

06 MAY 2020

MADINA



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**THE MUNICIPAL CHIEF EXECUTIVE  
LA NKWANTANANG-MADINA MUNICIPAL ASSEMBLY  
MADINA**

**MANAGEMENT LETTER ON THE AUDIT OF THE ACCOUNTS OF THE COMMON  
FUND AND OTHER STATUTORY FUNDS, LA NKWANTANANG-MADINA MUNICIPAL  
ASSEMBLY FOR THE PERIOD 1 JANUARY 2019 TO 31 DECEMBER 2019**

**Introduction**

1. In accordance with our statutory mandate as enshrined in Article 187(2) of the 1992 Constitution and Section 11(1) of the Audit Service Act 2000, (Act 584), we have audited the accounts and other related records of the La Nkwantanang-Madina Municipal Assembly covering the period of 1 January 2019 to 31 December 2019.

2. We discussed our findings which emanated from the audit with the key personnel, whose comments and responses where appropriate have been embodied in the management letter.

3. We shall be grateful to receive your formal response within 30 days of the receipt of this management letter as stipulated in Section 29 of the Audit Service Act, 2000 (Act 584) including steps you intend to take to correct weakness contained in this letter.

**Key personnel**

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

Name	Position	Period
Mrs. Dede Afagbedzi	Municipal Chief Executive	1 January 2019 to 31 December 2019
Mr. Charles Ashalley Djane	Municipal Coordinating Director	1 January 2019 to 10 April 2019
Mr. Francis K. Asiedu	Municipal Coordinating Director	10 April 2019 to 31 December 2019
Mr. Micheal Quaake	Municipal Finance Officer	1 January 2019 to 30 April 2019
Mrs. Dorothy Quarey	Municipal Finance Officer	May 2019 to 31 December 2019
Mr. Seth Kpodzi	Municipal Budget Officer	1 January 2019 to 31 December 2019
Mr. Ohene Debrah	Municipal Engineer	1 January 2019 to 31 December 2019
Ms. Rafatu B. Sualley	Municipal Internal Auditor	1 January 2019 to 31 December 2019
Mr. Ofei Kumi	Municipal Planning Officer	1 January 2019 to 31 December 2019

### Scope and objectives of audit

5. Our audit ascertained the extent of compliance with applicable laws such as the Local Government Act, 2016, (Act 936), Public Financial Management Act, 2016, (Act 921), Public Procurement (Amendment) Act 2016, (Act 914), Guidelines on the Utilization of the District Assemblies Common Funds.

6. Our audit reviewed Cash Management with regard to economy, efficiency and effectiveness, Contract Management, Procurement, Tax and Internal Controls. We also undertook Projects Inspection, and followed up on issues raised in our previous management letter and determine whether;

- a. All monies received were banked and accounted for and the accounts properly and well kept.
- b. Value books were adequate and safeguarded to prevent abuse.
- c. All disbursements had been budgeted for, covered by payment vouchers, approved and authenticated by the spending officer, stamped and supported with documents and receipts of the payees;
- d. The Assembly had personal files for her staff, letters of appointments, promotions, transfers etc. for its employees;
- e. Store purchases were receipted and their usage controlled; and
- f. Inventory of the Assembly properties were embossed, recorded, monitored and controlled.

### Financial Reporting

7. The following are the account Bank balances of the Assembly as at 31 December, 2019 :

#### Financial Position

S/N	Account Name	Bank Name	Account Number	Cash At Bank GH¢
1	DACF	NIB	1002200203001	377,702.00
2	MP'S COMMON FUND	ECOBANK	134473978801	-
3	MP'S COMMON FUND	GCB LTD	1231130009260	142,050.27
4	PWD	NIB	1121001624001	601.92
5	GAMA	ECOBANK	0710134485903601	12,408.95

8. The bank balances stated above were duly verified and certified correct with the related bank statements.

### Summary of findings and recommendations

9. The weakness identified and recommendations made have been summarized below and explained in details in paragraphs 10 to 67.

#### Common Fund

i. Our audit revealed the award of Contracts with costs above the budgets leaving a budget overrun of GH¢ 123,419.00. We recommended that the Principal Spending Officer should take the necessary action to recover all monies lost to the State as a result of the questioned expenditures or in breach of Regulation 234 of the PFMR 2019.

ii. We noted that payments of GH¢8,690.00 made on a payment voucher lacked relevant supporting documentation such as receipts, invoices, payment sheets for allowances and expenditure details. We urged management to support the payments with receipts and expenditure details, else the amount of GH¢8,690.00 be surcharged against the authorising and certifying officials.

iii. Contrary to circulars and guidelines, we noted that for the period under review, the Administrator of Common Funds deducted at source a total amount of GH¢537,722.16 from the Assembly's share of Common Fund received in 2019 without issuing receipts in acknowledgment of the amounts deducted. We recommended to Management to contact the Administrator, DACF for receipts covering all the source deductions.

iv. Our examination of records revealed that management made payments amounting to GH¢ 24,700.00 to service providers without sourcing for alternative quotations. We recommended that, the Assembly should desist from engaging in single source procurement without approval as the practice does not ensure value for money spent and officers who committed the infraction be sanctioned in accordance with the Procurement law.

## **OTHER FUNDS**

### **PWD**

v. We noted that the Assembly purchased goods to the tune of GH¢68,932.04 from Messrs M. ZEPLEX ENTERPRISE and N. SOLOVON in respect of PWD. Surprisingly, the VAT invoice issued to the Assembly came from the same booklet whereas the goods were purchased from different suppliers. We urged the Municipal Finance Officer to confirm which of the suppliers own the VAT invoice. Also, the MFO should recover the VAT amount from the suppliers or be surcharged with the amount involved.

### **Sanitation issues**

#### **Sanitation Improvement Package**

vi. We noted that the Assembly signed an agreement with Zoomlion for Sanitation Improvement Package for the provision of 20 communal containers and 3 skip loaders. During our interview with the Environmental Health Officer, he claimed that the Refuse containers and the 20 Communal containers were provided and he showed us two containers at the Redco new market but he could not show the audit team the locations of the remaining 18 containers for us to ascertain that Zoomlion has actually fulfilled its obligation. We therefore recommended to management to identify the locations of the containers and inform us for verification.

### **Infrastructural Projects**

vii. We noted that the Assembly expended a total amount of GH¢253,950.62 on two projects awarded in 2015 and 2016. However, these projects which were at various levels of completion had been abandoned while new projects were awarded. We recommended that Management should enforce the performance of the obligations of the Contractors as per the agreements to complete the projects before new ones are awarded.

## DETAILS OF FINDINGS AND RECOMMENDATIONS

### Lack of Budgetary Control ~ GH¢ 123,419.00

10. Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires that: “A Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity, the validity, accuracy and legality of the claim for the payment; that there is a sufficient unspent amount of an appropriation for making the payment.”

11. It is therefore required as a Standard Practice that a head of department shall exercise budgetary control over the activities of the department in accordance with applicable Regulations and the procedures for budgetary control shall be stated in the Departmental Accounting Instructions for each department.

12. Our audit revealed the award of Contracts with costs above the budgets leaving a budget overrun of GH¢ 123,419.00. Details are shown below:

No Contract Num	Name of Contractor	Work to be done	Budgeted Amount GH¢	Amount of Contract GH¢	Amount Difference GH¢
No contract Num	WE-MENDS Ghana	Supply of 500.No Dual Desk to selected schools	100,000.00	140,000.00	-40,000.00
No contract Num	Messrs PBI Group LTD	Construction of 3-unit classroom block office and store at Otinibi Ashabintu	200,000.00	247,128.00	-47,128.00
No contract Num	Messrs Collinmon Investment LTD	Construction of 3-unit classroom block office and store at Otinibi M/A	221,484.00	257,775.00	-36,291.00
		<b>TOTAL</b>	<b>521,484.00</b>	<b>644,903.00</b>	<b>-123,419.00</b>

13. The Head of Finance did not put in place systems and structures to control procurement of works as well as the disbursements of funds to ensure value for money.

14. The lack of budgetary control has resulted in an overrun of GH¢123,419.00 representing 23.67%. The risk is that budget overruns could precipitate misappropriation.

15. We recommended that the Principal Spending Officer should take the necessary action to recover all monies lost to the State as a result of the questioned expenditures or in breach of Regulation 234 of the PFMR 2019.

### Payments not accounted for - GH¢ 8,690.00

16. According to Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), A Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity, (a) the validity, accuracy and legality of the claim for

the payment; (b) that evidence of services received, certificates for work done and any other supporting documents exists.

17. On the contrary, we noted that payments of GH¢8,690.00 made on payment voucher #7/9/2019 dated 5 September 2019 lacked relevant supporting documentation namely receipts, minutes of meetings and payment sheets for funds released in respect of Malaria activities.

18. The cause of the impropriety is attributed to the failure of the authorising and certifying officers to verify the accuracy of every detail in the affected transactions before allowing payments.

19. Such infraction posed a risk of financial abuse including diversion of funds from their intended purposes.

20. We urge management to support the payments with receipts and expenditure details, else the amount of GH¢8,690.00 be surcharged against the authorising and certifying officials.

21. Management responded that the supporting documents were available for our verification.

**Un-receipted deductions by DACF Administrator - GH¢537,722.16**

22. The Common Fund Guidelines stipulate that all Assemblies should recognize the gross amounts transferred by the Administrator to them in their cash books and expense all deductions made by the Administrator at source. In the Administrator's circular No. DACF/CIR/01/123 of 4 June 2003, it was stated that the Administrator would issue receipts for all the deductions.

23. Contrary to the above mentioned circular and guidelines, we noted that for the period under review, the Administrator of Common Funds deducted at source a total amount of GH¢537,722.16 from the Assembly's share of Common Fund received in 2019 without issuing receipts in acknowledgment of the amounts deducted. The deductions made were:

No.	Item	Amount GH¢
1	Fumigation	230,000.00
2	NALAG Dues	7,891.58
3	Sanitation Improvement Package	287,500.00
4	HIV/AIDS	12,330.58
	<b>Total</b>	<b>537,722.16</b>

24. Management of the Assembly failed to contact the Administrator of DACF for the receipts to support the deductions it has mandated the Administrator to make on her behalf.

25. We were unable to confirm whether the deductions as indicated on the letters, was actually received by the Administrator, DACF.

26. We recommended to Management to contact the Administrator, DACF for receipts covering all the source deductions.

27. Management accepted our recommendations.

**Uncompetitive procurement – GH¢ 24,700.00**

28. Section 20 of the Public Procurement (Amendment) Act, 2016, Act 914 stipulates that “A procurement entity shall request quotations from as many suppliers or contractors as practicable, but from at least three different sources”. Equally, Section 40(1) requires a procurement entity to engage in single source procurement with the approval of the Public Procurement Authority.

29. On the contrary, our examination of records revealed that management made two (2) payments amounting to GH¢ 24,700.00 to service providers without sourcing for alternative quotations. Details are below:

DATE	PV NO.	CHEQUE NO.	DETAILS	PAYEE	AMOUNT GH¢
6-Jun-19	5/6/2019	725225	Preparation of site plan	Precious-hour surveying & Architecture	7,500.00
6-Jun-19	7/6/2019	725228	Preparation of site plan	PP Intact Co. Ltd	17,200.00
<b>TOTAL</b>					<b>24,700.00</b>

30. The lapse was as a result of weak procurement management system.

31. In effect the best quality may not be procured and the contract price may not be the most economical. This will prevent the judicious use of scarce resources in a manner which guarantees effectiveness, efficiency and economy.

32. We recommended that, the Assembly should desist from engaging in single source procurement without approval as the practice does not ensure value for money spent and officers who committed the infraction be sanctioned in accordance with the Procurement law.

33. Management indicated that the alternative invoices were not attached to the PVs at the time the audit. The invoices are not available for verification.

**OTHER FUNDS**

**PWD**

**False VAT invoice issued -- GH¢68,932.04**

34. Section 41 (9a&b) of the Value Added Tax Act, 2013 (Act 870) states” A person who (a) issues a false tax invoice or sales receipt, uses a false taxpayer identification number, is in addition to the penalty provided in section 58 liable to pay a penalty of an amount not more than five hundred currency points or three times the amount of tax involved, whichever is higher.

35. We noted that the Assembly purchased goods to the tune of GH¢68,932.04 from Messrs M. ZEPLEX ENTERPRISE and N. SOLOVON in respect of PWD. Surprisingly, the VAT invoice issued to the Assembly came from the same booklet whereas the goods were purchased from different suppliers. Details are listed below:

Date	PV No.	Details	PAYEE	PV Value GH¢	Amount Rejected GH¢	Remarks
14-10-19	7/10/2019	supply of items for persons with disability within the municipality	M. ZEPLEX ENTERPRISE	25,242.72	25,242.72	When was the items supplied? Acceptance letter was not dated. Who owns the VAT booklet?
29-10-19	1/11/2019	purchase of laptops for PWDs	N. SOLOVON	43,689.32	43,689.32	Who owns the VAT booklet?
			<b>TOTAL</b>	<b>68,932.04</b>	<b>68,932.04</b>	

36. The Municipal Finance Officer failed to scrutinize the VAT invoices before making the payments.

37. The VAT amount may not be remitted to the Ghana Revenue Authority thereby denying the government the needed revenue for development.

38. We urged the Municipal Finance Officer to confirm which of the suppliers own the VAT invoice. Also, the MFO should recover the VAT amount from the suppliers or be surcharged with the amount involved.

39. Management accepted our recommendation.

#### **Sanitation issues**

##### **Deductions at source by Administrator of Common Fund**

40. The La Nkwantanang-Madina Municipal Assembly, Madina for the period January to December 2019 suffered a total deduction of GH¢230,000.00 and GH¢287,500.00 for four quarters for fumigation and Sanitation Improvement Packages respectively. Details of the deductions at source by the Administrator of Common Fund for the period under review are attached as Appendix 'A'.

##### **Contract Agreement**

41. The Assembly signed a contract with Zoomlion for Disinfestation and Fumigation at a reviewed quarterly service fees of GH¢48,000.00 effective .....2014 (contract not dated) an agreed 20% increment over the previously signed one of GH¢40,000.00 on March 1, 2012 for an initial exclusive period of five years. The agreement was signed on behalf of Zoomlion by the Manager and witnessed by Mr. Seth Adzraku of Zoomlion and for the Assembly by the Municipal Chief Executive and witnessed by Mr. Saaka Dramani, the Coordinating Director. There was however, no indication of involvement of the Assembly's Legal officers in the preparation of the Contract Agreement. There was also no indication that the General Assembly ratified the said agreement.

42. In respect of the Sanitation Improvement Package (SIP), the Assembly signed agreement with Zoomlion Company to be provided with 11 refuse waste containers and 2 Skip Loader trucks and provide additional haulage and waste management services for a quarterly fee of GH¢61,000.00. The Agreement further provided that, in consideration of three skip loader trucks, 20 communal

containers and other services being rendered by Zoomlion under the Service Agreement, the Assembly hereby agrees to pay Zoomlion a quarterly fee of GH¢76,250.00 ie, 25% increase over the GH¢61,000.00 earlier agreed on.

### **Fumigation and Disinfestations Payments**

50 Total deduction for five quarters of 2019 received by the Assembly for fumigation from the Assembly's share of the Common fund was GH¢230,000.00. We noted that the Environmental Health Officer (MEHO) of the Assembly Mr. Joseph Quacoe prepared quarterly reports on disinfestations at various places with photographs of places where the activities took place. The team also sighted confirmation of works done by Heads of the Institutions/Communities/Zonal Councils to the effect that works have been carried out. The table below shows the various places the exercise occurred during the year under review.

<b>FIRST QUARTER OF 2019</b>		
<b>No.</b>	<b>Community</b>	<b>Location</b>
1.	Madina	Old Assembly Office
2.	Madina	Madina Market
3.	Madina	Rose Hill Public Toilet
4.	Madina	Abokobi Lorry Station
5.	Madina	Redco Flat
6.	Madina	Zongo Junction Public Toilet and Public Urinal
7.	Madina	VRA Park Public Toilet and Drains
<b>SECOND QUARTER OF 2019</b>		
<b>No.</b>	<b>Community</b>	<b>Location</b>
1.	Madina	New Road Market Public Toilet and Surrounding
2.	Madina	Madina Zongo Public Toilet and Surrounding
3.	Madina	Madina Redco Container Site and Surrounding
4.	Madina	Oyarifa Public Toilet and Surrounding
5.	Madina	Oyarifa Salem Public Toilet and Surrounding and Dump Site
6.	Madina	Kweiman Public Toilet and Surrounding
7.	Madina	Kweiman Dump Site and Surrounding
8.	Madina	Adoteiman Public Toilet and Surrounding
<b>THIRD QUARTER OF 2019</b>		
<b>No.</b>	<b>Community</b>	<b>Location</b>
1.	Madina	Oyarifa Public Toilet and Unauthorised Dump Site
2.	Madina	New Road Market Public Toilet
3.	Madina	Zora Park Zongo Public Toilet
4.	Madina	Redco Drains Container Site
5.	Madina	Oyarifa Public Toilet and Refuse Disposal Site
6.	Madina	Danfa Kweiman Public Toilet and Refuse Container Site
<b>FOURTH QUARTER OF 2019</b>		
<b>No.</b>	<b>Community</b>	<b>Location</b>
1.	Madina	Madina Market Sanitary Site
2.	Madina	Zonal Council Container Site
3.	Madina	Madina New Market Container Site
4.	Madina	Redco mapped vulnerable areas

5.	Madina	Oyarifa Public Toilet and Unauthorised Dump Site
6.	Madina	Danfa Kweiman Public Toilet and Refuse Container Site
7.	Madina	Madina Point 5 Public Toilet

### **Sanitation Improvement Package**

51. Zoomlion Ghana Limited was supposed to provide the Assembly with three Refuse trucks and 20 containers which were supposed to be sited at various locations in accordance with the terms of the agreement. The Refuse trucks provided are listed below with their Registration Numbers;

- i. Donfeng Truck (Compactor) - GR 6236 - 16
- ii. Ashok Leyland (Compactor) - GR 6195 - 16
- iii. Ashok Leyland (Skip) - GR 6063 - 16

52. The Environmental Health Officer claimed that the Refuse containers and the 20 Communal containers were provided and he showed us two containers at the Redco new market but he could not show the audit team the locations of the remaining 18 containers for us to ascertain that Zoomlion has actually fulfilled its obligation.

53. We therefore recommended to management to identify the locations of the containers and inform us for verification.

### **Landfill site Management**

54. The La Nkwantanang-Madina Municipal Assembly had no Landfill site. The Assembly however signed Agreement with Waste Landfills Company in 2015 for the management of site at a quarterly fee of GH¢100,000.00 for a term of an initial period of five years renewable at the option of either Party. For the period the Assembly has provided the audit team with two payments to Waste Landfill Company totalling GH¢200,000.00 which included a withholding tax of GH¢10,000.00. The two cheques paid to Waste Landfills Company were made on 30/11/17 with receipts nos. 0003802 and 0003803 for 2<sup>nd</sup> quarter 2017. The payment vouchers were also without numbers. Payment has since been discontinued and no payment was made in 2018 and 2019. Details are attached in Appendix 'B'.

### **Infrastructural Projects**

55. The total 2019 planned development expenditure of the Assembly was GH¢3,034,766.53. This was to commence construction of 10 projects. Total expenditure incurred on these projects in the year 2019 was GH¢983,779.20 and the total expenditure to date was GH¢1,437,718.00 and the Assembly will need GH¢1,597,048.53 to complete ongoing projects. The full list of the projects and their related expenditure for the year is provided in Appendix 'C'.

### **Delayed/Abandoned Projects ~ GH¢ 253,950.62**

56. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires Coordinating Directors, as the Principal Spending Officers, to institute proper control systems to prevent losses and wastage.

57. We noted that the Assembly expended a total amount of GH¢ 253,950.62 on two projects awarded in 2015 and 2016. However, these projects which were at various levels of completion had been abandoned while new projects were being awarded. Details are attached as Appendix 'D'.


58. The Engineer indicated that all efforts made to persuade the Contractors back to site proved fruitless.

59. The continuous neglect of these projects by the Assembly could lead to cost variation to the detriment of other developmental projects.

60. We recommended that Management should enforce the performance of the obligations of the Contractors as per the agreements to complete the projects before new ones are awarded.

### **Acknowledgement**

61. We wish to express our gratitude to management and staff of the Assembly for their assistance and co-operation during the audit.

  
**FRANCIS S. BASSAH**  
**DISTRICT AUDITOR**  
**GAR/ DISTRICT 'A'**

cc: The Auditor General  
Audit Service  
**Accra**

The Regional Auditor  
Audit Service  
**GAR/Tema**

The Municipal Coordinating Director  
La - Nkwantanang Madina Municipal Assembly  
**Madina**

The Municipal Finance Officer ✓  
La - Nkwantanang Madina Municipal Assembly  
**Madina**

The Regional Director  
Regional Coordinating Council  
**Accra**

## Appendix 'A'

### DACF Allocations and deductions at source

Quarter	Gross Amount	Fumigation	Nalag Dues	Sanitation improvement package	Aids/Hiv	Net
	(GH¢)	(GH¢)	(GH¢)	(GH¢)	(GH¢)	(GH¢)
3rd Quarter 2018	505,240.56	46,000.00	1616.77	57,500.00	2,526.20	397,597.59
4 <sup>th</sup> Quarter 2018	505,240.56	46,000.00	1616.77	57,500.00	2,526.20	397,597.59
1 <sup>st</sup> Quarter 2019	485,212.66	46,000.00	1,552.68	57,500.00	2,426.06	377,733.92
2nd Quarter 2019	485,212.66	46,000.00	1,552.68	57,500.00	2,426.06	377,733.92
DACF RFG 2016	201,943.00	-	-	-	-	201,943.00
3 <sup>rd</sup> Quarter 2019	485,212.66	46,000.00	1,552.68	57,500.00	2,426.06	377,733.92
<b>Total</b>	<b>2,668,062.10</b>	<b>230,000.00</b>	<b>7,891.58</b>	<b>287,500.00</b>	<b>12,330.58</b>	<b>2,130,339.94</b>

**Appendix 'B'**

**Payments for Landfill site management**

<b>PV No</b>	<b>Date</b>	<b>Chq No.</b>	<b>Amount</b>	<b>Tax Withheld</b>	<b>Remarks</b>	<b>Payee</b>
???	30/11/17	724932	100,000.00	5,000.00	2 <sup>ND</sup> QTR 2017	Waste Landfills Company
???	30/11/17	724933	100,000.00	5,000.00	2 <sup>ND</sup> QTR 2017	Waste Landfills Company
<b>Total</b>			<b>200,000.00</b>			

## 2019 Infrastructural Project Payments – GH¢983,779.20

NO	PROJECT DESCRIPTION	LOCATION	FUND SOURCE	NAME OF CONTRACTOR	ORIGINAL CONTRACT SUM GH¢	REVISED CONTRACT SUM	AWARD DATE	COMMENCEMENT DATE	TOTAL PAYMENT IN 2019	CONTRACT NO.	Total Payment to Date
1	Construction of 3unit classroom block, office & store	Otinibi M/A	DAC F	Collinmon Investment Co. Ltd	257,775.00	NIL	6/17/2019	2/7/2019	138,666.25	NIL	138,666.25
2	Construction of 3unit KG classroom block	Adenta West	IGF	M/S Thywill JHF Ltd	167,213.00	NIL	6/30/2015	10/7/2015	21,913.15	LaNMMA/IGFP/BLDG/WKS/03/2015	167,213.00
3	Construction of KG classroom block	Madina No. 1 School	IGF	Demoven Ent.	440,125.05	NIL	2/24/2016	2/3/2016	15,973.00	GAR/LaNMMMA/LGCS/IGF/NCT/002/2016	126,268.62
4	Construction of 2 Storey Out-Patient block (Phase 3)	Madina-Kekele	DDF	Xcelpro Engineering Ltd	492,290.95	NIL	2/9/2018	9/17/2018	185,800.67	GAR/LaNMMMA/LGCS/DDF/WK S/PQ/09/2018	384,144.00
5	Supply of 500 NO. Dual Desk	Selected Schools within LaNMMA	DAC F	WE-Mends Ghana Ltd	140,000.00	NIL	10/6/2019	10/6/2019	41,000.00	NIL	41,000.00
6	Supply of 300 Mono Desks & 200KG dual desk	Selected Schools within LaNMMA	DAC F	Winampang Ltd	144,000.00	NIL	10/6/2019	10/6/2019	21,600.00	NIL	21,600.00
7	Construction of 1 NO6-Units classroom block	TEIMAN ST.James Anglican School	DAC F	Leonard's Homes	547,827.00	NIL	10/6/2019	6/24/2019	182,174.05	NIL	182,174.05

8	Construction of 1 NO3-classroom block, office & store	Otinibi Ashbintu	DAC F	PBI Grup Ltd	247,128.00	NIL	10/6/2019	6/24/2019	137,069.20	NIL	137,069.20
9	Construction of fence wall on a parcel of land	Madina-Social Welfare	DAC F	Uni-Touch Co. Ltd	84,354.57	NIL	4/23/2018	9/5/2018	62,474.94	GAR/LaNMMMA/LGCS/IGF/NCT/002/2016	62,474.94
10	Construction of Boys Dormitory with Anxillary facility	Madina-Social Welfare	DAC F	Beeken CO. Ltd	514,052.96	NIL	7/20/2019	2/8/2019	177,107.94	GAR/LaNMMMA/LGCS/IGF/NCT/001/2019	177,107.94
	<b>TOTAL</b>				<b>3,034,766.53</b>	<b>-</b>			<b>983,779.20</b>		<b>1,437,718.00</b>

## Delayed/Abandoned Projects – GH¢253,950.62

Project Description	Location	Fund	Contractor	Original Contract Sum (GH¢)	Start Date	End Date	Level of Completion	Period of Delay -- Months	Amount Paid (GH¢)	Reasons
Construction of No. 1 CHIP Compound	Otinibi	DACF	Asanoc Construction Ltd	198,376.15	30-Sep-15	30-Mar-16	70%	45	127,682.00	Project sited in waterlog area
Construction of 3-unit KG block with 1 No. Staff Common Room, 6No, W/C and Shower	Madina, La Nkwantanang	IGF	Demoven Ent.	440,125.05	02-Mar-16	02-Aug-16	55%	39	126,268.62	Bankruptcy of the contractor
<b>TOTAL</b>				<b>638,501.20</b>					<b>253,950.62</b>	