on the use of GIFMIS had been reported to the CAGD since 2018 of which GIFMIS secretariat is also aware of the problem. The CAGD informed Finance Officers last year that steps have been taken to resolve the network issue with donor partners.

#### **Late Issuance of Warrants**

47. Regulation 65(1) of the Public Financial Management Regulations, 2019 (L.I.2378) requires that for the purpose of subsection (3) of section 25 of the Act, a warrant shall be required for expenditure and payments of covered entities but not for public corporation and State Owned Enterprise regardless of funding sources.
48. We observed during vouching of payment vouchers that all warrants supporting the payments were generated 2 to 6 months after the expenditure had been paid for.
49. The budget analyst explained that the anomaly was due to how the DCD minutes memos to DFO for payment instead of budget analyst for warrants to be issued first.
50. Non-issuance of warrant on time gives room for misappropriation and could also lead to unexpected budget overrun.
51. We recommended that the Budget Analyst be allowed to function as expected by the Act. We also recommended to management to at all times ensure the timely issuance of warrants before payments are effected to prevent budget overruns.

52. Management accepted our recommendations.

### **District Assemblies Common Fund**

#### ***Utilisation of DACF***

#### **Excess Recurrent Expenditure Encumbered on DACF - GH¢846,464.74**

53. Section 7(1a) of the Public Financial Management Act, 2016 (Act 921) stipulates, "A Principal Spending Officer of a covered entity shall ensure the regularity and proper use of money appropriated in that covered entity, authorise commitments for the covered entity within a ceiling set by the Minister under section 25; and manage the resource received, held or disposed of by or on account of the covered entity". Also, the guidelines on the utilization of the District Assemblies Common Fund (Part I (5) (a) of 2019) allow the MMDAs to utilize 10% of the Common Fund allocated within a period on recurrent expenditure.
54. However, management of the Asutifi South District Assembly expended GH¢974,753.84 representing 75.98% of the total Common Fund of GH¢1,282,890.99 received for the period January to December 2019 on recurrent expenditure. The Assembly therefore expended GH¢846,464.74 representing 659.81% in excess of the allowable amount of GH¢128,289.10. Details are attached as Appendix 'A'.
55. The situation prevented the Assembly from undertaking three of its projects valued at GH¢443, 430.23 that were to be financed through DACF thereby depriving the recipient communities the benefits associated with these projects.
56. We see management's decision to spend in excess of the 10% as a deliberate one intended to stagnate the Assembly's infrastructural development.
57. We requested management to give justifiable reasons for the excess expenditure on recurrent activities. We further recommended to management to desist from the practice and adhere

to the laws and guidelines on the disbursement of public funds failing which they would be held liable for the refund of any unjustifiable excess financial encumbrances in future.

58. Management indicated that, all the expenditures were budgeted for in 2019 DACF and approval had been sought and that most of the expenditure heads classified by the team as recurrent are not in the true sense recurrent. In addition, they stated that the expected yearly IGF inflow of about GH¢200,000.00 would be woefully inadequate to cater for the running of the Assembly.

59. We wish to state that the total recurrent expenditure figure as reported on was captured from the financial statement submitted by the Assembly to the audit team and as such, DACF releases are guided by instructions which must be dully followed.

#### **Failure to Support Sub-District Structures – GH¢29,491.30**

60. The guidelines on the utilization of the District Assemblies Common Fund (Part I Section (3) of 2019) instructs District Assemblies to use up 2% of the Common Fund for the establishment and strengthening of Zonal, Urban, Town and Area Councils.
61. We noted that the Assembly did not release an amount of GH¢29,491.30 (GH¢1,474,565.00x2%) to support and strengthen the Sub-structures of the District.
62. Management could not provide any justifiable reason for their non-compliance with the directive from the Administrator of District Assemblies Common Fund.
63. Management's inability to resource the activities of the sub-structures could essentially kill enthusiasm to support the developmental objectives of the Assembly at the local level and defeat the purpose of establishing these councils.
64. We urged management to as matter of urgency release the GH¢29,491.30 to the various sub-structures of the Assembly to keep them running. We also advised management to stay away from the practice and ensure total adherence to directives from the Administrator of

DACF.

65. Management said, the Assembly will work around the clock to ensure that with the into being of the new Assembly Members and Unit Committees, the sub-structures empowered financially to take up their rightful place in local governance.

### *Sanitation*

#### **Unjustified Payment for Sanitation Improvement Package - GH¢212,750.00**

66. Section 7 of the Public Financial Management Act, 2016 (Act921) stipulates, "A Principal Spending Officer of a covered entity shall ensure the regularity and proper use of funds appropriated in that covered entity and manage the sources received, held or disposed by or on account of the covered entity. Again, Regulation 78 of the Public Financial Management Regulation, 2019 (L.I 2378) states that a principal spending officer of a covered entity is personally responsible for ensuring in respect of each payment of a covered entity, that evidence of services received, certificates for work done and any supporting documents exists.
67. We noted from our review of records that the Assembly through source deductions from the DCF, paid the sum of GH¢212,750.00 (i.e. five (5) quarters) to Zoomlion Ghana for the Sanitation Improvement Package (SIP). However, we noticed from our review of annual reports of the District Environmental Health Officer (DEHO), minutes of meetings of the Sub-committees of the Executive Committee as well as the General Assembly constant complains over Zoomlion's unsatisfactory performance in the district. The table below provides details of quarterly payments to the company:

| Period                                          | Purpose/Activity               | Deduction from DCF |
|-------------------------------------------------|--------------------------------|--------------------|
| 3 <sup>rd</sup> Quarter, 2018<br>(Jul to Sept.) | Sanitation Improvement Package | 42,550.00          |
| 4 <sup>th</sup> Quarter, 2018<br>(Oct. to Dec.) | Sanitation Improvement Package | 42,550.00          |

|                                                 |                                |                   |
|-------------------------------------------------|--------------------------------|-------------------|
| 1 <sup>st</sup> Quarter, 2019<br>(Jan to Mar)   | Sanitation Improvement Package | 42,550.00         |
| 2 <sup>nd</sup> Quarter, 2019<br>(April to Jun) | Sanitation Improvement Package | 42,550.00         |
| 3 <sup>rd</sup> Quarter, 2019<br>(Jul to Sept.) | Sanitation Improvement Package | 42,550.00         |
| <b>Total</b>                                    |                                | <b>212,750.00</b> |

68. The reports and minutes bemoaned the company's inability to deliver all the logistics indicated in the contractual agreement such as skip trucks, tricycles, skip containers, waste bins and other logistics to enhance the successful execution of the contract. The DEHO, Samuel Agyei-Boahen captured as part of his 2018 and 2019 annual reports that Zoomlion collects only three percent (3%) of waste generated in the district.
69. We again noted that the company's activities are concentrated mainly in the district capital.
70. Management inability to strictly enforce provisions in the contract agreement occasioned the anomaly. Also, the source deduction mode of payment from the DACF which the Assembly has no control over contributed to the irregularity.
71. The DEHO stated that inadequate provision of logistics by the company to the Assembly inhibited evenly distribution to the major communities within the district leading to undesirable, squalid and unpleasant scenes.
72. We recommended that the source deductions from DACF for the payment of SIP should cease to allow the Assembly to have full control and make payment that commensurate with work done. We further recommended that the Administrator of DACF should collaborate with the Assembly by way of giving them the opportunity to certify work done before payments are effected. Finally, we urged management to make conscious efforts to

recover an amount GH¢206,367.50, being ninety-seven percent (97%) of the volume of waste not collected in the district but paid for, from Zoomlion Ghana Ltd.

73. Management said the payment had been warranted through the contractual agreement between the Assembly and Zoomlion Ghana Limited.

74. We disagree with management's response and reiterate our recommendation.

#### **Unjustified Payment for Fumigation and Disinfestation-GH¢201,250.00**

75. Section 7 of the Public Financial Management Act, 2016 (Act921) stipulates, "A Principal Spending Officer of a covered entity shall ensure the regularity and proper use of money appropriated in that covered entity and manage the sources received, held or disposed of by or on account of the covered entity. Also, Regulation 78 of the Public Financial Management Regulation, 2019 (L.I 2378) states that a principal spending officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity, that evidence of services received, certificates for work done and any other supporting documents exists.

76. We noted that between July, 2018 and September, 2019 representing five (5) quarters, the Assembly through source deduction from the DACF, paid the sum of GH¢201,250.00 to Zoomlion Ghana Ltd for fumigation and disinfestation. However, our review of annual reports and interactions with the District Environmental Health Officer (DEHO) of the Assembly, Mr. Samuel Agyei-Boahen on the programme indicated that the company's activities concentrated largely in the district capital. Details of quarterly source deductions for the period under review are shown in the table below:

| Period                              | Purpose/Activity              | Deduction from DACF |
|-------------------------------------|-------------------------------|---------------------|
| 3rd Quarter, 2018<br>(Jul to Sept.) | Fumigation and Disinfestation | 40,250.00           |

|                                                 |                               |                   |
|-------------------------------------------------|-------------------------------|-------------------|
| 4 <sup>th</sup> Quarter, 2018<br>(Oct. to Dec.) | Fumigation and Disinfestation | 40,250.00         |
| 1 <sup>st</sup> Quarter, 2019<br>(Jan to Mar)   | Fumigation and Disinfestation | 40,250.00         |
| 2 <sup>nd</sup> Quarter, 2019<br>(April to Jun) | Fumigation and Disinfestation | 40,250.00         |
| 3 <sup>rd</sup> Quarter, 2019<br>(Jul to Sept.) | Fumigation and Disinfestation | 40,250.00         |
| <b>Total</b>                                    |                               | <b>201,250.00</b> |

77. The DEHO indicated that Zoomlion's fumigation and disinfestation team could not reach out to major communities outside the district capital, rendering the services deficient and ineffective.
78. We attributed the anomaly to the source deduction mode of payment from the DACF which the Assembly had no control over and management's inability to strictly enforce the terms and conditions of the contract.
79. The focus of operations only in the district capital, with the major communities in the district left unattended to, was a clear indication that Zoomlion Ghana Ltd did not deserve full payment for its activities and thus, short-changed the Assembly.
80. We recommended that source deductions from DACF for the payment of fumigation should cease to allow the Assembly have full control and make payments that commensurate with work done. Further, we recommended that the Administrator of DACF should collaborate with the Assembly by way of giving them the opportunity to certify work done before payments are effected.
81. Management said the payment had been warranted through the contractual agreement between the Assembly and Zoomlion Ghana Limited.

## *Procurement of Goods, Works and Services*

### **Non-issuance of Tender Submission Receipts**

82. Section 58(8) of the Public Procurement Act, 2003 (Act 633) as amended by Public Procurement (Amendment) 2016, (Act 914), instructs that the procurement entity shall provide the tenderer with a receipt showing the date and time when it's tender was received.
83. We noted that the procurement unit did not issue tender submission receipts to the tenderers who bid for contract and/or procurement invitations of the Assembly in 2019.
84. Non-availability of printed tender receipts at the procurement office to be issued to the tenderers resulted in this anomaly.
85. The non-issuance of tender receipt could make reconciliation of tenders submitted into the tender evaluation report difficult and alteration of tender submission sheet can easily be done to include late submission without evidence to track them. This could result in unfair procurement practice if not corrected.
86. We recommended to the Procurement Officer to keep tender submission receipt book which captures; tender number, Package/lot description, name of recipient, name of the company, address, telephone number, date of submission and time of submission.
87. Management accepted our recommendation and directed the Procurement Officer to maintain a procurement submission receipt book.

### **Non-competitive Procurements – GH¢288,266.55**

88. Section 35 of the Public Procurement Act, 2003 (Act 663) provides that a procurement entity shall procure goods, services or works by competitive tendering except as provided in this Part. Also, Section 92 of the Public Procurement Act, (PPA) 2003 (Act 663) indicates that any person who directly or indirectly influences in any manner or attempts to influence in any manner the procurement process to obtain an unfair advantage in the award of a procurement contract commits an offence.

89. Our review of procurement processes for the period under consideration for the Assembly indicated that procurements valued at GH¢288,266.55 were non-competitive even though records available indicated that management used request for quotation method of procurement. Details attached as Appendix "B".
90. We verified to confirm the ownership, shareholding and directorship of the suppliers from the Registrar General Department, their registration with the Public Procurement Authority, and the GIFMIS system to confirm the legitimacy of the suppliers to transact businesses with the Assembly and realised that some of the winners of the bids were duly registered in all respect and none of the supporting quotations (suppliers) was registered with the Assembly in anyway. We noticed that the supporting quotations (invoices) were consciously added to satisfy the procurement requirements either by management or the suppliers themselves.
91. We attributed the irregularity to management's inability to ensure that due diligence was exercised in the procurement processes.
92. The procurement processes were unfair, non-competitive and tilted to benefit the interest of some suppliers. The act also amounts to deception and obstructs transparency. Further, the Assembly was denied value for money as the same supplier(s) determined the supposed competing prices.
93. We urged management to abstain from the practice immediately and ensure that in future, all suppliers or contractors competing for any bid are duly registered in all respect to ensure value for money is realised. Further, we recommended that persons whose action or inaction occasioned the anomaly should be held liable in line with Section 92 of the PPA, 2003 (Act 663) and the Public Procurement (Amendment) Act, 2016 (Act 914).
94. Management accepted our recommendation and assured the team that the entity tender committee would ensure due diligence in the award of contracts by ensuring that all supporting documents are verified to confirm the legitimacy of suppliers to do business with the Assembly. However, management pleaded for leniency with regards to holding certain

persons liable for breaches of section 92 of PPA 2003 as they are ignorant of the said provisions.

### *Infrastructural Projects*

#### **Payment for No Work Done -GH¢83,000.00**

95. Section 7 of the Public Financial Management Act, 2016 (Act 921) requires a Principal Spending Officer of a covered entity to ensure the regularity and proper use of money appropriated in that covered entity and manage the resources received, held or disposed of by or on account of the covered entity.
96. We noted during our physical inspection of an irrigation project undertaken by the Assembly that, M/S Yebduah Company Ltd was overpaid the value of work done by GH¢83,000.00 (PV No.04/05/19 of 24/05/19 refers). This happened because the contractor billed, and was paid the value of uninstalled drip irrigation kits at the project site.
97. We attributed the anomaly to the District Works Engineer, Mr. Sadat Al-Hassan's inability to ensure that prior to certifications for payments, works were inspected, assessed and measured to ascertain the veracity or otherwise of invoices submitted by the contractors.
98. In effect, monies that could have been used to meet other pressing needs of the Assembly or pay for other certificates were wrongly paid to the contractor for no work done.
99. We urged management to impress on the contractor to promptly install the irrigation kits or recover the GH¢83,000.00 from him and same paid into the Assembly's DACF account for our verification or else, the DCE, DCD, DFO and the DWE shall be jointly held liable with the sum under reference.
100. Management stated that the progress of work at the site indicates that the contractor had not been overpaid and that the percentage of work done was 38.56%, which implies that the contractor had been underpaid.

101. We disagree with management's claim of underpayment of work done because the contractor has still not installed the irrigation kits at the site, but had been paid for that. We therefore reiterate our recommendation for compliance.

**Payments Without Monitoring Reports - GH¢245,023.90**

102. Section 80 of the Public Financial Management Regulation , 2019 (L.I.2378) requires that inspection of completion of works and large scale supplies to be carried out before a progress payment required under a contract is made in order to certify progress of work and supplies required for progress payment. Also, best contract management practices requires that a team of experts inspect project and submit monitoring reports before certificates are raised for payment
103. We noted through examination of DACF payment vouchers that certificates totalling GH¢245,023.90 raised for payment were without monitoring reports. Details attached as Appendix "C"
104. The District Works Engineer, Mr. Francis Eshun could not tell us why the team was unable to issue monitoring reports prior to the payment of certificates. However, he said progress reports are usually issued by an inspection team to form the basis for payment but that is quite different from the monitoring report.
105. The purported progress reports usually attached to the certificates prior to payments did not give a true reflection of work done when the audit team went for project inspection. We realised that some of the percentages of completion indicated in the progress reports were overstated for the contractors to be paid higher amounts to the disadvantage of the Assembly.
106. We advised that henceforth, all certificates raised for payment must be accompanied by duly signed monitoring reports that commensurate with the value work done. Further,

we urged management to ensure that the monitoring team is effective and discharging its mandate without obstructions.

107. Management said they have reports covering the projects mentioned at the DPUC secretariat for our verification.

#### **Abandoned/Delayed Projects – GH¢807,198.04**

108. Section 7 of the Public Financial Management Act, 2016 (Act 921) requires a Principal Spending Officer of a covered entity to ensure the regularity and proper use of money appropriated in that covered entity and manage the resources received, held or disposed of by or on account of the covered entity.
109. We observed that nine (9) projects under construction in the District are either abandoned or unduly delayed. The projects comprise two (2) GETFund, six (6) DACF, and one (1) MLGRD. Payments made so far towards the construction of these projects amounted to GH¢807,198.04. The details of the projects are attached as Appendix “D”.
110. Management opined that six (6) of the projects funded from the DACF delayed because of the untimely release of funds from the Administrator of Common Fund, whereas the remaining three (3) it had no control over their funding. However, we see management’s inability to prioritise its resource allocations and their desire for awarding new projects at the expense of existing ones as the cause of lapse.
111. The situation denied the immediate use of the projects by the citizenry and the likelihood of contractors requesting for variations to enable them complete the projects due to the unnecessary delay cannot be ruled out.
112. We recommended that management should ensure that projects under the care of the Assembly are completed before new ones are awarded and also liaise with the GETFund and MLGRD Secretariats for immediate completion of the delayed and abandoned projects.

113. Management said the delay of the DACF coupled with the meagre DACF is to blame for this anomaly, nevertheless, management will ensure that adequate funds are released for contractors on these projects when the next DACF is released to enable them go back to site.

### *Tax Irregularities*

#### **Withholding Tax not Remitted - GH¢11,129.06**

114. Section 117 of the Income Tax Act, 2015 (Act 896) requires a withholding agent to pay to the Commissioner-General within fifteen days after the end of each calendar month a tax that has been withheld in accordance with this division during the month.
115. We noted that the District Finance Officer (DFO) deducted but did not remit to Ghana Revenue Authority (GRA) withholding taxes totalling GH¢11,129.06 from a gross amount of GH¢227,558.79 paid to contractors, suppliers and service providers. Details are shown in Appendix "E" attached.
116. We assigned the irregularity to the DFO's consistent delay in remitting the withheld taxes to the GRA.
117. The situation is not just irregular and an affront to the Income Tax Act, but also denied the state the needed resources for her developmental programmes.
118. We urged the DCD and DFO to remit the taxes withheld totalling GH¢11,129.06 to the Ghana Revenue Authority forthwith or else, the DCD and DFO shall be held liable for negligence. We again, recommended strict compliance with Section 117(1) of Income Tax Act, 2015 (Act 896) to avoid sanctions.
119. Management said out the eighteen (18) payments indicated in our observation, only two (2) were yet to be remitted.
120. However, our verification indicated that GH¢11,129.06 was still outstanding. We therefore reiterate our recommendation for adherence.

## MP's Common Fund

### *Cash Management*

#### **Unsubstantiated Financial Assistance to Students - GH¢7,500.00**

121. Regulation 78 of the Public Financial Management Regulation, 2019 (L.I 2378) states that a principal spending officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity, that evidence of services received, certificates for work done and any other supporting documents exists. It also violates Section 4, 7 & 14 of Part IX of the of the Financial Memoranda for District Assemblies which require among other things that an officer certifying a payment voucher does so to the accuracy of every detail therein and that payment vouchers are properly supported with original invoices, receipts, reports and detailed statements before payments are made.
122. A review of records of the Assembly disclosed that seven (7) students schooling in various second cycle and tertiary institutions in the country, received financial assistance from the MP's share of Common Fund without providing official receipts from their respective schools. We again realised that even though the payment vouchers were prepared in the names of their institutions, the cheques were withdrawn in the names of the students. The amount which totalled GH¢7,500.00 is shown in the table below:

| Financial Assistance to Students |          |                       |                                            |              |
|----------------------------------|----------|-----------------------|--------------------------------------------|--------------|
| Pv No.                           | Date     | Name of Student       | Institution                                | Amount (GH¢) |
| 04D-08-19                        | 13-08-19 | Danso Kelvin Einstein | Presbyterian University<br>College , Ghana | 1,000.00     |
| 06-08-19                         | 15-07-19 | Awuni Botweh Lambon   | Toase SHS                                  | 500.00       |

|              |          |                        |                                                  |                 |
|--------------|----------|------------------------|--------------------------------------------------|-----------------|
| 1C-09-19     | 05-09-19 | Abigail Assabil Donkor | SDA Nursing and<br>Midwifery Training<br>College | 2,000.00        |
| 02B-10-19    | 14-10-19 | Zackaria Abdulai       | University of Ghana (Bus.<br>Sch.)               | 1,000.00        |
| 04B-10-19    | 31-10-19 | Issaka Ramatu          | U.E.W.                                           | 1,000.00        |
| 01-11-19     | 06-11-19 | Stephen Akuoko         | U.H.A.S                                          | 1,000.00        |
| 03F-12-19    | 12-12-19 | Ebenzer Nartey         | UCC                                              | 1,000.00        |
| <b>Total</b> |          |                        |                                                  | <b>7,500.00</b> |

123. Management's failure to comply with procedures, rules and regulations occasioned the above irregularity.

124. The absence of official receipts from the various institutions acknowledging receipts of the fees raises doubts about the veracity of the payments. The risk of monies being paid to imposters cannot also be ruled out as there was no form of identification whatsoever of the beneficiaries.

125. We urged management to stop the practice and ensure that students make available documentary evidence that show that they belonged to a particular institution they claim to be and receipts from their schools made available after payments are made. We further recommended that in future, students should be made to contact the Assembly members from their respective electoral areas where they stay for endorsement of their application letters to prevent fraud and or/impersonation.

126. In their response, management indicated that the Assembly had taken notice of the anomaly and that it would ensure that in future payments, due diligence will be done.

## *Procurement of goods, works and services*

### **Non-competitive Procurement- GH¢67,230.00**

127. Section 20 of the Public Procurement (Amendment) Act, 2016 (Act 914) states that “the procurement entity shall request for quotations from as many suppliers or contractors as practicable, but shall compare quotation from at least three different sources that should not be related in terms of ownership, shareholding or directorship and the principles of conflicts of interest shall apply between the procurement entities and their members and the different price quotation sources. Further, Section 92 of the Public Procurement Act, 2003 (Act 663) as amended by Section 51 of the PPA (Amendment) Act, 2016, (Act 914) indicates that any person who directly or indirectly influences in any manner or attempts to influence in any manner the procurement process to obtain an unfair advantage in the award of a procurement contract commits an offence.
128. Our review of records of the MP’s Common Fund disclosed that procurements valued at GH¢67,230.00 (Pv. No. 04A/12/19 of 18/12/19 refers) were non-competitive as three companies belonging to same owners, shareholders and directors bid for the supply of electrical materials for extension works to Mmaampehia.
129. We confirmed our assertion of same owners, directors and shareholders from the Registrar General Department (RGD) and found two to be owned by same persons and one though owned by them, but not registered at all.
130. We are of the view that the supporting quotations (invoices) were consciously added to satisfy the procurement requirements by Hon. Collins Dauda.
131. We attributed the misdeed to the MP’s usurpation of the powers of procurement committee as regards procurements from his share of common fund.
132. Thus, the procurement processes were non-competitive and bent to benefit the interest of one person. The act also amounts to deception and inhibits transparency. Further, the Assembly was deprived of value for money as one person (supplier) determined the supposed competing prices.

133. We therefore urged the MP to desist from the practice forthwith and ensure that in future, entity tender committee of the Assembly is allowed to do its work without any impediments and to guarantee value for money. Further, we urged management to blacklist the three companies mentioned and prevent them from engaging in any business activity with the Assembly. Additionally, we recommended that persons whose action or inaction resulted in the anomaly should be held liable in line with Section 92 of the PPA, 2003 (Act 663) and the Public Procurement (Amendment) Act, 2016 (Act 914).

134. Management said they will consult the Hon MP so that in future all procurement process and procedures are duly followed with mathematical cure.

#### **Recovery of Overpayment- GH¢10,000.00**

135. Regulation 234 of the Public Financial Management Regulation, 2019 (L.I. 2378) stipulates "A Principal Spending Officer of a covered entity shall take the necessary action to recover all money due to Government from a supplier or contractor, where the questioned expenditure arises from non-performance of contractual obligations by that supplier or contractor; or over-payments to the supplier, contractor or staff.

136. We noticed from our scrutiny of records of the MP's Common Fund that Messrs Washdone Company Limited was overpaid the value of electrical materials supplied by GH¢10,000.00. The supplier supplied electrical materials worth GH¢45,500.00 in December 2018 for the extension of electricity to Nkrankrom but was paid a total amount of GH¢55,500.00. Details are provided in the table below:

| Pv. No.  | Date     | Details                                                                                           | Amount<br>(GH¢) | Payments<br>(GH¢) |
|----------|----------|---------------------------------------------------------------------------------------------------|-----------------|-------------------|
| 04-12-18 | 04-12-18 | Part payment for the supply of electrical materials for the extension of electricity to Nkrankrom | 45,500.00       | 25,000.00         |

|           |          |                                                                                                    |           |           |
|-----------|----------|----------------------------------------------------------------------------------------------------|-----------|-----------|
| 04A-09-19 | 26-09-19 | Part payment for the supply of electrical materials for the extension of electricity to Nkrankrom  | -         | 20,000.00 |
| 02D-12-19 | 05-12-19 | Final payment for the supply of electrical materials for the extension of electricity to Nkrankrom | -         | 10,500.00 |
| Total     |          |                                                                                                    | 45,500.00 | 55,500.00 |

137. Management has not yet assigned any reason for the overpayment.

138. We advised Management to recover the overpaid amount of GH¢10,000.00 from the supplier, Messrs Washdone Company Ltd within thirty (30) days after receiving this report, failing which, the authorising and the paying officers shall be surcharged with the GH¢10,000.00. We again, urged the DFO and his supporting officers to maintain a creditor ledger to keep track of all credit supplies and the corresponding payments to avert the recurrence of the lapse.

139. Management said the GH¢10,000.00 has been recovered from the supplier and that records are available for verification.

#### **Purchases not Accounted for- GH¢72,530.00**

140. Section 52 of the Public Financial Management Act, 2016 (Act 921), requires a Principal Spending Officer to maintain adequate records of government stores and is discharged of accountability of government stores where the stores have been consumed in the course of public business and records are available to show that the stores have been consumed.

141. Our audit disclosed that the Assembly purchased items amounting to GH¢72,530.00 from the MP's share of common fund but did not provide adequate stores documentation such as Store Receipt and Issue Vouchers and distribution list to show that the items were received into store and issued out for the intended purposes. The table below refers:

| Pv. No.      | Date     | Particulars                                                                               | Payee/Supplier        | Cheque No. | Amount (GH¢)     |
|--------------|----------|-------------------------------------------------------------------------------------------|-----------------------|------------|------------------|
| 01B-12-19    | 03-12-19 | Funds released for the payment of building material purchased to complete school building | Nana Sarfo Kantanka   | 474900     | 5,300.00         |
| 04A-12-19    | 18-12-19 | Purchase and supply of electrical materials for electricity extension works               | Wash done Company Ltd | 474305     | 67,230.00        |
| <b>Total</b> |          |                                                                                           |                       |            | <b>72,530.00</b> |

142. Under the circumstance, we could not ascertain that accountability had been discharged because we could not confirm the receipt and usage of the alleged items for the purposes for which they were made.

143. This lapse could result in misappropriation of public funds and diversion of store items worth GH¢72,530.00. Also, the whereabouts of goods worth GH¢72,530.00 could not be traced.

144. We requested management to provide documentary and physical evidence of the utilisation of the said purchases in the interest of the Assembly, failing which the GH¢72,530.00 should be retrieved from the supplier and/or the MP and same paid to chest. Further, urged management to ensure that all future purchases are properly supported with relevant store records and/or distribution lists to guarantee accountability.

145. Management stated that the anomaly had been rectified by the Storekeeper and the necessary documents are available for verification.

146. However, management did not make the said records available to us. Our recommendation still stands.

## District Performance Assessment Tool/District Development Facility

### *Cash Management*

#### **Unlawful Borrowings from DPAT Account -GH¢144,314.46**

147. Section 7 of the Public Financial Management Act, 2016 (Act 921) instructs a Principal Spending Officer of a covered entity to ensure the regularity and proper use of money appropriated in that covered entity and manage the resources received, held or disposed of by or on account of the covered entity.
148. Our review of records of the DPAT and the hand over notes of the former District Co-ordinating Director (DCD), Mr. Charles Yaw Asamoah disclosed that the Assembly unlawfully borrowed an amount of GH¢144,314.46 from the DPAT Account into the DACF account in 2019 in apparent breach of the guidelines governing the fund.
149. The District Finance Officer (DFO), Mr. Stephen R. Abukari intimated that the amount was wrongly transferred into the DACF account by the Administrator of DACF, and that they did not realise it and started spending. It was after they had spent a substantial part of the amount that they realised that the amount was for DPAT activities. We do not subscribe to the DFO's assertion as the Assembly had subsequently received two (2) quarters releases from the Administrator of DACF yet the amount has not been repaid.
150. The situation hindered the early completion of DPAT projects and adversely impacted on the success of the programme.
151. We urged the DCE, DCD and DFO to ensure the immediate transfer of the GH¢144,314.46 from the DACF account into the DPAT account, or in default, the appropriate sanctions shall be applied. Further, we advised management to refrain from the practice and ensure that there are stricter budgetary and internal control measures in place to regulate the recurrence of this anomalous situation.

152. Management said they have accepted our recommendation but would wish to state that there was a transfer by the Common fund secretariat into their account in 2019. The office started disbursement before their attention was drawn to the fact that common fund had rather paid DPAT funds into the common fund account by that time a substantial amount had been paid to some contractors. Management added that they did not intend to borrow from that account but will endeavour to have an amount of GH¢144,314.46 refunded as soon as practicable.

### *Infrastructural Projects*

#### **Over Certification of Work Done – GH¢62,181.43**

153. Section 7 of the Public Financial Management Act, 2016 (Act 921) requires a Principal Spending Officer of a covered entity to ensure the regularity and proper use of money appropriated in that covered entity and manage the resources received, held or disposed of by or on account of the covered entity. Also, Regulation 78 of the Public Financial Management Regulation, 2019 (L.I. 2378) requires a Principal Spending Officer of a covered entity to be personally responsible for ensuring in respect of each payment of that covered entity, the validity, accuracy and legality of the claim for the payment; and that evidence of services received, certificates for work done and any other supporting documents exists.
154. We noted that the Assembly over certified and paid Messrs Chris Tsatsu Co. Company and Messrs Yebduah Company Ltd the sum of GH¢62,181.43 in excess of the actual value of work done.
155. The former District Works Engineer, Mr. Sadat Al-Hassan over certified for payment the value of work done on the construction of 1 No. 10-Unit Lockable Market Stores at Hwidiem up to the superstructure level, representing 33.33% of the value of work done. However, we noted from our site visit that the project was at the Hard Core Filling level, which from the Bill of Quantities (BOQ) represented 17.78% of the value of work done.

156. Also, the Assembly paid Messrs Yebduah Company Ltd, the contractor working on the 1 No. 10-Unit Lockable Market Stores at Hwidiem, 60% of the contract price and claimed it corresponds the percentage of work done at the time of payment. However, our site visit disclosed that work done as at 27 February 2020 was 38.84%.

157. Meanwhile, the two contractors were not at sites at the time of our visits. Details are shown below:

| No. | Name of project                                                                                                | Name of contractor                  | Source of funding | Amount paid (GH¢) | Purported percentage of work done | Actual percentage of work done | Value of work not done (GH¢) |
|-----|----------------------------------------------------------------------------------------------------------------|-------------------------------------|-------------------|-------------------|-----------------------------------|--------------------------------|------------------------------|
| 1   | construction of 1 No. 10-Unit Lockable Market Stores with Rolling Metal Gate and Forecourt Pavement at Hwidiem | Messrs Chris Tsatsu Co. Company Ltd | DPAT              | 100,630.63        | 33.33%                            | 17.78%                         | 46,948.88                    |
| 2   | Drilling and Mechanization of 3-No. Boreholes at Nkrankrom, Sienchem and Twabidi No. 1                         | Messrs Yebduah Company Ltd          | DPAT              | 50,075.55         | 60%                               | 38.84%                         | 15,232.55                    |
|     | <b>Total</b>                                                                                                   |                                     |                   | <b>150,706.18</b> |                                   |                                | <b>62,181.43</b>             |

158. Management could not assign any just reason for the over certification of work done. However, we attributed the anomaly to the Works Engineer's inability to ensure that prior to certifications for payments, works were inspected, properly assessed and measured to ascertain the veracity or otherwise of bills submitted by the contractor. Also, the inspection team of the Assembly did not give a true progress report to management as regards the percentage of work done by the contractors.

159. Therefore, the Assembly locked-up funds that could have been used to pay for other certificates and to cater for some aspects of the programme. Further, the Assembly stands the chance of losing huge sums of monies to unscrupulous contractors should these acts sail through the system unnoticed by its technical staff.

160. We urged management to recover the GH¢62,181.43 from the contractors and same paid into the DPAT account or no further payments should be made to them until they have executed the work beyond what they had already received from the Assembly. Further, we urged management to impress on the contractors to speed up the completion of the works. We again recommended sanctions against all management members whose actions or inactions resulted in the anomaly in accordance with Section 96 of the Public Financial Management Act, 2016 (Act 921).

161. Management said the Assembly will formally contact the two contractors to move to sites to continue work to merit the amount paid to them in lieu of which the Assembly will constitute positive legal action against them to recover the amount.

#### **Payment for Work not Done - GH¢6,500.00**

162. Regulation 80 of the Public Financial Management Regulation, 2019 (L.I.2378) instructs the Principal Spending Officer or the authorised officer of the Principal Spending Officer not to certify the completion of works, unless the contractor concerned has complied with all provisions of the contract; and the size, quality, and performance of the physical output is consistent with the design and specifications.

163. We noticed from our review of the contract for the construction of 1 No. 4-unit court house teacher's quarters at Achrensua SHS that it was not executed according to specifications. Our visit to the site to inspect the project disclosed that the contractor did not connect electricity to the building as specified in the bill of quantities.

164. The District Works Engineer said he is not aware the contract was not executed according to specifications since he is new in the district and that he will ensure the contractor goes back to site to get the work done.

165. The situation is a breach of contractual agreement entered into by the Assembly and the two contractors.

166. We urged management to instruct the contractor to move back to site and get the work done according to specification, failing which the GH¢6,500.00 shall be recovered from him or any outstanding claims he has with the Assembly.

167. Management said the contractor will be contacted to connect electricity to the place.

**Payment of Contingencies without Justification- GH¢46,145.01**

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

169. Best practices for contract management requires that provisions are made for unforeseen circumstances of which proper approval and justifications must be given before its utilisation.

170. We observed that two contractors were paid contingencies amounting to GH¢46,145.01 without prior approval and evidence justifying the payments. Details are shown below:

| Name of Contractor                | Contract awarded                                                           | Fund Source | Contract sum including contingency (GH¢) (A) | Contract sum without contingency GH¢ (B) | Actual payment GH¢ (C) | Contingency Paid (GH¢) D=(C-B) |
|-----------------------------------|----------------------------------------------------------------------------|-------------|----------------------------------------------|------------------------------------------|------------------------|--------------------------------|
| M/S Acheamfour and Son's Const.   | Construction of 1 No. 4-unit court house at Achrensua SHS                  | DDF         | 172,191.47                                   | 156,537.70                               | 171,582.71             | 15,045.01                      |
| M/S Dreams Supply and Const. Ent. | Construction of 1 No. 4-unit chamber and hall teacher's quarter at Hwidiem | DDF         | 351,011.10                                   | 319,101.00                               | 350,201.00             | 31,100.00                      |
| <b>Total</b>                      |                                                                            |             | <b>523,202.57</b>                            | <b>472,447.69</b>                        | <b>521,783.71</b>      | <b>46,145.01</b>               |

171. Lack of supervisory control over the use of the fund occasioned the occurrence of the irregularity.

172. The contractors have been overpaid and thus, denied the Assembly the needed revenue to undertake equally important projects.

173. We therefore recommended recovery of the GH¢46,145.01 from the contractors within thirty (30) days after the receipt of this report, failing which the DCE, the DCD, the DFO and the DWE shall be severally surcharged. We again, recommended to the District Works Engineer to ensure that utilization of contingency provisions in contracts are justified and approved by the appropriate authority to avoid sanctions.

174. In response, management said the contractor requested for the contingency which was duly consented to by the Entity Tender Committee. During the excavation, the contractor met rocks so part of the contingency sum was used to take care of additional works.

175. We refute management response since there were no such records justifying the payment of the contingencies to the contractors. We therefore reiterate our recommendation for compliance.

#### **Payments without Monitoring Reports - GH¢402,267.54**

176. Section 80 of the Public Financial Management Regulation, 2019 (L.I.2378) requires that inspection of completion of works and large scale supplies to be carried out before a progress payment required under a contract is made in order to certify progress of work and supplies required for progress payment. Also, best contract management practices requires that a team of experts inspect project and submit monitoring reports before certificates are raised for payment

177. We noted through examination of DPAT/DDF payment vouchers that certificate totalling GH¢402,267.54 raised for payment were without monitoring reports. Details attached as Appendix "F"

178. The District Works Engineer, Mr. Francis Eshun could not tell us why the team was unable to issue monitoring reports prior to the payment of certificates. However, he said progress reports are usually issued by an inspection team to form the basis for payment but that is quite different from the monitoring report.

179. The purported progress reports normally attached to the certificates prior to payments did not give a true reflection of work done when the audit team went for projects inspection. We realised that some of the percentages of completion indicated in the progress

reports were overstated for the contractors to be paid higher amounts to the disadvantage of the Assembly.

180. We advised that henceforth, all certificates raised for payment must be accompanied by duly signed monitoring reports that commensurate with the value work done. Further, we urged management to ensure that the monitoring team is effective and discharging its mandate without obstructions.

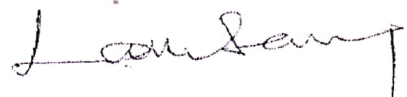
181. Management said they have reports covering the projects mentioned at the DPUC secretariat for our verification.

### **Previous Audit Management Reports**

182. The status of previous audit management letter No. BA/BDA/A5/VOL.2/5 dated 12 November 2018 is detailed in SAP 12 attached

### **183. Acknowledgement**

184. We are grateful for the co-operation and assistance accorded the audit team by management and staff of the Assembly.



KWAME ANINAKWA ASARE

DISTRICT AUDITOR

BECHEM

DISTRICT AUDITOR  
AUDIT SERVICE  
BECHEM

Cc.

The Auditor- General

Audit Service

Accra.

The Regional Auditor

Audit Service

Sunyani.

The Regional Co-ordinating Director

Regional Co-ordinating Council

Sunyani.

The Presiding Member

Asutifi South District Assembly

Hwidiem.

The District Co-ordinating Director

Asutifi South District Assembly

Hwidiem.

The District Finance Officer ✓

Asutifi South District Assembly

Hwidiem.

## Appendix "A"

### Excess Recurrent Expenditure Encumbered on DACF

| Usage of DACF in 2019 - Asutifi South District Assembly         |                     |                     |                |
|-----------------------------------------------------------------|---------------------|---------------------|----------------|
| Class Of Expenditure                                            | Budgeted            | Actual              | Percentage (%) |
| <b>Recurrent Expenditure (Goods &amp; Services):</b>            |                     |                     |                |
| Material & Office Consumables                                   | 126,619.00          | 25,320.08           | 1.97           |
| Utilities                                                       | 10,000.00           | 9,650.00            | 0.75           |
| Travels and Transport                                           | 183,500.00          | 92,539.58           | 7.21           |
| Repairs & Maintenance                                           | 100,000.00          | 260,916.74          | 20.34          |
| Training, Seminar and Conference                                | 111,500.00          | 70,083.00           | 5.46           |
| Special Services                                                | 91,364.06           | 149,072.22          | 11.62          |
| Other Charges and Fees                                          | -                   | 264.00              | 0.02           |
| Emergency Social Benefits                                       | 8,000.00            | -                   | 0.00           |
| General Expenses                                                | 727,699.00          | 353,604.22          | 27.56          |
| Infrastructure Assets (Furniture & Fittings)                    | 50,000.00           | 13,304.00           | 1.04           |
| <b>Total</b>                                                    | <b>1,408,682.06</b> | <b>974,753.84</b>   | <b>75.98</b>   |
| <b>Capital Expenditure (Housing &amp; Community Amenities):</b> |                     |                     |                |
| Non-Residential Buildings                                       | 753,167.00          | 80,000.00           | 6.24           |
| Other Structures                                                | 100,000.00          | 15,000.00           | 1.17           |
| Infrastructure Assets                                           | 330,000.00          | 188,137.15          | 14.67          |
| Fixed Non-Financial Asset                                       | 443,369.00          | 25,000.00           | 1.95           |
| <b>Sub Total</b>                                                | <b>1,626,536.00</b> | <b>308,137.15</b>   | <b>24.02</b>   |
| <b>Grand Total</b>                                              | <b>3,035,218.06</b> | <b>1,282,890.99</b> | <b>100.00</b>  |

## Appendix "B"

### Non-competitive Procurements (DACF)

| Pv. No.  | Date     | Details                                                                                     | Name of Supplier               | Price Quotations | Bid Selected (GH¢) |
|----------|----------|---------------------------------------------------------------------------------------------|--------------------------------|------------------|--------------------|
| 16-02-19 | 22-02-19 | Part payment of street light poles                                                          | Asante Electrical Works        | 88,750.00        | 88,750.00          |
|          |          |                                                                                             | Seth Agyemang Eng. Works       | 89,940.00        |                    |
|          |          |                                                                                             | God is Good Electrical Works   | 89,630.00        |                    |
| 02-05-19 | 16-05-19 | Supply of office stationery, colour printer and laptop                                      | Clement Sarpong                | 24,838.45        | 24,838.45          |
|          |          |                                                                                             | Fransevert Printing Press      | 26,604.00        |                    |
|          |          |                                                                                             | Komda Ent.                     | 28,783.35        |                    |
| 12-06-19 | 13-06-19 | Payment of desilting of storm drain, levelling of desilted materials at Hwidiem             | Opponapp Ent.                  | 10,500.00        | 10,500.00          |
|          |          |                                                                                             | Nso Nyame Ye Ent.              | 13,000.00        |                    |
|          |          |                                                                                             | Ishaka Allah Ibrahim Ent.      | 12,000.00        |                    |
| 16-06-19 | 13-06-19 | Supply and installation of 70 No. 3 pieced 150 wattage led street light lamps district wide | White House Electricals        | 44,100.00        | 34,000.00          |
|          |          |                                                                                             | Light House Electricals        | 45,500.00        |                    |
|          |          |                                                                                             | Time & Chance Electrical Works | 46,900.00        |                    |

|          |          |                                                                                     |                              |           |            |
|----------|----------|-------------------------------------------------------------------------------------|------------------------------|-----------|------------|
| 24-06-19 | 19-06-19 | Supply and delivery of 5,100 G8 coconut seedlings                                   | Angel Basil Ent.             | 52,530.00 | 52,530.00  |
|          |          |                                                                                     | Emee Ent.                    | 53,040.00 |            |
|          |          |                                                                                     | Osekak Co. Ltd               | 56,100.00 |            |
| 04-07-19 | 02-07-19 | Supply of 300 bags of cement and 20 bags of roofing sheets                          | Opponapp Ent.                | 19,364.00 | 19,364.00  |
|          |          |                                                                                     | Ishaka Allah Ibrahim Ent.    | 19,570.00 |            |
|          |          |                                                                                     | Gropa Construction Work      | 19,982.00 |            |
| 2E-11/19 | 14-11-19 | Supply and delivery of 4,900 G8 coconut seedlings                                   | Angel Basil Ent.             | 51,984.10 | 51,984.10  |
|          |          |                                                                                     | Mohdallah Investment Ltd     | 51,450.00 |            |
|          |          |                                                                                     | Osekak Co. Ltd               | 53,900.00 |            |
| 2C-11-19 | 14-11-19 | Payment for the supply of 60 mono desk to Nkasiem and Dadiesoaba Girls Model School | A.A.P mining and Const. Ent. | 6,300.00  | 6,300.00   |
|          |          |                                                                                     | K. Obour                     | 6,660.00  |            |
|          |          |                                                                                     | Bek's Furniture Works.       | 6,900.00  |            |
| Total    |          |                                                                                     |                              |           | 288,266.55 |

## Appendix "C"

### Payments without Monitoring Reports

|              |           | DACF Projects                                                                                                                                                              |                             |                   |
|--------------|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|-------------------|
| 2/22/2019    | 2/7/2019  | Payment for the construction of 1 No. classroom block with office, store, computer lab., 2 seater institutional latrine and 90 pieces dual desk @ Nkaseim D/A basic school | M/S Opponapp Ent.           | 25,000.00         |
| 11/14/2019   | 11/2/2019 | Payment for the construction of 1 No. classroom block with office, store, computer lab., 2 seater institutional latrine and 90 pieces dual desk @ Nkaseim D/A basic school | M/S Opponapp Ent.           | 20,000.00         |
| 2/22/2019    | 2/14/2019 | Payment for the construction of 1 No. 5-bedroom residential bungalow with 2-bedroom boys quarters and sancrete wall fencing@ Hwidiem                                       | Kwaneth Company Ltd         | 25,000.00         |
| 5/24/2019    | 5/4/2019  | Payment for the construction of irrigation facility at Hwidiem                                                                                                             | M/S Yebduah Company Ltd.    | 100,000.00        |
| 5/24/2019    | 5/9/2019  | Payment for the construction of 1 No. 3 unit classroom block at Mehame                                                                                                     | M/S Stephen Afrane Co. Ltd. | 15,000.00         |
| 6/7/2019     | 6/9/2019  | Payment for the construction of 1 No. 4 unit 200 student capacity dormitory block at Dadiesoaba HATS                                                                       | Yawo High Standard          | 20,000.00         |
| 4/11/2019    | 4/2/2019  | Payment for the construction of 1 No. 3-unit classroom block with office, store, staff common room, computer library and 2-seater toilet facility with urinals at Kwarteng | M/S 3M Ent.                 | 40,023.90         |
| <b>Total</b> |           |                                                                                                                                                                            |                             | <b>245,023.90</b> |

**Appendix "D"**  
**Abandoned/Delayed**

| No. | Project Description                                                                                                                               | Location               | Fund Source | Original Contract Sum | Commencement Date | Level of Completion           | Period of Delay  | Total Payment to Date | Reasons for non-completion           |
|-----|---------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-------------|-----------------------|-------------------|-------------------------------|------------------|-----------------------|--------------------------------------|
| 1.  | Construction of 1No. 5-Bedroom Residential Bungalow with 2-Bedroom Boys Quarters and Sandcrete Wall Fencing at Hwidiem                            | Hwidiem                | DACF        | 530,184.16            | July, 2015        | Super Structure Finishes      | 3yrs             | 280,001.16            | Delay in the release of DACF         |
| 2   | Construction of 1No. 6-Unit Classroom Block, Office, Store, Computer laboratory And Staff Common Room with 1No. 4-Seater KVIP Toilet at Mankasiem | Mankasiem              | DACF        | 288,382.38            | Nov.2015          | Super Structure Finishing     | 3 and half years | 126,799.40            | Delay in the release of DACF         |
| 3.  | Construction of 1No. 16-Seater Acquapriety Toilet Facility at Nkasiem                                                                             | Nkasiem                | MLGRD       | 129,199.51            |                   | Super Structure Finishes      |                  | -                     | Assembly has no control over funding |
| 4.  | Construction of 1No. 6-Unit Classroom Block, Office, Store, Computer laboratory And Staff Common Room with 1No. 4-Seater KVIP Toilet at Hwidiem   | Hwidiem Presby Primary | GETFund     | 438,898.90            | Sept.2016         | Super Structure Roofing Level | 3yrs             | -                     | Assembly has no control over funding |
| 5.  | Construction of 1No. 6-Unit Classroom Block, Office, Store, Computer laboratory And Staff Common                                                  | Nkasiem R/C Primary    | GETFund     | 437,107.00            | August,2016       | Super Structure Finishes      | 2yrs             | -                     | Assembly has no control over funding |



# Appendix "E"

## Non-deduction/remittance of withholding Taxes

| Pv. No.  | Date     | Particulars                                                                                           | Vendor/Supplier                   | Source | Amount    | Unremitted |
|----------|----------|-------------------------------------------------------------------------------------------------------|-----------------------------------|--------|-----------|------------|
| 08-02-19 | 22-02-19 | Part payment of 3-unit classroom block at Nkaseim                                                     | Opponnapp Ent.                    | DACF   | 25,000.00 | 1,250.00   |
| 15-02-19 | 22-02-19 | Part payment of residential bungalow and wall fencing                                                 | Matberbetty Ent.                  | DACF   | 25,000.00 | 1,250.00   |
| 17-02-19 | 22-02-19 | Payment of street light poles                                                                         | Asante Electrical Works           | DACF   | 40,000.00 | 2,000.00   |
| 02-05-19 | 16-05-19 | Supply of office stationery, colour printer and laptop                                                | Clement Sarpong                   | DACF   | 24,838.45 | 745.00     |
| 09-06-19 | 07-06-19 | Payment for construction of 1 No. 4 unit 200 student capacity dormitory block at Dadiesoaba HATS      | Yawo High Standard                | DACF   | 20,000.00 | 1,000.00   |
| 07-07-19 | 04-07-19 | Mobilization and demobilization of grader                                                             | B. K. Nsiah Ltd.                  | DACF   | 4,000.00  | 300.00     |
| 1A-11-19 | 08-11-19 | Funds to cater for the payment of inner lining and repairs carried out on DCD vehicle No. GN 7442- 18 | Nicholas Efferh                   | DACF   | 5,898.00  | 442.35     |
| 2G-11-19 | 14-11-19 | Evacuation of 6 No. unapproved refuse dumps at Acherensua and Nkaseim                                 | M/S Nana Yaw Banahene Company Ltd | DACF   | 30,000.00 | 1,500.00   |
| 01-12-19 | 03-12-19 | Clearing and compacting of final disposal site                                                        | DEHO                              | DACF   | 5,000.00  | 250.00     |

|        |          |                                                                                                                                                   |              |      |            |           |
|--------|----------|---------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------|------------|-----------|
| 441399 | 08-10-19 | Being funds released for the payment of no.2 certificate of 1no. 10 unit lockable stores ith rolling metal gate and forecourt pavement at Hwidiem | Chris Tsatsu | DPAT | 47,822.34  | 2,391.71  |
|        |          | Total                                                                                                                                             |              |      | 227,558.79 | 11,129.06 |

## Appendix "F"

### Payments without Monitoring Reports

| DPAT/DDF Projects |        |                                                                                                                                                                   |                                   |                  |
|-------------------|--------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|------------------|
| Date              | Pv No. | Details                                                                                                                                                           | Payee                             | Pv Amount<br>GHC |
| 13/2/19           | 441373 | Being funds released for the payment of interim payment certificate no.2 for construction of 3unit classroom block with office, store and urinal at Achrensua SHS | M/S Dahanco Company Ltd           | 43,398.30        |
| 29/4/19           | 441377 | Being final payment for the construction of 1 no. 4 unit chamber and hall teachers quarters at Hwideim                                                            | Dream Supply                      | 25,764.24        |
| 14/5/19           | 441378 | Being final payment for the construction of 1 no. 4 unit court house teachers quarters at Achrensua                                                               | Messers Acheamfour and Son's Ltd  | 22,931.89        |
| 5/9/2019          | 441385 | Being funds released for construction 1 no. 4units chamber and hall teachers quarters at Hwidiem (payment of retention certificate                                | M/S Dream Supply and Construction | 35,020.10        |
| 5/9/2019          | 441387 | Being funds released for payment of retention certificate for the supply of dual desk for basic schools                                                           | M/S AAA Mining and Const.         | 2,225.00         |
| 13/2/19           | 441376 | Being funds released for the construction of 1 no. 4 units chamber and hall teachers quarters at Hwidiem                                                          | M/S Dream Supply and Construction | 47,000.00        |
| 6/8/2019          | 441382 | Being funds released for the payment of drilling and mechanization of 3no. Borehole at Nkrankrom, Senchiem and Twabidi                                            | Yebduah Co Ltd                    | 52,579.33        |

|           |        |                                                                                                                                                                                 |                            |                   |
|-----------|--------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-------------------|
| 6/8/2019  | 441381 | Being funds released for the payment of certificate no.1 for the construction of 1 no. 3 unit classroom block with other office, staff common room and dormitory at Dadiesoaba  | M/S A Duah Ent.            | 67,934.63         |
| 6/8/2019  | 441380 | Being funds released for the payment of the construction of 1 no. 10 unit lockable market stores with rolling metal gate and forecourt pavement at Hwidiem                      | Chris Tsatsu & Company Ltd | 55,200.00         |
| 8/10/2019 | 441399 | Being funds released for the payment of certificate no.2 for the construction of 1 no. 10 unit lockable market stores with rolling metal gate and forecourt pavement at Hwidiem | Chris Tsatsu & Company Ltd | 50,214.05         |
|           |        | <b>Total</b>                                                                                                                                                                    |                            | <b>402,267.54</b> |

**Appendix "G"**  
**2019 Infrastructural Projects**

| No | Project Description                                                                                                                                   | Location                             | Fund Source | Name of Contractor                      | Original Contract Sum | Revised Contract Sum | Award Date                  | Commence Date | Total Payment in 2019 | Total Payment to Date | Status of Project    |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|-------------|-----------------------------------------|-----------------------|----------------------|-----------------------------|---------------|-----------------------|-----------------------|----------------------|
| 1  | Construction Of 1 No. 3-Unit Classroom Block With Office, Store, Staff Commonroom With 3 Bedroom Dormitory Facility For Dadiesoaba Girls Model School | Dadiesoaba                           | DDF         | M/S A Duah Enterprise                   | 249,296.78            | -                    | 25 <sup>th</sup> June, 2019 | July, 2019    |                       | 64,699.65             | Superstructure Level |
| 2  | Construction Of 1 No. Police Station With 3 Bedroom Accommodation At Atta Ne Atta                                                                     | Atta Ne Atta                         | DACF        | M/S Quality construction Ltd            | 176,040.38            | -                    | 25 <sup>th</sup> June, 2019 | July, 2019    |                       |                       | Yet to commence      |
| 3  | Construction Of 1 No. Police Station With 3 Bedroom Accommodation At Seinchiem                                                                        | Seinchiem                            | DACF        | M/S Teyco Enterprise                    | 178,864.35            | -                    | 25 <sup>th</sup> June, 2019 | July, 2019    |                       |                       | Yet to commence      |
| 4  | Construction And Renovation Of The District Police Command Office At Hwidiem                                                                          | Hwidiem                              | DACF        | M/S Teyco Enterprise                    | 88,525.50             | -                    | 25 <sup>th</sup> June, 2019 | July, 2019    |                       |                       | Yet to commence      |
| 5  | Construction Of 1 No. 10-Unit Lockable Market Stores With Rolling Metal Gate And Forecourt Pavement At Hwidiem                                        | Hwidiem                              | DPAT        | M/S Chris Tsatsu and Co Company Limited | 343,405.70            | -                    | 25 <sup>th</sup> June, 2019 | July, 2019    |                       | 114,470.93            | Substructure Level   |
| 6  | Drilling And Mechanization Of 3no. Boreholes At Nkrankrom, Sienchem And Twabidino. 1                                                                  | Nkrankrom, Sienchem And Twabidino. 1 | DPAT        | M/S Yebduah Company Limited             | 89,700.98             | -                    | 25 <sup>th</sup> June, 2019 | July, 2019    |                       | 54,000.00             | Superstructure Level |

**\*\*The Construction of Police Station with 3 Bedroom Accommodation at Sienchem and Atta Ne Atta and the Renovation of District Police Command Office at Hwidiem were planned against the release of DACF for 2019. However, three out of the four quarters have been released to the Assembly hence, the Assembly's inability to commence these projects as planned.**