

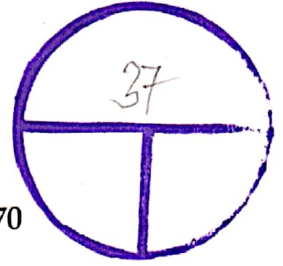
# AUDIT SERVICE



P. O. Box 70

Bechem

31 March, 2020



In case of reply the number and date of this Letter should be quoted.

My Ref No: BA/BDA/A5/8

Our Ref No: ... ..

WEBSITE: [www.ghaudit.org](http://www.ghaudit.org)



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.

### - INTERNALLY GENERATED FUNDS (IGF)

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 Part III 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), Local Governance Act 2016 Act 936 VAT Amendment Act 2017 Act 948 Financial Administration Memorandum for MMDA's Act 656, Labour Act 2003 Act 651, Income Tax Act, 2016 (Act 896), 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**

9. The following are the summary of findings and recommendations.
10. We noted from our review of records of the Assembly that the District Environmental Health Officer (DEHO), Mr. Samuel Agyei-Boahen did not account for revenue totalling GH¢43,250.00, generated through the annual medical screening for food vendors carried out by his outfit for the years 2018 and 2019 to the Finance Office. We urged management to recover the GH¢43,250.00 from Mr. Samuel Agyei-Boahen and pay same into the Assembly's coffers within thirty (30) days after the receipt of this report, failing which the DEHO, the DCE, the DCD and the DFO will be severally surcharged with the amount. Further, recommended that Mr. Samuel Agyei-Boahen be sanctioned in accordance with Section 96 of the Public Financial Management Act, 2016 (Act 921).
11. Our review of the tender evaluation reports of the Assembly disclosed that the Assembly did not account for revenue totalling GH¢ 4,200.00 from the sale of 16 tender documents in 2019. We recommended that immediate recovery of the total amount of GH¢4,200.00 from the former Works Engineer, Mr. Sadat Iddi and the District Finance Officer and same paid into the Assembly's accounts and the receipts presented for our verification. We observed from the audit of the General Counterfoil Receipts (GCR's) and the revenue cashbooks of the Asutifi-South District Assembly that eight (8) revenue collectors received revenue amounts totalling GH¢1,868.00 but failed to pay into the Assembly's bank account. We recommended that the District Coordinating Director and the District Finance Officer recover the amount of GH¢1,868.00 from the collectors on or before 31 March 2020 and same paid into the Assembly's accounts. Also, recommended that appropriate sanctions should

be meted out to them to deter future recurrences.

12. We observed from the review of the revenue cashbooks and the stock register of the Assembly that five (5) revenue collectors did not submit ten (10) General Counterfoil Receipts (GCRs) issued to them by Revenue Superintendent to the audit team for scrutiny. We recommended that the District Coordinating Director, the District Finance Officer and the Revenue Superintendent should retrieve the GCRs from the revenue collectors for our scrutiny, failure of which an average value of their collections per GCR for the year shall be computed and recovered from them.
13. We noticed from our interaction with the CEO of MaphiJoe Consult & Business Services Ltd and records made available to us that the company could not collect the full amounts billed (i.e. demand notice) to four (4) organizations in 2018 and 2019. The company through its demand notices served the organizations an amount of GH¢78,483.88 for the two years but was only able to collect GH¢54,442.35 with a balance of GH¢24,042.53 yet to be collected. We therefore urge MaphiJoe Consult & Business Services Ltd to give us proper basis of the shortfall, otherwise, management should pursue him for the recovery of the GH¢24,041.53 forthwith. We further recommended to management to consider reviewing the contract in a manner that gives the Assembly proper oversight responsibility over the billing, negotiations and other related matters.
14. We noted that, ten (10) staff members who reside in accommodation provided by the Assembly owe rent totalling GH¢3,260.00 between February 2018 and December 2019. We recommended the immediate recovery of the amount from officers involved, failing which the affected officer salaries should be deducted to offset the amount owed.
15. We noted that the District Finance Officer (DFO) and the Head of Revenue did not set revenue targets for all the four revenue collection points for effective monitoring and evaluation of revenue performance. We recommended that henceforth, the District Coordinating Director and the DFO should set realistic targets for the revenue collectors to enhance easy monitoring of performance.
16. Our review of revenue performance of four permanent revenue collectors of the Assembly

- for the year 2019 disclosed that salaries paid to them by the government for the year were in excess of revenue they collected for the same period by GH¢22,695.40. We recommended that management should set realistic targets for all revenue collectors and ensure that rewards and punitive measures are in place for performing and non-performing collectors.
17. We noted from the review of minutes of the Finance and Administration Sub-committee's meeting held on 27 August 2019 that members of the committee wanted to know how the Assembly has been able to recover revenue from basic rate (i.e. GH¢0.10 per worker) deducted by the Controller and Accountant General Department (CAGD) every July from workers in the District. We recommended to the District Coordinating Director and the District Finance Officer to collaborate with all the departmental heads in the District for the accurate database for the collection of the basic rate due the district from the CAGD.
  18. We noted during the audit of the accounts of the Asutifi South District Assembly that the fee fixing resolution passed by the Assembly in 2019 which have been used to collect a total revenue of GH¢158,252.35 have not been gazetted. We recommended to management to immediately regularize the fee fixing resolution and ensure that all fees approved by the General Assembly are gazetted henceforth.
  19. We noted through the review of the payroll records of the Assembly that between June, 2019 and January, 2020 three (3) officers were paid unearned salaries amounting to GH¢ 12,064.26 due to compulsory retirement, an unknown person on the ESPV and resignation without giving any prior notice. We recommended that the total amount of GH¢ 12,064.26 be recovered from these persons and same paid into the consolidated fund, failure of which the former District Co-ordinating Director, the District Finance Officer and the Human Resource Manager shall be jointly held liable to refund the said amount. Also, the Human Resource Manager should delete Mr. Anthony Kofi Ankomah's name from the Assembly's salary voucher forthwith.
  20. We observed from our review of payroll records that management of the Asutifi South District Assembly paid 20 casual workers an average of GH¢6.80 daily between January and

November, 2019 instead of the national daily minimum wage of GH¢10.65. In effect, the casual workers were paid on the average GH¢183.61 a month instead of GH¢287.55 during the period under review. As a result, there was underpayment of salaries to the tune of GH¢19,687.62. We therefore requested management to pay the outstanding difference of GH¢19,687.62 to the affected staff to insulate the Assembly against damages that may be arising from litigations initiated by some casual workers. Also, we urged management to ensure that the temporary workers are paid rightly in consonance with provisions of the Labour Act.

21. We observed from the review of payroll records of the Asutifi South District Assembly that it engaged 20 temporary workers continuously for more than six months, however, they were yet to be mechanised as permanent workers. We recommended to the District Coordinating Director and the Human Resource Officer to take immediate steps to help regularise the temporary workers who have worked continuously with the Assembly for more than six (6) months in conformity to Section 75 of the Labour Act. We again, urged management to ensure that the contracts of temporary workers are renewed every six (6) month to avert litigation and its related liabilities.
22. Our review of the store records of the Asutifi South District Assembly revealed that records supporting the consumption of government stores at the Assembly were inadequate. There are balances of some items in the store ledgers since 2014 although these items have already been consumed. We recommended that the storekeeper should properly update his books and present them for our verification or he would be made to personally account for all the unused balances of items in the ledgers.
23. We noted from the review of store records of the Assembly that GH¢40,124.50 worth of store items were consumed but no appropriate records to support how these items were consumed. In the absence of any admissible evidence to validate the utilisation of the store items, we recommended that the DCE, the former DCD, the DFO and the Storekeeper should

refund the total amount of GH¢40,124.50 into the Assembly's coffers forthwith.

24. We observed during the audit of store records of the Assembly that the storekeeper did not maintain a detailed register for all the Assets of the Assembly. Although he has a general list of the assets, the records were lacking some details such as quantity, location, date of acquisition and serial numbers of some of the assets. We advised that the Storekeeper of the Assembly to update the Assets register with the above-mentioned details of the assets and produce the register for our verification.
25. We noted from our review of store records of the Assembly that the Assembly received twenty-one (21) complete sets of desktop computers in 2014 from the Ghana Investment Fund for Electronic Communications, (GIFEC) but unfortunately was unable to put them to use until 2018 where eight (8) of them were distributed to some departments and traditional councils. According to a situational report by the MIS department, some of the computers had their components missing, whilst others were damaged. Therefore, we could not trace the whereabouts of the remaining thirteen (13) desktops. We recommended that the District Chief Executive, the District Co-ordinating Director, the Storekeeper and the MIS Officer should provide the audit team information regarding the whereabouts of the remaining thirteen (13) computers or else, they shall be held liable to refund the current market value of the thirteen (13) machines. Further, we urged management to ensure the early completion of the project and the ICT laboratory stocked with brand new computers.
26. We observed during the inspection of the Assembly's official vehicles and their accompanying records that the Assembly did not insure five (5) vehicles that it has been allocated with since 2010. We recommended that the District Co-ordinating Director acquire adequate insurance policies for the vehicles and present the certificates for our verification; or shall be personally held liable to reimburse the Assembly for any unexpected damages which could be arising from accidents.

27. We noted during our audit that the Assembly has not put to use three (3) projects it completed in 2017 and 2018. Payments made so far towards the three projects totalled GH¢1,072,429.07. We urged management to make sure payment is done within three months from the receipt of this report. Failure of which the DCE, DCD and the DFO shall be held personally liable for any deterioration on the building and the equipment installed.

### Details of Findings and Recommendation

#### Fund Accountability Statement and Budgetary Performance

28. 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

Description	Budgeted (GH¢)	Actual (GH¢)	QUESTIONED COST
<b>Receipts:</b>			<b>Unsupported (GH¢)</b>
IGF	1,072,110.00	446,325.63	61,228.00
Compensation	1,220,810.00	1,670,208.26	
<b>Total</b>	<b>2,292,920.00</b>	<b>2,116,533.89</b>	
<b>Cost Incurred:</b>			
IGF	1,072,110.00	445,709.05	40,124.50
Compensation	1,220,810.00	1,670,208.26	12,064.26
<b>Total</b>	<b>2,292,920.00</b>	<b>2,115,917.31</b>	
<i>Surplus/Deficit</i>	-	616.58	
<b>Opening Balance</b>		11,951.02	
<b>Closing Balance</b>		12,567.60	

*Revenue*

**Vendor Screening Revenue not Accounted for -GH¢43,250.00**

29. Regulation 46 of the Public Financial Management Regulation, 2019 (L. I. 2378) requires a Principal Spending Officer to ensure that non-tax revenue is efficiently collected and that non-tax revenue is immediately lodged in gross within twenty-four hours in the designated Consolidated Fund Transit bank accounts except in the case of internally generated funds retained under an enactment. Regulation 49 of the same L. I. states “A public officer who fails to comply with these Regulations on collections, accounting and disclosures in respect of non-tax revenue including internally generated funds is in breach of section 96 of the Act.

30. We noted from our review of records of the Assembly that the District Environmental Health Officer (DEHO), Mr. Samuel Agyei-Boahen did not account for revenue totalling GH¢43,250.00, generated through the annual medical screening for food vendors carried out by his outfit for the year 2019 to the Finance Office. Details are shown in the table below:

Area Council	Date of Screening	Total No. Screened	Rate	Total Amount
Hwidiem	10 <sup>th</sup> - 20 <sup>th</sup> Dec. 2019	487	25.00	12,175.00
Acherensua	18 <sup>th</sup> - 21 <sup>st</sup> Nov. 2019	620	25.00	15,500.00
Nkaseim	23 <sup>rd</sup> - 28 <sup>th</sup> Nov. 2019	293	25.00	7,325.00
Dadiesoaba	5 <sup>th</sup> - 15 <sup>th</sup> Dec. 2019	330	25.00	8,250.00
<b>Total</b>		<b>1,730</b>		<b>43,250.00</b>

31. The irregularity occurred because Mr. Samuel Agyei-Boahen sidestepped the Assembly and the laws of Ghana and went ahead to print his own receipt books, vendor card, ID cards and certificates for collection of revenue from food vendors without authorisation. Also, The DFO's non-issuance of GCR's to the DEHO for collection of revenue from this section of the Assembly contributed to the anomaly.
32. We urged management to recover the GH¢43,250.00 from Mr. Samuel Agyei-Boahen and pay same into the Assembly's coffers within thirty (30) days after the receipt of this report, failing which the DEHO, the DCE, the DCD and the DFO will be severally surcharged with the amount. Further, recommended that Mr. Samuel Agyei-Boahen be sanctioned in accordance with Section 96 of the Public Financial Management Act, 2016 (Act 921).
33. The DEHO responded that the 2019 exercise was ongoing and would be made available when completed.
34. The audit team refutes the assertion that the exercise for 2019 was ongoing and wish to state that, records made available to us indicated that he completed the exercise on 20 December 2019 and issued a report to that effect.
35. We therefore reiterate our recommendation.

#### **Failure to Account for Revenue from Tender Documents-GH¢ 4,200.00**

36. Regulation 46 of the Public Financial Management Regulation 2019 (L.I. 2378) states that, a principal Spending Officer shall ensure that non-tax revenue is efficiently collected and ensure that all non-tax revenue is immediately lodged in.gross within twenty four hours in a designated consolidated fund transit bank account except internally generated fund retained under an enactment.
37. Our review of the tender evaluation reports of the Assembly disclosed that the Assembly did not account for revenue totalling GH¢ 4,200.00 from the sale of 16 tender documents in

2019. Details are provided in Appendix "A".

38. The District Works Engineer, Mr. Francis Eshun could not give any justification for the anomaly since the contracts were awarded before his assumption of duty. The Revenue Head also said he was not aware of the sale and only showed evidence of those he received over the period.
39. This is seen as a deliberate effort to deny the Assembly revenue that could have been used to finance its programs and activities. These funds are however diverted into pursuing the personal agenda of the responsible desk officers.
40. We recommended that immediate recovery of the total amount of GH¢4,200.00 from the former Works Engineer, Mr. Sadat Iddi and the District Finance Officer and same paid into the Assembly's accounts and the receipts presented for our verification.
41. Management said the revenue was used by the tender entity committee and the tender review committee during the procurement process as such the anomaly of not banking the revenue before usage will not recur.
42. The audit team refutes management response since the revenue was not accounted for at all. No receipts of such funds were issued by the revenue head to the bidders, neither was there any records of its usage by the committees as alleged by management
43. We reiterate our recommendation for compliance.

#### **Revenue Unaccounted for - GH¢1,868.00**

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

45. We observed from the audit of the General Counterfoil Receipts (GCR's) and the revenue cashbooks of the Asutifi-South District Assembly that eight (8) revenue collectors received revenue totalling GH¢1,868.00 but failed to pay same into the Assembly's bank account. Details are below:

Name of Collector	Station	Amount(GH¢)
Fordjour Kwadwo	Dadiesoaba	90.00
Augustina Twumwaa	Dadiesoaba	336.00
Ababio	Dadiesoaba	43.00
Kwame Opoku	Acherensua	708.00
Agyen Yaw Justice	Acherensua	341.00
J. D. Nsiah	Acherensua	147.00
Osei Kwaku	Nkaseim	103.00
Emelia	Hwidiem	100.00
<b>Total</b>		<b>1,868.00</b>

46. The anomaly was as a result of some collectors altering figures whilst others also failed to account fully for the revenue collected.
47. This did not only reveal the weak controls and supervision over the internally generated revenue but also denied the Assembly funds that could have been used to cater for its day-to-day activities.
48. We recommended that the District Coordinating Director and the District Finance Officer recover the amount of GH¢1,868.00 from the collectors within thirty (30) days after the receipt of this report and same paid into the Assembly's accounts. Also, recommended that appropriate sanctions should be meted out to them to deter future recurrences.

49. Management said they have consulted the revenue head to recover the said amount from the collectors and pay same to the Assembly's account.

**General Counterfoil Receipts not Presented for Audit - Ten (10)**

50. Audit Service Act, 2000 (ACT 584), section 33(1a) stipulates that any person who fails to produce for inspection by the Auditor - General or otherwise fails to give the Auditor - General access to any book, record, return or other document relating or relevant to any account to be audited by the Auditor - General, when so requested by the Auditor - General commits an offence and is liable on summary conviction to a fine not less than 500 penalty units or to imprisonment for a term not exceeding 2 years or to both.

51. We observed from the review of the revenue cashbooks and the stock register of the Assembly that five (5) revenue collectors of the Assembly did to submit ten (10) General Counterfoil Receipts (GCRs) issued to them by Revenue Superintendent to the audit team for scrutiny. Details are shown in the table below:

No.	From	To	Collector
1.	18649601	18649700	Collins Fordjour
2.	18650101	18650200	Francisco Nyinekamaare
3.	18650701	18650800	Francisco Nyinekamaare
4.	18651801	18651900	Collins Fordjour
5.	18650801	18650900	Francisco Nyinekamaare
6.	18652201	18652300	Collins Fordjour
7	18656701	18656800	Augustina Twumwaa
8	18657101	18657200	Augustina Twumwaa
9	3148401	3148500	Osei Kwaku

10	3148901	3149000	Cecelia Osei
----	---------	---------	--------------

52. Failure on the part of the Revenue Superintendent to ensure that all GCRs issued to revenue collectors are fully accounted for and the completed ones retrieved for safe keeping occasioned the anomaly.
53. The suppression of revenue records such as GCRs could result in misappropriation of monies collected by the revenue collectors.
54. We recommended that the District Coordinator Director, the District Finance Officer and the Revenue Superintendent should retrieve the GCR from the revenue collectors for our scrutiny, failure of which an average value of their collections per GCR for the year shall be computed and recovered from them.
55. Management indicated that the revenue head had been instructed to impress upon the collectors involved to present the GCR for audit.

**Failure to Collect Farmed-out Revenue- GH¢ 24, 041.53**

56. Regulation 46 (a) of the Public Financial Management Regulations 2019 L.I. 2378 Stipulates that, a Principal Spending Officer shall ensure that non-tax revenue is efficiently collected.
57. We noticed from our interaction with the CEO of MaphiJoe Consult & Business Services Ltd and records made available to us that the company could not collect the full amounts billed (i.e. demand notice) to four (4) organizations in 2018 and 2019. The company through its demand notices served the organizations an amount of GH¢78,483.88 for the two years but was only able to collect GH¢54,442.35 with a balance of GH¢24,042.53 yet to be collected. Details are provided in the table below:

2019 Bills Served and Payments Made to Asutifi South District Assembly					
No.	Organization	Bills Served	Amount Paid	Amount not Collected	30% Commission Paid

1	COCOABOD	30,079.08	18,748.00	11,331.08	5,624.40
2	ATC	8,000.00	7,045.55	954.45	2,113.67
3	HELIOS	3,200.00	2,200.00	1,000.00	660.00
4	VODAFONE	1,600.00	1,100.00	500.00	330.00
	<b>Total (A)</b>	<b>42,879.08</b>	<b>29,093.55</b>	<b>13,785.53</b>	<b>8,728.07</b>
<b>2018 Bills Served and Payments Made to Asutifi South District Assembly</b>					
1	COCOABOD	22,804.80	15,748.00	7,056.80	4,724.40
2	ATC	8,000.00	6,300.80	1,699.20	1,890.24
3	HELIOS	3,200.00	2,200.00	1,000.00	660.00
4	VODAFONE	1,600.00	1,100.00	500.00	330.00
	<b>Total (B)</b>	<b>35,604.80</b>	<b>25,348.80</b>	<b>10,256.00</b>	<b>7,604.64</b>
<b>Grand Total (A+B)</b>				<b>24,041.53</b>	<b>16,332.71</b>

58. The CEO of the company indicated that when demand notices are submitted to the organizations, they normally call for negotiations which brings the figure down. He also said the negotiations are usually done because the agreements mandates the company to negotiate with the organizations on behalf of the Assembly. Further, he indicated that the bills are served to the organizations based on the fee fixing resolution of the Assembly.

59. However, we realised the terms of the contract were not favourable to the Assembly as all its powers were bequeathed to the agent (MaphiJoe Consult & Business Services Ltd). Thus, the agent serves the organizations demand notices without giving the Assembly copies to be sure the bills are in line with the fees fixing resolution. Also, negotiations were done with the organizations without the knowledge of the Assembly because it ceded all its powers to the agent. In effect, the Assembly was not aware of bills sent to the organizations and the purported negotiations between the agent and these institutions.

60. The one sided nature of the agreement creates an opportunity for MaphiJoe Consult & Business Services Ltd to short-change the Assembly since the Assembly is completely left out of the hook as regards bills served the organizations and negotiations carried out on its behalf.
61. We therefore urge MaphiJoe Consult & Business Services Ltd to give us proper basis of the shortfall, otherwise, management should pursue him for the recovery of the GH¢24,041.53 forthwith. We further recommended to management to consider reviewing the contract in a manner that gives the Assembly proper oversight responsibility over the billing, negotiations and other related matters. Also, the Assembly should consider the option of abrogating the contracts should the company fail to provide any just reason for the shortfall.
62. Management is yet to respond.

**Rent Defaulters- GH¢3,260.00**

63. Regulation 46 of the Public Financial Management Regulation 2019 (L.I. 2378) states that, a principal Spending Officer shall ensure that non-tax revenue is efficiently collected and ensure that all non-tax revenue is immediately lodged in gross within twenty four hours in a designated consolidated fund transit bank account except internally generated fund retained under an enactment.
64. However, we noted that, ten (10) staff members who reside in accommodation provided by the Assembly owe rent totalling GH¢3,260.00 between February 2018 and December 2019. Details are tabled below:

Name	Designation	Duration	No. of Months	Monthly Rent (GH¢)	Amount (GH¢)
Mr. Samuel Boahen	DEHO	Feb, 2018-Dec, 2019	23	20.00	460.00
Mrs. Irene Martha Plange	DSWO	Feb, 2019-Dec, 2019	11	20.00	220.00
Mr. Bismark Kyere Asante	DPO	Nov, 2018-Dec, 2019	14	20.00	280.00
Mr. Raymond Atta Kofi	DBA	Oct, 2018-Dec, 2019	15	20.00	300.00

Mr. Nicholas Efferh	Ass. Director	Oct, 2018-Dec, 2019	15	20.00	300.00
Mr. Bernard Opoku Mensah	DIA	July,2018-Dec,2019	18	20.00	360.00
Mr. Samuel Dumenya	Ass. Director	July,2018-Dec,2019	18	20.00	360.00
Mr. Sadat Iddi	DE	January, 2018-Oct, 2019	22	20.00	440.00
Harriet Aikins	MIS	Oct, 2018-Dec, 2019	15	20.00	300.00
Mr. Stephen Bukari	DFO	June, 2019-Dec, 2019	6	40.00	240.00
<b>Total</b>					<b>3,260.00</b>

65. The occupants claim the Revenue Head did not remind them of their indebtedness hence their inability to pay.
66. The situation had denied the Assembly the needed resources for its programmes and activities.
67. We recommended the immediate recovery of the amount from officers involved, failing which the affected officer salaries should be deducted to offset the amount owed.
68. Management said the affected staff will be impressed upon to pay.

#### **Failure to Set Targets for Revenue Collectors**

69. Regulation 46 of the Public Financial Management Regulation 2019, states "A Principal Spending Officer shall ensure that non-tax revenue is efficiently collected and ensure that non-tax revenue is immediately lodged within twenty-four hours in the designated Consolidated Fund Transit bank accounts except in the case of internally generated funds retained under an enactment."
70. We noted that the District Finance Officer (DFO) and the Head of Revenue did not set revenue targets for all the four revenue collection points for effective monitoring and evaluation of revenue performance.
71. The DFO and the Revenue Head admitted that no targets were set for the revenue collectors,

but could not give any reason for their failure to set the targets.

72. This anomaly resulted in poor performance of the collectors as there were no targets to compel them to work harder. In effect their collections could not even pay for their salaries.
73. We recommended that henceforth, the District Co-ordinating Director and the DFO should set realistic targets for the revenue collectors to enhance easy monitoring of performance.
74. Management accepted our recommendation and stated that some discussions had taken place at management level in 2019 to set targets for the collectors.

#### Poor Revenue Performance of Permanent Collectors - GHC22,695.40

75. Regulation 46 of the Public Financial Management Regulation 2019, states "A Principal Spending Officer shall ensure that non-tax revenue is efficiently collected; ensure that non-tax revenue is immediately lodged within twenty-four hours in the designated Consolidated Fund Transit bank accounts except in the case of internally generated funds retained under an enactment."
76. Our review of revenue performance of four permanent revenue collectors of the Assembly for the year 2019 disclosed that salaries paid to them by the government for the year were in excess of revenue they collected for the same period by GHC22,695.40. Meanwhile, the commission collectors individually collected more than each of the permanent collectors. The table below provides details:

Name	Revenue Station	Annual Salary (Jan-Dec)	Revenue Collected (Jan-Dec, 2019)	Difference GHC
Theresa Konadu	Nkaseim	11,682.00	4,943.00	6,739.00
Juliana Mensah	Dadiesoaba	13,596.00	5,562.00	8,034.00
Appiah Esther	Hwidiem	12,711.60	6,971.00	5,740.60
Fordjour Kwadwo	Dadiesoaba	9,226.80	7,045.00	2,181.80
<b>Total</b>		<b>47,216.40</b>	<b>24,521.00</b>	<b>22,695.40</b>

77. In our opinion poor monitoring of revenue collectors, failure to set realistic and achievable

targets for the collectors and failure to institute rewards and punitive measures for or against performing and non-performing collectors caused the lapse.

78. Consequently, revenue collected by each of the collector for the period could not compensate for the salaries paid them. Thus, the Assembly did not derive full benefits of the GHC47,216.40 paid as salaries by the government to the four collectors.
79. We recommended that management should set realistic targets for all revenue collectors and ensure that rewards and punitive measures are in place for performing and non-performing collectors.
80. Management said they have accepted our recommendation and will take steps to act appropriately after meeting all the collectors on the new approach in order to derive maximum benefit from their work in the district.

#### **Failure to Collect Basic Rate Revenue from CAGD**

81. Section 165(1) of the Local Governance Act, 2016 (Act 936) states that Every employer shall deduct a general or special rate imposed by a rating authority from the remuneration of each employee employed in the district of the rating authority and it shall be the duty of the employee to notify or remind the employer in writing when the deductions become due.
82. We noted from the review of minutes of the Finance and Administration Sub-committee's meeting held on 27 August 2019 that a members of the committee wanted to know how the Assembly has been able to recover revenue from basic rate (i.e. GHC0.10 per worker) deducted by the Controller and Accountant General Department (CACD) every July from workers in the District.
83. The Budget Analyst explained that the Assembly is not having database of all government workers in the district hence their inability to collect that revenue from CAGD.
84. The situation had denied the Assembly revenue due it since its inception in 2012.

85. We recommended to the District Coordinating Director and the District Finance Officer to collaborate with all the departmental heads in the District for the accurate database for the collection of the basic rate due the district from the CAGD.

86. Management accepted our recommendations.

#### **Fee Fixing Resolution not Gazetted -GH¢158,252.35**

87. Section 182(4a&b) of the Local Governance Act 2016 Act 936 states that, a by-law shall not have effect until the by-law has been posted on the premises of the District Assembly concerned and in at least one other public place within the district and published in a daily newspaper of national circulation or in the Gazette.

88. We noted during the audit of the accounts of the Asutifi South District Assembly that the fee fixing resolution passed by the Assembly in 2019 which have been used to collect a total revenue of GH¢158,252.35 have not been gazetted.

89. According to the District Budget Analyst, efforts on his part to make management send the fee fixing resolution for gazetting has proved futile.

90. In effect, the Assembly has no basis collecting internally generated funds over the period and therefore risk losing huge sums of money through litigation should any of such rate payers drag the Assembly to court.

91. We recommended to management to immediately regularize the fee fixing resolution and ensure that all fees approved by the General Assembly are gazzated henceforth.

92. Management accepted our recommendation.

## Human Resource Management

### Unearned Salaries - GH¢12,064.26

93. Regulation 92 of the Public Financial Management Regulation, 2019 (L.I. 2378) requires a Principal Spending Officer of a covered entity to ensure the immediate stoppage of payment of salary to public servants and notify the Controller and Accountant-General on the grant of leave without pay to an employee, on the vacation of post by an employee; and on the resignation or retirement of an employee.

94. We noted through the review of the payroll records of the Assembly that between June, 2019 and January, 2020 three (3) officers were paid unearned salaries amounting to GH¢ 12,064.26 due to compulsory retirement, an unknown person on the ESPV and resignation without giving any prior notice. Details are tabled below:

Name	Staff ID	Rank	Reason	Effective Date	Month Ceased	Monthly Salary GH¢	Amount GH¢
Collins Fordjour	65720	Higher Revenue Inspector	Retirement	5 Jun -19	Jul-19	825.69	825.69
Anthony Kofi Ankomah	68246	Higher Revenue Inspector	Unknown In the Assembly	Jul-19	Dec-19	1,386.00	9,702.00
Eric Gyamfi	551291	Asst. Agric Officer	Resignation	Nov-19	Nov-19	1,536.57	1,536.57
<b>Total</b>							<b>12,064.26</b>

95. The Human Resource Manager indicated that he declared Anthony Kofi Ankoma unknown from July 2019 and showed his details on the payroll platform for other salary validators to confirm but to no avail.

96. The state therefore lost an amount of GH¢12,064.26 to undeserving employees.

97. We recommended that the total amount of GH¢ 12,064.26 be recovered from these persons and same paid into the consolidated fund, failure of which the former District Co-ordinating Director, the District Finance Officer and the Human Resource Manager shall be jointly held liable to refund the said amount. Also, the Human Resource Manager should delete Mr. Anthony Kofi Ankomah's name from the Assembly's salary voucher forthwith.

98. Management answered as follows:

- a. Mr Collins Forrdjour was due to retire on 5<sup>th</sup> June, 2019 by records of the Assembly and on 5<sup>th</sup> July 2019 by CAGD.
- b. Mr. Anthony Ankomah was declared unknown since he was not a staff of the Assembly since July 2019.
- c. Mr. Eric Gyamfi resigned from active service effective 1 December, 2019 so received his last salary for November, 2019.

#### **Payment of Casual Workers Below Minimum Wage - GH¢19,687.62**

99. Section 76 of the Labour Act, 2003 (Act 651) requires that, Subject to this section, the minimum remuneration of a temporary worker or a casual worker shall be determined as follows: where a temporary worker or a casual worker is required to work on week-days only, the minimum monthly remuneration is the amount represented by the worker's daily wage multiplied by twenty-seven. An employer shall pay a temporary worker or a casual worker the full minimum remuneration for each day on which the worker attends work,

whether or not wet weather prevents the worker from carrying on his or her normal work and whether it is possible or not, to arrange alternative work for the worker on such a day.

100. We observed from our review of payroll records that management of the Asutifi South District Assembly paid 20 casual workers an average of GH¢6.80 daily between January and November, 2019 instead of the national daily minimum wage of GH¢10.65. In effect, the casual workers were paid on the average GH¢183.61 a month instead of GH¢287.55 during the period under review. As a result, there was underpayment of salaries to the tune of GH¢19,687.62. Details attached as Appendix "B".
101. The head of the Human Resource Unit, Mr. Philip Adjei Mensah indicated that the anomaly was as a result of the Assembly's inadequate internally generated funds.
102. The Assembly, by virtue of this anomaly is highly susceptible to legal tussle and its attendant damages should any of the casual workers take the matter up.
103. We therefore requested management to pay the outstanding difference of GH¢19,687.62 to the affected staff to insulate the Assembly against damages that may be arising from litigations initiated by some casual workers. Also, we urged management to ensure that the temporary workers are paid rightly in consonance with provisions of the Labour Act.
104. In response, they said they have agreed to pay casual workers of the Assembly normal wage by the end of April 2020.

#### **Improper Engagement of Temporary Workers.**

105. Section 75 (1) of the Labour Act, 2003 Act 651 stipulates that a temporary worker who is employed by the same employer for a continuous period of six months and more shall be treated under this part as a permanent worker.
106. We observed from our review of payroll records of the Asutifi South District Assembly that it engaged 20 temporary workers continuously for more than six months,

however, they were yet to be mechanised as permanent workers. The details are tabled below:

No.	Name	Designation
1	Opoku Christiana	Cleaner
2	Joyce Duah	Cleaner
3	Abena Dormaa	Cleaner
4	Agyapong Ruth	Cleaner
5	Adwoa Pinamang	Cleaner
6	Georgina Boateng	Cleaner
7	Comfort Ali	Cleaner
8	Asakum Awafo Jnr.	Watchman
9	Adam Yanaya	Watchman
10	Emmanuel Gyamfi	Budget Assistant
11	Angelina Sakyi	Cleaner
12	Lydia Yeboah	Cleaner
13	Grace Osei	Day Care Attendant
14	Yaa Serwaa	Day Care Attendant
15	Rose Kyei	Cleaner
16	Comfort Kontor	Cleaner
17	Adjeiwaa Elizabeth	Secretary
18	Beyeden Daniel	Labourer
19	Kofi Marfo	Driver
20	Jeffery Amoah	

107. The Human Resource Manager, Mr. Philip Adjei Mensah indicated that the contracts of these workers are renewed on annual basis even though they are still being engaged on a temporary basis.

108. This is not only a breach of the Labour law but, the Assembly also stands to suffer litigation charges should the workers decide to seek redress at the law courts.

109. We recommended to the District Coordinating Director and the Human Resource Officer to take immediate steps to help regularise the temporary workers who have worked continuously with the Assembly for more than six (6) months in conformity to Section 75 of the Labour Act. We again, urged management to ensure that the contracts of temporary workers are renewed every six (6) month to avert litigation and its related liabilities.

110. Management intimated that the Assembly will do well to re-engage the casual workers every six months as required by law.

### *Procurement of Goods, Works and Services*

#### **Improper Store Records**

111. Section 52 (6) and (7a) of the Public Financial Management Act 2016 Act (921) states that, A Principal Spending Officer shall maintain adequate records of government stores. The Principal Spending Officer is discharged of accountability of government stores where the stores have been consumed in the course of public business and records are available to show that the stores have been consumed.
112. Our review of the store records of the Asutifi South District Assembly revealed that records supporting the consumption of government stores at the Assembly were inadequate. There are balances of some items in the store ledgers since 2014 although these items have already been consumed.
113. The storekeeper in his defence indicated that this anomaly exists because the Assembly does not have a designated store at its premises and that makes it difficult for him to track and appropriately record the consumption of store items.
114. The situation have made it difficult for the audit team to make any sound judgements with the records provided and also determine whether the store items were consumed in the course of public business.
115. We recommended that the storekeeper should properly update his books and present them for our verification or he would be made to personally account for all the unused balances of items in the ledgers.
116. Management accepted our recommendation.

### Stores Items Unaccounted for - GH¢ 40,124.50

117. Section 52 (7a) of the Public Financial Management Act 2016 Act (921) states that, The Principal Spending Officer is discharged of accountability of government stores where the stores have been consumed in the course of public business and records are available to show that the stores have been consumed.

118. We noted from the review of store records of the Assembly that GH¢40,124.50 worth of store items were consumed but no appropriate records to support how these items were consumed. Details are tabled below:

Item	Unit	Quantity	Unit Price (GH¢)	Amount (GH¢)
Cement	Bags	145	32.50	4,712.50
Roofing Sheet	Packs	11	350.00	3,850.00
Brake Band	Pieces	11	270.00	2,970.00
Photocopier IR 2520	Pieces	1	8,000.00	8,000.00
HP Tonner 05a	Pieces	15	450.00	6,750.00
Sidalco Fertilizer 1LTR	Bottles	24	288.00	6,912.00
Knapsack Sprayer	Pieces	47	90.00	4,230.00
Dell Laptop	Pieces	1	2,700.00	2,700.00
<b>Total</b>				<b>40,124.50</b>

119. The storekeeper could not give any reason for this anomaly.

120. The audit team could therefore not authenticate whether these items were consumed in the course of public business and whether value for money was achieved.

121. In the absence of any admissible evidence to validate the utilisation of the store items,

we recommended that the DCE, the former DCD, the DFO and the Storekeeper should refund the total amount of GH¢40,124.50 into the Assembly's coffers forthwith.

122. Management said some of the store items were consumed but the records were not updated whereas others the Assembly has not finished paying the suppliers hence their inability to supply the quantities.

123. We are surprise with management's response as regards the outstanding supplies. How did the Storekeeper record the items into his store records without seeing them in the first place?

124. We reiterate our recommendation for compliance.

### *Assets Management*

#### **Asset and Inventory Register not Updated**

125. Section 52 of the Public Financial Management Act 2016 Act 921 states that, A Principal Spending Officer shall maintain a register of lands and buildings under the control or possession of that Principal Spending Officer; and all other assets under the control or possession of the Principal Spending Officer. The register referred to in subsection (3) (b) shall contain a record of the details of all major items of furniture and equipment including furniture and equipment issued for either government quarters or offices, large tools for government works, plant, equipment and vehicles.

126. We observed during the audit of store records of the Assembly that the Storekeeper did not maintain a detailed register for all the Assets of the Assembly. Although he had a general list of the assets, the records were lacking some details such as quantity, location, date of acquisition and serial numbers of some of the assets.

127. The Storekeeper could not give any justification for this anomaly.

128. This has hampered the audit team's effort of properly ascertaining the existence and absolute control of such assets as purported by the Assembly's Asset register.

129. We advised that the Storekeeper of the Assembly to update the Assets register with the above-mentioned details of the assets and produce the register for our verification.

130. Management accepted our recommendation.

### **Thirteen (13) Missing GIFEC Computers**

131. Section 52 of the Public Financial Management Act, 2016 (Act 921) states that, A Principal Spending Officer of a covered entity, state-owned enterprise or public corporation shall be responsible for the assets of the institution under the care of the Principal Spending Officer and shall ensure that proper control systems exist for the custody and management of the assets. A control system specified in subsection (1) shall be capable of ensuring that preventive mechanisms are in place to eliminate theft, loss, wastage and misuse.

132. We noted from our review of store records of the Assembly that the Assembly received twenty-one (21) complete sets of desktop computers in 2014 from the Ghana Investment Fund for Electronic Communications, (GIFEC) but unfortunately was unable to put them to use until 2018 where eight (8) of them were distributed to some departments and traditional councils. According to a situational report by the MIS department, some of the computers had their components missing, whilst others were damaged. Therefore, we could not trace the whereabouts of the remaining thirteen (13) computers.

133. These desktop computers according to the Storekeeper, remained in the stores over the period because they were allocated to the Assembly purposely for use in the ICT laboratory in a 3-unit classroom facility at Mehame. However, this facility is yet to be completed and put to use.

134. This action is tantamount to poor management of assets and as well the loss of value for scarce national resources committed to improving the lives of school children in the District.

135. We recommended that the District Chief Executive, the District Co-ordinating Director, the Storekeeper and the MIS Officer should provide the audit team information

regarding the whereabouts of the remaining thirteen (13) computers or else, they shall be held liable to refund the current market value of the thirteen (13) machines. Further, we urged management to ensure the early completion of the project and the ICT laboratory stocked with brand new computers.

136. Management accepted our recommendation and that they have tasked some officers to contact former officers for information on the thirteen missing computers.

**Failure to Insure Assembly Vehicles**

137. Section 52(1) and (2a) of the Public Financial Management Act 2016, Act 921 stipulates that, A Principal Spending Officer of a covered entity, state-owned enterprise or public corporation shall be responsible for the assets of the institution under the care of the Principal Spending Officer and shall ensure that proper control systems exist for the custody and management of the assets. A control system specified in subsection (1) shall be capable of ensuring that preventive mechanisms are in place to eliminate theft, loss, wastage and misuse.

138. We observed during the inspection of the Assembly’s official vehicles and their accompanying records that the Assembly did not insure five (5) vehicles that it has been allocated with since 2010. Details are tabled below:

Name	Model	Registration		Date Received
		No.	Chassis Number	
Grader	XCMG GR215	Not Registered	G21500022072	28/8/2012
Nissan Pick-Up	Hardbody NP 300	GM 435-13	ADNCJUD22Z0032725	11/9/2013
Nissan (4x4)	Patrol	GM 5723-12	JNITCSY61Z0584385	26/8/2013
Nissan Pick-Up	Hardbody	GN 7442-18	ADNCPUD22Z0071289	26/10/2018

Nissan Pick-Up	Navara	GN 3088-10	MNTVCUD40Z0027845	
----------------	--------	------------	-------------------	--

139. The District transport officer could not give any justification for the anomaly.
140. The inaction of management largely exposes the Assembly to high risk of losing these vehicles in the event of any unforeseen circumstance without any hope of redeeming the scarce resources used in acquiring them. This is far from sound asset management and in contravention of the above regulation.
141. We recommended that the District Co-ordinating Director acquire adequate insurance policies for the vehicles and present the certificates for our verification; or be personally held liable to reimburse the Assembly for any unexpected damages which could be arising from accidents.
142. Management accepted our recommendation to have the Assembly's vehicles insured. However, it may take some time due to lack of resources to do immediately.

### *Infrastructural Projects*

#### **Projects Completed but Not in Use - GH¢1,072,429.07**

143. Section 52 of the Public Financial Management Act, 2016 (Act 921) states "A Principal Spending Officer of a covered entity, state-owned enterprise or public corporation shall be responsible for the assets of the institution under the care of the Principal Spending Officer and shall ensure that proper control systems exist for the custody and management of the assets. A control system specified in subsection (1) shall be capable of ensuring that preventive mechanisms are in place to eliminate theft, loss, wastage and misuse; and processes, whether manual or electronic, and procedures are in place for the effective, efficient, economical and transparent use of the assets".
144. We noted during our audit that the Assembly has not put to use three (3) projects it completed in 2017 and 2018. Payments made so far towards the three projects totalled

GH¢1,072,429.07. The table below refers:

No.	Project Description	Location	Fund Source	Original Contract Sum	Completion Date	Total Payment to Date
1.	Construction of maternity ward with mechanized borehole	Mehame	SIF/IGF	551,273.20	January 2017	478,773.20
2.	Construction 1No. 1 Rural Clinic with Mechanized Borehole	Woramumuso	SIF/IGF	534,187.40	January, 2017	461,687.40
3.	Construction of 1No. 4-Unit Maternity Block	Dadiesoaba	IGF	249,763.50	October 2018	131,968.47
	<b>Total</b>					<b>1,072,429.07</b>

145. Management indicated that two of the projects were financed through counterpart funding of which the Assembly has not fully honoured its part of the agreement to the contractor due to inadequate funds. As a result, the contractors have decided not to handover the projects to the Assembly until they settle the outstanding amounts.

146. To this end, the beneficiary communities of the three health facilities have been deprived their usefulness. Also, as the projects and the installed equipment are left unused and at the mercy of the weather, deterioration cannot be ruled out. In addition, the Assembly stands the chance of being sued for recovery of the amount owed to the contractors plus interest if clauses in the contracts are triggered. Finally, the interest of the partners in helping other deprived communities in the country could wean.

147. We urged management to make sure payment is done within three months from the receipt of this report. Failure of which the DCE, DCD and the DFO shall be held personally liable for any deterioration on the building and the equipment installed.

148. Management responded that the Assembly will ensure the payment of its counterpart fund of the project to enable the contractors handover the projects for use.

**Previous Audit Management Reports**

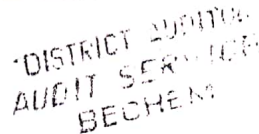
149. The status of previous audit management letter No. BA/BDA/A5/Vol.3/06 dated 12 November 2018 is detailed in SAP 12 attached.

**Acknowledgement**

150. 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



Cc.

The Auditor- General  
Audit Service  
Accra

The Regional Auditor  
Audit Service  
Sunyani

The Presiding Member  
Asutifi South District Assembly  
Hwidiem.

The Regional Co-ordinating Director  
Regional Co-ordinating Council  
**Sunyani.**

The District Co-ordinating Director  
Asutifi South District Assembly  
**Hwidiem.**

The District Finance Officer ✓  
Asutifi South District Assembly  
**Hwidiem.**

## Appendix "A"

### Revenue from sale of tender documents

Lot	Name of Project	Name of Contractor	Contract Price (GH₵)	Sales (GH₵)
1.	Construction of 1 No. Police Station with 3 bedroom accommodation at Atta ne Atta	Teyco Ent.	201,575.96	300.00
		Quality Const. Works	176,040.38	300.00
		Opponapp Ent.	211,425.38	300.00
2.	Construction of 1 No. Police Station with 3 bedroom accommodation at Sienchem	Teyco Ent.	178,864.35	300.00
		Quality Const. Works	198,864.25	300.00
		Opponapp Ent.	309,782.00	300.00
3.	Construction of 1 No. 10-unit lockable market stores with rolling gate and forecourt pavement at Hwidiem	Opponapp Ent.	373,623.25	300.00
		Chris Tsatsu & Co. Company	343,405.70	300.00
		Quality Const. Works	400,177.25	300.00
		Yebduah Co. Ltd	381,543.80	300.00
4.	Drilling and mechanization of 3 No. boreholes at Nkrankrom, Sienchem and Twabidi	Yebduah Co. Ltd	89,606.48	200.00

		Anjonam Co. Ltd	89,885.25	200.00
		Teyco Ent.	89,959.28	200.00
5.	Construction of and renovation of the District Police Command Office at Hwidiem	Chris Tsatsu & Co. Company	88,843.15	200.00
		Teyco Ent.	88,525.50	200.00
		Opponapp Ent.	89,563.43	200.00
	<b>Total</b>			<b>4,200.00</b>

## Appendix "B"

### Payment of Casual Workers Below Minimum Wage - GH¢19,687.62

No.	Name	Designation	Monthly Minimum Wage (GH¢)	Actual Monthly Wage (GH¢)	Difference	No. Of Months	Amount (GH¢)
1	Opoku Christiana	Cleaner	287.55	176.00	111.55	11	1,227.05
2	Joyce Duah	Cleaner	287.55	200.00	87.55	11	963.05
3	Abena Dormaa	Cleaner	287.55	176.00	111.55	11	1,227.05
4	Agyapong Ruth	Cleaner	287.55	176.00	111.55	11	1,227.05
5	Adwoa Pinamang	Cleaner	287.55	176.00	111.55	11	1,227.05
6	Georgina Boateng	Cleaner	287.55	176.00	111.55	11	1,227.05
7	Comfort Ali	Cleaner	287.55	176.00	111.55	11	1,227.05
8	Asakum Awafo Jnr.	Watchman	287.55	164.18	123.37	11	1,357.07
9	Adam Yanaya	Watchman	287.55	166.00	121.55	11	1,337.05
10	Yaw Sanjah	Watchman	287.55	154.00	133.55	3	400.65

11	Emmanuel Gyamfi	Budget Assistant	287.55	200.00	87.55	6	525.30
12	Angelina Sakyi	Cleaner	287.55	176.00	111.55	11	1,227.05
13	Lydia Yeboah	Cleaner	287.55	176.00	111.55	11	1,227.05
14	Grace Osei	Day Care Attendant	287.55	176.00	111.55	11	1,227.05
15	Yaa Serwaa	Day Care Attendant	287.55	176.00	111.55	11	1,227.05
16	Rose Kyei	Cleaner	287.55	176.00	111.55	6	669.30
17	Comfort Kontor	Cleaner	287.55	176.00	111.55	6	669.30
18	Adjeiwaa Elizabeth	Secretary	287.55	250.00	37.55	11	413.05
19	Beyeden Daniel	Labourer	287.55	176.00	111.55	6	669.30
20	Kofi Marfo	Driver	287.55	250.00	37.55	11	413.05
	<b>Total</b>						<b>19,687.62</b>