

LA NKWANTANANG MADINA
MUNICIPAL ASSEMBLY
RECEIVED
06 MAY 2020
MADINA

AUDIT SERVICE



*Good Governance
and Accountability*



P. O. Box 556

TEMA

28 APRIL 2020

In case of reply the number and date of the letter should be quoted

GARDA/LANMMA 2B/26

My Ref. No:

Your Ref. No:

Tel: 233 (0) 302 664920/28/29

Fax: 233 (0) 302 6751495

Website: www.gbaudit.org

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

MANAGEMENT LETTER ON THE AUDIT OF THE ACCOUNTS OF THE INTERNALLY GENERATED FUND (IGF) OF LA NKWANTANANG MADINA MUNICIPAL ASSEMBLY, MADINA FOR THE PERIOD 1 JANUARY 2019 TO 31 DECEMBER 2019

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

2. We wish to bring to your attention the following observations made during the audit which were discussed with the management of the Assembly whose comments and responses where necessary have been taken into consideration in the preparation of this management letter.

3. We shall be grateful to receive your reply within 30 days after receipt of this management letter as stipulated in Section 29 of the Audit Service Act 2000 (Act 584). A person who fails or refuses to reply to the audit observations within the period specified in subsection (1) shall, if the Auditor-General so directs, have his emoluments and allowances withheld for so long as the person fails to comply.

Key Personnel

4. The under listed officers were the key personnel at post 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. Michael Quaake	Municipal Finance Officer	1 January 2019 to 30 April 2019
Mrs. Dorothy Quartey	Municipal Finance Officer	1 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 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 of Audit

5. Our review included examination of the system of internal controls, cash management, procurement procedures, stores management, contract management and Tax irregularities.

Audit Objectives

6. The overall objective of the audit is to ascertain whether:-

- (a) The accounts have been properly kept;
- (b) All public monies 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;
- (c) Monies have been expended for the purposes for which they were appropriated and the expenditures have been made as authorized;
- (d) Essential records are maintained and the rules and procedures applied are sufficient to safeguard and control public property; and
- (e) Programs and activities have been undertaken with due regard to economy, efficiency and effectiveness in relation to the resources utilized and results achieved.

7. Our audits also ascertained the extent of compliance with applicable laws, regulations and guidelines. These included the Local Governance Act, 2016 (Act 936), Public Financial Management Act, 2016 (Act 921), Financial Administration Regulations, 2004 (LI 1802), Financial Memoranda for District Assemblies, Public Procurement Act, 2003 (Act 663), Public Procurement (Amendment) Act, 2016 (Act 914), Guidelines on the Utilization of the District Assemblies' Common Fund.

Limitation of Responsibilities

8. We reviewed the systems and management controls operated by the Assembly only to the extent we considered necessary for the effective performance of the audit. As a result the review may not have revealed all weaknesses that exist or all improvement that could be made.

9. We have prepared this report solely for your use and use within your organization. Its content should not be disclosed to any third party without our consent. We would not accept any responsibility for reliance the third party might place upon it.

Summary of Significant findings and Recommendations

10. The weaknesses identified and recommendations made have been summarized below and explained in details in paragraphs 11 to 72.

- i. Our audit revealed that, expenditures from IGF and GAMA amounting to GH¢195,911.48 were approved and paid without a commitment in the GIFMIS. Out of this, GH¢34,491.98 were committed using Activate® rather than the GIFMIS. We recommended that the Management of the Assembly should desist from incurring expenditure without commitment control, and Spending and Authorising Officers should be sanctioned for spending without commitment control.
- ii. Our review revealed that, Programs/Sub-Programs as well as Projects were not accurately specified in the GIFMIS as shown by the Warrants prepared by the Budget Analyst. We recommended to the Budget Analyst to ensure the right classifications in harmony with the approved

Charts of Accounts are selected for each transaction in the GIFMIS upon the production of a warrant. Also recommended to the Municipal Finance Officer to use the portion designated on the Payment Vouchers (PVs) to rightly classify expenditures to assist the budget unit in identifying account heads or account description for proper classifications.

- iii. Our Preliminary Analytical Review revealed that the Financial Statements of the Assembly lacked recognition and presentation of key elements of financial statements required by International Public Sector Accounting Standards (IPSAS) namely Debtors (Account Receivables) and Creditors (Account Payables). We recommended to the Accountant to recognize and present amounts that represent the true and fair view of the performance and position of the Assembly in respect of Debtors and Receivables. Management should ensure proper documentation and filing in order to have a proper record for Debtors/Receivables Schedule as well as Creditors/Payables Schedule and submit to the Audit Team for verification.
- iv. Our examination of records revealed that management made four payments amounting to GH¢60,400.00 to suppliers of works, goods and services without sourcing for alternative quotations. We recommended that management should desist from engaging in single source procurement without approval and officers involved in the anomaly be sanctioned in accordance with the Procurement law.
- v. We observed that 18 vehicles owned and/or controlled by the Assembly are not registered with GV Plates. We recommended to Management as a matter of urgency, re-register all the Assembly's vehicles.
- vi. We noted a poor control and security over Cash collected from the main Madina Market of the La Nkwantanang Madina Municipality. From our interviews and inspections, the Madina Market collects cash and keep same in a "Safe" in their office located in the middle of the market. We recommended that, MFO and MCD should immediately put in place and implement more safe and sound controls to ensure Cash collections from the Market, especially bulk collections on main Market Days must be banked within 24 hours.
- vii. Our review of the Stock Accounting for Bills at the Assembly revealed that Bills were not accounted for in a proper Bill Stock Register. Also, the Assembly failed to consult and/or seek the consent of the Controller and Accountant-General on the use of a SYSTEM to generate and print bills to ensure the system has adequate protocols and controls to prevent unauthorised access and use. MELCHIA Investments Ghana Limited owns and operates the system used to generate and print bills without the consent of the CAGD. We recommended that, Management should certify the System used to generate and print Bills with the CAGD as well as the Auditor General. We further recommended that the Head of Finance take full responsibility of Bills Printed as well as increase supervision of Revenue Accountants with respect to the maintenance of accurate Stock Registers for the Bills.
- viii. Our audit revealed that the Revenue Accountant failed to follow proper and standard accounting procedures in disclosing and recording revenues collected in the Main Cash Book. Instead of using the Treasure Receipts Books (GCRs) as the Source Document for postings into the Cash Book, the Revenue Accountant resorted to the Bank Statements. Thus revenue is recorded in

the Cash Book to the tune of GH¢967,238.23 without Receipt (GCR) numbers. We recommended that the MFO should ensure the Cash Book is re-prepared using the appropriate Source Document and submit for our examination. We further recommended that the MFO should increase monitoring and supervision of Revenue Accounting Staff to ensure collections, lodgements, disclosure and reporting of Revenue is done properly and timeously.

- ix. During our examination of the records of the Assembly, the head of department in respect of YEA and NYA refused to present the nominal roll for audit. We recommended to the Coordinating Director to ensure that the Head of YEA to provide the audit team with the records without further delay.
- x. Our review of the Assembly's record revealed that, key Officers required by Law have not declared their assets.

DETAIL OF FINDINGS AND RECOMMENDEDATIONS

Fund Accountability

11. For the year 2019, the Assembly received a total income of GH¢11,169,348.59 made up of external funding of GH¢6,370,267.06 and internally generated funds of GH¢4,799,081.53.

The Assembly accounted for its income as follows:

Income	Source	Amount	Expenditure	Unsupporte d Payments	Amount Disallowed	Paragraph Reference
IGF	IGF	4,799,081.53	4,779,824.35			
GRANTS	DACF	2,668,062.08	2,441,441.87			
GRANTS	MPCF	339,407.59	404,089.73			
GRANTS	PWD	110,636.26	168,075.00			
GRANTS	M- SHAP	172,301.31	240,865.24			
GRANTS	GOG SAL	2,525,943.34	2,525,943.34			
GRANTS	GOG. Sub CF	131,398.47	139,338.13			
GRANTS	DDF	332,518.00	320,241.35			
GRANTS	SIF	40,000.00	39,000.00			
GRANTS	GAMA	50,000.00	43,539.00			
TOTAL		11,169,348.59	11,102,358.01			

Budgetary Performance

12. The Assembly approved GH¢15,199,527.49 budgets as plans and activities to be undertaken for 2019 Financial Year. The total expenditure to be incurred was GH¢15,199,527.49. Actual expenditure however amounted to GH¢11,102,358.01 resulting in a variance of GH¢4,097,169.48. The Assembly's budgetary performance is as stated below:

Revenue

Item	Budget	Actual	Variance
Rates	1,010,000.00	742,205.37	-276,794.63
Lands and Royalties	1,938,000.00	1,612,944.09	-325,055.91
Licence	1,310,750.00	1,416,853.13	106,103.13
Fees	746,215.00	737,887.09	-8,327.91
Rents	148,600.00	143,877.46	-4,722.54
Fines and Penalties	250,800.00	106,082.00	-144,718.00
Miscellaneous	90,000.00	39,232.39	-50,767.61
Grants	9,705,162.49	6,370,267.06	-3,334,895.43
Total	15,199,527.49	11,169,348.59	-4,039,178.90

Expenditure

Item	Budget	Actual	Variance
Compensation of employees	5,533,935.87	4,018,636.37	1,515,299.50
Use of goods and services	2,212,592.00	2,754,602.35	-542,010.35
Social benefits	35,000.00	67,101.16	-32,101.16
Other expenses	282,000.00	166,290.67	115,709.33
Grants	6,037,126.62	3,819,110.38	2,218,016.24
Capital expenditure	1,098,873.00	276,617.08	822,255.92
Total	15,199,527.49	11,102,358.01	4,097,169.48

System of Accounting

13. The Assembly began processing its financial transactions on the Ghana Integrated Financial Management Information System (GIFMIS) payment platform in April 2018.

Uncommitted expenditures in GIFMIS – GH¢195,911.48

14. Regulation 65 of the Public Financial Management Regulations, 2019 (L.I 2378) states “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 corporations and state-owned enterprises regardless of the funding sources. Regulations 71 also requires The Ghana Integrated Financial Management Information System shall not permit the approval of a payment voucher without a commitment having been made in the Ghana Integrated Financial Management Information System by way of a purchase order generated by the Ghana Integrated Financial Management Information System”.

15. Section 98 of the Public Financial Management Act, 2016 (Act 921) states “A person who issues a local purchase order outside the Ghana Integrated Financial Management Information System or any other electronic platform in use by Government commits an offence and where no penalty is provided for the offence, is liable on summary conviction to a fine of not less than one hundred and fifty penalty units and not more than two hundred and fifty penalty units or to a term of imprisonment of not less than six months and not more than two years or to both”.

16. Our audit revealed that, expenditures from IGF and GAMA amounting to GH¢ 195,911.48 were approved and paid without a commitment in the GIFMIS. Out of this, GH¢34,491.98 were committed using Activate® rather than the GIFMIS. Details are attached as Appendix 'A'.

17. The Budget Analyst asserts that Warrants were not produced for periods between January and April as the Assembly moved to a new location and the GIFMIS platform was not set up in time. He indicated that Warrants were prepared using the Activate® during that period.

18. Our checks however revealed incidence of payments without warrant even in the 2nd and 3rd Quarters.

19. Expenditure without commitment control is in breach of financial discipline as it could lead to misapplication and misappropriation of funds.

20. We recommended that the Management of the Assembly should desist from incurring expenditure without commitment control, and Spending and Authorising Officers should be sanctioned for spending without commitment control.

21. Management accepted our recommendation but yet to make available copies of the warrants issued to that effect to the team for our verification.

22.

Inaccurate classification of expenditure in GIFMIS – GH¢185,510.68

23. The Ghana Integrated Financial Management Information System is an electronic financial management system that integrates financial information and records and controls all GOG expenditure – MOF loads all cash ceilings into GIFMIS and as MDAs draw money out of their operational accounts MOF and CAGD are able to track actual expenditure compared to planned expenditure. GIFMIS controls and tracks financial transactions and allows MOF and CAGD to determine if MDA financial transactions comply with the PFM and PFMR and budget appropriations. Among the objectives of GIFMIS is to ensure all covered entities' expenditure and project expenditure is assigned a budget code that is in line with the Chart of Accounts (COA). GIFMIS thus tracks current financial year's expenditure outturns, and is a valuable tool in combating the misappropriation of funds.

24. Our review however revealed that, Programs/Sub-Programs as well as Projects were not accurately specified in the GIFMIS as shown by the Warrants prepared by the Budget Analyst.

25. We also discovered that, most expenditure were poorly classified under wrong Operational Activities as well as Account Code/Description. A sample of expenditures reviewed amounting to GH¢201,194.68 are shown as Appendix 'B'.

26. The Budget Analyst explained that the Chart of Accounts keep changing from time to time, without formal communication to the various Budget Units.

27. These anomalies will render Financial Statements prepared based on GIFMIS data to be misstated in classification. It would also frustrate the purpose of GIFMIS to ensure uniformity in accounting and reporting using accurate and common Chart of Account and Database for all

MMDAs, as well as provide room for the Assembly to spend outside their budgetary allocation thus in dissonance with budgetary control.

28. We recommended to the Budget Analyst to ensure the right classifications in harmony with the approved Charts of Accounts are selected for each transaction in the GIFMIS upon the production of a warrant.

29. We also recommended to the Municipal Finance Officer to use the portion designated on the Payment Vouchers (PVs) to rightly classify expenditures to assist the budget unit in identifying account heads or account description for proper classifications.

30. Management accepted our recommendation.

Failure to recognise debtors & creditors

31. As required by Regulation 208 of the Public Financial Management Regulations, 2019 (L.I. 2378), the accounting basis of a covered entity for the record of revenue, expenditure, assets and liabilities shall be on an accrual basis of accounting or as determined by the Controller and Accountant-General.

32. Paragraph 27, Chapter 4 of the Accounting Manual for MMDAs states that, Financial Statements shall show a true and fair view, or present fairly the financial position, of the Assembly's performance and changes in financial position. This is achieved by the application of the appropriate IPSAS and of the principal qualitative characteristics stated above.

33. Our Preliminary Analytical Review revealed that the Financial Statements of the Assembly lacked recognition and presentation of key elements of financial statements required by International Public Sector Accounting Standards (IPSAS) namely Debtors (Account Receivables) and Creditors (Account Payables).

34. We gathered that, although the Assembly has several unmet obligations towards Suppliers, as well as uncollected rates/fees/revenues for Bills Distributed during the Accounting Period, no records are kept in order to ascertain, recognize and present fairly the true Financial Position of the Assembly.

35. We recommended to the Accountant to recognize and present amounts that represent the true and fair view of the performance and position of the Assembly in respect of Debtors and Receivables. Management should ensure proper documentation and filing in order to have a proper record for Debtors/Receivables Schedule as well as Creditors/Payables Schedule and submit to the Audit Team for verification.

36. Management accepted our recommendation.

Procurement of goods and services

Uncompetitive purchases – GH¢60,450.00

37. Section 20 of the Public Procurement (Amendment) Act, 2016, Act 914 stipulates that 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.

38. On the contrary, our examination of records revealed that management made four payments amounting to GH¢60,400.00 to suppliers of works, goods and services without sourcing for alternative quotations. Details are attached as Appendix ‘C’:

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

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

41. We recommended that management should desist from engaging in single source procurement without approval and officers involved in the anomaly be sanctioned in accordance with the Procurement law.

42. Management responded that the alternative quotations were not attached to the PVs at the time of audit but are available now for verification.

Failure to Properly Identify and Register Government Vehicles

43. In order to avoid the gross abuse of state vehicles, particularly at weekends for events including funerals and weddings, vehicles belonging to the Ministries, Departments, Agencies, whether on government budget subvention or not, Regional Coordinating Councils (RCCs), Metropolitan, Municipal and District Assemblies (MMDAs) are required to have their number plates changed into one with a green background, a GV prefix, the year of registration, a code identifying the Ministry, Department Or Agency that the vehicle belongs to or a code identifying the regional Coordinating Councils, Metropolitan, Municipal And District Assemblies (MMDAs) to which the vehicle belongs.

44. Contrary to the directive, we observed that 18 vehicles owned and/or controlled by the Assembly are not registered with a GV Plate. Details are attached as Appendix ‘D’.

45. The MCD failed to implement the directive to legitimately re-register all vehicles in the possession of the Assembly, and have all new vehicles registered with a GV Plate.

46. As a result, the Assembly’s vehicles were not properly identified and hence difficult to guard against the use of such vehicles for unofficial engagements, particularly at weekends for events including funerals, weddings etc.

47. We recommended to Management as a matter of urgency, re-register all the Assembly’s vehicles.

Poor Controls over Revenue Bills

48. Regulation 55 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires that a notice to a member of the public stating revenue due from that member shall be on a serially

pre-numbered form to be specified in Departmental Accounting Instructions and the form shall be controlled as a value book in accordance with these Regulations.

49. Regulation 148 further states that “The Controller and Accountant-General shall ensure that (a) security features of value books are reviewed periodically to prevent theft, misuse, duplication or tampering; (b) systems used for the production of value books have adequate protocols and controls to prevent unauthorised access and use; and (c) value books have identifiable pre-printed serial numbers or system generated numbers.

50. Our review of the Stock Accounting for Bills at the Assembly revealed the following:

- (i) Bills are not controlled as a value book in accordance with Regulation 55 hence are not accounted for in a proper Bill Stock Register. Thus the Assembly did not record all Bills received and issued for the period with appropriate signatories for those to whom bills have been issued in bulk for distribution.
- (ii) Contrary to Regulation 148, the Assembly did not consult and/or seek the consent of the Controller and Accountant-General on the use of a SYSTEM to generate and print bills to ensure the system has adequate protocols and controls to prevent unauthorised access and use. MELCHIA Investments Ghana Limited owns and operates the system used to generate and print bills without the consent of the CAGD.

51. The Head of Finance failed to check the stock of unused/undistributed bills against the register of bills generated/printed each month.

52. The Principal Spending Officer, who is responsible for the efficient control of stocks of value books of the covered entity failed to discharge his duties as provided by the PFM Regulations.

53. As a result, the Assembly does not have control over its Bills.

54. We recommended that, Management should certify the System used to generate and print Bills with the CAGD as well as the Auditor General. We further recommend that the Head of Finance take full responsibility of Bills Printed as well as increase supervision of Revenue Accountants with respect to the maintenance of accurate Stock Registers for the Bills.

Improper Keeping of Revenue Cash Book – GH¢ 967,238.23

55. Regulation 47 of the Public Financial Management Regulation, 2019 (L.I 2378) recommends the proper accounting and disclosure of non-tax revenue and requires a Principal Spending Officer to fully disclose all non-tax revenue collected, lodged or retained as part of the monthly report. Regulation 49 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.”

56. Our audit revealed that the Revenue Accountant failed to follow proper and standard accounting procedures in disclosing and recording revenues collected in the Main Cash Book. Instead of using the Treasure Receipts Books (GCRs) as the Source Document for postings into the Cash Book, the Revenue Accountant resorted to the Bank Statements. Thus revenue is recorded in

the Cash Book to the tune of GH¢967,238.23 without Receipt (GCR) numbers. Analysis of the monthly records are shown below.

Month	Amount GH¢
January	86,540.00
February	-
March	-
April	12,298.92
May	154,615.35
June	48,857.00
July	182,637.80
August	57,507.00
September	180,749.16
October	244,033.00
TOTAL	967,238.23

57. The Finance Officer failed to supervise the entries in the Revenue Cash Book. In addition, the Revenue Accountant did not prepare monthly Revenue Reconciliations to match the Bank Statement with Cash Books entries (Receipt Book figures).

58. This breaches increase the risk of cash misstatements in respect of proper presentation, classification and disclosure, as well as omissions in the Cash Book.

59. We recommended that the MFO should ensure the Cash Book is re-prepared using the appropriate Source Document and submit for our examination. We further recommended that the MFO should increase monitoring and supervision of Revenue Accounting Staff to ensure collections, lodgements, disclosure and reporting of Revenue is done properly and timeously.

Refusal to Present Documents for Audit

60. Pursuant to Section 98 of the Public Financial Management Act, 2016 (Act 921), A person who refuses or fails to produce or submit any information required under this Act, commits an offence and where no penalty is provided for the offence, is liable on summary conviction to a fine of not less than one hundred and fifty penalty units and not more than two hundred and fifty penalty units or to a term of imprisonment of not less than six months and not more than two years or to both.

61. During our examination of the records of the Assembly, the head of department in respect of YEA and NYA refused to present the nominal roll for audit. .

62. Negligence by the Head of Department and sheer disregard of the mandate of the Auditor General resulted in this infringement.

63. As a result of this irregularity, we were unable to ascertain the occurrence, authenticity and completeness of the transactions in respect of these records.

64. We recommended to the Coordinating Director to ensure that the Head of YEA to provide the audit team with the records without further delay.

Non-declaration of assets by public holders


65. Article 286 of the 1992 Constitution and Public Office Holders (Declaration of Asset and Disqualification) Act, 1998 (Act 550) requires Public Office holders to declare their assets and liabilities to the Auditor-General. These Public Holders as stated in Schedule 1 of Act 550 includes the members of Tender Committee of Assemblies, District Chief Executive, The Presiding Member and Secretary of Metropolitan, Municipal and District Assemblies and Head of government department.

66. Our review of the Assembly's record revealed that, the above stated Officers of La Nkwantanang Madina Municipal Assembly have not declared their assets.

67. Since the Officers did not declare their assets when they assumed office, it would be difficult assessing them when they cease to be officers of the Assembly.

Acknowledgement

68. We wish to express our appreciation to the Municipal Chief Executive, Management and the entire staff of the Assembly for the cooperation and assistance extended to the Audit team during the period of 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 Co-ordinating Director
La Nkwantanang Madina Municipal Assembly
Madina

The Municipal Finance Officer ✓
La Nkwantanang Madina Municipal Assembly
Madina

The Presiding member

La Nkwantanang Madina Municipal Assembly
Madina

Appendix 'A'
Payments without Warrant - GH¢ 195,911.48

Date	PV No.	Details	PAYEE	PV Value GH¢	Comments
07-05-19	02/05/19	Repair of assembly fleet (GM 6165-13)	Alahu Wahidu Motors	850.00	No warrant
07-05-19	03/05/19	Repair of assembly fleet (GT 7884-12)	Alahu Wahidu Motors	890.00	No warrant
07-05-19	04/05/19	Repair of assembly fleet (GN 8395-13)	Alahu Wahidu Motors	700.00	No warrant
07-05-19	05/05/19	Repair of assembly fleet (GN 8289-13)	Joeriva Enterprise	670.00	No warrant
07-05-19	06/05/19	Repair of assembly fleet (GM 6165-12 & GT 7884-12)	Craft Man Engineering (Diesel House)	2,310.00	No warrant
07-05-19	07/05/19	Payment for wages & overtime allowance for casuals	Joseph Quacoe	5,750.00	No warrant
03-06-19	05/06/19	Funds for NCCE Citizenship Week Celebration 2019	NNCE Municipal Director	2,500.00	No warrant
07-02-19	01/02/19	Cost of installation, supply of high tension poles, accessories and cost of conveyance	DASS-B Electrical Services	15,180.00	No warrant
31/12/18	08/01/19	fund to procure a 24 Port Cisco Managed Switch Device	RAVAD Co. Ltd	3,686.00	Activate
25/01/19	14/01/19	Allowance to team members	MCD	3,700.00	No warrant
25/01/19	16/01/19	renewal of office imprest	MCD	3,500.00	No warrant
25/01/19	16/01/19	executive imprest for 4 weeks in the month of December 2018	MCD	12,000.00	-do-
28/01/19	26/01/19	repairs of trucks (GN 7370-13, GN 8395- 13 and GN 7073-13)	Joeriva Ent.	5,683.50	-do-
23/01/19	27/01/19	registration and insurance for 19 motor bikes allocated to the dept. of Agric, LANMMA	Regional Director of Agric	9,595.00	-do-
30/01/19	28/01/19	supply of stationery	KNSB AND SIB	11,086.00	-do-
31/01/19	41/01/19	allowance to drivers, sweepers desilting gang and supervision for the month of January 2019	Joseph Quarcoe	6,250.00	-do-
22/02/19	21/02/19	to service social services meeting	Victoria Kusi	2,655.00	-do-
22/02/19	24/02/19	part payment for the cost of connecting the Assembly's office to the national grid	ECG	2,000.00	-do-
26/02/19	26/02/19	payment for the cost of connecting the Assembly's office to the national grid	ECG	1,360.00	-do-
05/03/19	31/02/19	monthly office facilities for February 2019	MCD	2,500.00	-do-
05/03/19	32/02/19	purchase of value books	CAGD	6,100.00	-do-
05/03/19	35/02/19	to service 1st quarter budget committee meeting	Seth Kpodji	2,480.00	-do-
21/12/18	06/02/19	housing allowance to the MCD for the period 1-01to 31-12-18	MCD	11,269.00	Activate

07/02/19	07/02/19	final payment of claims for parking enforcement from 4/5/18 to 5/6/18	Emmanuel Pking Enfnt	5,134.35	Activate
02/12/19	11/02/19	to service justice and security sub-committee	Martha Zaaborg	3,510.00	No warrant
15/02/19	12/02/19	final payment of housing allowance to the MCD	MCD	5,634.55	Activate
19/02/19	15/02/19	payment of photocopy for the period 13/09/18 to 13/12/18	Vallex Equip Ltd	5,140.00	No warrant
22/02/19	10/02/19	sitting allowance and lunch for site meeting at Kekele Polyclinic	Engr. Ohene Debrah	3,550.00	No warrant
01/02/19	16/02/19	part payment for the fabrication of waste skips vehicle No. GN 828	Pierro Metal and Fabrication Works	5,000.00	Activate
22/02/19	17/02/19	purchase of fuel coupons	Kwasi Adarkwa	5,000.00	No warrant
15/04/19	06/05/19	servicing and repair of vehicle	Craftman Engineering	2,310.00	No warrant
15/04/19	07/05/19	wages and allowances for janitors, casual drivers, etc	Joseph Quarcoe	5,750.00	No warrant
13/05/19	21/05/19	Balance payment for the fabrication of waste skips vehicle No. GN8289-13	Pierro Metal and Fabrication Works	3,768.08	Activate
13/08/19	GAMA/01/08/19	Stakeholder consultation meetings for twelve schools on funding options for the management of the newly constructed washrooms in the schools	Joseph Quacoe/Dorothy Quartey	28,400.00	No warrant
18/11/2019	05/11/2019	Part payment for the installation of office furniture	The Dimension Outlet	10,000.00	Insufficient budgetary provision iro GIFMIS
			TOTAL	195,911.48	

Appendix 'B'
Inaccurate Expenditure Classifications - GH¢185,510.68

Date	Cheque No.	Details	PAYEE	PV Value GH¢
3-May-19	002209	Payment for 50% parity to Oyarifa Zonal Council	Oyarifa Zonal Council	5,502.00
27-May-19	001994	Funds to service Public Relations & Complaints Committee	Silas Dasanah	2,655.00
24-May-19	001985	Cost of office consumables and sanitary items	Mohammed Normally	1,197.00
31-May-19	002201	Weekly fuel for MCE, MCD, & MFO for 13/5/19 -31/5/19	MCD	4,500.00
31-May-19	002202	Payment for IGF strategy & reference Guide Training	MCD	2,206.00
25-Jun-19	002289	Allowance for members of the Tender Committee meeting	Mohammed Normally	2,030.00
3-Jun-19	002210	Funds for emergency MUSEC meeting	Victoria Kussi	3,105.00
3-Jun-19	002214	Funds for NCCE Citizenship Week Celebration 2019	NCCE Municipal Director	2,500.00
6-Jun-19	002216	Out of station allowance for workshop attended by Statistician	Bernard Brock	582.00
6-Jun-19	002218	Out of station allowance for workshop attended by Social Welfare	Millicent Nyarko	730.00
6-Jun-19	002219	TNT and allowance for workshop Inst. of Local Govt	Mary Asumadu	1,300.00
6-Jun-19	002235	Payment for landscape maintenance for Apr-May	JOS Ministries	5,000.00
13-Jun-19	002258	Payment iro Budget Analysis meeting	Mary Asumadu	1,860.00
27-Jun-19	002288	Payment to service 2nd Qtr meeting	Mary Asumadu	2,190.00
28-Jun-19	002287	Supplementary budget to cater for MUSEC	Victoria Kussi	480.00
17-Jul-19	002304	Funds for NABCO trainees general meeting	Francis Kwapong	1,570.00
4-Jul-19	002306	Payment of sitting allowances for Special Committee meeting	Ofei Kumi	4,145.00
16-Jul-19	002335	Support to Yaya Mensah iro Medical Bills	Yaya Mensah	500.00
15-Jul-19	002337	Payment for 50% parity to Oyarifa Zonal Council	Oyarifa Zonal Council	1,247.50
15-Jul-19	001967	Payment for 50% parity to Oyarifa Zonal Council	Oyarifa Zonal Council	1,897.50
16-Jul-19	001967	Payment for 50% parity to Oyarifa Zonal Council	Oyarifa Zonal Council	3,325.00
23-Jul-19	002359	Funds for site meeting of Assembly Members	Ohene Debrah	3,150.00
29-Jul-19	002352	Payment of TNT and out of station to MCE, MCD and PM for a 2-Day meeting at RCC	Silas Dasanah	1,450.00
22-Jul-19	002371	Release of funds to service 2nd Quarter 2019 development planning sub-	Frederick Asiamah	2,840.00

		committee		
24-Jul-19	002373	Refund for medical expenses for labourer	Joseph Quacoe	1,419.68
25-Jul-19	002381	Payment for landscape maintenance for June	JOS Ministries	2,500.00
29-Jul-19	002391	Payment for mid-year review meeting 2019	Kwasi Adarkwa	4,480.00
30-Jul-19	002393	Payment to service Budget Committee Meeting scheduled for 30th July	Mary Asumadu	2,840.00
30-Jul-19	002394	Payment to service Finance & Admin sub-commtt	Mary Asumadu	2,985.00
31-Jul-19	002390	Additional funds to service 2nd Qtr budget committee meeting	Mary Asumadu	510.00
11-Sep-19	002551	Funds to service 3rd Qtr Development Planning Sub-Committee meeting	Frederick Asiamah	2,840.00
16-Sep-19	002565	Wedding donation to HeNominal Rolly Adokwei Abraham	Dennis Kwaku Boamah	500.00
16-Sep-19	002566	Funds to attend Regional Composite Budget hearing by MCE, MCD and other officers	Seth Kpodji	1,940.00
17-Sep-19	002570	Funds to attend Zonal Composite Budget hearing by MCE, MCD and other officers	Seth Kpodji	2,740.00
4-Sep-19	002519	Payment for Engagement Meeting with Residents of Madina West, Tataana & Adenta West Street Naming	Silas Dasanah	6,150.00
4-Sep-19	002525	Payment to service General Assembly meeting	Silas Dasanah	9,850.00
9-Sep-19	002541	Payment for sitting allowance for works sub-committee meeting	Ohene Debrah	2,470.00
11-Sep-19	002545	Payment of fuel 3rd quarter justice & security sub-committee	Silas Dasanah	3,040.00
18-Sep-19	002582	Payment for 50% parity to Madina Zonal Council	Madina Zonal Council	10,479.50
24-Sep-19	002593	Payment for 50% parity to Madina Zonal Council	Madina Zonal Council	16,387.00
25-Sep-19	002605	Funds for outstanding allowance & TNT for the stenographer	Joyce Obeng	525.00
25-Sep-19	002610	Funds for out of station & TNT for a program at ILGS	Victoria Kussi	410.00
26-Sep-19	002615	Payment for landscape maintenance for August	JOS Ministries	2,500.00
26-Sep-19	002619	Payment of out of station allowance for officers to inaugurate Spatial Planning & Technical Sub-Committee at RCC	Ofei Kumi	975.00
27-Sep-19	002626	Medical assistance to Mr Worlanyo - Works Department	Ohene Debrah	3,900.00
27-Sep-19	002629	Funds for out of station & TNT for a 2-day accounting workshop at Greater Accra Regional Directorate of CAGD	Dorothy Quartey	2,160.00
27-Aug-19	000049	Payment to service Stakeholders	Mary Asumadu	6,000.00

		Consultative Meeting		
1/Oct/19	002641	Donation to Ga-Adangme Youth	Ga-Dangbe Unity Organisation	1,000.00
1/Oct/19	002649	Funds to service GAM	Bernard Brock	7,790.00
22/Oct/19	002726	Fuds to service Technical Sub-Committee meeting	Ofei Kumi	2,530.00
22/Oct/19	002728	Servicing of 3rd Qtr MPCU Meeting	Frederick Asiamah	3,840.00
24/Oct/19	002742	Funds towards preparation of 2020-23 Composite Budget	Seth Kpodji	11,925.00
24/Oct/19	002745	Payment of parity to Madina Zonal	Madina Zonal Council	7,367.50
28/Oct/19	002754	Funds for Tender opening meeting iro pothole patching	Mohammed Normally	2,075.00
28/Oct/19	002759	Funds towards NABCO 1-year anniversary celebration	Francis Kwapong	3,000.00
11/Nov/19	002831	Payment for training workshop for Secretaries & PAS at GNAT Hall	Dorcas Sasu Larbi	2,420.00
			TOTAL	185,510.68

Appendix 'C'
Uncompetitive Purchases - GH¢60,450.00

Date	PV No.	Cheque No.	Details	PAYEE	PV Value GH¢	Amount GH¢	Remarks
28-07-19	28/07/19	002332	Payment to evacuate refuse at Madina Market Sanitary site	Joseph Quacoe	19,400.00	18,400.00	Hiring of trucks & payloader from Schofield Ent. uncompetitive GHs18,400;
13-09-19	08/09/19	000064	Funds to undertake a municipal wide clean up exercise on Saturday 14th Sept 2019	MCD	25,650.00	11,750.00	Purchase of items from De-Farmer's Friend Ent.
8/Nov/19	18/11/19	002812	Funds to desilt a 2km length choked drain at Madina Zongo junction to Pentecost Church	Joseph Quacoe	31,925.00	19,200.00	Hiring of Trucks not competitive GHs19,200
6/Oct/19	09/10/19	000092	Payment iro municipal wide clean up exercise in 9 electoral areas	Joseph Quacoe	33,142.00	11,100.00	Hiring of Skip Loaders & Trucks - GHs5,450; Cost of PPE (boots, masks & gloves) from Farmers Friend - GHs5,650;
				TOTAL	110,117.00	60,450.00	

Appendix 'D'**Failure to Properly Identify and Register Government Vehicles**

No.	Make of Vehicle	Type of Vehicle	Vehicle No.	User/Dept.
1	Ashok Leyland	Multi-Lift	GN 8289-13	Sanitation
2	Ford Ranger	Pick Up	GN3775-15	GAMA
3	Ford Ranger	Pick Up	GN3776-15	GAMA
4	Ashok Leyland	Cesspit Emptier	GN 8297-13	Sanitation
5	Ashok Leyland	Roll-on Roll-off	GN 8395-13	Sanitation
6	Ashok Leyland	Compactor	GN 7370-13	Sanitation
7	Nissan Urvan	Bus	GM 6417-14	Revenue
8	Nissan Pickup	Pick Up	GM 6165-13	Works
9	Nissan Pickup	Pick Up	GT 7884-12	Works
10	Nissan Patrol	Station Wagon	GM 5737-12	MCD
11	Toyota Hilux Pickup	Pick Up	GW 2190-17	MCD
12	Nissan Pickup	Pick Up	GT -9639-18	Physical Planning
13	Nissan Pickup	Pick Up	GN 8278-18	Pool Vehicle
14	Nissan Patrol	Patrol	GN-1775-19	MCE
15	Motor bike		M-16-GR 7262	Madina Zonal Council
16	Motorbike		M-16-GW-1029	Oyarifa Zonal Council
17	Motorbike		M-16-1047	Revenue
18	Motorbike		M-16-1046	Revenue