GS

AUDIT SERVICE

Good Governance and Accountability

P. O. Box 76
Asiwa-Ashanti
25 February, 2021

The District Chief Executive
Bosome Freho District Assembly
Asiwa- Ashanti

MANAGEMENT LETTER ON THE AUDIT OF THE ACCOUNTS OF BOSOME FREHO DISTRICT ASSEMBLY – INTERNALLY GENERATED FUNDS AND OTHER SPECIAL FUNDS FOR THE PERIOD 01 JANUARY TO 31 DECEMBER 2020

Introduction

We have, in accordance with the statutory mandate in Article 187(2) of the Constitution and section 11 (1) of Act 584 (Audit Service Act, 2000), conducted our maiden audit on the accounts and other related records of the Bosome Freho District Assembly- Internally Generated Funds And Other Special Funds for the Period 01 January to 31 December 2020.

2. We submit, for your comments and necessary action, the following observations made during the audit. The observations were discussed with management whose responses were taken into account in the writing of this report.

3. Further, in line with Section 29(1) of the Audit Service Act, 2000, we look forward to receiving your reply within 30 days on your receipt of this report.

4. Your failure to provide responses to this Management Letter within 30 days will compel the Auditor-General to withhold your emoluments and allowances in accordance with Section 29(2) of Act 584.

Key Management personnel

5. The following personalities were responsible for the administration and the financial operations of the Assembly during the period covered by the audit:

Approved
10/05/2021

Name	Designation	Period
Hon. Yaw Danso	District Chief Executive	01/01/20 - 31/12/20
Mr. Samuel Kyei-Baffour Frimpong	Dist. Co-ordinating Director	01/01/20- 31/12/20
Mr. Ewuntomah Issah	District Finance Officer	01/01/20 - 31/12/20
Mr. James Boafo	District Planning Officer	01/01/20 - 31/12/20
Mr. Jesse A. Ampong	District Budget Analyst	01/01/20 - 31/12/20
Mr. Terry Budu	District Works Engineer	01/01/20 - 31/12/20
Mr. Fatima Ibrahim	District Internal Auditor	01/01/20 - 31/12/20
Mr. Smith Sitsofe Tsevi	Dist. Procurement Officer	01/01/20 - 31/12/20

Audit Objectives

6. The accounts were examined to ascertain whether:

   i. The accounts have been properly kept;

   ii. All public moneys have been fully accounted for, and the rules and procedures applicable are sufficient to secure an effective check on the assessment and collection.

   iii. Essential records are maintained and the rules and procedures applied are sufficient to safeguard and control public property.

Scope of Audit

7. The scope of audit was financial and operational in nature and covered the period from 1 January 2020 to 31 December 2020. The audit was performed to ensure that financial data was properly recorded and adequate operational procedures exist in the cash receipt function. Our audit includes cash management, procurement, contract and project management as well as validation of financial statements.

Methodology

8. The methodology adopted was in accordance with the standards for an applicable laws and regulations and include reviewing and documenting relevant systems to establish the design and operation, effectiveness of procedures.

9. We evaluated the adequacy and appropriateness of accounting procedures and practices to ascertain whether accounting transactions were accurate, complete and fully disclosed in the record of the Assembly.

10. We also interviewed officers involved in the financial and administration functions of the Assembly to gather our audit evidence.

Audit criteria

11. We derived our audit criteria, norms and standards from sources such as the Local Governance Act, 2016 (Act, 936), Financial Memoranda (FM) for MMDAS, Value Added Tax Act 2012 (Act 870), Public Procurement (Amendment) Act (PPA), 2016 (Act, 914) Income Tax Act 2015, (Act 896) Public Financial Management Act, 2016 (Act, 921), (Act, 896) Ministry of Finance Store Regulations (SR), 1984 and Generally Accepted Accounting Principles (GAAP). We also relied on the Audit Service Act, 2000 (Act, 584), Audit Service Financial and Risk Based Audit Manual, INTOSAI and International Standards on Auditing (ISA).

Limitation of responsibility

12. We reviewed the systems and controls operated by Key Management Personnel over the Internally Generated Funds and other Special Funds only to the extent we considered necessary for the effective performance of the audit. As a result, our review may not have detected all weaknesses that exist or improvements that could be made.

13. We have prepared this report solely for use by Bosome Freho District Assembly and for use by Parliament, the Ministry of Local Government and Rural Development and the Local Government Service Secretariat. Its contents should not be disclosed to any other party without our consent. We shall not accept any responsibility for reliance the other party might place upon it.

Internal Control

14. Controls instituted were quite adequate except some few lapses that have been identified in the subsequent paragraphs.

Summary of Significant Findings and Recommendations

15. Management unjustifiably processed financial transaction manually outside the Ghana Integrated Financial Management Information System contrary to regulation 83(1a&b) of PFMR, 2019 (L.I. 2378). We rrecommended that the District Co-ordinating Director, Mr. Kyei-Baffour Frimpong and the DFO, Mr. Ewuntomah should invest in internet connectivity to ensure that payments are made through the GIFMIS platform.

16. Contrary to Regulation 79(1a) of the PFMR, 2019 (L.I 2378), management paid for goods totaling GH¢42,134.74 but evidence of delivery and utilization of the items procured could not be provided. We asked the DCD, Mr. Kyei Baffour Frimpong to provide evidence that the items worth GH¢42,134.74 have actually been procured, supplied including evidence of their usage.

17. We noted that, an amount of GH¢22,351.36 paid to Nyamekye Medical Consult limited for conducting screening exercise for food vendors could not be supported with appropriate expenditure documents. We recommended that management should substantiate the payment of GH¢22,351.36 in respect of screening of food vendors with report on the laboratory test done, procurement selection records, updated database of food Vendors, receipts etc.

18. Contrary to Article 187(3) of the 1992 Constitution of Ghana, our review and examination of the Stock Register disclosed that the DFO, Mr. Ewuntomah failed to submit to the audit team, 40 GCRs (Value Books) issued to revenue collectors despite numerous requests made during our audit period. We recommended that the DFO should submit the 40 Value Books (GCRs) immediately for our review.

19. Our audit disclosed that, entries in three vehicle logbooks were either omitted or incomplete regarding the quantity of fuel purchased, kilometer readings attesting to journeys embarked and signature of officers requesting / using the vehicle for GH¢8,240.00 worth of fuel purchased. We recommended that the DCD, Mr. Kyei Baffour Frimpong should refund the fuel purchases amounting to GH¢8,240.00 in accordance with Section 17 of the Audit Service Act, 2000 (Act 584).

Details of Significant Findings and Recommendations

A. FUND ACCOUNTABILITY AND BUDGET PERFORMANCE

Financial and Budget Performance Report

20. We noted that between January and December 2020, the Assembly realised a total amount of GH¢3,285,386.47comprising of IGF of GH¢ 319,982.04, GOG Funds (Compensation for Employees) amounting to GH¢2,186,514.00, Donor Fund-Programme (MAG) of GH¢142,988.86, District Development Facility (DDF) of GH¢148,835.83 and other Funds of GH¢65,476.14.

21. Moreover, a total amount of GH¢3,285,386.47 represented 101% of the total budgeted figure of GH¢3,239,941.54. Meanwhile, a total expenditure amount of GH¢3,651,027.02 incurred during the year, accounted for 113% of the 2020 budget estimates of GH¢3,239,941.54. Details are indicated in the table below:

Details	Budget Estimate	Actual Amount	Budget Performance (per cent)
Revenue	GH¢	GH¢	
GOG Fund-Grants (Salaries & Wages)	1,429,192.00	2,186,514.00	153%
Internally Generated Fund (IGF) Retained	356,888.00	319,982.04	90%

Donor Funds-DDF	1,227,510.54	570,425.43	46%
Donor Fund-Programme (MAG)	142,887.68	142,988.86	100%
Other Funds	83,463.32	65,476.14	78%
Total Revenue	**3,239,941.54**	**3,285,386.47**	**101%**
Expenditure			
GOG Fund Expenditure	1,429,192.00	2,186,514.00	153%
Internally Generated Fund (IGF) Expenditure	356,888.00	357,294.38	100%
Donor Fund-Programme (MAG)	142,887.68	160,475.67	112%
Donor Fund - DDF	1,227,510.54	882,293.97	72%
Other Funds	83,463.32	64,449.00	77%
Total Expenditure	3,239,941.54	**3,651,027.02**	**113%**

22. The significant findings in respect of the receipt and utilization of these funds are furnished in the succeeding paragraph.

B. SYSTEM OF ACCOUNTING AND INTERNAL CONTROL

Accounting Transactions Processed Manually without Recourse to Ghana Integrated Financial Management System- GHc78,831.50

23. Our audit disclosed that management without recourse to the Ghana Integrated Financial Management System (GIFMIS) used a manual system to process payment transactions during the year. Seven (7) of these transactions out of the total payments made during the year are listed in the table below:

PV No.	Date	Details	Payee	Amount GHc
17/8	19/8/20	Cost of Veronica buckets, washing bowls, Soap dishes distributed within the district	Oliver Mountain Ent.	15,300.00
18/4	21/4/20	COVID -19 Sensitization Exercise	DCD	7,750.00
9/5	12/5/20	Medical Bills	DCD	4,300.00
35/5	19/5/20	Food items for less privileged indigenes of Bosome Freho under COVID 19	DCD/Verge point solutions	21,681.5[illegible]
11/9	10/9/20	Construction of Box Culvert on Achiase to Aunmso road	Davsaf Boat Construction Ltd	[illegible]
19/9	31/8/20	Part payment of Assemblymen Ex – Gratia	DCD	[illegible]
7/10	-	Food screening Exercise for food Vendors	Nyamekye Medical Consult	[illegible]
7 PVs	**Total**			[illegible]

24. This irregularity contradicts regulation 83(1a&b) of PFMR, 2019 (L.I 2378) which requires that all payments for expenditure of a covered entity shall be made through the Ghana Integrated Financial Management Information System by electronic funds transfer to third parties or system cheques or other electronic means of withdrawal in respect of imprest recoupment or allowances.

25. Management attributed this irregularity to their inability to access the GIFMIS platform due to instable network.

26. Consequent to this, the manual system would result in budget overruns, misapplication of funds and infractions associated with weak budgetary controls.

27. We recommended that the District Co-ordinating Director, Mr. Kyei-Baffour Frimpong and the DFO, Mr. Ewuntomah should invest in internet connectivity to ensure that payments are made through the GIFMIS platform.

28. Management accepted this observation for compliance.

C. CASH MANAGEMENT

Evidence of Receipt/Utilisation of Goods and Services Procured not provided –GH¢41,834.74

29. Regulation 0316 of the Ministry of Finance Stores regulation 1984 states, 'the endorsed original copy of the Store Receipt Voucher shall always be attached to the payment voucher on which payment is made to the Supplier.

30. Regulation 79(1a) of the PFMR,2019 (L.I 2378) requires that a principal spending officer should on completion of works, the supply of goods or services, prepare a certification statement in respect of works and stores received, that indicates the quantity and particulars of the works and supply.

31. On the contrary, we observed that management of the Assembly paid for goods totaling GH¢41,834.74 on 5 payments vouchers but evidence of delivery and utilization of the items purportedly could not be provided. Details are provided in the table below;

PV No	Date	Details	Payee	Amount GH¢
8/1	15/1/20	Cleaning Materials	Sonesis Ventures	2,028.00
35/5	19/5/20	Food items for less privileged Indigenes in the District.	Verge point Solutions	21,681.50
17/8	19/8/20	Cost of procuring Veronica Buckets, Washing Bowls, Soap Dishes to be distributed district wide to combat COVID -19	Oliver Mountain Enterprise	15,300.00
7/12	10/8/20	100 pieces of Sanitizers	Korde Chemist Limited	2,825.24
5 pvs	Total			41,834.74

32. Management's disregard for Regulations 2019 and ineffective communication between the Stores Unit and the Accounts Department occasioned this lapse.

33. As a result of this, we could not determine whether the store items were really procured and used in the interest of the Assembly as management could provide usage records about the transaction.

34. This omission, if not checked, could be used as a channel to divert goods procured for personal gains to the detriment of the Assembly.

35. Meanwhile, we asked the DCD, Mr. Kyei Baffour Frimpong to provide evidence of delivery and utilization of the items worth GH¢41,834.74 or else, the total amount would be recovered from the DCE, DCD and the DFO in accordance with section 17 of the Audit Service Act, 2000 (Act 584).

36. Management stated that the store records would be provided for our verification but these records were not available at the time of issuing this report.

Payment for Screening of Food Vendors Devoid of Relevant expenditure Records –GH¢22,351.36

37. Regulation 78 (1a&b) of PFMR, 2019 (LI 2378) requires head of covered entities to ensure that payments for goods and services are valid, accurate, legal and that evidence of services received, certification for work done and other supporting documents exist.

38. However review of the IGF payment vouchers disclosed that, an amount of GH¢22,351.36 was paid to Nyamekye Medical Consult limited by the Assembly for conducting screening exercise for food vendors within the District between April 2020 and October, 2020 without the appropriate expenditure attachments of;

(a) Medical reports/Laboratory results on the screening activities,

(b) Contract documents relating to the selection of the consultant including the eligibility records of the company,

(c) Database of food Vendors screened and the specific location including records of money realized from the exercise,

(d) Evidence of receipt acknowledging an amount of GH¢8,000.00 given to the Assembly.

39. Incidentally, three memos dated 9/12/2019; 19/11/2019 and 6/10/2020 in respect of the payments were rather for Alpha Beta medical Ltd. but payment was made to Nyamekye Medical Consult Ltd. without any apparent justification. Details are furnished in the table below:

PV No.	Date	Details	Payee	PV Amount GH¢
114	9/4/20	Conducting of screening exercise for food Vendors within the District	Nyamekye Medical Consult ltd/DCD	6,351.36
710	-	Conducting of screening exercise for food Vendors within the District	Nyamekye Medical Consult ltd	16,000.00
Total				**22,351.36**

40. The inadequate internal controls and the failure of the DCD to ensure that procedures and essential records are maintained to corroborate the payment history accounted for this lapse.

41. Consequently, payment for food screening without essential records could be exploited to divert public funds at the expense of the Assembly.

42. We recommended that management should substantiate the payment of GH¢22,351.36 for the screening exercise failing which the DCD, (Mr. Samuel Kyei Baffour Frimpong), the DFO, (Mr. Ewuntomah Issah) and the Environmental Officer, (Miss. Linda Boampong) would be surcharged with the amount involved in accordance with Section 17 of the Audit Service Act, 2000 (Act. 584).

43. According to management, the Environmental Officer was tasked to provide the records but she could not do so during our follow up audit.

Suppression of 40 (GCRs) Value Books for Audit

44. Article 187(3) of the 1992 Constitution of Ghana states,'' For the purpose of clause(2) of this article, the Auditor General shall have access to all books,records,returns and other documents relating or relevant to those accounts.

45. Further to this, Section 11(2) of the Audit Service Act, 2000 (Act 584) also empowers the Auditor General or any person authorized or appointed by the Auditor –General to audit the accounts of any institution to have access to all books, records, returns and other documents including documents in computerized and electronic form relating to or relevant to those accounts being audited.

46. Our review of the Stock Register disclosed that the DFO, Mr. Ewuntomah failed to submit to the audit team, 40 GCRs (Value Books) issued to revenue collectors for audit, despite numerous request made during our audit period. Refer to the Appendix 'A' for details of the suppressed value books.

47. The Ineffective supervision by the DFO over the work of the schedule officers to retrieve these value books for audit accounted for this irregularity.

48. As a result of this, we could not authenticate the validity and completeness of the value books suppressed from the audit team.

49. We recommended that the DFO should submit the 40 Value Books (GCRs) immediately for our review, failing which the economic value of the revenue collectible from their use should be recovered from him in accordance with Article 187(7) of the 1992 Constitution.

50. Even though management responded that these GCRs are available for audit inspection, they could not provide same during our follow up audit.

Fuel Purchases and Usage not Accounted for- GH¢8,240.00

51. Section 52 (7a) of the Public Financial Management Act, 2016(Act 921) states; a 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.

52. In addition to this, Chapter 16, Section 1604 of the 1984 Stores Regulation further states that a vehicle logbook shall be maintained for each vehicle and shall always be carried on the vehicle. Journeys under taking shall be recorded and full particulars of receipts of fuel, oil and lubricant shall be entered up daily in the logbook by the driver and all journeys recorded in the logbook shall be certified by the officer using the vehicle.

53. Our audit disclosed that, entries in three vehicle logbooks were either omitted or incomplete regarding the quantity of fuel purchased, kilometer readings attesting to journeys embarked and signature of officers requesting / using the vehicle. Meanwhile, an amount of GH¢8,240.00 spent on fuel purchases was not properly supported with detail particulars of journeys or accountability records. Details are attached as Appendix 'B'.

54. This lapse occurred because the DCD, Mr. Kyei – Baffour Frimpong failed to supervise the work of the Assembly's drivers and other officers who travelled with the official vehicles.

55. In the absence of proper and complete records to justify the consumption of fuel purchased, and given the significant ease of obtaining fuel receipts, we could not determine the validity and economical use of the fuel purchased. Under this circumstance, funds could be misappropriated by individuals by using doubtful fuel receipts, or fuel procured diverted for private gains at the expense of the Assembly.

56. In the absence of records to account for fuel procured, we recommended that the DCD, Mr. Kyei Baffour Frimpong should refund the fuel purchases amounting to GH¢8,240.00, in accordance with Section 17 of the Audit Service Act, 2000 (Act 584).

57. We also requested that the DCD, Mr. Kyei Baffour Frimpong should supervise the transport officer and the drivers to enter daily fuel procure and use in the interest of the Assembly.

58. Management promised to provide the fuel records for verification.

District Development project Completed Not in Use- GH¢483,470.78

59. Management on 27/04/2020 awarded pavement of 2000 metre square lorry park to M/S K.K. Yaro Company Ltd for a contract sum of GH¢542,060.00 and this project was accordingly completed on 27/10/2020 and handled over to the Assembly for use. Inspection of the project however disclosed that management failed to commission the project for use thereby defeating the intended purpose. Meanwhile, payment to date in respect of this project amounted to GH¢483,470.78. The detail is attached as Appendix "C"

60. This infraction contradicts Section 52 (2a) of the Public Financial Management Act, 2016 (Act 921) which states, "a Principal Spending Officer 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 to eliminate theft, loss, waste and misuse."

61. This omission occurred because management did not plan the project properly as it could not be used without completing the ancillary project (completion of market stores at the same location)

62. Consequently, the expected returns from the use of this asset and value for money obtainable from the GH¢483,470.78 invested in the project has eluded the beneficiaries.

63. We recommended that as a matter of urgency, the District Chief Executive, Hon. Yaw Danso should ensure that the ancillary project is completed to enable the community members' benefit from the use of the lorry park.

64. Management accepted this observation and stated that the project would be put to use.

Status of Recommendation in the Previous Audit Report

65. Kindly refer to the table below for the outstanding issues contained in our previous audit reports referencing ABK/GV//LA/16/48 dated 19 March, 2020 and ABK/GV//LA/16/44 of 11 March, 2019.

Reference No. & Date	Para. No.	Findings
ABK/GV//LA/16/48	45-51	Misapplication of Social Investment Funds (SIF)-

dated 19 March, 2020		GH¢16,500.00
ABK/GV//LA/16/48 dated 19 March, 2020	52-56	Payment without Relevant Supporting Documents- GH¢3,700.00
ABK/GV//LA/16/48 dated 19 March, 2020	57-62	Misappropriation of Revenue Collected- GH¢3,381.50
ABK/GV//LA/16/48 dated 19 March, 2020	67-74	Outsourced Revenue Collection without Contract & Justification- GH¢18,319.23
ABK/GV//LA/16/48 dated 19 March, 2020	75-80	Absence of Rate Assessment Committee
ABK/GV//LA/16/48 dated 19 March, 2020	81-86	Assembly Lands and Vehicles without Ownership Documents
ABK/GV//LA/16/48 dated 19 March, 2020	93-98	Declaration of Assets and Liabilities
ABK/GV//LA/16/44 dated 11 March, 2019	9.5	Absence of Risk Management Policy

66. We advised the DCD, Mr. Kyei Baffour Frimpong should ensure that these outstanding issues are addressed immediately.

Acknowledgement

67. We thank management and the entire staff for their assistance and co-operation accorded the audit team during the audit.

Ag. District Auditor
Bekwai-Ashanti
(Antwi Duah)

Cc:-

The Auditor-General
Audit Service
Accra

The Regional Auditor
Audit Service
Kumasi

The Regional Minister
Regional Coordinating Council
Kumasi-Ashanti

Appendix 'A'

Suppression of 40 (GCRs) Value Books for audit

No.	GCRs (From - To)	Date Issued	Date Returned	To whom Issued
1.	12072001 - 12072100	24/07/18	-	Apena Albert
2.	12072101 - 12072200	24/07/18	-	Apena Albert
3.	12072701 - 12072800	11/09/18	-	Isaac Boakye
4.	12072801 - 12092900	11/09/18	-	Felix Sakyi
5.	12072901 - 12073000	23/08/18	-	Kwabena Badu
6.	18034501 - 18034600	18/10/18	-	Agric Department
7	18034801 - 18034900	6/11/18	-	Office Use (Solomon)
8.	18034901 - 18035000	6/11/18	-	MP CF (Samuel Addae)
9.	18035101 - 10835200	4/1/19	-	Mary Yeboah
10.	18035201 - 10835300	10/1/19	-	Kwame Tuffour
11.	18035601 - 10835700	8/3/19	-	GOG A/C Solomon Antwi
12.	18035801 - 18035900	15/3/19	-	Obeng Duah Prince
13.	18035901 - 18036000	26/3/19	-	Solomon Antwi (Disability)
14.	18036101 - 18036200	22/6/19	-	Ibrahim (Revenue Head)
15.	18036501 - 18036300	22/5/19	-	Kwame Tuffour
16.	18036501 - 18036600	3/6/19	-	Mary Yeboah
17.	18036701 - 18036800	3/6/19	-	Daniel Tweneboah
18.	18036801 - 18036900	3/6/19	-	Kwame Tuffour
19.	18036901 - 18037000	3/6/19	-	Ibrahim Gonja
20	18037101 - 18037200	5/07/19	-	Kwame Tuffour
2	18037201 - 18037300	5/07/19	-	Kwame Tuffour
22.	18037301 -18037400	16/07/19	-	Ibrahim Gonja
23.	18037401 - 18037500	16/07/19	-	Ibrahim Gonja
24.	18037601 - 18037700	16/07/19	-	Ibrahim Gonja
25.	18037901 - 18038000	30/10/19	-	Thomas Agyapong
26.	18038001 - 18038100	31/7/19	-	Mary Yeboah
27.	18038101 - 18038200	23/07/19	-	Anane Frimpong
28.	18038201 - 18038300	7/10/19	-	Peter Agyei
29.	18038401 - 18038500	11/10/19	-	Ibrahim Gonja
30.	18039201 - 18039300	7/11/19	-	Ibrahim Gonja
31.	18040101 - 18040200	13/12/19	-	Kator Christian
32.	18040501 - 18040600	02/12/19	-	Tweneboah David
33.	18040601 - 18040700	04/06/19	-	Mobilization team

34.	18041701 - 18041900	04/02/20	-	Ibrahim Gonja
35.	18041901 - 18042000	08/5/20	-	Ibrahim Gonja
36.	18041401 - 18041500	8/5/20	-	Mary Yeboah
37.	18043701 - 18043800	21/9/20	-	Linda Boampong
38.	5562401 - 5562500	5/10/20	-	Mary Yeboah
39.	5562501 - 5562600	6/10/20	-	Yiyian Yeboah
40.	5563201 - 5563300	14/11/20	-	Mary Yeboah

Appendix

Fuel Purchases and Usage not Accounted for- GH¢8,240.00

Payment Voucher Details					Details of Fuel procured				
Date	PV No.	Details	Payee	PV Amount	Date	Fuel Type	Amount	Vehicle No.	Fuel Station
09/01/20	08/01	Hosting Officials, Fuel & Donation	District Coordinating Director, BEDA	2,100.00	09/01/2020	Diesel	300.00	GN 5148-13	Telenergy, Konongo
23/01/20	04/04 (470757)	Managing & Controlling of Covid 19	District Coordinating Director, BEDA	16,800.00	30/03/2020	Diesel	380.00	GT5163-09	Goil, Konongo
-do-	-do-	-do-	-do-	-	12/04/2020	Diesel	50.00	GT5163-09	Telenergy, Konongo
15/05/20	10/05/20 (691085)	Attending Regional Town Hall Meeting at KNUST	District Coordinating Director, BFDA	6,340.00	11/02/2020	Petrol	300.00	GN1779-11	Telenergy, Konongo
-	06/08/20	Servicing of official Vehicle with Reg. No. GN 5148-13	District Coordinating Director	700.00	-	Diesel	200.00	GN 5148-13	Jo & [illegible]
-	08/08/20	Servicing of official Vehicle with Reg. No. GT 8453 - 19	District Coordinating Director	950.00	10/08/2020	Diesel	200.00	GT 8453-19	Jo & [illegible]
-	10/08/20	Servicing of official vehicle with Reg. No. GT5163-09	District Coordinating Director	1,260.00	10/08/2020	Lubricant	1060.00	GT 5163-09	Ako [illegible] Auto [illegible] & Electrical, Sell Battery
-	-	-	-	-	10/01/2020	Diesel	150.00	GN 5148-13	Telenergy, Konongo
-	-	-	-	-	30/08/2019	Diesel	200.00	GN 5148-13	Telenergy
-	-	-	-	-	24/08/2020	Diesel	250.00	GT 8453-19	Telenergy, Konongo
-	-	-	-	-	02/09/2020	Diesel	250.00	GN 1779-11	Telenergy, Konongo

-	-	-	-	-	02/09/2020	Diesel	250.00	GT 8453-19	Telenergy,Konongo
-	-	-	-	-	22/05/2020	Diesel	500.00	GN 1779-11	Telenergy,Konongo
04/11/20	03/10/20 (619238)	Sod cutting at Tebeso II	District Coordinating Director, BFDA	500.00	12/09/2020	Diesel	200.00	GN 5148-13	GOIL,Konongo
13/09/20	04/10/20 (633158)	Sod cutting at Tebeso II	District Coordinating Director, BFDA	500.00	13/09/2020	Diesel	300.00	GN 5148-13	GOIL,Konongo
19/10/20	12/10/20(607281)	Transportation, Fuel, Maintenance of vehicle & others	District Coordinating Director, BFDA	15,915.00	06/08/2020	Diesel XP	200.00	GN 1779-11	GOIL, Asonaba-Kumasi
21/10/20	28/10/20(690914)	District wide sensitization program	District Coordinating Director, BFDA	15,000.00	30/10/2020	Petrol	300.00	GT 8453-19	GOIL,Konongo
-do-	-do-	-do-	-do-	-do-	02/11/2020	Petrol	300.00	GT 8453-19	GOIL,Konongo
-	-	-	-	-	21/10/2020	Diesel	300.00	GT 8453-19	GOIL,Konongo
-do-	-do-	-do-	-do-	-do-	22/10/2020	Petrol	300.00	GT 8453-19	Telenergy,Konongo
-do-	-do-	-do-	-do-	-do-	27/10/2020	Petrol	300.00	GT 8453-19	GOIL,Konongo
-do-	-do-	-do-	-do-	-do-	29/10/2020	Petrol	300.00	GT 8453-19	GOIL,Konongo
-do-	-do-	-do-	-do-	-do-	02/11/2020	Diesel	300.00	GN 8266-18	Telenergy,Konongo
-do-	-do-	-do-	-do-	-do-	03/11/2020	Diesel	300.00	GT 8453-19	GOIL,Konongo
-do-	-do-	-do-	-do-	-do-	05/11/2020	Petrol	300.00	GT 8453-19	GOIL,Konongo
-do-	-do-	-do-	-do-	-do-	31/10/2020	Petrol	300.00	GT 8453-19	Goil ,Konongo
-do-	-do-	-do-	-do-	-do-	26/10/2020	SUPER	300.00	GT 8453-19	Goil Duapompo Accra Road

		with Reg. No. GT 5397-10 &other official expenditure				Effimax			
		TOTAL					8,240.00		

Appendix "C"

Completed Projects not in Use

No.	Project Description	Location	Fund Source	Original Contract Sum	Revised Contract Sum	Completion Date	Total Payment to Date	Reasons for Non-usage
1	Pavement of 2000 Metres square lorry park	Asiwa	DDF	542,060.00	0	27/10/2020	483,470.78	Ancillary facility not completed.
	Total			**542,060.00**			**483,470.78**	