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SPECIAL AUDIT REPORT OF THE AUDITOR-GENERAL ON GOVERNMENT OUTSTANDING CLAIMS AND COMMITMENTS AS AT 31 DECEMBER 2024

VOL. 1

This report has been prepared in compliance with Article 187(8) of the 1992 Constitution of Ghana and Section 16 of the Audit Service Act, 2000 (Act 584) for submissions to Parliament.

Johnson Akuamoah Asiedu
Auditor-General
Ghana Audit Service
03 November 2025

This report can be found on the Ghana Audit Service website: https:/audit.gov.gh

For further information about the Audit Service, please contact:

The Assistant Auditor-General, Public Relations
Audit Service, Headquarters
Post Office Box MB 96,
Accra.

Tel: 0302 664920/0302 664929
E-mail: info@audit.gov.gh
Location: Ministries Block 'O'

TRANSMITTAL LETTER

My Ref. No.: **AG.SAR/2025/02**

THE RIGHT HON. SPEAKER
OFFICE OF PARLIAMENT
PARLIAMENT HOUSE
ACCRA.

SPECIAL AUDIT REPORT OF THE AUDITOR-GENERAL ON GOVERNMENT OUTSTANDING CLAIMS AND COMMITMENTS AS AT 31 DECEMBER 2024

I have the honour to submit a special audit report on government outstanding claims and commitments as at 31 December 2024.

2. H.E the President through the Honourable Minister for Finance requested this audit in accordance with Article 187(8) of the 1992 Constitution of Ghana.

3. The audit resulted in total savings of GHS 21,342,412,868 being outright rejections of claims submitted by the MDAs, and a total of GHS 115,560,748,314 has been held to be justified by the affected MDAs before recommendation for payment is made.

4. We also noted instances of non-performance by contractors and unaccounted government stores. We have made recommendations to address the irregularities identified in the report.

5. Thank you.

JOHNSON AKUAMOAH ASIEDU
AUDITOR-GENERAL

Table of contents

Abbreviations

OGM	Office of Government Machinery
OHCS	Office of the Head of Civil Service
EC	Electoral Commission
MoFAI	Ministry of Foreign Affairs
MoF	Ministry of Finance
MLGCRA	Ministry of Local Government, Chieftaincy and Religious Affairs
NMC	National Media Commission
NDPC	National Development Planning Commission
RTIC	Right to Information Commission
MoFA	Ministry of Food and Agriculture
MoFAD	Ministry of Fisheries and Aquaculture
MLNR	Ministry of Lands and Natural Resources
MoTI	Ministry of Trade, Agribusiness and Industry
MoTCCA	Ministry of Tourism, Culture and Creative Arts
MESTI	Ministry of Environment, Science and Technology
MoEnergy	Ministry of Energy and Green Transition
MWH	Ministry of Works, Housing and Water Resources
MoRH	Ministry of Roads and Highways
MOC	Ministry of Communication, Digital Technology and Innovations
MoT	Ministry of Transport
MLJE	Ministry of Labour, Jobs and Employment
MoE	Ministry of Education
EY	Ernst & Young Advisory Services

Abbreviations

AG	Auditor General
BTA	Bank Transfer Advice
CAGD	Controller and Accountant-General's Department
CHRAJ	Commission on Human Rights and Administrative Justice
DACF	District Assemblies Common Fund
GAS	Ghana Audit Service
GETFUND	Ghana Education Trust Fund
GHANEPS	Ghana Electronic Procurement System
GIFMIS	Ghana Integrated Financial Management Information System
GIIF	Ghana Infrastructure Investment Fund
GoG	Government of Ghana
GRA	Ghana Revenue Authority
IGF	Internally Generated Funds
IMF	International Monetary Fund
IPC	Interim Payment Certificate
IPPs	Independent Power Producer
IPSAS	International Public Sector Accounting Standards
MDAs	Ministries, Departments, and Agencies
MINTER	Ministry of the Interior
MoD	Ministry of Defence

MoF	Ministry of Finance
MoGCSP	Ministry of Gender, Children and Social Protection
MoH	Ministry of Health
MoJ	Ministry of Justice
MOSR	Ministry of Sports and Recreation
NCCE	National Commission for Civic Education
NHF	National Health Fund
NLC	National Labour Commission
NPRA	National Pensions Regulatory Authority
NSS	National Service Scheme
OLAC	Office of Legal Aid Commission
PFM	Public Financial Management
PPA	Public Procurement Act
RGD	Registrar General's Department
SSNIT	Social Security and National Insurance Trust
MOSR	Ministry of Sports and Recreation
PwC	PricewaterhouseCoopers

EXECUTIVE SUMMARY

Introduction

Following the approval of the budget and economic policy for the 2025 fiscal year, H.E. the President of Ghana through the Minister for Finance, requested a special audit of arrears, payables and commitments as at 31 December 2024 compiled by the Ministry of Finance (MoF).

2. Per the Budget Statement, Ministries, Departments and Agencies (MDAs) as at 31 December 2024 had total arrears and payables of GHS 69 billion and total commitments of GHS 172 billion (with the road sector accounting for GHS 100 billion).

Assignment overview

3. The purpose of the audit was to validate the quantum of arrears, payables and commitments by MDAs as at 31 December 2024 to ascertain their legitimacy and accuracy and, also provide recommendations to improve payable management and commitment control by the MDAs.

4. The Auditor-General engaged PwC and EY to assist him in validating the payables and commitments of the 50 MDAs in line with Regulation 27(3) of the Audit Service Regulations, 2011 (C.I. 70).

Key definitions

5. To understand the contents of this report, the following terminologies are assigned their meanings as follows:

- **Payables** – these are outstanding liabilities within the agreed payment period. Spending arrears refer to unpaid financial obligations or liabilities of the government that have become overdue. Thus, spending arrears are a subset of payables.
- **Commitments** – they are explicit or implicit agreements to make payments to another party in exchange for supplying goods, services or works or fulfilling other conditions, even before actual payments are made. Commitments arise when a government entity issues a purchase order or signs a contract. Commitments can also be of a continuing nature that requires a series of payments. Examples of such commitments include salaries, public utilities, and entitlement payments.
- **Amount per MDA** - the total value of either outstanding BTAs, claims or commitments per the details received from the respective MDAs.

- **Amount per MoF** - the total value of either outstanding BTAs, claims or commitments per the details received from the MoF.
- **Amount validated** - the total value of either outstanding BTAs, claims or commitments reviewed and approved for payments.
- **Amount rejected** - the total value of either outstanding BTAs, payables or commitments that have been reviewed and confirmed to be invalid.
- **Amount to be justified before payment** - the total value of either outstanding BTAs, Claims or Commitments that are to be justified before payment.

Objectives of the audit

6. The objectives of the audit are as follows:

i) validate the quantum of arrears, payables and commitments by MDAs as at 31 December 2024.

ii) ascertain the legitimacy and accuracy of all arrears/payables (IPCs, invoices, etc).

iii) ascertain the legitimacy and accuracy of all commitments (contracts awarded, active and other obligations).

iv) check if claims for payments are properly documented and justified (evidence of ordering, invoicing, delivery/receipt).

v) ascertain if the claim or commitment is backed by commencement certificate or any other relevant authorisation in line with the PFM Act. In addition to the authorisation, the audit was to cover verification of controls and approvals in each stage of expenditure cycle after the authorization stage.

vi) ascertain if the claim or commitment is multi-year and parliamentary approval was sought in line with section 33 of the PFM Act.

vii) establish when the outstanding claim (IPCs, invoices, etc.) became due for payment, and to establish the stock of arrears/payables at end of 2023 and as at the end of 2024.

viii) indicate in our report whether arrears validated for the relevant years were recorded in the GIFMIS or outside.

ix) verify if the companies (claimants of arrears/payables) are registered to trade in Ghana, as required by law, including checks with the revenue authority that the companies are registered for tax purposes; ownership, existence, addresses of companies, including review of audited financial statements; and for allowances to government staff: that the claimant is a genuine employee of government and entitled to the allowance.

x) provide some basic descriptive analysis of the stock of claims - for example tabulating the volume and source of arrears by sector and agency, capital vs current expenditure, means of procurement (competitive, restricted, sole sourcing).

xi) conduct aging analysis of arrears and claims

xii) provide recommendations for prevention of arrears/payable accumulation and improving the arrears/payable management process. The report should also include recommendations on effective commitment control and other recommendations that will address the current issues with arrears/payable accumulation and commitment control.

Approach and methodology

7. The audit included desk reviews and interviews. Supporting documents were requested and reviewed in each MDA. We also held review meetings with the Ministry of Finance and the MDAs.

Summary of results

8. The Ministry of finance submitted a total amount of GHS241,350,070,134 for validation. Out of this, a total of GHS104,446,908,955 was validated and recommended for payment; GHS21,342,412,868 was rejected due to errors, inadequate supporting documents, already settled payables and claims, duplicated transactions, and non-performance of obligations; and GHS115,560,748,314 was held to be justified with relevant documents before payment. The tables below provide the summaries.

Table 1: Claims and BTAs

Description	Amount submitted by MoF for audit	Amount reclassified	Amount restated	Amount validated for payment	Amount rejected	Amount to be justified before payment
Claims	50,488,960,229	- 2,030,104,528	48,458,855,701	31,517,682,519	9,361,565,439	7,579,090,635
BTAs	18,278,835,554	- 2,600,000	18,276,235,554	16,238,299,404	998,846,357	1,039,089,794
Total	**68,767,795,783**	**-2,032,704,528**	**66,735,091,255**	**47,755,981,923**	**10,360,411,796**	**8,618,180,429**

Table 2: Commitments

Description	Amount submitted by MoF for audit	Amount reclassified	Amount restated	Amount validated for payment	Amount rejected	Amount to be justified before payment
Commitments	172,582,274,351	2,032,704,528	174,614,978,879	56,690,927,032	10,982,001,072	106,942,567,885

Table 3: Commitments, Claims and BTAs

Description	Amount submitted by MoF for audit	Amount reclassified	Amount restated	Amount validated for payment	Amount rejected	Amount to be justified before payment
Commitments	172,582,274,351	2,032,704,528	174,614,978,879	56,690,927,032	10,982,001,072	106,942,567,885
Claims	50,488,960,229	- 2,030,104,528	48,458,855,701	31,517,682,519	9,361,565,439	7,579,090,635
BTAs	18,278,835,554	- 2,600,000	18,276,235,554	16,238,299,404	998,846,357	1,039,089,794
Grand Total	**241,350,070,134**	**-**	**241,350,070,134**	**104,446,908,955**	**21,342,412,868**	**115,560,748,314**

9. The audit highlighted instances of non-performance by contractors and unaccounted quantities of rice by MoFA. We have made recommendations to address the infractions.

Structure of the report

10. The report is in two volumes. Volume one provides the findings and recommendations made during the audit whilst volume two contains all the supporting appendices. Volume one is in two parts.

PART I

DETAILS OF FINDINGS AND RECOMMENDATIONS

Detailed Report – Ministry of Finance

Detailed Report – Ministry of Finance (MoF)

Summary of validated position

Summary of arrears/payables and commitments

Below is a table indicating the total arrears and commitments as provided by the MoF, the amounts validated by the audit and the amounts not validated as at 31 December 2024. Annotations (A, B, C etc) have been used to provide easy reference to explanations provided on subsequent pages.

Total arrears/payables provided by the MoF amounted to GHS 4,322,153,600. Of the total amount, GHS 4,265,655,517 was validated by the audit team GHS 524,939 are pending validation for various reasons which have been provided below. Out of the GHS 4,322M, GHS 55M has been rejected

Description of Payment	Amount submitted by MoF for audit i	Reclassification ii	Amount Restated iii = (I +ii)	Amount validated for payment iv	Amount Rejected v = (I +ii)	Amount to be justified before payment vi = (iii-iv-v)
Commitments	1,422,359,345	497,519,171	1,919,878,516	1,897,775,209	22,103,307	-
Claims	1,316,197,634	(497,519,171)	818,678,463	792,267,551	26,400,624	10,288
Arrears (BTAs)	1,582,484,408	1,112,213	1,583,596,621	1,575,612,757	7,469,213	514,651
TOTAL	**4,321,041,387**	A **1,112,213**	**4,322,153,600**	**4,265,655,517**	B **55,973,144**	C **524,939**

A **Reclassification**

The reclassified amount of GHS 1.112 million is due to BTAs for Ministry of Finance initially classified under Ministry of Food and Agriculture, now corrected.

B **Amount Rejected**: These are arrears/payable and commitments which have been rejected based on the review. The table below shows the reasons for the rejections for each category of arrears/payments and commitments.

	Reasons	Commitments	Claims	BTA	Total
1	Payments already made to contractors/service providers	2,418,040	26,395,798	-	**28,476,671**
2	Overstatement based on confirmations received from contractors/suppliers	18,767,135	4,826	1,393,733	**20,165,694**
3	Not adequately supported	917,931	-	15,599	**933,530**
4	Arithmetical errors	200	-	-	**200**
5	Not found in GIFMIS	-		6,059,881	**6,059,881**
	Total	**22,103,307**	**26,400,624**	**7,469,213**	**55,973,144**

C **Amount to be justified before payment**:

The basis for the amount pending validation of GHS 524k is outlined as follows:

- GHS 515 Thousand of the amount pending validation relates to claims for which confirmations have not been received from the suppliers.
- GHS 10 thousand represents balances for which conclusive evidence have not been gathered to validate the claims and BTA.

Summary of key findings

Issue	Key findings and recommendations
Validation of Arrears/Payables and Commitments	
GPGC's claims and commitment overstated by GHS16.943 million	A review of the outstanding claims and commitments due to GPGC revealed a net overstatement of GHS16,943,750. The outstanding payables and commitments due to GPGC relates to a case filed against the Government of Ghana by GPGC for the supply of thermal plants, in which a judgment award of USD 115 million was granted to GPGC, to be disbursed in tranches. As of November 2024, US$35 million had been paid, with an additional US$15 million due. MoF schedule of outstanding payables and commitments showed amount due to GPGC in respect of claims to be GHS101 million and GHS1.135 billion using an exchange rate of GHS15.25 to US$ 1. The results of the validation procedures however revealed a net overstatement of GHS16.943 million. The GHS16.943million is not supported and have thus been rejected. Details are provided in the table below.

Supplier Name	Type	Commitment/Claim Amount Per MoF Schedule GHS	Commitment/Claim Validated GHS	Difference GHS
GPGC	Commitment	1,135,017,500	991,250,000	143,767,500
GPGC	Claims	101,926,250	228,750,000	-126,823,750
TOTAL				**16,943,750**

Recommendation

The Ministry of Finance should establish a review process where claims are independently verified by finance, procurement, and internal audit teams before inclusion of the schedule of arrears and commitments of the Ministry.

The Ministry should also schedule a monthly or quarterly reconciliations between the Ministry's records and those of contractors. The reconciled balance should be signed off by both the contractor and the Ministry and filed for future reference. The Auditor General should be engaged to regularly conduct a special audit of the arrears of the MDA to ensure accuracy and completeness of the arrears reported by the MDA.

Detailed Report – Ministry of Finance (MoF)

Summary of key findings

Issue	Key findings and recommendations
Validation of Arrears/Payables and Commitments	
Commitments, claims and BTAs overstated by GHS3.2 million	A review of the outstanding commitments due to Multicard, BTA due to Chindit D.T Ghana Limited and claims in respect of G&J technical revealed a total overstatement of GHS3,221,944. The commitment due to Multicard, amounting to GHS 91,380,889, relates to the design and supervision of the Ministry of Finance (MoF) campus. The BTA outstanding for Chindit D.T Ghana Limited, totaling GHS 2,575,800, pertains to fees for value-for-money technical services provided between 2022 and 2023. Additionally, the claim from G&J Technical Services (GHS 14,393) relates to the purchase of a battery charger for a faulty generator.Upon confirmation with the respective suppliers, the amounts verified were lower than those recorded as outstanding. The variance between the recorded balances and the confirmed amounts resulted in an overstatement of GHS 3,221,944, which has been rejected. A detailed breakdown is provided in the table below.

Supplier Name	Type	Commitment/Claim Amount Per MoF Schedule GHS	Commitment/Claim Validated GHS	Difference GHS
Mulitcard	Commitment	91,380,889	89,557,503	1,823,385
Chindit DT Ghana Limited	BTA	2,575,800	1,182,067	1,393,733
G&J Technical Services	Claims	14,393	9,568	4,826
TOTAL				**3,221,944**

Recommendation

The Ministry of Finance should establish a review process where claims are independently verified by finance, procurement, and internal audit teams before inclusion of the schedule of arrears and commitments of the Ministry.

The Ministry should also schedule a monthly or quarterly reconciliations between the Ministry's records and those of contractors. The reconciled balance should be signed off by both the contractor and the Ministry and filed for future reference. The Auditor General should be engaged to regularly conduct a special audit of the arrears of the MDA to ensure accuracy and completeness of the arrears reported by the MDA.

Detailed Report – Ministry of Finance (MoF)

Summary of key findings

Issue	Key findings and recommendations
Validation of Arrears/Payables and Commitments	
GHS26.396 million erroneously included in outstanding claims	The Ministry of Finance (MoF) erroneously included a claim of GHS26,395,798 in the schedule of outstanding payables and commitments submitted for the validation exercise. These claims which had already been released for payment related to; 1. Renovation Works at Ministry of Finance (MoF) Flats, Bedsitters, Semi-Detached, and Construction of Security Post at Dansoman Control 2. Renovation Works at the Ministry of Finance Redco Flats, and the Construction of a Security Post at Madina (Lot 2) These claims have consequently been included in the rejected claims. Details are provided in the table below.

Project	Supplier	Amount
Construction of MOF Campus	Multicad	24,480,062
Renovation Works at Ministry of Finance (MoF) Flats, Bedsitters, Semi-Detached, and Construction of Security Post at Dansoman Control	TI-AN Ventures	82,485)
Renovation Works at the Ministry of Finance Redco Flats, and the Construction of a Security Post at Madina (Lot 2)	PWD Prestige	1,833,251
TOTAL		***26,395,798***

Recommendation

The Ministry of Finance should establish a review process where claims are independently verified by finance, procurement, and internal audit teams before inclusion in the schedule of arrears and commitments of the Ministry. The Ministry should also schedule a monthly or quarterly reconciliations between the Ministry's records and those of contractors. The reconciled balance should be signed off by both the contractor and the Ministry and filed for future reference. The Auditor General should be engaged to regularly conduct a special audit of the arrears of the MDA to ensure accuracy and completeness of the arrears reported by the MDA.

Detailed Report – Ministry of Finance (MoF)

Summary of key findings

<table>
<tr><th>Issue</th><th>Key findings and recommendations</th></tr>
<tr><td>Validation of Arrears/Payables and Commitments</td><td></td></tr>
<tr><td>GHS2.4 million erroneously included in outstanding commitments</td><td>
The Ministry of Finance (MoF) erroneously included a commitment of GHS2,418,040 in the schedule of outstanding payables and commitments submitted for the validation exercise. These commitments which had already been paid related to;
1. Renovation Works at the Ministry of Finance Redco Flats, and the Construction of a Security Post at Madina (Lot 2)
2. Renovation of CAGD Staff Development Centre
3. Renovation Works at Ministry of Finance (MoF) Flats, Bedsitters, Semi-Detached, and Construction of Security Post at Dansoman Control
These claims have consequently been included in the rejected claims. Details are provided in the table below.
<table>
<tr><th>Project</th><th>Supplier</th><th>Amount</th></tr>
<tr><td>Renovation Works at the Ministry of Finance Redco Flats, and the Construction of a Security Post at Madina (Lot 2)</td><td>PWD Prestige</td><td>2,054,653</td></tr>
<tr><td>Renovation of CAGD Staff Development Centre</td><td>EUNICE GOLD VENTURES</td><td>280,902</td></tr>
<tr><td>Renovation Works at Ministry of Finance (MoF) Flats, Bedsitters, Semi-Detached, and Construction of Security Post at Dansoman Control</td><td>TI-AN Ventures</td><td>82,485</td></tr>
<tr><td>TOTAL</td><td></td><td>2,418,040</td></tr>
</table>
<u>Recommendation</u>
The Ministry of Finance should establish a review process where claims are independently verified by finance, procurement, and internal audit teams before inclusion in the schedule of arrears and commitments of the Ministry. The Ministry should also schedule a monthly or quarterly reconciliations between the Ministry’s records and those of contractors. The reconciled balance should be signed off by both the contractor and the Ministry and filed for future reference. The Auditor General should be engaged to regularly conduct a special audit of the arrears of the MDA to ensure accuracy and completeness of the arrears reported by the MDA.
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Detailed Report – Ministry of Finance (MoF)

Summary of key findings

Issue	Key findings and recommendations
Validation of Arrears/Payables and Commitments	
GHS6.05 million erroneously included in outstanding BTAs	The Ministry of Finance (MoF) erroneously included BTAs of GHS6,059,881 in the schedule of outstanding payables and commitments submitted for the validation exercise. These BTAs which had been cancelled in GIFMIS related to; 1. Sitting allowance for academic board. 2. Allowances for auxiliary staff and drivers 3. Payments in respect of goods and services provided by Johnko Engineering 4. Payments in respect of services provided by Omnia strategy 5. Payments for goods and services provided by Kadna construction Engineering Limited These BTAs have consequently been included in the rejected BTAs. Details are provided in the table below.

BTA NO.	BTA Date	DETAILS	MDA	AMOUNT PER MoF
720763	31/12/2024	BEING PAYMENT OF SITTING ALLOWANCE TO THE ACADEMIC BOARD, RELEVANT DOCUMENTS ATTACHED	MOF	137,264
720292	24/12/2024	BEING PAYMENT OF SITTING ALLOWANCE TO THE ACADEMIC BOARD, RELEVANT DOCUMENTS ATTACHED	MOF	230,228
720982	31/12/2024	BEING PAYMENT OF ALLOWANCES FOR AUXILLIARY STAFF AND DRIVERS IN MINISTRY OF FINANCE FROM JANUARY TO JUNE 2024 AS PER ATTACHED.	MOF	327,936
721241	01/01/2025	JOHNKO ENGINEERING	MOF	1,424,458
650594	07/09/2023	OMNIA STRATEGY LLP	MOF	3,501,856
		TOTAL		***6,059,881***

Recommendation

The Ministry of Finance should establish a review process where claims are independently verified by finance, procurement, and internal audit teams before inclusion in the schedule of arrears and commitments of the Ministry. The Ministry should also schedule a monthly or quarterly reconciliations between the Ministry's records and those of contractors. The reconciled balance should be signed off by both the contractor and the Ministry and filed for future reference. The Auditor General should be engaged to regularly conduct a special audit of the arrears of the MDA to ensure accuracy and completeness of the arrears reported by the MDA.

Detailed Report – Ministry of Finance (MoF)

Summary of key findings

Issue	Key findings and recommendations
Validation of Arrears/Payables and Commitments	
Amounts confirmed by vendors exceed the outstanding claims by GHS2 million.	As part of the review process, confirmation requests were sent to various suppliers to confirm outstanding balances owed to them as of 31 December 2024. Responses received from six (6) suppliers indicated discrepancies between the amounts they confirmed, and the outstanding claims reported by the MoF of GHS**2,022,528.** A detailed breakdown of the discrepancies identified is presented in the table below.

Vendor	Amount Confirmed GHS	Amount Per Schedule GHS	Variance GHS
PWD	4,036,408.50	3,506,148.99	530,259.51
BENJE	898,127.57	213,750.00	684,377.57
VALLEX LEASE EQUIP	588,295.58	147,454.00	440,841.58
JOHNKO ENGINEERING	475,201.25	254,837.62	220,363.63
SHABIB MOTORS	121,747.06	51,065.12	70,681.94
EDEN BECK	319,153.98	243,150.00	76,003.98
Total			**2,022,528.21**

Inquiries revealed that payments made to vendors are often processed without clear references to the respective ministries. As a result, although payments may have been made, the absence of proper reconciliation with suppliers can lead to discrepancies, with suppliers continuing to report amounts as outstanding.

For the purposes of validation, the excess amounts confirmed are excluded from the validated amounts pending reconciliation between the suppliers and MOF.

Recommendation

To avoid wrong reporting of outstanding arrears and commitment balances, The Ministry should

1) Ensure a formalised periodic reconciliation with vendors to finalize payable position before they are reported.
2) Strengthen internal controls to monitor payments made to contractors and regularly share updated outstanding balances with the Chief Director, the Chief Finance and Budget Officers and Head of internal Audit.

Detailed Report – Ministry of Finance (MoF)

Summary of key findings

Issue	Key findings and recommendations
Validation of Arrears/Payables and Commitments	
Contracts amounting to GHS 623.212 million indexed in foreign currency contrary to budget instructions	A review of the contracts related to outstanding claims, arrears (BTA), and commitments revealed that contracts with Two (2) suppliers, amounting to GHS623,211,587, were indexed in foreign currency contrary to the budget implementation instructions issued for 2022, 2023 and 2024, which require that no new contracts should be indexed in foreign currency. Details of the contracts indexed in the foreign are provided below. 1) Contract signed between the Ministry of Finance and IT market in 2024, for the supply and installation of off-site data centre was indexed in US$ (contract sum of US$36,434,014). 2) Contract between CAGD and Net solutions for US$2,692,457 to cover the period 01/01/2022 to 30/06/2023, and US$2,752,289 to cover the period 01/07/2023 to 31/12/2024 for the supply of IBM power infrastructure were indexed in US$ (total Contract sum of US$5,444,746). Recommendation The entity tender committee should ensure strict review of the contracting process to ensure adherence to the budget instructions.
Payments of GHS266.831 million made to suppliers/contractors after December 2024.	During the review of outstanding BTAs as at 31 December 2024, we noted that a total payments of GHS266,831,107 have been made to various suppliers/contractors subsequent to the yearend December 2024. These payments were made between January and May 2025. Details of these payments are provided in appendix 1. **Recommendation** The Controller and Accountant General's Department together with the Ministry of Finance should take note of these payments already made to the suppliers/contractors to avoid instances of double payments.

Summary of key findings

Issue	Key findings and recommendations
Validation of Arrears/Payables and Commitments	
GHS33.837 million contracted more than the authorised amount stated in the commencement certificate	A review of outstanding claims and commitments revealed that the contract between the Controller and Accountant-General's Department and Net Solutions for the provision of IBM infrastructure, exceeded the value authorized on the commencement certificate by GHS33,837,550.23. The contract signed was to cover services rendered from 2022 to 2024, contrary to the budget implementation instructions was denominated in foreign currency; US$2,692,457 for the period 01/01/2022 to 30/06/2023, and US$2,752,289 for the period 01/07/2023 to 31/12/2024. As a result of the foreign currency indexation, the contract sum as of 31 December 2024 amounted to GHS67,592,878, compared to the commencement certificate value of GHS33,755,328 (based on an annual allocation of GHS11,251,776 from 01/01/2022 to 31/12/2024). This discrepancy has led to an increased financial commitment on the Government's books. As of 31 December 2024, Net Solutions Ghana Limited is claiming an outstanding amount of GHS19,890,654.84. The table below provides details as to the excess financial commitments.

Supplier	Commencement certificate amount (A)	Amount contracted translated to Cedis (B)	Amount contracted in excess of commencement certificate (C)=(B-A)	Total Amount Paid to Net Solutions (D)	Outstanding Amount (E)=(B-D)
	GHS	GHS	GHS	GHS	GHS
Net solutions Ghana Limited	33,755,328.00	67,592,878.23	33,837,550.23	41,072,005.11	19,890,654.84

Recommendation
Had the authorised amount stated in the commencement certificate been adhered to, the whole contract sum would have been fully paid by now with the Government making savings of about GHS7 million.

To avoid occurrence of this lapse in the future, the entity tender committee of the Ministry should ensure strict adherence to the budget instructions and the amounts approved on the commencement certificates.

Detailed Report – Ministry of Finance (MoF)

Summary of key findings

<table>
<tr><th>Issue</th><th>Key findings and recommendations</th></tr>
<tr><td>Ascertain Legitimacy and Accuracy of Arrears/Payables and Commitments</td><td></td></tr>
<tr><td>Contracts awarded amounting to GHS955.763 million without commencement certificates</td><td>
The review of the supporting documents for claims and arrears, commencement certificates could not be provided for projects amounting to GHS 955m. The table below provides a breakdown of projects without commencement certificates;
<table>
<tr><th>PROJECT DESCRIPTION</th><th>CONTRACTOR (B)</th><th>CONTRACT AMOUNT (GHS)</th></tr>
<tr><td>Renovation of CAGD Staff Development Centre</td><td>EUNICE GOLD VENTURES</td><td>2,328,627.15</td></tr>
<tr><td>MoF Head Office Expansion Project</td><td>Amandi Investment Limited</td><td>382,676,811.30</td></tr>
<tr><td>Design, Installation and Commissioning of The Data Centre Infrastructure and Disaster Recovery for the Ministry of Finance (MoF) ICT Infrastructure Upgrade Project</td><td>IT Market</td><td>555,618,708.93</td></tr>
<tr><td>Purchase of vehicles</td><td>Sterlin Automotive & Trading Co. Ltd</td><td>15,102,450.00</td></tr>
<tr><td>TOTAL</td><td></td><td>955,726,597.38</td></tr>
</table>
Recommendation
The ministry should ensure adherence to the PFM Act by performing the below:
1) The Entity Tender Committee should ensure that a valid commencement certificate is in place before awarding any contract to a supplier. This serves as a critical control to confirm project readiness and compliance with the PFM Act.
2) The Budget Unit must verify the existence of a commencement certificate prior to the release of funds for any project.
3) As part of the internal audit's pre-audit checklist, the presence of a commencement certificate should be confirmed before recommending payment.
</td></tr>
</table>

Summary of key findings

Issue	Key findings and recommendations
Validation of Arrears/Payables and Commitments	
GHS917,931 commitments could not be substantiated	Review of the outstanding commitments of the Ministry of Finance (MoF) revealed that commitments amounting to GHS891,712 for the renovation of CAGD Headquarters and Re-roofing of Wa Regional Hospital which had total contract sums amounting to GHS**4,160,011 could not be substantiated. No signed contract was provided for our review to support the outstanding claims.** Also, commitments amounting to GHS26,219 relates to contracts for which retentions were repackaged to new contractors to remedy defects identified in the defect liability period. **As such, the commitment amounts of GHS26,219 could not be substantiated**. The table below shows the breakdown of the commitments.

Supplier Name	Project Description	Contract Amount GHS	Commitment Amount Per MoF Schedule GHS	Reason
Jinsu Plus Enterprise	Renovation of CAGD Headquarters Annex (Selected Offices)	3,278,070	881,940	No contract sighted
Archxenus Company Ltd	RE-ROOFING OF WA REGIONAL OFFICE	881,940	9,772	No contract sighted
Awinbehit Co Ltd	Renovation Works at the Institute of Accountancy Training at Adenta Housing Down Plot No. 1A Amankani Avenue	598,244	14,828	Amount repackaged and remedied by new contractor
N. Dinnani Limited	Painting Works at the Institute of Accountancy Training, Adenta Housing Down Plot No. 1A Amankani Street, Accra	430,103	11,391	Amount repackaged and remedied by new contractor
TOTAL		**5,188,357**	**917,931**	

Recommendation

To avoid wrong reporting of outstanding arrears and commitment balances, The ministry should

1) **The ministry should implement stricter controls to ensure only duly approved contracts are recorded as commitments.**
2) **Internal audit should regularly conduct a thorough validation of all listed contracts against supporting documentation.**

Detailed Report – Ministry of Finance (MoF)

Summary of key findings

Issue	Key findings and recommendations
Ascertain Legitimacy and Accuracy of Arrears/Payables and Commitments	
Multi-year contracts and parliamentary approval	For multi-year contracts, we obtained the Public Investment Plan in the Programme Based Budget Estimates for 2023 and 2024, to ascertain parliamentary approval for multi-year capital expenditure contracts. We noted that multi-year contracts entered into by the Ministry of Finance were supported by Parliamentary approval in line with Section 33 of the PFM Act, 2016 Act 921.
Verify Claimants of Arrears/Payables and Commitments	
Verification of Vendor Eligibility and Documentation	We performed verification procedures on claimants of arrears, payables, and commitments for the Ministry of Finance (MoF). We verified that vendor companies are duly registered to trade in Ghana and are registered for tax purposes. We also confirmed the ownership, existence, and physical addresses of the companies. However, we were unable to obtain audited financial statements for the vendors reviewed. There were no claims relating to staff allowances under the scope of our review. Based on the work performed, we did not identify any issues with the verification of claimants relating to arrears, payables, and commitments for the departments under the Ministry of Finance (MoF). We verified that the selected vendors had submitted the required documentation prior to their engagement, in line with the established procurement processes. All reviewed claimants met the necessary pre-qualification requirements.

Detailed Report – Ministry of Finance (MoF)

Summary of key findings

Issue	Key findings and recommendations
Establish Due Dates and Stock of Arrears/Payables	
No evidence of maintenance of ageing analysis of arrears and commitments	We did not sight evidence that the Ministry of Finance maintained ageing analysis of arrears and commitments as management could not provide such analysis to us for review. We however noted from the review that 92% of the validated arrears and commitments relate to 2024. Details of the age analysis of the validated arears and commitments are presented in the table below.

Description of payment	Oct - Dec 2024	Apr - Sep 2024	Jan - Mar 2024	2023	Up to 2022	TOTAL
			GHS			
Commitments	1,803,037,974	1,451,496		93,285,739		1,897,775,209
Claims	350,593,621	234,799,516	64,435,841	64,499,410	77,939,163	792,267,551
Arrears (BTAs)	882,738,005	536,596,437	30,000,000	126,278,315		1,575,612,757
TOTAL	**3,036,369,600**	**772,847,449**	**94,435,841**	**284,063,464**	**77,939,163**	**4,265,655,517**

Recommendation

The Ministry of Finance should maintain an ageing analysis of its arrears and commitments and make it a mandatory component of its financial reports. This will promote transparency and support budget allocations and payment schedules by the Ministry of Finance.

To ensure timely reporting of ageing analysis and to avoid manual errors, the GIFMIS should be configured to automatically generate ageing analysis based on the invoice dates and payment status.

The Ministry should designate an officer within the finance department to regularly update and review the ageing analysis. Regular reconciliation of outstanding balances between departments and suppliers/contractors should be conducted in order to validate the accuracy of ageing analysis and resolve discrepancies early.

Detailed Report – Ministry of Finance (MoF)

Summary of key findings

<table>
<tr><th>Issue</th><th>Key findings and recommendations</th></tr>
<tr><td>Physical verification of assets and goods and services procured</td><td></td></tr>
<tr><td>Amount of GHS 150.698 million paid to contractor not commensurate with level of work done</td><td>
A physical verification of the Ministry of Finance expansion project where a five-storey building is being expanded to a seven-storey revealed that;
1. The structural works for ground and first floors have been completed.
2. Structural works for the second floor as well as block works were ongoing.
3. An amount of GHS150,698,128 has been paid as at February 2025 to Amandi Investment Limited for the expansion project.

A physical verification performed in June 2025 revealed that the amount paid to the contractor for the expansion project constitutes 39% of the total contract sum, however, the level work done to date is at 17% completion indicating that the amount paid far exceeds the work done.

<table>
<tr><th>Date Paid</th><th>Description</th><th>Amount Paid GHS</th></tr>
<tr><td>13/08/2024</td><td>15% Advanced Mobilization</td><td>57,401,522</td></tr>
<tr><td>08/01/2025</td><td>IPC 2</td><td>46,648,303</td></tr>
<tr><td>21/02/2025</td><td>IPC 3</td><td>46,648,303</td></tr>
<tr><td colspan="2">Total Paid (A)</td><td>150,698,128</td></tr>
<tr><td colspan="2">Contract Sum (B)</td><td>382,676,811</td></tr>
<tr><td colspan="2">Percentage of Contract Paid (A/B)</td><td>39%</td></tr>
<tr><td colspan="2">Percentage of Project completed</td><td>17%</td></tr>
</table>

<u>Recommendation</u>
With the overpayments made, no further payments should be made to Amandi until the level of work done becomes commensurate with the amount already paid.

The Ministry of Finance, going forward should ensure that only certified work is paid for to avoid the state locking up funds with contractors thus denying it the needed funds that could be used to address urgent needs.
</td></tr>
</table>

Detailed Report – Ministry of Finance (MoF)

Summary of key findings

Issue	Key findings and recommendations
Review of control environment	
Ineffective controls over reporting of arrears and commitments	Based on the deficiencies noted in the expenditure processes of the Ministry of Finance , the following recommendations are proposed to strengthen the control environment in order to enhance transparency, accountability, and the accurate reporting of arrears and commitments. ***Enhance Financial Reporting and Reconciliation*** It is recommended that the Ministry of Finance should implement systematic and regular reconciliation between its internal records and those maintained by the Controller and Accountant General's Department (CAGD). ***Implement Mandatory Documentation Controls*** It is advisable for the Ministry to ensure that all claims and commitments are substantiated with signed contracts, s, delivery notes, and equivalent documentation. Claims should not be processed or reported in the absence of complete supporting materials. ***Develop a Contract and Payment Monitoring System*** The establishment of a comprehensive system to monitor contract values, disbursements, outstanding balances, and payment schedules is strongly recommended. Such a mechanism would facilitate early identification of discrepancies in the reporting of arrears. ***Maintain an Ageing Analysis of Arrears*** The maintenance of an ageing analysis is advised to support the effective management and prioritisation of arrears and commitment payments. ***Conduct Regular Audits*** Regular audits conducted by the Auditor General in respect to arrears, commitments, contract documentation, and payments are recommended to enable prompt identification of errors and to provide assurances to stakeholders. ***Strengthen Capacity and Accountability*** Ongoing training for finance and procurement personnel in Public Financial Management (PFM), best practices under the Public Procurement Act, utilisation of GIFMIS systems, and adherence to documentation standards is encouraged. Furthermore, clearly assigning roles pertaining to the ownership and tracking of arrears may contribute significantly to enhance accountability.

Detailed Report – Ministry of Energy and Green Transition

Detailed Report – Ministry of Energy and Green Transition
Summary of validated position

Summary of arrears/payables and commitments

Below is a table indicating the total arrears/payables and commitments as provided by the MoF, the amounts validated by the audit and the amounts not validated as at 31 December 2024. Annotations (A,B,C etc) have been used to provide easy reference to explanations provided on subsequent pages.

Total arrears/payables provided by the MoF amounts to GHS9.56Billion. Of the total amount, GHS4.146Billion have been validated. GHS5.013Billion has been rejected and GHS401.356Million is pending validation.

Description of Payment	Amount submitted by MoF for audit i	Reclassification ii	Amount Restated iii = (I +ii)	Amount validated for payment iv	Amount Rejected v = (I +ii)	Amount to be justified before payment vi = (iii-iv-v)
Commitments	**6,211,261,496**	127,693,679	**6,338,955,175**	1,678,899,616	4,494,291,427	378,264,132
Claims	**3,033,794,535**	(127,693,679)	**2,906,100,856**	2,154,187,969	516,320,888	23,092,000
Arrears (BTAs)	**315,214,884**		**315,214,884**	313,059,692	2,155,193	-
TOTAL	**9,560,270,915**	A -	**9,560,270,915**	**4,146,147,277**	B **5,012,767,508**	C **401,356,132**

A **Reclassification**: These transactions were initially misclassified.

B **Amounts Rejected:** These are arrears/payable and commitments which have been rejected based on the review. The table below shows the reasons for the rejections for each category of arrears/payments and commitments.

	Reasons	Commitments	Claims	BTA	Total
1	Payments already made to contractors/service providers	2,955,747,288	259,470,378	2,155,193	3,217,372,859
2	Duplicated arrears	224,999,676	174,205,779	-	399,205,455
3	Overstatement based on confirmations received from contractors/suppliers	1,313,538,217	82,639,828	-	1,396,178,045
4	Arithmetical error	6,246	4,903	-	11,149
	Total	4,494,291,427	516,320,888	2,155,193	5,012,767,508

C **Amount to be justified before payment:**

Amounts pending validation comprises commitment of GHS387.264Million and claims of GHS23.092Million. These represents unconfirmed vendor balances by third parties.

Detailed Report – Ministry of Energy and Green Transition

Summary of key findings

Issue	Key findings and recommendations
Quantum of Arrears/Payables and Commitments	
GHS399 Million duplicated in the outstanding claims and commitments reported by the Ministry of Energy and Green Transition.	In verifying the completeness of the claims and commitments of the Ministry of Energy and Green Transition, we noted that claims payable to 2 suppliers amounting to GHS174.206 Million, and commitments relating to 2 suppliers amounting to GHS225 Million for the procurement and supply of electrical materials were duplicated on the schedule of arrears and commitments provided by the Ministry of Energy and Green Transition. These amounts have thus been treated as rejected claims. Details of the claims are provided in the table below.

PROJECT CODE	CONTRACTOR	OUTSTANDING AMOUNT (GHS)	PROJECT DESCRIPTION
GR/MOEN/GD/SS/013/2023 - LOT 4	Dash Vine Limited	37,334,833	Procurement of Electrical Materials [150w Led Streetlights C/W Arms ,Bulbs , Nuts & Washers And Photocells And 120 Sq.Mm Hd Ai Conductor]
GR/MOEN/GD/SS/025/2024 LOT8	Salvo Energy Limited	136,870,946	Procurement of Critical Electrical Materials 150w Led Streetlights C/W Arms, Bulbs, Nuts, Washers and Photocells
Total Duplicated Claim		174,205,779	
GR/MOEN/GD/SS/025/2024 LOT8	Effort Commercial Limited	12,499,676	Procurement Of Electrical Materials [50SQ.MM HD AL Conductors]
GR/MoEN/GD/SS/033/2024	Jorninas Company Limited	212,500,000	Procurement of Electrical Materials 150w Led Streetlights C/W Arms, Bulbs, Nuts, Washers and Photocells
Total Duplicated Commitment		224,999,676	
Grand total		399,205,455	

Recommendation

The Ministry of Energy and Green Transition should establish a review process where claims and commitments are independently verified by finance, procurement, and internal audit teams before inclusion of the schedule of arrears and commitments of the Ministry. The Ministry should also schedule a monthly or quarterly reconciliations between the Ministry's records and those of contractors. The reconciled balance should be signed off by both the contractor and the Ministry and filed for future reference. The Auditor General should be engaged to regularly conduct a special audit of the arrears of the MDA to ensure accuracy and completeness of the arrears reported by the MDA.

Detailed Report – Ministry of Energy and Green Transition

Summary of key findings

<table>
<tr><th>Issue</th><th>Key findings and recommendations</th></tr>
<tr><td>Validation of Arrears/Payables and Commitments</td><td></td></tr>
<tr><td>GHS3.217 Billion already paid to contractors/service providers included in Commitments, Claims and BTA.</td><td>
The review of the outstanding commitment and arrears received from the MoF showed that a total amount of GHS3.217 Billion which had already been paid for between 2020 and 2024 were included in the schedule of commitments and arrears as of 31 December 2024. The table below shows the breakdown of the payments made between commitments and the arrears. Details of the payments of GHS3,217,372,859 are provided in the Appendix 1 of this report.
<table>
<tr><th>Description</th><th>Amount (Grossed up WHT tax) (GHS)</th></tr>
<tr><td>Commitment</td><td>2,955,747,288</td></tr>
<tr><td>Claims</td><td>259,470,378</td></tr>
<tr><td>Arrears (BTA)</td><td>2,155,193</td></tr>
<tr><td>Grand Total</td><td>3,217,372,859</td></tr>
</table>
It was noted that the total contract sums relating to the three suppliers listed above were shown as outstanding Claims and Commitments even though some payments dating back from 2020 to 2024 have been made to them, representing about 85% of the grand total.

China Water International and Electric Corporation - GHS2,945,480,000 contract sum for the Supply and Installation of Electrical Materials Under the National Electrification Project (NEP) was included as outstanding commitments even though GHS2,300,675,785 had already been paid to the company.
Mustek Enginering Limited - GHS361,970,590 contract sum for the supply of Electrical Materials Under NEP was included as outstanding commitments even though GHS358,135,990 had already been paid to the company.
Luton Engineering Limited - GHS161,573,032 contract sum for construction of an Indoor Primary Substation and Interconnecting Circuits for the New Constructed Regional Hospital at Sewuah, Ashanti Region, was included as claims even though GHS58,166,291 had already been paid to the company.

<u>Recommendation</u>
To avoid wrong reporting of outstanding arrears and commitment balances, The MDA should

Strengthen internal controls to monitor payments made to contractors and regularly share updated outstanding balances with the Chief Director, the Finance Director and Budget Officers and Head of Internal Audit.
Obtain updates from the Controller and Accountant General's Department on payments made to the contractors and reconcile with their books to ensure completeness.
The Auditor General should also be engaged regularly to conduct a special audit on the outstanding balances to ensure accuracy of reported outstanding balances.

</td></tr>
</table>

Summary of key findings

Issue	Key findings and recommendations
Validation of Arrears/Payables and Commitments	
Contractors / suppliers confirmed GHS1.396 Billion less than what was owed them.	Confirmation responses received from Contractors/Suppliers revealed an overstatement of GHS1.314 billion and GHS82.640 million in commitments and claims respectively of the Ministry of Energy and Green Transition. The contractors / suppliers confirmed nil balances for the outstanding commitments and claims as of 31 December 2024. The table below shows the breakdown of the outstanding commitments and claims for which the contractors/suppliers confirmed the nil balances.

PROJECT CODE	CONTRACTOR	AMOUNT (GHS)	PROJECT DESCRIPTION
GR/MOEN/GD/SS/024/2024 LOT 6	Nso Falcon Energy Limited	136,845,600	Procurement Of Electrical Materials [110w Led Smart All In One Solar Streetlights And Accessories
GR/MOEN/GD/SS/024/2024 LOT 2	M.A &Consult Company Limited	118,975,536	Procurement Of Electrical Materials [120 Sq.MM HD Ai Conductor
GR/MOEN/GD/SS/024/2024	Leo-beck Company Limited	109,578,151	Procurement Of Electrical Materials [120 Sq.MM HD Ai Conductor
GR/MOEN/GD/SS/024/2024 LOT 4	Propel & Others Company Limited	109,029,600	Procurement Of Electrical Materials [110w Led Smart All In One Solar Streetlights And Accessories
GR/MOEN/CS/SS/024/2024 LOT 3	Roots Energy Limited	101,460,000	Procurement Of Electrical Materials [110w Led Smart All In One Solar Streetlights And Accessories
GR/MOEN/GD/SS/025/2024 LOT4	Medmo Company Limited	98,815,200	Procurement Of Electrical Materials [110w Led Smart All In One Solar Streetlights And Accessories
GR/MOEN/GD/SS/025/2024 LOT 1B	Dark Lightening Company Limited	95,486,400	Procurement Of Electrical Materials 110w Led Smart All-in-one Solar Streetlight And Accessories
GR/MOEN/GD/SS/025/2024 LOT 3	Maverick Energy Limited	94,848,000	Procurement Of Electrical Materials 110w Led Smart All-in-one Solar Streetlight And Accessories
GR/MOEN/GD/SS/025/2024 LOT 1A	M.A Evolution Limited	93,343,200	Procurement Of Electrical Materials 110w Led Smart All-in-one Solar Streetlight And Accessories
GR/MOEN/GD/SS/025/2024 LOT2	Mo&mo Company Limited	92,978,400	Procurement Of Electrical Materials [110w Led Smart All In One Solar Streetlights And Accessories
GR/MOEN/GD/SS/025/2024 LOT2	Walhuga Company Limited	92,066,400	Procurement Of Electrical Materials [110w Led Smart All In One Solar Streetlights And Accessories
GR/MOEN/GD/SS/025/2024 LOT 5B	Horizon N.A Company Limited	85,491,900	Procurement Of Electrical Materials 150w Led Streetlight C/W Arm, Bulb. Nuts & Washers & Photocells
GR/MOEN/GD/SS/025/2024 LOT 5A	A.I Engineering Limited	84,619,830	Procurement Of Electrical Materials 50sq. MM HD Al Conductors
Total Commitment settled as per vendor confirmation		1,313,538,217	
GR/MOEN/GD/SS/0011/2023 - LOT 4	AI Engineering & Technology	38,038,000	Supply And Installation Of Electrical Materials Under The NEP
GR/MOEN/GD/SS/024/2024 LOT8	Hanover Logistics And Electricals	29,004,275	Procurement of Electrical Materials [50sq.MM HD Al Conductors
GR/MOEN/GD/SS/012/2023 - LOT 3	JYC Limited Company	13,995,953	Procurement of Electrical Materials 150w Led Streetlights C/W Arms, Bulbs, Nuts, Washers and Photocells
GR /MOEN/GD/SS/030/2024	Think -Aloud Company Limited	1,599,600	Supply and Installation Of Streetlight Infrastructure In The Volta Region-Botoku And Environs
GR/MOEN/GD/SS/011/2023 - LOT 3	VB Capital Partners Limited	2,000	Procurement of Electrical Materials (11KV Channel IRON Conductors and D-brackets)
Total Claims settled as per vendor confirmation		82,639,828	
Grand total		1,396,178,045	

Recommendation

To avoid wrong reporting of outstanding arrears and commitment balances, The MDA should

1. Strengthen internal controls to monitor payments made to contractors and regularly share updated outstanding balances with the Chief Director, the Finance Director and Budget Officers and Head of Internal Audit.
2. Obtain updates from the Controller and Accountant General's Department on payments made to the contractors and reconcile with their books to ensure completeness.
3. The Auditor General should also be engaged regularly to conduct a special audit on the outstanding balances to ensure accuracy of reported outstanding balances.

Issue	Key findings and recommendations
Validation of Arrears/Payables and Commitments	
Payments of GHS393,121Million made to suppliers/contractors after December 2024.	During the review of outstanding commitments and arrears as at 31 December 2024, we noted that total payments of GHS393,121,517 have been made to various suppliers/contractors subsequent to the yearend December 2024. These payments were made between January and May 2025. Details of these payments are provided in the table below;

Date	Type	Vendor/Recipient	Amount as per bank statement (GHS)	Grossed up WHT tax (GHS)
03/01/2025	Commitment	Atlas Electrical Systems Engineering Ltd - 100m deal	46,985,963	48,439,137
03/01/2025	Commitment	Nimogan Company Limited	63,830,154	65,804,282
26/02/2025	Commitment	JYC Company Limited	1,940,000	2,000,000
02/04/2025	IPC	JYC Company Limited	19,400,000	20,000,000
28/05/2025	Commitment	JYC Company Limited	13,497,359	13,914,803
18/03/2025	IPC	BT Ranking Limited	1,000,000	1,030,928
15/04/2025	IPC	BT Ranking Limited	485,000	500,000
08/01/2025	Commitment	ABMAAD Company Limited	2,300,000	2,371,134
03/01/2025	Commitment	Ghanhali Company Limited	17,914,263	18,468,312
06/01/2025	Commitment	MM Develoly Company	96,920,460	99,918,000
03/01/2025	Commitment	Akani Universal Resources Ltd	58,029,926	59,824,666
06/01/2025	Commitment	Effort Commercial LTD	59,024,747	60,850,255
		Total	381,327,872	393,121,517

Recommendation
The Controller and Accountant General's Department together with the Ministry of Finance should take note of these payments already made to the suppliers/contractors to avoid instances of double payments.

Summary of key findings

Issue	Key findings and recommendations
Ascertain Legitimacy and Accuracy of Arrears/Payables and Commitments	
Key documents not provided for contracts awarded amounting to GHS523.54Million	Management of the Ministry of Energy and Green Transition could not provide key documents for our review in respect of contracts awarded to; 1. Mustek Engineering Limited amounting to GHS361,970,590 for the supply of Electrical Materials Under NEP on 24 September 2024; and 2. Luton Engineering Limited amounting to GHS161,573,032 for construction of an Indoor Primary Substation and Interconnecting Circuits for the New Constructed Regional Hospital at Sewuah, Ashanti Region on 22 December 2022. Below are the details of the key documents that could not be provided for our review

		Documents that could not be provided			
Name of contractor	**Contract sum (GHS)**	**Commencement certificate**	**Parliament approval**	**Performance Security**	**PPA Approval**
Mustek Engineering Limited	361,970,590	N	N		
Luton Engineering Limited	161,573,032	N	N	N	N
Total	523,543,622				

N = Documents not provided

Management of the Ministry indicated that the documents were available but that they are having challenges retrieving the documents for our review.

Recommendation
Management should implement a robust documentation and approval tracking system to ensure that all necessary supports for vendor engagements are properly collected and maintained. Regular audits should be conducted to verify the completeness of vendor documentation, and staff should be trained on the importance of maintaining comprehensive records to facilitate transparency and compliance with the PPA and PFM Acts.

Detailed Report – Ministry of Energy and Green Transition

Summary of key findings

Issue	Key findings and recommendations
Ascertain Legitimacy and Accuracy of Arrears/Payables and Commitments	
Multi-year contracts and parliamentary approval	The Management of the Ministry of Energy was unable to provide parliamentary approval for two contractors, as detailed below: 1. Mustek Engineering Limited Amount: GHS 361,970,590 Purpose: Supply of Electrical Materials under the National Electrification Programme (NEP). Date of Contract: 24 September 2024 2. Luton Engineering Limited Amount: GHS 161,573,032 Purpose: Construction of an Indoor Primary Substation and Interconnecting Circuits for the newly constructed Regional Hospital at Sewuah, Ashanti Region Date of Contract: 22 December 2022 The details relating to this finding and the associated recommendations have been documented under the section titled “Key Documents Not Provided for Contracts Awarded Amounting to GHS 523.54 Million.”
Verification of Asset Existence	The EY audit team has received confirmation that the Ministry of Energy currently does not have any infrastructure projects. Consequently, the Ministry of Energy was not included in the scope of the inspection exercise. Based on this information, there are no findings to report regarding infrastructure projects for the MDA.

Detailed Report – Ministry of Energy and Green Transition

Summary of key findings

Issue	Key findings and recommendations
Establish Due Dates and Stock of Arrears/Payables	
No evidence of maintenance of ageing analysis of arrears and commitments	We did not sight evidence that the Ministry of Energy and Green Transition maintained ageing analysis of arrears and commitments as management could not provide such analysis to us for review. We however noted from the review that 97% of the validated arrears and commitments relate to 2024. Details of the age analysis of the validated arears and commitments are presented in the table below.

Description of payment	Oct - Dec 2024	Apr - Sep 2024	Jan - Mar 2024	2023	Up to 2022	TOTAL
	GHS					
Commitments	320,954,846	1,357,944,770				1,678,899,616
Claims	869,037,408	937,107,775	118,539,939	225,668,247	3,834,600	2,154,187,969
Arrears (BTAs)	313,059,692					313,059,692
TOTAL	1,503,051,946	2,295,052,545	118,539,939	225,668,247	3,834,600	4,146,147,277

Recommendation

The Ministry of Energy and Green Transition should maintain an ageing analysis of its arrears and commitments and make it a mandatory component of its financial reports. This will promote transparency and support budget allocations and payment schedules by the Ministry of Energy and the Ministry of Finance.

To ensure timely reporting of ageing analysis and to avoid manual errors, the GIFMIS should be configured to automatically generate ageing analysis based on the invoice dates and payment status.

The Ministry should designate an officer within the finance department to regularly update and review the ageing analysis. Regular reconciliation of outstanding balances between departments and suppliers/contractors should be conducted in order to validate the accuracy of ageing analysis and resolve discrepancies early.

Detailed Report – Ministry of Energy and Green Transition

Summary of key findings

Issue	Key findings and recommendations
Ineffective control environment over arrears and commitments reporting	Several deficiencies have been identified within the financial management processes of the Ministry of Energy and Green Transition. These control gaps undermine transparency, accountability, and the accurate reporting of arrears and commitments. The following recommendations are proposed to strengthen the control environment for arrears and commitment reporting. ***Enhance Financial Reporting and Reconciliation*** It is recommended that the Ministry of Energy and Green Transition implement systematic and regular reconciliation between its internal records, the disbursement records of the Ministry of Finance, and those maintained by the Controller and Accountant General's Department (CAGD). ***Implement Mandatory Documentation Controls*** It is advisable for the Ministry to ensure that all claims and commitments are substantiated with signed contracts, commencement certificates, delivery notes, and equivalent documentation. Claims should not be processed or reported in the absence of complete supporting materials. ***Develop a Contract and Payment Monitoring System*** The establishment of a comprehensive system to monitor contract values, disbursements, outstanding balances, and payment schedules is strongly recommended. Such a mechanism would facilitate early identification of discrepancies in the reporting of arrears. ***Maintain an Ageing Analysis of Arrears*** The maintenance of an ageing analysis is advised to support the effective management and prioritisation of arrears and commitment payments. ***Conduct Regular Audits*** Regular audits conducted by the Auditor General in respect to arrears, commitments, contract documentation, and payments are recommended to enable prompt identification of errors and to provide assurances to stakeholders. ***Strengthen Capacity and Accountability*** Ongoing training for finance and procurement personnel in Public Financial Management (PFM), best practices under the Public Procurement Act, utilisation of GIFMIS systems, and adherence to documentation standards is encouraged. Furthermore, clearly assigning roles pertaining to the ownership and tracking of arrears may contribute significantly to enhance accountability.

Detailed Report - Energy Commission (Energy Fund)

Detailed Report – Energy Commission (Energy Fund)

Summary of Validated Allocations

The Energy Fund claims comprise of amounts receivable from the Ministry of Finance based on the amount allocated to the commission in the 2024 Budget Statement and Economic Policy under grants to other Government units in Appendix 3C-Economic Classification of Central Gov't Expenditure.

Below is a table indicating the total arrears and commitments as provided by the MoF, the amounts validated by the audit and the amounts not validated as at 31 December 2024.

Total amounts due to the Energy Fund amounted to GHS 9.9M. Of the total amount, GHS 9.9M was validated by the audit team. Refer to Appendix 1 for the detailed breakdown of validated allocations.

Description of Payment	Amount submitted by MoF for audit i	Reclassification ii	Amount Restated iii = (I +ii)	Amount validated for payment iv	Amount Rejected v = (I +ii)	Amount to be justified before payment vi = (iii-iv-v)
Commitments	-	-	-	-	-	-
Claims	9,935,302	-	9,935,302	9,935,302	-	-
Arrears (BTAs)	-	-	-	-	-	-
TOTAL	9,935,302	A -	9,935,302	9,935,302	B -	C -

A **Reclassification**: From our review, there were no reclassifications.

B Amount Rejected: From our review, no amount was rejected.

C Amount to be justified before payment: All amounts have been validated.

From our review, we noted the reported claims by MoF is exclusive of the allocation for December 2024 as the reconciliation was performed to November 2024. The reason being that allocations are made a month in arrears. The total amount validated is withholding inclusive.

Detailed Report – Energy Commission (Energy Fund)

Summary of key findings

Issue	Key findings and recommendations
Quantum of Arrears/Payables and Commitments	Based on work done, we did not identify any issues with the quantum of arrears/payables and commitments.
Validation of Arrears/Payables and Commitments	Based on work done, we did not identify any issues with the validation of arrears/payables and commitments.
Ascertain Legitimacy and Accuracy of Arrears/Payables and Commitments	Based on work done, we did not identify any issues with ascertaining legitimacy and accuracy of arrears/payables and commitments.
Establish Due Dates and Stock of Arrears/Payables	Based on work done, we did not identify any issues with establishing due dates and stock of arrears/payables.
Verify Claimants of Arrears/Payables and Commitments	Based on work done, we did not identify any issues with verifying claimants of arrears/payables and commitments.
Review of control environment	From our review of the control environment, we did not identify any issues.

Detailed Report - Ministry of Roads and Highways

Detailed Report – Ministry of Roads and Highways
Summary of validated position

Summary of arrears/payables and commitments

Below is a table indicating the total arrears/payables and commitments as provided by the MoF, the amounts validated by the audit and the amounts pending validation as at 31 December 2024. Annotations (A,B,C etc) have been used to provide easy reference to explanations provided to the make up of the amounts.

Total arrears/payables provided by the MoF amounts to GHS119.561Billion. Of the total amount, GHS12.823Billion has been validated. GHS4.727Billion has been rejected and GHS102.012Billion is pending validation.

Included in the amount validated is a supplementary list of claims amounting to GHS2.135 Billion. The details of these supplementary claims can be found in Appendix 8 of this report.

Description of Payment	Amount submitted by MoF for audit i	Reclassification ii	Amount Restated iii = (I +ii)	Amount validated for payment iv	Amount Rejected v = (I +ii)	Amount to be justified before payment vi = (iii-iv-v)
Commitments	103,539,327,425	-	103,539,327,425	2,344,799,719	479,559,605	100,715,171,145
Claims	15,429,057,174	-	15,429,057,174	9,936,076,474	4,217,341,008	1,275,436,647
Arrears (BTAs)	593,091,856	-	593,091,856	541,688,080	29,634,277	21,769,499
TOTAL	119,561,476,455	A -	119,561,476,455	12,822,564,274	B 4,726,534,890	C 102,012,377,291

A **Reclassification:** There were no reclassifications among the various classes of debt.

B **Amounts Rejected:** These are arrears/payable and commitments which have been rejected based on the review. The table below shows the reasons for the rejections for each category of arrears/payments and commitments.

	Reasons	Commitments	Claims	BTA	Total
1	Payments already made to contractors/service providers	55,424,176	3,009,393,524	1,813,785	3,066,631,485
2	Duplicated arrears	134,654,242	129,383,166	107,378	264,144,786
3	Overstatement based on confirmations received from contractors/suppliers	-	965,465,390	-	965,465,390
4	Not adequately supported	289,481,187	722,623	275,293	290,479,103
5	Other reason	-	112,376,305	853,365	113,229,670
6	Not found in GIFMIS	-	-	26,584,456	26,584,456
	Total	479,559,605	4,217,341,008	29,634,277	4,726,534,890

C **Amounts to be justified before payment:**
Amounts pending validation comprise commitments of GHS100.715Billion, claims of GHS1.275Billion and arrears of GHS21.769Million. These represent unconfirmed vendor balances by third parties and balances with supporting documents yet to be provided for review.

Detailed Report – Ministry of Roads and Highways

Summary of key findings

<table>
<tr><th>Issue</th><th>Key findings and recommendations</th></tr>
<tr><td>Validation of Arrears/Payables and Commitments</td><td></td></tr>
<tr><td>GHS3.067 Billion paid to contractors included in the schedule of outstanding payables and commitments</td><td>Our review of the outstanding commitments and payables received from the Ministry of Finance revealed that a total amount of GHS3.067Billion which relates to claims, BTAs and commitments that had already been paid for and commitments that had been completed or already certified were included in the schedule of claims and commitments as of 31 December 2024. The table below shows the breakdown of the overstatement between commitments and claims. Details are provided in the Appendix 1 of this report.

<table>
<tr><th>Description</th><th>Amount (GHS)</th></tr>
<tr><td>Commitments</td><td>55,424,176</td></tr>
<tr><td>Claims</td><td>3,009,393,524</td></tr>
<tr><td>Arrears (BTA)</td><td>1,813,785</td></tr>
<tr><td>Grand Total</td><td>3,066,631,485</td></tr>
</table>
Management iterated the challenges they face in tracking payments once the IPCs leave their remit. The risk of double payments is heightened as a good number of the projects are currently funded by more than one source.

<u>Recommendation</u>
To avoid wrong reporting of outstanding arrears and commitment balances, The MDA should
1. Strengthen internal controls to monitor payments made to contractors and regularly share updated outstanding balances with the Chief Director, the Finance Director and Budget Officers and Head of Internal Audit.
2. Obtain updates from the Controller and Accountant General's Department on payments made to the contractors and reconcile with their books to ensure completeness.
3. The Auditor General should also be engaged regularly to conduct a special audit on the outstanding balances to ensure accuracy of reported outstanding balances.</td></tr>
</table>

Detailed Report – Ministry of Roads and Highways

Summary of key findings

Issue	Key findings and recommendations
Validation of Arrears/Payables and Commitments	
GHS264.145 Million duplicated in the outstanding payables and outstanding payables and commitments reported by the Ministry of Roads and Highways	Review of the outstanding commitments, claims and arrears (BTAs) of the Ministry of Roads and Highways revealed that eighteen (18) projects with claims totalling GHS264.145 million had been duplicated in other obligation categories (i.e., commitments or BTAs). This was mainly due to one of the following: 1. The certified amount had not been deducted from the outstanding commitments after the IPC had been received and vetted, pending payment processes. 2. The amount was not removed from the list of claims after a payment voucher had been prepared and approved and submitted to the CAGD via GIFMIS for payment. Details of these duplicated claims are provided in Appendix 2. **Recommendation** The Ministry of Roads and Highways should establish a review process where the claims are independently verified by finance, procurement and internal audit teams before inclusion in the schedule of arrears and commitments of the Ministry. The Ministry should also schedule a monthly or quarterly reconciliations between the Ministry's records and those of contractors. The reconciled balance should be signed off by both the contractor and the Ministry and filed for future reference. The Auditor General should be engaged to regularly conduct a special audit of the arrears of the MDA to ensure accuracy and completeness of the arrears reported by the MDA.

Summary of key findings

Issue	Key findings and recommendations
Validation of Arrears/Payables and Commitments	
Arrears and commitments of GHS290.479 Million not adequately supported.	Our review of the outstanding commitments and payables revealed that a total amount of GHS290.479 Million which relates to claims, BTAs and commitments are not adequately supported. This was due to the following: 1. We observed that the value of outstanding commitments for a project is determined by subtracting the IPCs certified to date from the contract sum. Our examination of the total IPCs certified for the projects listed below revealed that the amount certified to date, which was used to calculate the outstanding commitment amount, was understated. This understatement led to an overstatement of the commitment amounts by GHS83.64 million. 2. For commitments amounting to GHS 205.844 Million, the total amount certified to date exceeded the contract sum of the project and no addendum or variation orders were provided to support the outstanding commitment amount. The reason for this was interest on delayed payments that had been raised by the contractors for those projects. 3. An amount of GHS722,623 in claims was unsupported by the reviewed IPC documents and confirmation response received from the contractors because the amount captured in the schedule was recorded before the IPC had gone through a full vetting at the Ministry. Thus, the final certified amount after vetting was lower than the amount per the schedule. 4. Supporting documents could not be found for BTAs amounting to GHS275,293 as there was no documents attached to the payment voucher created in GIFMIS or the description of the BTA was very vague for the related payment voucher to be identified in GIFMIS. **Appendix 3** shows the details of the commitments and payables and commitments that were not adequately supported. **<u>Recommendation</u>** The Ministry of Roads and Highways should establish a review process where the claims are independently verified by finance, procurement and internal audit teams before inclusion of the schedule of arrears and commitments of the Ministry. The Ministry should also schedule a monthly or quarterly reconciliations between the Ministry's records and those of contractors. The reconciled balance should be signed off by both the contractor and the Ministry and filed for future reference. The Auditor General should be engaged to regularly conduct a special audit of the arrears of the MDA to ensure accuracy and completeness of the arrears and commitments reported by the MDA.

Detailed Report – Ministry of Roads and Highways

Summary of key findings

Issue	Key findings and recommendations
Validation of Arrears/Payables and Commitments	
Contractors confirmed GHS965.465 Million less than what they were owed.	A review of confirmation responses from several contractors indicated that the outstanding balance on claims reported by the Ministry of Finance (MoF) and the Ministry of Roads and Highways (MoRH) was overstated by GHS965.465 million. Contractors engaged by agencies under the Ministry of Roads and Highways confirmed the projects they were undertaking but confirmed amounts lower than those reported as owed to them. Consequently, these overstatements have been classified as rejected claims. Details regarding these claims are provided in Appendix 4 of this report. **Recommendation** The Ministry of Roads and Highways should establish a review process where the claims are independently verified by finance, procurement and internal audit teams before inclusion of the schedule of arrears and commitments of the Ministry. The Ministry should also schedule a monthly or quarterly reconciliations between the Ministry's records and those of contractors. The reconciled balance should be signed off by both the contractor and the Ministry and filed for future reference. The Auditor General should be engaged to regularly conduct a special audit of the arrears of the MDA to ensure accuracy and completeness of the arrears and commitments reported by the MDA.
Payment vouchers for BTAs amounting to GHS26.584 Million not found in GIFMIS.	Our checks in GIFMIS with the Treasury staff, revealed that BTAs amounting to GHS26.584 Million did not have corresponding payment vouchers in GIFMIS. The amounts per the BTAs could not be found in GIFMIS and the contractor details did not have any pending payment vouchers that matched the BTA amounts. These BTAs have been included in the rejected BTAs. Details of these BTAs are provided in Appendix 5 of this report. **Recommendation** To avoid wrong reporting of outstanding arrears and commitment balances, The MDA should 1. Strengthen internal controls to monitor payments made to contractors and regularly share updated outstanding balances with the Chief Director, the Finance Director and Budget Officers and Head of Internal Audit. 2. Obtain updates from the Controller and Accountant General's Department on payments made to the contractors and reconcile with their books to ensure completeness. 3. The Auditor General should also be engaged regularly to conduct a special audit on the outstanding balances to ensure accuracy of reported outstanding balances.

Summary of key findings

Issue	Key findings and recommendations
Validation of Arrears/Payables and Commitments	
2025 claims amounting to GHS112.376 Million included in the outstanding claims for 2024	A review of the outstanding claims for the Ministry of Roads and Highways, showed that claims amounting to GHS112.376 Million which relate to 2025 has been included in the outstanding claims as at 31 December 2024. These claims are out of our scope of due to the period end date covered by the audit. These claims have been treated as rejected claims. Details of the claims are provided in the table below.

Contractor	Project Name	Outstanding Amount (GHS)	Date of Claim
Doncross Ventures	Rehabilitation of selected roads in Bantama Area and its Environs, Phase 2 (10.50km) - Kumasi	101,930,103	2025
Cost Delight Enterprise	Rehabilitation of Princess Road and Links, Amamoley (3.50km) - Accra	7,196,477	2025
Mustek Engineering Limited	Resealing of selected roads in Accra (Tema, Ashiaman, Krowor, Ledzokuku and La Dadekotopon Areas)	3,249,726	30-Jan-2025
Grand Total		**112,376,306**	

Recommendation

The Ministry of Roads and Highways should establish a review process where the claims are independently verified by finance, procurement and internal audit teams before inclusion of the schedule of arrears and commitments of the Ministry. The Ministry should also schedule a monthly or quarterly reconciliations between the Ministry's records and those of contractors. The reconciled balance should be signed off by both the contractor and the Ministry and filed for future reference. The Auditor General should be engaged to regularly conduct a special audit of the arrears of the MDA to ensure accuracy and completeness of arrears reported by the MDA.

Detailed Report – Ministry of Roads and Highways

Summary of key findings

Issue	Key findings and recommendations
Ascertain Legitimacy and Accuracy of Arrears/Payables and Commitments	
Key documents not provided for validated claims and commitments amounting to GHS9.743 Billion	Management of the Ministry of Roads and Highways could not provide certain key documents for our review in respect of most of the validated claims and commitments. Though the indebtedness to the contractors were verified, the following documents were not provided for review 1. Evidence of parliamentary approval was not sighted for some validated claims as Management stated that once the projects are budgeted for and budgets are approved, this suffices as parliamentary approval. Management also mentioned that most of the projects are Road Fund projects and as such, do not require parliamentary approval. 2. Commencement certificates were not provided for most of the validated claims and commitments. Management stated that commencement certificates were not obtained for all projects as most of the projects are road fund projects and commencement certificates were not a requirement at the time when most of these contracts were signed. For those that may be available, Management mentioned having challenges with retrieving them as they were not filed as part of the contract documents for the projects. Projects for which commencement certificates were not provided sum up to GHS8.798 Billion of the total validated claims. 3. Tender documents or evidence of the tendering process and evidence of PPA Board approval were not provided for most of the validated claims and commitments. Management stated that these documents were available but they had challenges retrieving them. They indicated that most of these documents are kept at the Regional Offices and the ones that are at the Head Office are archived regularly once the contract is signed due to their bulky nature. Please refer to **Volume 2** of this report (**1. Details of the validated outstanding payables and commitments**) for the details. **Recommendation** Management should implement a robust documentation and approval tracking system to ensure that all necessary supports for vendor engagements are properly collected and maintained. Regular audits should be conducted to verify the completeness of vendor documentation, and staff should be trained on the importance of maintaining comprehensive records to facilitate transparency and compliance with the PPA and PFM Acts.

Summary of key findings

Issue	Key findings and recommendations
Physical verification of assets and goods and services procured	
Interest of approximately GHS884.457 Million incurred by MoRH due to delays in the payment to contractors.	A physical verification was conducted for a sample of 20 projects under the Ministry of Roads and Highways. It was observed that in 9 of these projects, the total amount paid to date exceeded the percentage of project completion by GHS206.508 Million. Further investigation revealed that these overpayments were primarily due to interest on delayed payments, which contractors charged based on the contract terms. These interest charges are typically applied by contractors after they receive a delayed payment. The details of these projects have been provided in Appendix 6. Additionally, included in the validated claims is an outstanding amount of GHS677.949 Million that is being claimed by contractors as interest on delayed payments. Appendix 7 provides the details of these claims. **Recommendation** The following measures if implemented will go a long way to address this phenomenon where project costs are increased due to delays in executing project and its resultant interest charges. 1. The Ministry of Road and Highways and the Ministry of Finance should ensure that funding is secured before contracts are awarded. 2. Implement realistic cash flow projections aligned with project timelines to avoid payment delays. 3. Establish strict internal timelines for processing Interim Payment Certificates (IPCs) and ensure that bottlenecks in the approval of disbursements are avoided.
Verify Claimants of Arrears/Payables and Commitments	
Verification of Vendor Eligibility and Documentation	As part of our review of the documents supporting the payables and commitments of the Ministry of Roads and Highways, along with the external confirmations received from the relevant contractors, we conducted verification procedures on the claimants of these payables and commitments. Our goal was to establish whether they were appropriately registered to operate in Ghana for tax purposes and professional requirements. We did not identify any issues regarding the registration of the contractors related to the validated payables and commitments. However, most of these contractors were unable to provide us with copies of their audited financial statements. **Recommendation** The Ministry of Roads and Highways should periodically obtain audited financial statements as well as other business and tax certificates that require renewal or are updated from time to time to ensure that contractors are in compliance with the laws and regulatory requirements for conducting business in Ghana.

Detailed Report – Ministry of Roads and Highways

Summary of key findings

Issue	Key findings and recommendations
Establish Due Dates and Stock of Arrears/Payables	
No evidence of maintenance of ageing analysis of arrears and commitments	We did not sight evidence that the Ministry of Roads and Highways maintained an ageing analysis of arrears and commitments as management could not provide such analysis to us for review. We however noted from the review that 69% of the validated arrears and commitments relate to 2024. Details of the age analysis of the validated arears and commitments are presented in the table below.

Description of payment	Oct - Dec 2024	Apr - Sep 2024	Jan - Mar 2024	2023	Up to 2022	TOTAL
			GHS			
Commitments	372,374,184	319,953,994	197,438,649	225,333,793	1,229,699,100	2,344,799,720
Claims	1,891,900,853	4,988,598,789	749,019,885	1,034,196,061	1,272,360,886	9,936,076,474
Arrears (BTAs)	39,905,268	167,865,682	132,562,187	118,316,273	83,038,670	541,597,210
TOTAL	2,304,180,305	5,476,418,465	1,079,020,721	1,377,846,127	2,585,098,656	12,822,564,274

Recommendation

The Ministry of Roads and Highways should maintain an ageing analysis of its arrears and commitments and make it a mandatory component of its financial reports. This will promote transparency and support budget allocations and payment schedules by the Ministry of Roads and Highways and the Ministry of Finance.

To ensure timely reporting of ageing analysis and to avoid manual errors, the GIFMIS should be configured to automatically generate ageing analysis based on the invoice dates and payment status.

The Ministry should designate an officer within the finance department to regularly update and review the ageing analysis. Regular reconciliation of outstanding balances between departments and suppliers/contractors should be conducted in order to validate the accuracy of ageing analysis and resolve discrepancies early.

Detailed Report – Ministry of Roads and Highways

Summary of key findings

Issue	Key findings and recommendations
Ineffective control environment over arrears and commitments reporting	Several deficiencies have been identified within the financial management processes of the Ministry of Roads and Highways. These control gaps undermine transparency, accountability, and the accurate reporting of arrears and commitments. The following recommendations are proposed to strengthen the control environment for arrears and commitment reporting. ***Enhance Financial Reporting and Reconciliation*** It is recommended that the Ministry of Roads and Highways implement systematic and regular reconciliation between its internal records, the disbursement records of the Ministry of Finance, and those maintained by the Controller and Accountant General's Department (CAGD). ***Develop a Contract and Payment Monitoring System*** The establishment of a comprehensive system to monitor contract values, disbursements, outstanding balances, and payment schedules is strongly recommended. Such a mechanism would facilitate early identification of discrepancies in the reporting of arrears. ***Maintain an Ageing Analysis of Arrears*** The maintenance of an ageing analysis is advised to support the effective management and prioritisation of arrears and commitment payments. ***Conduct Regular Audits*** Regular audits conducted by the Auditor General in respect to arrears, commitments, contract documentation, and payments are recommended to enable prompt identification of errors and to provide assurances to stakeholders. ***Strengthen Capacity and Accountability*** Ongoing training for finance and procurement personnel in Public Financial Management (PFM), best practices under the Public Procurement Act, utilisation of GIFMIS systems, and adherence to documentation standards is encouraged. Furthermore, clearly assigning roles pertaining to the ownership and tracking of arrears may contribute significantly to enhance accountability. ***Effective project management*** The Ministry of Road and Highways and the Ministry of Finance should develop a Policy to Minimize Cost Escalation in Road Infrastructure Projects through improved financial planning and execution oversight. The policy should include at a minimum; 1. A policy that ensures that funding is secured before contracts are awarded. 2. Realistic cash flow projections are aligned with project timelines to avoid payment delays. 3. Strict internal timelines for processing Interim Payment Certificates (IPCs) and ensure that bottlenecks in the approval of disbursements are removed.

Detailed Report – Road Fund

Detailed Report – Road Fund
Summary of validated position

Summary of arrears/payables and commitments

The Road Fund claims and arrears comprise of amounts receivable from the Ministry of Finance as the Fund's revenue from fuel levies collected on behalf of the Fund in accordance with Section 3 of the Road Fund Act, 1997 (Act 536) as amended.

Below is a table indicating the total arrears and commitments as provided by the MoF, the amounts validated by the audit and the amounts not validated as at 31 December 2024. Annotations (A,B,C etc) have been used to provide easy reference to explanations provided.

Total amounts due to the Road Fund amounted to GHS996,899,377. Of the total amount, GHS996,899,258 has been validated. Refer to Appendix 1 for the detailed breakdown of the validated claims. GHS119 has been rejected.

Description of Payment	Amount submitted by MoF for audit i	Reclassification ii	Amount Restated iii = (I +ii)	Amount validated for payment iv	Amount Rejected v = (I +ii)	Amount to be justified before payment vi = (iii-iv-v)
Commitments	-	-	-	-	-	-
Claims	600,979,407	-	600,979,407	600,979,407	-	-
Arrears (BTAs)	395,919,970	-	395,919,970	395,919,851	119	-
TOTAL	996,899,377	-	996,899,377	996,899,258	A 119	-

A

Amount Rejected (*Refer to Appendix A.3.BTAs Reconciled, Page 49*):
The amount rejected of GHS119 is an unsupported amount.

Detailed Report – Road Fund

Summary of key findings

Issue	Key findings and recommendations
Quantum of Arrears/Payables and Commitments	Based on work done, we did not identify any issues with the quantum of arrears/payables and commitments.
Validation of Arrears/Payables and Commitments	Based on work done, we did not identify any issues with the validation of arrears/payables and commitments.
Ascertain Legitimacy and Accuracy of Arrears/Payables and Commitments	Based on work done, we did not identify any issues with ascertaining legitimacy and accuracy of arrears/payables and commitments.
Establish Due Dates and Stock of Arrears/Payables	Based on work done, we did not identify any issues with establishing due dates and stock of arrears/payables.
Verify Claimants of Arrears/Payables and Commitments	Based on work done, we did not identify any issues with verifying claimants of arrears/payables and commitments.
Review of control environment	From our review of the control environment, we did not identify any issues.

Detailed Report – Office of Government Machinery (OGM)

Detailed Report – Office of Government Machinery (OGM)

Summary of validated position

Summary of arrears/payables and commitments
Below is a table indicating the total arrears and commitments as provided by the MoF, the amounts validated by the audit and the amounts not validated as of 31 December 2024. Annotations (A, B & C) have been used to provide easy reference to explanations provided in this report.

Total arrears/payables and commitments provided by the MoF amounted to GHS 3,126,678,398. Of the total amount. GHS213,065,997 was validated by the audit team. GHS24,066,320 was rejected and GHS2,889,546,082 is pending validation.

Description of Payment	Amount submitted by MoF for audit i	Reclassification ii	Amount Restated iii = (I +ii)	Amount validated for payment iv	Amount Rejected v = (I +ii)	Amount to be justified before payment vi = (iii-iv-v)
	GHS					
Commitments	2,359,203,471	-	2,359,203,471	7,243,793	-	**2,351,959,678**
Claims	192,228,990	-	192,228,990	77,512,883	24,066,320	**90,649,788**
Arrears (BTAs)	575,245,937	-	575,245,937	128,309,321	-	446,936,616
TOTAL	**3,126,678,398**	**-**	**3,126,678,398**	**213,065,997**	**24,066,320**	**2,889,546,082**

A B C

A **Reclassification -** These are transactions that were initially misclassified. No reclassification done for OGM.

B **Amount rejected -** These are claims which have been rejected based on the review. The table below shows the reasons for the rejection.

	Reasons	Commitments	Claims	BTA	Total
1	Payments already made to contractors/service providers	-	21,884,938	-	21,884,938
2	Items purchased/services procured not delivered	-	1,944,592	-	1,944,592
3	Not adequately supported	-	236,790	-	236,790
	Total	-	24,066,320	-	24,066,320

C **Amounts to be justified before payment**
These consist of Commitments- GHS2.35 billion & Claims – GHS90.6 million for which inadequate supporting evidence has been received from the OGM such as IPCs/invoices to validate them as well as BTAs – GHS446 million for which no supporting evidence has been received for validation.

Detailed Report – Office of Government Machinery (OGM)

Summary of key findings

<table>
<tr><th>Issue</th><th>Key findings and recommendations</th></tr>
<tr><td colspan="2">Validation of Arrears/Payables and Commitments</td></tr>
<tr><td>GHS21.8 million already settled claims included in outstanding payables and claims.</td><td>A review of the outstanding claims received from the Office of Government machinery revealed that a total of GHS21.8 million have already been settled but were still reflected in the outstanding payables and commitment schedules as of 31 December 2024. Details of these payments are provided in the table below. These amounts have been included in the list of rejected claims.

<table>
<tr><th>Contractor</th><th>Contract Details</th><th>Contract Amount GHS</th><th>Amount already paid GHS</th></tr>
<tr><td>COUPBAY GHANA LTD</td><td>RELEASE OF FUNDS FOR THE RENOVATION OF THE BLACK STAR SQUARE FOR THE 67TH INDEPENDENCE CELEBRATION AND OTHER NATIONAL EVENTS</td><td>28,472,153</td><td>20,691,931</td></tr>
<tr><td>EMMAK Construction Limited</td><td>Request for payment of the renovation works of part of State House (former Chieftancy Ministry) for Internal Audit Agency</td><td>2,909,413</td><td>1,193,007</td></tr>
<tr><td>Total</td><td></td><td></td><td>21,884,938</td></tr>
</table>

<u>Recommendation</u>
OGM should strengthen the review and reconciliation process between supporting documents (such as contracts, certificates, invoices, and schedules) and the records maintained or submitted to oversight bodies. All variances identified should be promptly investigated, resolved, and supported with adequate documentation. Regular periodic reconciliations and supervisory reviews should also be performed to ensure the accuracy, completeness, and reliability of reported balances.</td></tr>
</table>

Detailed Report – Office of Government Machinery (OGM)

Summary of key findings

Issue	Key findings and recommendations
Validation of Arrears/Payables and Commitments	
GHS 1.9 million worth of items purchased not supplied included in outstanding payables and claims.	We noted instances where goods listed in the arrears schedule amounting to GHS1.9 million had not yet been supplied or received as of the time of our review. There was no evidence of delivery, nor were there invoices available to confirm that the goods had been supplied. Upon inquiry, management at OGM confirmed that while the contracts were valid, the suppliers had requested some form of assurance of payment before proceeding with delivery. As a result, the items remained undelivered at the time of the review. Due to the absence of supporting documentation and confirmation of receipt, these amounts have been included in the list of rejected claims. Details are provided in the table below.

Contractor	Contract Details	Amount on MoF Schedule
		GHS
JAPAN MOTORS TRADING COMPANY	Procurement of 1No. locally Assembled Motorbike for Ghana AIDS Commission	51,757
JAPAN MOTORS TRADING COMPANY	Procurement of 5No. locally Assembled Saloon Vehicles for Ghana AIDS Commission	1,892,835
Total		**1,944,592**

Recommendation

OGM should strengthen the review and reconciliation process between supporting documents (such as contracts, certificates, invoices, and schedules) and the records maintained or submitted to oversight bodies. All variances identified should be promptly investigated, resolved, and supported with adequate documentation. Regular periodic reconciliations and supervisory reviews should also be performed to ensure the accuracy, completeness, and reliability of reported balances.

Detailed Report – Office of Government Machinery (OGM)

Summary of key findings

Issue	Key findings and recommendations
Validation of Arrears/Payables and Commitments	
Discrepancy of GHS236,790 Identified Between EMMAK Construction IPC and MoF Arrears Schedule.	We noted a discrepancy between the amount stated on the Interim Payment Certificate (IPC) for EMMAK Construction Limited which was GHS3,554 and the corresponding amount recorded on the MoF arrears schedule which was GHS240,344. The IPC reflected a lower value than what was captured in the schedule, and no explanation or supporting documentation was provided to justify the variance. Due to the lack of reconciliation or clarification, the difference of GHS236,790 was excluded and forms part of the rejected amount totalling GHS 24 million. Details are provided in the table below.

Contractor	Contract Details	Amount on MOF Schedule GHS	Amount on IPC GHS	Difference GHS
EMMAK Construction Limited	Request for payment for the consultancy services rendered by Interim Payment Certificate No.4 for the renovation of part of State House (former Chieftaincy Ministry) for Internal Audit Agency	GHS240,344	GHS3,554	GHS236,790

Recommendation

OGM should strengthen the review and reconciliation process between supporting documents (such as contracts, certificates, invoices, and schedules) and the records maintained or submitted to oversight bodies. All variances identified should be promptly investigated, resolved, and supported with adequate documentation. Regular periodic reconciliations and supervisory reviews should also be performed to ensure the accuracy, completeness, and reliability of reported balances.

Detailed Report – Office of Government Machinery (OGM)

Summary of key findings

Issue	Key findings and recommendations
Ascertain Legitimacy and Accuracy of Arrears/Payables and Commitments	
Multi-year contracts and parliamentary approval	There were no multi-year contracts noted or recorded per the outstanding transactions received from both OGM and MoF.
Verification of Asset Existence	We conducted physical inspections to confirm the existence of assets acquired by the Office of Government Machinery (OGM). For moveable assets such as laptops, refrigerators, and televisions, we performed physical verification and noted no issues. For construction-related works, we conducted the physical verification of key items for inspection. Based on the procedures performed and the evidence reviewed per the validated amount, no issue came to our attention regarding the existence of these assets.
Commencement Certificates Verification	We examined the claims and commitments to confirm if they were supported by commencement certificates or other applicable approvals, as required under the Public Financial Management (PFM) Act. Per our review of the validated transactions in OGM records items assessed had the necessary authorizations in place. We did not identify any irregularities.

Detailed Report – Office of Government Machinery (OGM)

Summary of key findings

Issue	**Key findings and recommendations**
Establish Due Dates and Stock of Arrears/Payables	
Long outstanding invoices	We noted long outstanding invoices spanning between 7 to 8 years dated 2017 and 2018 and these related to Alban Logistics. See details below

Name of Contract	Name of Contractor	Date of award of contract	Invoice Amount	Invoice No. & Date
Procurement of Office Furniture for National Cathedral Secretariat at State House	Alban Logistics	Date of Notification of award of contract: 16 April 2018	61,193.24	Invoice No: 2754797 Invoice Date: 12 April 2018
Procurement of Supply Furniture for Offices of the Minister of State	Alban Logistics	Notification of award date: **11 Oct 2017** Contract date: **16 Oct 2017**	145,260.90	Invoice No: 5632 Invoice Date: **12 August 2017**
Supply of camera and accessories to Flagstaff House	Alban Logistics	Contract date: 20 Dec 2017	250,116.25	Invoice date: **28 Dec 2017** Invoice No: 5709, 5710, 5711
Supply of Office Furniture for Procurement Ministry	Alban Logistics	Contract date: 15 Jun 2017	153,559.28	Invoice No: 5689 Date: **11 Oct 2017**

Recommendation

The OGM should ascertain why arrears/payables which are way overdue have not been paid.
Also, where payables are valid for payment, the appropriate approval process should be followed through.

Detailed Report – Office of Government Machinery (OGM)

Summary of key findings

Issue	Key findings and recommendations
Establish Due Dates and Stock of Arrears/Payables	
No evidence of maintenance of ageing analysis of arrears and commitments	We did not sight evidence that the Office of the Government Machinery (OGM) maintained an ageing analysis of arrears and commitments as management could not provide such analysis to us for review. We however noted from the review that 99% of the validated arrears and commitments relate to 2024. Details of the age analysis of the validated arears and commitments are presented in the table below.

Description of payment	Oct - Dec 2024	Apr - Sep 2024	Jan - Mar 2024	2023	Up to 2022	TOTAL
						GHS
Commitments	7,243,793	-	-	-	-	7,243,793
Claims	16,620,321	57,791,521	2,287,639	-	813,401	77,512,883
Arrears (BTAs)	48,646,805	60,438,923	3,675,492	13,913,870	1,634,232	128,309,322
TOTAL	72,510,919	118,230,444	5,963,131	13,913,870	2,447,633	213,065,997

Recommendation

The Office of Government Machinery (OGM) should develop and maintain a detailed ageing analysis of its arrears and commitments,. This will enhance transparency and support effective budget planning and payment scheduling by both OGM and the Ministry of Finance. To promote timely reporting and reduce the risk of manual errors, the GIFMIS platform should be configured to automatically generate ageing analysis based on invoice dates and payment status. OGM should designate a responsible officer within the finance department to regularly update and review the ageing report. Additionally, regular reconciliation of outstanding balances with suppliers and contractors should be carried out to ensure the accuracy of the ageing analysis and to resolve discrepancies promptly.

Detailed Report – Office of Government Machinery (OGM)

Summary of key findings

Issue	Key findings and recommendations
Verify Claimants of Arrears/Payables and Commitments	
Verification of Vendor Eligibility and Documentation	We performed verification procedures on claimants of arrears, payables, and commitments for the ministries under the Office of Government Machinery (OGM). We verified that vendor companies were duly registered to trade in Ghana and are registered for tax purposes. We also confirmed the ownership, existence, and physical addresses of the companies. However, we were unable to obtain audited financial statements for the vendors reviewed. There were no claims relating to staff allowances under the scope of our review. Based on the work performed, we did not identify any issues with the verification of claimants relating to arrears, payables, and commitments owed by the Office of Government Machinery (OGM). Contract/vendors for which their transactions were validated had submitted the required documentation prior to their engagement, in line with the established procurement processes. All reviewed claimants met the necessary pre-qualification requirements.
Review of control environment	From our review of the control environment of OGM, we did not identify any control deficiencies in their procurement and payment processes

Detailed Report – Office of the Head of Civil Service (OHCS)

Detailed Report – Office of the Head of Civil Service (OHCS)

Summary of validated position

Summary of arrears/payables and commitments

Below is a table indicating the total arrears and commitments as provided by the MoF, the amounts validated by the audit and the amounts not validated as at 31 December 2024. Annotations (A,B & C) have been used to provide easy reference to explanations provided on subsequent pages.

Total arrears/payables provided by the MoF amounted to GHS742,009. The total amount per MoF amount could not be reconciled with the schedule from OHCS's schedule. No amounts were included as part of rejected or pending validation as none of MoF's schedule amount could be validated for OHCs.

Description of payment	Amount submitted by MoF for audit i	Reclassification ii	Amount Restated iii = (I +ii)	mount validated for payment iv	Amount Rejected v = (I +ii)	Amount to be justified before payment vi = (iii-iv-v)
	GHS					
Commitments	-	-	-	-	-	-
Claims	-	-	-	-	-	-
Arrears (BTAs)	742,009	-	742,009	-	-	742,009
TOTAL	**742,009**	A **-**	**742,009**	-	B **-**	C **742,009**

A **Reclassification:** There were no reclassifications among the various categories of debt.

B **Amount Rejected**
There was no rejected amount.

C **Amount to be justified before payment**
This represents amount in Ministry of Finance (MoF) schedule which could not be reconciled to Office of the Head of Civil Service (OHCS) schedule.

Detailed Report – Office of the Head of Civil Service (OHCS)

Summary of key findings

Issue	Key findings and recommendations
Quantum of Arrears/Payables and Commitments	
BTAs totaling GHS742K could not be reconciled to MoF's schedule.	We did not receive any support for the BTAs totaling GHS742,009 included in the Ministry of Finance (MoF) Schedule. The OHCS indicated the arrears amounts related to Ministry of Parliamentary Affairs which is currently defunct. See table below for details:

Name of Contract	Name of Contractor	Amount GHS
BEING PAYMENT OF OVERTIME ALLOWANCE	Overtime Allowance	29,011
BEING PAYMENT FOR T&T FOR STAFF FOR A WEDDING AT KWANTA AWUDOME	Staff Transport	4,550
TASTY TREATS COMPANY LIMITED	Tasty Treats Company Limited	71,348
BEING PAYMENT OF ALLOWANCE FOR EVALUATION PANEL MEMBERS	Allowance	273,370
AUTO-TUNE VENTURES LIMITED	Auto-Tune Ventures Limited	363,730
Total		**742,009**

Issue	Key findings and recommendations
Validation of Arrears/Payables and Commitments	
Claim of GHS150,000 released per MoF's schedule but outstanding per KGKY Contractor confirmation.	We received a confirmation for GHS150,000 as an amount outstanding from KGKY contractor. However, this amount has been indicated as released per the MoF schedule hence not included as an outstanding per MoF's schedule.

Detailed Report – Office of the Head of Civil Service (OHCS)

Summary of key findings

Issue	Key findings and recommendations
Ascertain Legitimacy and Accuracy of Arrears/Payables and Commitments	
Legitimacy of claims	From the expected procedures to be performed on claims, multi-year commitments and the validation of assets, since there were no supporting documentation provided, we cannot report on the legitimacy of the claims.
Ageing analysis of arrears and commitments and ascertaining the legitimacy of Arrears/Payables and Commitments	Since we could not reconcile the MoF schedule to the MDA's schedule and obtain the supporting documents, the following expected procedures could not be performed; - Verification of Assets - Establish Due Dates and Stock of Arrears/Payables - Verify Claimants of Arrears/Payables and Commitments - Establish when the outstanding claim (IPCs, invoices, ETCs) became due for payment.
Control Environment	We performed procedures to understand the procurement and payment process of OHCS and evaluated the design of the control environment. From the procedures performed, nothing came to our attention in respect of deficiency in the control environment of OHCS.

Detailed Report – Parliament House

Detailed Report – Parliament House

Summary of validated position

Summary of arrears/payables and commitments
Below is a table indicating the total arrears and commitments as provided by the MoF, the amounts validated by the audit and the amounts not validated as of 31 December 2024. Annotations (A, B, C) have been used to provide easy reference to explanations provided in this report.

Total arrears/payables and commitments provided by the MoF amounted to GHS 231,748,783 .There were no differences in transaction lines between Amount per MoF and Amount per Parliament House. We validated an amount of GHS 229,766,015 and the difference of GHS 1,982,768 is pending validation because we have not been provided with the supporting documents.

Description of payment	**Amount submitted by MoF for audit**	Reclassification	Amount Restated	Amount Validated for Payment	**Amount rejected**	**Amount to be justified before payment**
			GHS			
Commitments	-	-	-	-	-	-
Claims	-	-	-	-	-	-
Arrears (BTAs)	231,748,783	-	231,748,783	229,766,015	-	1,982,768
TOTAL	**231,748,783**	A -	231,748,783	229,766,015	B **-**	C 1,982,768

A **Reclassification**
There were no reclassifications among the various categories of debt.

B **Amount rejected**
There were no rejected expenses.

C **Amount to be justified before payment**
This represents balances for which supporting documents have not yet been provided by the MDA to validate. An amount of GHS 1,982,768 relates to a provision for electricity is still pending validation.

Detailed Report – Parliament House

Summary of key findings

Issue	Key findings and recommendations
Quantum of Arrears/Payables and Commitments	
Reconciliation of arrears provided by MoF and Arrears provided by Parliament did not reveal any differences	There were no differences in Arrears (BTA) reported Parliament and was provided by the Ministry of Finance (MoF) for the validation exercise. There were no commitments and claims as of 31 December,2024.
Validation of Arrears/Payables and Commitments	
Payments of GHS180.5 Million made to suppliers/contractors after December 2024.	During the review of outstanding commitments and arrears as at 31 December 2024, we noted that a total payments of GHS180,548,444 have been made to various suppliers/contractors subsequent to the yearend December 2024. These payments were made between January and March 2025 and were traced to the notification slip received from the BOG treasury. Refer to Appendix 1 for details of these payments. These transactions are included in the schedule of validated transactions. **Recommendation** The Controller and Accountant General's Department together with the Ministry of Finance should take note of these payments already made to the suppliers/contractors to avoid instances of double payments.

Detailed Report – Parliament House

Summary of key findings

Issue	Key findings and recommendations
Ascertain Legitimacy and Accuracy of Arrears/Payables and Commitments	
Multi-year contracts and parliamentary approval	From the review of the outstanding arrears, we did not note any multi-year contracts awarded by the Parliament of Ghana.
Verification of Asset Existence	We confirmed the existence of the vehicle purchase at GHS1,089,000 payable to Honda Place) by validating the invoices provided as well as agreeing the amount to the supplier's confirmation received. Based on the procedures performed and the evidence reviewed, we did not identify any issues regarding the existence of acquired asset.
Commencement Certificates Verification	This is not applicable. Parliament House did not undertake any project which required the issuance of commencement certificates. All the outstandings validated were duly approved.
Verify Claimants of Arrears/Payables and Commitments	
Verification of Vendor Eligibility and Documentation	We performed verification procedures on claimants of arrears, payables, and commitments for Parliament House. We verified that vendor companies were duly registered to trade in Ghana and are registered for tax purposes. We also confirmed the ownership, existence, and physical addresses of the companies. For claims relating to allowances payable to members of parliament and parliamentary staff, we unable to verify their eligibility.
Review of control environment	
Review of control environment	From our review of the control environment of the MDA, we did not identify any control deficiencies in their procurement and payment processes.

Detailed Report –Parliament House

Summary of key findings

Issue	Key findings and recommendations
Establish Due Dates and Stock of Arrears/Payables	
No evidence of maintenance of ageing analysis of arrears and commitments	We did not sight evidence that the Parliament House maintained an ageing analysis of its arrears and commitments. We however noted from the review that all of the validated arrears relate to 2024. Details of the age analysis of the validated arears are presented in the table below.

Description of payment	Oct - Dec 2024	Apr - Sep 2024	Jan - Mar 2024	2023	Up to 2022	TOTAL
	GHS					
Commitments	-	-	-	-	-	-
Claims						
Arrears (BTAs)	185,595,896	42,949,622	1,220,497	-	-	229,766,015
TOTAL	185,595,896	42,949,622	1,220,497	-	-	229,766,015

Recommendation

The Parliament House should develop and maintain a detailed ageing analysis of its arrears and commitments. This will enhance transparency and support effective budget planning and payment scheduling by both Parliament House and the Ministry of Finance.

To promote timely reporting and reduce the risk of manual errors, the GIFMIS platform should be configured to automatically generate ageing analysis based on invoice dates and payment status.

Parliament House should designate a responsible officer within the finance department to regularly update and review the ageing report.

Detailed Report – Electoral Commission

Detailed Report – Electoral Commission

Summary of validated position

Summary of arrears/payables and commitments

Below is a table indicating the total arrears and commitments as provided by the MoF, the amounts validated by the audit and the amounts not validated as at 31 December 2024. Annotations (A, B ,C etc) have been used to provide easy reference to explanations provided on subsequent pages.

Total arrears/payables provided by the MoF amounted to GHS 211,883,808. Of the total amount, GHS 211,883,808 was validated for payment by the audit team.

Description of payment	Amount submitted by MoF for audit	Reclassification	Amount Restated	Amount Validated for Payment	Amount rejected	Amount to be justified before payment
	GHS					
Commitments	-	-	-	-	-	-
Claims	-	-	-	-	-	-
Arrears (BTAs)	211,883,808	-	211,883,808	211,883,808	-	-
TOTAL	211,883,808	-	211,883,808	211,883,808	-	-
Grand	**211,883,808**	A **-**	**211,883,808**	**211,883,808**	B -	C -

A **Reclassification:** There were no reclassifications done between the various classes of expenses.

B **Rejected:** No amount was rejected.

C Amount **to be justified before payment:** No amount is pending validation. All supporting documents were provided for validation of total transaction (GHS 211,883,808). Additionally, all confirmation request sent out to vendors to confirm their outstanding balances with the MDA were received, with no differences noted.

Detailed Report – Electoral Commission

Summary of key findings

Issue	Key findings and recommendations
Quantum of Arrears/Payables and Commitments	
No differences noted between MoF schedule and Reconciliation of Arrears provided by MDA.	During the review of arrears payable and commitments, there were no differences noted between MoF schedule of arrears and reconciliation of arrears provided by the MDA. The outstanding arrears schedule provided by the both MOF and the MDA were BTAs only. We reconciled the schedules provided by MOF to that the MDA and no exceptions noted.
Validation of Arrears/Payables and Commitments	
No validation differences	During our review process, we noted that there were no variances noted from the validating exercise perform on the BTAs . Additionally, we sent out confirmations to vendors as well to confirm the existence of these arrears and no difference noted between the amount confirmed and the amount on the reconciled schedules.

Summary of key dings

Issue	Key findings and recommendations
Ascertain Legitimacy and Accuracy of Arrears/Payables and Commitments	
Multi-year contracts and parliamentary approval	There were no multi- year contracts noted or recorded per the outstanding transactions or payables from our review of the arrear's payables. The arrears were basically under goods and services per the budget obtained for the period under review.
Physical verification of assets existence	The MDA purchased 15 new Toyota Hilux pick-ups from Toyota Ghana Ltd for 15 constituencies. We performed physical verification of the 15 vehicles. Two (2) of these vehicles were located within the Accra Metropolises and the other 13 vehicles were located at the District offices. No exceptions were noted on the physical verification. Details of the verification are provided in Appendix 1
Certificate of commencement	The transactions executed by the MDA fell under Goods and Services and not Capital Expenditure (CAPEX). As such, in accordance with the Public Financial Management Act, 2016 (Act 921) and PFM Regulations, 2019 (L.I. 2378), these types of transactions do not require a Certificate of Commencement before execution. Furthermore, our review of the approved national budget confirmed that all the Goods and Services transactions carried out by the EC were within the approved budgetary allocations, and therefore, properly authorized for implementation.

Summary of key dings

Issue	Key findings and recommendations
Establish Due Dates and Stock of Arrears/Payables	
No evidence of maintenance of ageing analysis of arrears and commitments by the MDA	During our review, we noted that the MDA do not maintain an ageing analysis of arrears and commitments as management could not provide such analysis to us for review. However, from our review of validated arrears , we noted that all the transactions relate to 2024. Details of the ageing analysis of the validated arears are presented in the table below for the BTAs validated:

Description of payment	Oct - Dec 2024	Apr - Sep 2024	Jan - Mar 2024	2023	Up to 2022	TOTAL
	GHS					
BTAs	211,883,808	-	-	-	-	211,883,808

Recommendation

The MDA (Electoral Commission) should maintain an ageing analysis of its arrears and commitments and make it a mandatory component of its financial reports. This will promote transparency and support budget allocations and payment schedules by the MDA.

To ensure timely reporting of ageing analysis and to avoid manual errors, the GIFMIS should be configured to automatically generate ageing analysis based on the invoice dates and payment status.

The MDA should designate an officer within the finance department to regularly update and review the ageing analysis once GIFMIS is configured for ageing. Regular reconciliation of outstanding balances between departments and suppliers/contractors should be conducted to validate the accuracy of ageing analysis and resolve discrepancies early.

Summary of key findings

Issue	Key findings and recommendations
Review of control environment	
System upgrade (GIFMIS)	To strengthen internal controls and enhance transparency in the accounts payable process, it is recommended that the GIFMIS system should be upgraded to automatically generate monthly accounts payable aging reports. These reports will provide management with timely insights for decision-making by tracking the following: • The total number of invoices processed and those rejected, • The number of days outstanding for each payable, • Transactions not yet validated in the system. This enhancement will support effective monitoring of obligations and help reduce the risk of unrecorded or delayed liabilities. Furthermore, it is proposed that GIFMIS be configured to automatically flag or alert users to potential duplicate or multiple payments made against the same contract or invoice. This control measure will significantly reduce the risk of overpayments, fraud, and financial misstatements, while ensuring that payments are aligned with verified contractual obligations.

Detailed Report – Ministry of Foreign Affairs and Regional Integration

Detailed Report – Ministry of Foreign Affairs (MoFAI)

Summary of validated position

Summary of arrears/payables and commitments

Below is a table indicating the total arrears and commitments as provided by the MoF, the amounts validated by the audit and the amounts not validated as at 31 December 2024. Annotations A, B and C have been used to provide easy reference to explanations provided on subsequent pages.

Total arrears/payables provided by the MoF amounted to GHS188,116,624. Of the total amount, GHS180,695,768 was validated by the audit team. GHS7,420,855 was rejected after validation.

Description of payment	Amount submitted by MoF for audit	Reclassification	Restated Amount	Amount Validated for payment	Amount rejected	Amount to be justified before payment
	GHS					
Commitments	38,612,370	-	38,612,370	38,234,462	377,908	-
Claims	101,574,912	-	101,574,912	97,933,840	3,641,072	-
Arrears (BTAs)	47,929,342	-	47,929,342	44,527,467	3,401,875	-
TOTAL	**188,116,624**	**-** A	**188,116,624**	**180,695,768**	B **7,420,855**	C **-**

A **Reclassification**
There are no transactions that were initially misclassified.

B **Amount Rejected -** These are arrears/payable and commitments which have been rejected based on the review. The table below shows the reasons for the rejections for each category of arrears/payments and commitments.

Reasons	Commitments	Claims	BTA	Total
Payments already made to contractors/service providers	377,908	162,992	3,401,875	3,942,775
Overstatement based on confirmations received from contractors/suppliers		3,478,080		3,478,080
Total	377,908	3,641,072	3,401,875	7,420,855

C **Amount to be justified before payment:**
There were no amounts pending validation.

Detailed Report – Ministry of Foreign Affairs (MoFAI)

Summary of key findings

<table>
<tr><td>Issue</td><td>Key findings and recommendations</td></tr>
<tr><td>Quantum of Arrears/Payables and Commitments</td><td></td></tr>
<tr><td>Reconciliation of MoF and MoFA schedules.</td><td>We obtained the list of all arrears and payables for the year ended 31 December 2024. We compared the amounts, and the project details received from the Ministry to what was submitted to MoF. We did not identify differences between both schedules.</td></tr>
<tr><td>Validation of Arrears/Payables and Commitments</td><td></td></tr>
<tr><td>GHS3.4m BTAs reported by the Ministry were already settled prior to year end.</td><td>In validating the outstanding BTAs, we verified the amounts listed by cross-referencing with original documentation such as invoices, contracts, and payment records. Out of the GHS 47.9 million BTAs, two BTAs summing up to GHS 3.4 million were paid with other government allocated funds. These claims were not outstanding to third parties as at 31 December 2024. These have been included in the rejected claims. The MDA explained that since other government allocated funds were used to settle the outstanding payables, they included it in the schedule so they could get a refund from the Government.
<table>
<tr><th>BTA No.</th><th>BTA Date</th><th>Details</th><th>Item</th><th>Year</th><th>Amount Per MoF</th></tr>
<tr><td>712021</td><td>15/11/2024</td><td>PAYMENT OF ELECTRICITY BILL</td><td>G&S</td><td>2024</td><td>589,400</td></tr>
<tr><td>690465</td><td>01/08/2024</td><td>PAYMENT OF ELECTRICITY BILL</td><td>G&S</td><td>2024</td><td>2,812,475</td></tr>
<tr><td></td><td></td><td>TOTAL</td><td></td><td></td><td>3,401,875</td></tr>
</table>
<u>Recommendation</u>
To avoid wrong reporting of outstanding arrears and commitment balances, The MDA should
1. Strengthen internal controls to monitor payments made to contractors and regularly share updated outstanding balances with the Chief Director, the Finance Director and Budget Officers and Head of Internal Audit.
2. Perform a reconciliation to ensure all outstanding balance are those due to third parties..</td></tr>
</table>

Summary of key findings

Issue	Key findings and recommendations
Validation of Arrears/Payables and Commitments	
Commitments and claims worth GHS 377,908 and GHS 3,641,072 respectively have been fully settled.	While validating outstanding claims, we sent confirmations to various suppliers. They reported different balances compared to the reconciled amounts from the ministry. Some of these claims have been fully settled by the MDAs with other funds.

Description	Commitments	Claims	Reason
Coupbay Ghana Limited	377,908		Contract completed and settled in full.
Meeg Building Contractor Plc		2,683,910	The rejected amount is due to payments made at different rates, while the ministry recorded them at the same exchange rate. Also, contractor confirmed a different balance.
Paris Project		794,170	Contract completed and settled in full. Also, contractor confirmed a different balance.
JV (Shindong and Design 21)		162,992	Contract completed and settled in full.
Total	**377,908**	**3,641,072**	

Issue	Key findings and recommendations
Ascertain Legitimacy and Accuracy of Arrears/Payables and Commitments	
Multi-year contracts and parliamentary approval	We inspected the contracts terms to identify evidence of multi-year contracts and accompanying parliamentary approval. Per the validated transactions, only the contract with Meeg Building Contractor was a multi-year contract. We sighted evidence of parliamentary approval for the multi-year contract with Meeg Building Contractor PLC for the construction of the embassy in Addis Ababa. No exceptions were noted.

Detailed Report – Ministry of Foreign Affairs (MoFAI)

Summary of key findings

Issue	Key findings and recommendations
Ascertain Legitimacy and Accuracy of Arrears/Payables and Commitments	
Physical verification of projects undertaken by the Ministry	The Ministry's payables and claims relate mainly to subscriptions payable to international bodies and utility expenses. Also, there are infrastructure projects in other countries that are still ongoing. Based on the sampling methodology, there were no capex assets selected for physical verification.
Commencement Certificates Verification	We examined the claims and commitments to confirm if they were supported by commencement certificates or other applicable approvals, as required under the Public Financial Management (PFM) Act. Per our review of the validated transactions in MoFAI records, items assessed had the necessary authorizations in place. We did not identify any irregularities.

Detailed Report – Ministry of Foreign Affairs (MoFAI)
Summary of key findings

Issue	Key findings and recommendations
Establish Due Dates and Stock of Arrears/Payables	
No evidence of maintenance of ageing analysis of arrears and commitments	We did not sight evidence that the Ministry maintained an ageing analysis of arrears and commitments as management could not provide such analysis to us for review. We prepared an ageing analysis of the validated outstanding payables/claims and commitments as at 31 December 2024 based on amounts validated.

	Oct – Dec 2024	Apr – Sep 2024	Jan – Mar 2024	2023	Up to 2022	Total
Commitments	38,234,462	-	-	-	-	38,234,462
Claims	97,933,840	-	-	-	-	97,933,840
Arrears	3,049,069	36,584,069	-	4,894,330	-	44,527,467
	139,217,371	**36,584,069**	**-**	**4,894,330**	**-**	**180,695,768**

Recommendation

The Ministry of Foreign Affairs should maintain an ageing analysis of its arrears and commitments and make it a mandatory component of its financial reports. This will promote transparency and support budget allocations and payment schedules by the Ministry of Foreign Affairs and the Ministry of Finance.

To ensure timely reporting of ageing analysis and to avoid manual errors, the GIFMIS should be configured to automatically generate ageing analysis based on the invoice dates and payment status.

The Ministry should designate an officer within the finance department to regularly update and review the ageing analysis. Regular reconciliation of outstanding balances between departments and suppliers/contractors should be conducted in order to validate the accuracy of ageing analysis and resolve discrepancies early.

Issue	Key findings and recommendations
Verify Claimants of Arrears/Payables and Commitments	
Verification of Vendor Eligibility and Documentation	For the validated transactions, we performed verification procedures on claimants of arrears, payables, and commitments for the Ministry. We verified that vendor companies were duly registered to trade in Ghana. However, we did not sight registration of the claimants for tax purposes because the Ministry's claimants validated are registered outside Ghana. For subscriptions to international organizations included in BTAs, the letters from these international organizations were obtained. This is because these transactions do not relate to purchase of goods and services or capital expenditure.
Review of control environment	
Procurement Process	From our review of the control environment of MoFAI, we did not identify any control deficiencies in their procurement and payment processes.

Detailed Report – Ministry of Local Government, Chieftaincy and Religious Affairs

Detailed Report – Ministry of Local Government ,Chieftaincy and Religious Affairs

Summary of validated position

Summary of arrears/payables and commitments

Below is a table indicating the total arrears and commitments as provided by the MoF, the amounts validated by the audit and the amounts not validated as at 31 December 2024. Annotations (A, B,C etc) have been used to provide easy reference to explanations provided on subsequent pages. Total arrears/payables provided by the MoF amounted to GHS 10,757,392,676 . Of the total amount, GHS 7,050,703,366 was validated by the audit team. GHS 3,298,377,058 remains unvalidated for various reasons which have been provided in subsequent pages.

Description of payment	Amount submitted by MoF for audit i	Reclassification ii	Amount Restated iii=(ii +ii)	Amount Validated for payment iv	Amount rejected v=(I+ii)	Amount to be justified before payment vi =(iii-iv-v)
	GHS					
Commitments	9,244,781,256	-	9,244,781,256	6,422,909,979	-	2,821,871,277
Claims	1,399,018,836	-	1,399,018,836	568,976,760	408,312,252	421,729,824
Arrears (BTAs)	113,592,584	-	113,592,584	58,816,627	-	54,775,957
TOTAL	10,757,392,676	A -	10,757,392,676	7,050,703,366	B 408,312,252	C 3,298,377,058

A **Reclassification** :
There were no misclassified transactions noted for MLGCRA.

B **Amount Rejected**
The rejected amount of GHS 408.3million related to duplicated transactions.

C **Amount to be justified before payment**
This represents amounts for which supporting documents such as IPCs /invoices, payment vouchers and confirmations are still pending and yet to be received.

Summary of key findings

Issue	Key findings and recommendations
Quantum of Arrears/Payables and Commitments	
GHS 3.1 Billion indebtedness on the MOF outstanding schedule could not be traced to the schedule provided by MLGCRA records	During our reconciliation of the schedules received from MOF and MLGCRA , we noted a difference of GHS 421M between the claims reported in the MOF file , and that of MLGCRA. There were also commitments of GHS 2.7bn that were in the MOF schedule of commitments that could not be traced to the MDA's schedule. These amounts have been treated as part of the transactions to be justified before payments are made. Details of the differences are provided in the table below;

Description	Amount per MoF	Amount reconciled	Difference
Commitments	9,244,781,256	6,476,158,968	2,768,622,288
Claims	1,399,018,836	977,289,012	421,729,824
Arrears (BTAs)	113,592,584	113,592,584	-
TOTAL	10,757,392,676	7,567,040,564	3,190,352,112

Recommendation

The MLGCRA should schedule monthly or quarterly reconciliations with the MOF to ensure consistency in data. An officer from both MOF and MLGCRA can be designated to ensure these reconciliations are carried out, to bring alignment , as well , as aid in the budgetary allocations and payment processes. The ministry should ensure that all outstanding payables are uploaded in GIFMIS which then becomes the platform for sourcing information related to outstanding payables and commitments.

Summary of key findings

Issue	Key findings and recommendations
GHS408million duplicate transaction reported in the outstanding claims schedule received from MOF	In verifying the completeness of outstanding claims for MLGCRA , we noted that claims payable to various suppliers /contractors amounting to GHS 408million were duplicated on the schedule of outstanding claims provided by the MLGCRA. These amounts have been treated as rejected claims . Please refer to details of the projects below;

PROJECT DESCRIPTION	CONTRACTOR NAME	AMOUNT
Integrated Recycling and Compost Plant (Five Facilities)	Jospong Group of Companies	363,939
Erection and completion of 1No 2-Storey Administration Block	M/S Lexpong Contruction Limited	2,968,775
Erection and Completion of 2No. 3 Bedroom Bungalow for Regional Police Commander	M/S Obmikes Const and Suppliers Ltd	2,034,932
Construction of 1No 3 storey, 12 units, 2 bedrooms blocks	M/S Myturn Limited	1,422,021
Construction of 1No. 3-Storey , 12 Units 2- Bedroom Block of flats	M/S Construction Ambassadors Ltd	752,127
Erection and Completion of 1No. 3-Storey RCC Admin Block	M/S China State Hualong	687,327
Evacuation of heaps of old age refuse in all regions across the country Phase II	M/S Zoomlion Ghana Limited	400,001,117
Erection and Completion of 2No. Senior Staff Bungalow	M/S Obmikes Const and Suppliers Ltd	82,014
Total		**408,312,252**

Recommendation

The Ministry of Local Government Chieftaincy and Religious Affairs should establish a review process where claims are independently verified by finance , procurement and internal audit teams before inclusion of the schedule of arrears and commitments of the ministry. There should be monthly or quarterly reconciliations carried out between the MDAs and the MOF to ensure consistency in data. An officer from both MOF and MLGCRA can be designated to ensure these reconciliations are carried out , to bring alignment , as well , as well as aid in the budgetary allocations and payment processes.

Summary of key findings

<table>
<tr><th>Issue</th><th>Key findings and recommendations</th></tr>
<tr><td>Validation of Arrears/Payables and Commitments</td><td></td></tr>
<tr><td>Key documents not provided for outstanding claims , commitments and BTAs amounting to GHS3.2bn.</td><td>Management of the Ministry of local government Chieftaincy and Religious Affairs could not provide all supporting documents requested in the form of contract documents , IPCs ,etc for our review. The ministry explained that there were some challenges in retrieving these files , mainly due to reassignment of some of the personnel in charge after the change of government, as well as the addition of new ministries specifically sanitation and chieftaincy ministries. Summary is provided below. The detail transactions included in the amounts to be justified before payments made are provided in a volume 2 of this report.
<table>
<tr><th>Description of payment</th><th>Amount pending validation GHS</th></tr>
<tr><td>Commitments</td><td>2,821,871,277</td></tr>
<tr><td>Claims</td><td>421,729,824</td></tr>
<tr><td>Arrears (BTAs)</td><td>54,775,957</td></tr>
<tr><td>Total</td><td>3,298,377,058</td></tr>
</table>
Recommendation
Management should implement a robust documentation and approval tracking system to ensure that all necessary supporting documents for vendors are collected and maintained . Regular audits should be carried out to ensure the completeness of vendor documentation.</td></tr>
</table>

Detailed Report – Ministry of Local government ,Chieftaincy and Religious Affairs

Summary of key findings

Issue	Key findings and recommendations
Ascertain Legitimacy and Accuracy of Arrears/Payables and Commitments	
Commencement certificates not provided for some contracts/projects of about GHS 1.1Billion.	In ascertaining the legitimacy of arrears and payables provided by MOF, the MLGCRA was unable to provide commencement certificates for some projects/contracts. Management of the ministry explained that for the past few years hard copy commencement certificates were no longer being issued, as they were mainly being done in the system. They however explained that these could not be retrieved for our review. Please refer to Appendix 1 for details of these amounts. **Recommendation** The ministry should ensure that updated records and documentation is kept for all projects being undertaken under the ministry. The ministry should also ensure that all necessary approvals are obtained before projects are commenced in line with the requirements of the PFM Act.
No Public Private Partnership Committee approval obtained for GHS228m excess confirmed by Jospong Group	Confirmation responses received from Jospong group of companies for IRECOP and Waste -water projects, revealed an understatement in the claims balance as Jospong confirmed GHS228m more than outstanding claims provided by the Ministry. Management explained that these amounts represent invoices raised for works completed prior to receiving approval from the Public Private Partnership Committee in November 2024. As a result, they had not been captured in the Ministry of Finance's records and were not included among the validated amount. Details are provided in Appendix 2C of this report. **Recommendation** The ministry should ensure that updated records and documentation is kept for all projects being undertaken under the ministry. The ministry should also ensure that all necessary approvals are obtained before projects are commenced in line with the requirements of the PFM Act.

Summary of key findings

Issue	Key findings and recommendations
Establish Due Dates and Stock of Arrears/Payables	
Ageing analysis – No evidence of ageing analysis for arrears and commitments by the Ministry	We did not obtain or sight evidence of an ageing analysis being maintained for arrears by the Ministry of Local Government , Chieftaincy and Religious Affairs. The audit team therefore prepared an ageing analysis of validated claims, BTAs and commitments. We noted from the schedule below that about 57% of the amounts validated fall within October 2024 and December 2024. Majority of these amounts relate to commitments under Jospong group , specifically IRECOP (7facilities) and Waste- water (Tamale and Takoradi). Please see details below;

	Oct- Dec 2024	Apr - Sep 2024	Jan - Mar 2024	2023	Up to 2022	Total
Commitments	3,927,892,756	24,020,522	126,758,365	2,288,330,408	55,907,928	6,422,909,979
Claims	13,343,683	154,123,373	400,393,243	1,116,461	-	568,976,760
Arrear/BTAs	54,952,504	3,864,123	-	-	-	58,816,627
Total	3,996,188,943	182,008,018	527,151,608	2,289,446,869	55,907,928	7,050,703,366

Recommendation

The Ministry of Local government should maintain an ageing analysis for all arrears, commitments and BTAs, and include it as part of their reporting process. The GIFMIS system should also be configured to generate these reports which will aid in efficient budgetary allocations for payables and payments.

Summary of key findings

Issue	Key findings and recommendations
Verify Claimants of Arrears/Payables and Commitments	
Business registration documents as well as Tax and SSNIT registration documents not sighted on file	As part of our verification of vendors with outstanding arrears and payables. We noted that some vendors did not have the required business registration documents , as well as SSNIT , VAT and Tax Clearance Certificates on file. This indicates a lapse in the vendor verification and selection process. Please refer to Appendix 3 for details of vendors with outstanding verification documents. **Recommendation** The Ministry should ensure that updated records and documentation is kept for all projects being undertaken under the ministry. The Ministry should also ensure that all necessary approvals are obtained before projects are commenced in line with the requirements of the PFM Act.

Detailed Report – Ministry of Local Government Chieftaincy and Religious Affairs

Summary of key findings

Issue	Key findings and recommendations
Review of control environment	
Ineffective control environment over arrears and commitments reporting	Several deficiencies have been identified within the financial management processes of the Ministry of Local government Chieftaincy and Religious Affairs. These control gaps undermine transparency, accountability, and the accurate reporting of arrears and commitments. The following recommendations are proposed to strengthen the control environment for arrears and commitment reporting. ***Enhance Financial Reporting and Reconciliation*** It is recommended that the Ministry of Local Government Chieftaincy and Religious Affairs implement systematic and regular reconciliation between its internal records, the disbursement records of the Ministry of Finance, and those maintained by the Controller and Accountant General's Department (CAGD). *Implement Mandatory Documentation Controls* It is advisable for the Ministry to ensure that all claims and commitments are substantiated with signed contracts, commencement certificates, delivery notes, and equivalent documentation. Claims should not be processed or reported in the absence of complete supporting materials. ***Develop a Contract and Payment Monitoring System*** The establishment of a comprehensive system to monitor contract values, disbursements, outstanding balances, and payment schedules is strongly recommended. Such a mechanism would facilitate early identification of discrepancies in the reporting of arrears. ***Conduct Regular Audits*** Regular audits conducted by the Auditor General in respect to arrears, commitments, contract documentation, and payments are recommended to enable prompt identification of errors and to provide assurances to stakeholders. ***Strengthen Capacity and Accountability*** Ongoing training for finance and procurement personnel in Public Financial Management (PFM), best practices under the Public Procurement Act, utilisation of GIFMIS systems, and adherence to documentation standards is encouraged. Furthermore, clearly assigning roles pertaining to the ownership and tracking of arrears may contribute significantly to enhance accountability

Detailed Report – National Media Commission

Detailed Report – National Media Commission

Summary of validated position

Summary of arrears/payables and commitments

Below is a table indicating the total arrears and commitments as provided by the MoF, the amounts validated by the audit and the amounts not validated as at 31 December 2024. Annotations (1A,B, C etc) have been used to provide easy reference to explanations provided on subsequent pages.
Total arrears/payables provided by the MoF amounted to **GHS 0.** Of the total amount, GHs 0 was validated by the audit team. **GHS 0** remains unvalidated for various reasons which have been provided in subsequent pages.

Description of payment	Amount submitted by MoF for audit	Reclassification	Amount Restated	Amount Validated for payment	Amount rejected	Amount to be justified before payment
	GHS					
Commitments	-	-	-	-	-	-
Claims	-	-	-	-	-	-
Arrears (BTAs)	-	-	-	-	-	-
TOTAL	-	-	**-**	**-**	**-**	**-**
Grand	**-**	**-**	**-**	**-**	**-**	**-**

From the schedule provided by the MOF, NMC do not have any outstanding payable as at 31 December 2024.

Detailed Report – National Development & Planning Commission

Detailed Report – National Development & Planning Commission

Summary of validated position

Summary of arrears/payables and commitments
Below is a table indicating the total arrears and commitments as provided by the MoF, the amounts validated by the audit and the amounts not validated as at 31 December 2024. Annotations (A, B, C) have been used to provide easy reference to explanations provided on subsequent pages.

Total arrears/payables provided by the MoF amounts to GHS581,680 the total amount, GHS581,680 has been validated, GHS 0 has been rejected and GHS 0 pending validation.

Description of Payment	Amount submitted by MoF for audit i	Reclassification ii	Amount Restated iii=(i + ii)	Amount validated for payment	Amount rejected i	Amount to be justified before payment
Commitments	-		-	-	-	-
Claims	-		-	-	-	-
Arrears (BTA)	581,680		581,680	581,680	-	-
TOTAL	581,680	A	581,680	581,680	- B	- C

A **Reclassification -** There was no amount reclassified.

B **Amounts Rejected –** There was no amount rejected.

C **Amount to be justified before payment**- All supporting documents were provided for validation of total transaction.
Additionally, all confirmations sent out to vendors to confirm their outstanding balances with the MDA were all received, and no differences were noted.

Detailed Report – National Development & Planning Commission

Summary of key findings

Issue	Key findings and recommendations
Establish Due Dates and Stock of Arrears/Payables	
No evidence of maintenance of ageing analysis of arrears and commitments	We did not sight evidence that the National Development & Planning Commission (NDPC) maintained an ageing analysis of arrears and commitments as management could not provide such analysis to us for review. We however noted from the review that 100% of the validated arrears and commitments relate to 2024. Details of the age analysis of the validated arears and commitments are presented in the table below.

Description of payment	Oct- Dec 2024	Apr - Sep 2024	Jan - Mar 2024	2023	Up to 2022	Total
Commitments	-	-	-	-	-	-
Claims	-	-	-	-	-	-
Arrears (BTAs)	581,680	-		-	-	581,680
Total	**581,680**	**-**	**-**	**-**	**-**	**581,680**

Recommendation

The National Development & Planning Commission (NDPC) should develop and maintain a detailed ageing analysis of its arrears and commitments,. This will enhance transparency and support effective budget planning and payment scheduling by both NDPC and the Ministry of Finance. To promote timely reporting and reduce the risk of manual errors, the GIFMIS platform should be configured to automatically generate ageing analysis based on invoice dates and payment status. NDPC should designate a responsible officer within the finance department to regularly update and review the ageing report. Additionally, regular reconciliation of outstanding balances with suppliers and contractors should be carried out to ensure the accuracy of the ageing analysis and to resolve discrepancies promptly.

Detailed Report – National Development & Planning Commission

Summary of key findings

Issue	Key findings and recommendations
Ascertain Legitimacy and Accuracy of Arrears/Payables and Commitments	
Multi-year contracts and parliamentary approval	There were no multi-year contracts noted or recorded per the outstanding transactions received from both NDPC and MoF.
Verification of Asset Existence	We conducted physical inspections to confirm the existence of assets acquired by the National Development & Planning Commission (NDPC). For moveable assets such as vehicles and motor bikes, we performed physical verification and noted no issues.
Commencement Certificates Verification	We examined the arreas (BTAs) to confirm if they were supported by commencement certificates or other applicable approvals, as required under the Public Financial Management (PFM) Act. Per our review of the validated transactions in NDPC records, items assessed had the necessary authorizations in place. We did not identify any irregularities.
Verification of Vendor Eligibility and Documentation	We performed verification procedures on claimants of arrears, payables, and commitments for the ministries under the National Development & Planning Commission (NDPC). We verified that vendor companies were duly registered to trade in Ghana and are registered for tax purposes. We also confirmed the ownership, existence, and physical addresses of the companies. However, we were unable to obtain audited financial statements for the vendors reviewed. There were no claims relating to staff allowances under the scope of our review. Based on the work performed, we did not identify any issues with the verification of claimants relating to arrears, payables, and commitments owed by the National Development & Planning Commission (NDPC). Contract/vendors for which their transactions were validated had submitted the required documentation prior to their engagement, in line with the established procurement processes. All reviewed claimants met the necessary pre-qualification requirements.
Review of control environment	From our review of the control environment of NDPC, we did not identify any control deficiencies in their procurement and payment processes

Detailed Report – Right To Information Commission

Detailed Report – Right To Information Commission

Summary of validated position

Summary of arrears/payables and commitments

Below is a table indicating the total arrears and commitments as provided by the MoF, the amounts validated by the audit and the amounts not validated as at 31 December 2024. Annotations (A, B & C) have been used to provide easy reference to explanations provided on subsequent pages.

Total arrears/payables provided by the MoF amounted to GHS 1,366,053.00. The total rejected amount was GHSS1,366,053 with no amount pending validation.

Description of Payment	Amount submitted by MoF for Audit i	Reclassification ii	Amount Restated iii=(i + iii)	Amount validated for payment	Amount rejected	Amount to be justified before payment
Commitments	-	-	-	-	-	-
Claims	-	-	-	-	-	-
Arrears (BTA)	1,366,053	-	1,366,053	-	1,366,053	-
TOTAL	**1,366,053**	- A	**1,366,053**	-	B **1,366,053**	C -

A **Reclassification:** There were no amounts reclassified

B **Amounts Rejected** *(Refer to Appendix B.3.BTAs Rejected, page 3):*
These amounts have been rejected because payments have been made for arrears and payables as at 2024 yearend. The Commission thus included these amounts as other government allocated funds were used to settle the outstanding payables expecting refunds from Government (MoF).

A **Amount to be justified before payment: -** There are no amounts pending validation.

Detailed Report – Right To Information Commission

Summary of key findings

<table>
<tr><th>Issue</th><th>Key findings and recommendations</th></tr>
<tr><td colspan="2">Quantum of Arrears/Payables and Commitments</td></tr>
<tr><td>Reconciliation of arrears provided by MoF and Arrears provided by Commission</td><td>No differences noted between MoF's schedule and RTIC's schedule.</td></tr>
<tr><td colspan="2">Validation of Arrears/Payables and Commitments</td></tr>
<tr><td>Arrears and payable amounting to GHS1.37m already paid by the Commission</td><td>Confirmation responses received for the payables and arrears balances of GHS1,366,053 indicated that the respective recipients have been paid the outstanding amount as at yearend 2024. The Commission included these amounts in GIFMIS as other government allocated funds were used to settle the outstanding payables which the Commission was expecting refunds from MoF.

<table>
<tr><th>BTA No.</th><th>Arrears Descriptions</th><th>Recipient</th><th>Amount GHS</th></tr>
<tr><td>720854</td><td>Reimbursement of payment for flight ticket to ICIC conference</td><td>Executive Secretary - RTIC</td><td>150,000</td></tr>
<tr><td>720854</td><td>Reimbursement of payment for printing of 2023 annual report</td><td>Executive Secretary - RTIC</td><td>38,541</td></tr>
<tr><td>720861</td><td>Reimbursement of payment for emoluments of members of the governing board</td><td>Executive Secretary - RTIC</td><td>1,177,512</td></tr>
<tr><td></td><td>Total</td><td></td><td>1,366,053</td></tr>
</table>

Recommendation

MoF should regularly reconcile government liabilities with the respective MDAs to ensure that arrears schedules are current and accurately reflect outstanding obligations due third parties. MoF should ensure that MDA's obtained the required approvals before other government allocated funds are used to settle outstanding payables.</td></tr>
</table>

Detailed Report – Right To Information Commission

Summary of key findings

Issue	Key findings and recommendations
Ascertain Legitimacy and Accuracy of Arrears/Payables and Commitments	
Multi-year contracts and parliamentary approval	There were no multi-year contracts noted or recorded per the outstanding transactions received from both OGM and MoF.
Verification of Asset Existence	RTIC's arrears and payables did not include assets purchased. No physical verification therefore done.
Establish Due Dates and Stock of Arrears/Payables	There were no overdue invoices or amounts to vendor or third parties. The Commission had made payment and thus seeking refund from MoF for which amounts have already been paid.
Commencement Certificates Verification	We could not obtain onboarding documentations to confirm whether the Fedkena Consulting Limited was incorporated in Ghana. Only the invoice for the flight tickets procured from this supplier was obtained and this was done via single sourcing hence it did not pass through the competitive tendering process. RTIC however, did not obtain the board of the PPA approval for this procurement.
Review of control environment	
Understand the expenditure cycle to identify gaps.	We obtained an understanding of the procure to pay process, identifying what could go wrongs and controls. We confirmed our understanding through walkthroughs. We did not identify any lapses in the expenditure process of the MDA.

Detailed Report – Ministry of Food and Agriculture (MoFA)

Detailed Report – Ministry of Food and Agriculture (MoFA)

Summary of validated position

Summary of arrears/payables and commitments

Below is a table indicating the total arrears and commitments as provided by the MoF, the amounts validated by the audit and the amounts not validated as at 31 December 2024. Annotations (A, B,C) have been used to provide easy reference to explanations provided on subsequent pages.

Total arrears/payables provided by the MoF amounted to **GHS12,557,130,876**. Of the total amount, **GHS12,180,849,236** has been validated. G**HS154,144,514** has been rejected, and GHS220,904,822 is pending validation.

Description of Payment	Amount submitted by MoF for Audit i	Reclassification ii	Amount Restated iii=(i + iii)	Amount validated for Payment iv	Amount rejected iv	Amount to be justified before payment vi = (iii-iv-v)
Commitments	10,173,844,478		10,173,844,478	9,947,665,143	5,778,753	220,400,582
Claims	2,228,675,870		2,228,675,870	2,145,589,256	83,086,613	-
Arrears (BTA)	154,610,528	-1,232,304	153,378,224	87,594,836	65,279,148	504,240
TOTAL	12,557,130,876	-1,232,304 A	12,555,898,572	12,180,849,236	154,144,514 B	220,904,822 C

A **Reclassification – The total amount reclassified was GHS1,232,304. Out of this GHS120,091 related to MoFAD and GHS1,112,213 related to MoF.**

B **Amounts Rejected** - These are arrears/payable and commitments which have been rejected based on the review. The table below shows the reasons for the rejections for each category of arrears/payments and commitments.

	Reasons	Commitments	Claims	BTA	Total
1	Payments already made to contractors/service providers	-	71,819,460	-	71,819,460
2	Overstatement based on confirmations received from contractors/suppliers	5,778,753	11,267,153	-	17,045,907
3	Goods/services not rendered	-	-	65,200,000	65,200,000
4	Not adequately supported	-	-	79,148	79,148
	Total	5,778,753	83,086,613	65,279,148	154,144,514

C **Amount to be justified before payment**

Amounts to be justified before payment comprise commitments of GHS220,400,582 in respect of which supporting documents were received but external confirmation remains outstanding. While GHS504,240 relate to BTAs for which the MDA is yet to provide supports for.

Detailed Report – Ministry of Food and Agriculture (MoFA)

Summary of key findings

Issue	Key findings and recommendations
Quantum of Arrears/Payables and Commitments:	
GHS1.232 Million reclassified to Ministry of Finance (MoF) and Ministry of Fisheries and Aquaculture (MOFAD) due to error	In verifying the completeness of arrears (BTAs) of the Ministry of Food and Agriculture (MoFA), we noted a variance of GHS1.232 million between the balance per MoF BTA schedule and MoFA's BTA schedule. Per our enquiry, these were classified in error as part of MoFA's BTA schedule by the Ministry of Finance. GHS120,091 out of the total related to MoFAD and GHS1,112,213 related to MoF. These have now been properly reclassified to their respective MDAs. Details are provided in the table below;

Date	BTA Description	Amount GHS	Reason for reclassification
Details of BTA's Reclassified to Ministry of Finance (MoF):			
13/12/2024	CFAO GHANA PLC	512,213	Balance included in MOFA schedule in error
11/12/2024	MADSON JAPAN ENGINEERING (GH) LIMITED	600,000	Balance included in MOFA schedule in error
	Subtotal	**1,112,213**	
Details of BTA's Reclassified to Ministry of Fisheries and Aquaculture Development (MoFAD):			
10/12/2024	FAO team meeting on fact finding mission on tuna value chain on 14/10/24	10,769	Balance included in MOFA schedule in error
10/12/2024	Medical expense refund	109,322	Balance included in MOFA schedule in error
	Subtotal	**120,091**	
	Total	**1,232,304**	

Recommendation

The lack of alignment and reconciliation between MoF and MOFA records on outstanding payables and commitments exposes MOFA to risk of misreporting national liabilities, budget overruns, and weakened fiscal oversight. To avoid wrong reporting of outstanding arrears and commitment balances,

The MoF and MOFA should ensure that all outstanding payables and commitments are reported in the GIFMIS which then becomes the platform for sourcing information on outstanding payables and commitments. Only outstanding payables and commitments captured in the GIFMIS should be considered for payment.

Detailed Report – Ministry of Food and Agriculture (MoFA)

Summary of key findings

Issue	Key findings and recommendations
Validation of Arrears/Payables and Commitments	
GHS72 Million already settled claims included in outstanding payables and claims.	A review of the outstanding claims received from the Ministry of Finance revealed that a total of GHS71,819,460 previously settled to the contractors were still reflected in the outstanding payable and claims schedule as at 31 December 2024. These amounts have therefore been rejected. Details of the payments per contractor and the balances are provided in the table below.

Name of Contractor	Project Details	Difference (Already paid per Vendor)	Type
POWER CHINA INTERNATIONAL	Construction of Pwalugu Irrigation Project in the North-East Region	5,963,544	CAPEX
MESSRS ATAGIRI LIMITED	Land Development For Potential Valleys For Soyabean Production: 300ha (Upper West Region) - Lot SUW - 2	4,147,434	CAPEX
GRUMAH TWINS CO. LTD	Construction of 10no. 1000mt grain warehouses in the Northern Zone Districts under IPEP	4108482	CAPEX
Rans Logistics Ltd	Transportation and Distribution of 134,000 Mt of Imported Rice and Maize	57,600,000	G&S
	Total	**71,819,460**	

Recommendation

To avoid wrong reporting of outstanding claim balances, The MDA should

1. Strengthen internal controls to monitor payments made to contractors and regularly share updated outstanding balances with the Chief Director, the Chief Finance and Budget Officers and Head of internal Audit.
2. Obtain updates from the Controller and Accountant General's Department on payments made to the contractors and reconcile with their books to ensure completeness.
3. The Auditor General should also be engaged regularly to conduct a special audit on the outstanding balances to ensure accuracy of reported outstanding balances.

Detailed Report – Ministry of Food and Agriculture (MoFA)

Summary of key findings

<table>
<tr><th>Issue</th><th>Key findings and recommendations</th></tr>
<tr><td>Validation of Arrears/Payables and Commitments</td><td></td></tr>
<tr><td>Suppliers/Service providers/Contractors confirmed GHS11 Million less for claim payable than what the MDAs stated was owed to them</td><td>
Confirmation responses received from Suppliers/Service providers/Contractors revealed an overstatement of GHS11,267,153 in the schedule of outstanding claims as at 31 December 2024. The table below shows the details of the overstated amounts as a result of the confirmation responses.
<table>
<tr><th>Name of Contractor</th><th>Project Details</th><th>Difference (Already paid per Vendor)</th><th>Type</th></tr>
<tr><td>MESSRS MARLEYROSSI LIMITED</td><td>Land Development For Potential Valleys For Rice Production: 500ha In The Ashanti Region - Lot RAR- 2</td><td>360</td><td>CAPEX</td></tr>
<tr><td>EAST CANTONMENTS PHARMACY LTD</td><td>Consultancy Services for Supervision of 35 no. 1,000MT Prefabricated Grain Warehouses Across the Country (ADDENDUM)</td><td>931,260</td><td>G&S</td></tr>
<tr><td>BOATENG, KRAMPA & ASSOCIATES</td><td>Consultancy Services for Supervision of 35 no. 1,000MT Prefabricated Grain Warehouses Across the Country (ADDENDUM)</td><td>9,000</td><td>G&S</td></tr>
<tr><td>ENEPA VENTURES</td><td>Supply of seeds for PFJ 2.0 2024 season (250 000 kg Maize SC 719)</td><td>9,322,231</td><td>G&S</td></tr>
<tr><td>THILEX COMPANY LIMITED</td><td>Construction of 1000MT capacity warehouse at New Edubiase, Adansi South District</td><td>1,004,302</td><td>CAPEX</td></tr>
<tr><td></td><td>Total</td><td>11,267, 153</td><td></td></tr>
</table>
<u>Recommendation</u>
Gaps in internal control over arrears reporting such as Inaccurate reporting of arrears and commitments, lack of reconciliation with supplier records, Weak validation processes before submission to MoF should be addressed by;

Institutionalize periodic supplier/service provider/contractor confirmations (e.g., quarterly or bi-annually) to ensure reported arrears match actual outstanding balances acknowledged by suppliers.
The MDAs should also schedule a monthly or quarterly reconciliations between their records and those of suppliers/contractors. The reconciled balance should be signed off by the suppliers/contractors on one hand and the Chief Directors and Chief Finance Officers (CFOs) of the MDAs. The reconciled position should be filed for future reference.
The Auditor General should also be engaged regularly to conduct a special audit on the outstanding balances to ensure accuracy of reported outstanding balances.

</td></tr>
</table>

Detailed Report – Ministry of Food and Agriculture (MoFA)

Summary of key findings

Issue	Key findings and recommendations
Validation of Arrears/Payables and Commitments	
Suppliers/Service providers/Contractors confirmed GHS5.8 Million less for commitment than what the MDAs stated was owed to them	Confirmation responses received from Suppliers/Service providers/Contractors revealed an overstatement of GHS5,778,753 in the schedule of outstanding commitments as at 31 December 2024. The table below shows the details of the overstated amounts as a result of the confirmation responses.

Name of Contractor	Project Details	Difference (Already paid per Vendor)	Type
GYASBAFF COMPANY LIMITED	Construction of 1000MT capacity warehouse at Busunya, Nkoranza North District	73,471	CAPEX
ASAMOAH CONSTRUCTION & ELECTRICAL WORKS	Construction of 1000MT capacity warehouse at Sagnerigu, Sagnerigu District	123,967	CAPEX
THILEX COMPANY LIMITED	Construction of 1000MT capacity warehouse at New Edubiase, Adansi South District	289,636	CAPEX
OFH WESTERN HOMES LIMITEd	Construction of 5no. 1000mt grain warehouses in the Northern Zone Districts under IPEP	4,986,553	CAPEX
SHAKFANS COMPANY LTD	Drilling and Mechanization of 25 Solar Powered BoreHoles for Vegetable Production	305,127	CAPEX
	Total	**5,778,753**	

Recommendation

Gaps in internal control over arrears reporting such as Inaccurate reporting of arrears and commitments, lack of reconciliation with supplier records, Weak validation processes before submission to MoF should be addressed by;

1. Institutionalize periodic supplier/service provider/contractor confirmations (e.g., quarterly or bi-annually) to ensure reported arrears match actual outstanding balances acknowledged by suppliers.
2. The MDAs should also schedule a monthly or quarterly reconciliations between their records and those of suppliers/contractors. The reconciled balance should be signed off by the suppliers/contractors on one hand and the Chief Directors and Chief Finance Officers (CFOs) of the MDAs. The reconciled position should be filed for future reference.
3. The Auditor General should also be engaged regularly to conduct a special audit on the outstanding balances to ensure accuracy of reported outstanding balances.

Detailed Report – Ministry of Food and Agriculture (MoFA)

Summary of key findings

<table>
<tr><th>Issue</th><th>Key findings and recommendations</th></tr>
<tr><td>Ascertain Legitimacy and Accuracy of Arrears/Payables and Commitments</td><td></td></tr>
<tr><td>GHS79,148 arrears (BTA) could not be supported</td><td>
Management of the Ministry of Food and Agriculture could not provide supporting documents for a total arrears (BTA) of GHS79,148. According to management, they did not have the details of the consolidated schedule of the Ministry, which made it difficult to identify which agencies, the BTA's relate to.
Also, although the arrears seemed to have gone through the approval process to get to the BTA stage, management could not provide the details of the supporting documents for the outstanding BTAs. Details of the BTAs have been provided in the table below;
<table>
<tr><th>BTA No.</th><th></th><th>BTA Date</th><th></th><th>DETAILS</th><th>ITEM</th></tr>
<tr><td>719519</td><td></td><td>31/12/2024</td><td>79,148</td><td>A. Y. UNIQUE ENTERPRISE</td><td>G&S</td></tr>
</table>
<u>Recommendation</u>
This condition clearly points to an ineffective control over management of arrears at the Ministry. The Ministry of Food and Agriculture should assign a senior officer to review all arrears in the GIFMIS to ensure that they are adequately supported with the necessary documents. A checklist of the required documents in compliance with the FPM Act could be developed to guide the officer in performing the review.
Additionally, staff at the Ministry should be trained on the importance of maintaining comprehensive records to further strengthen compliance and accountability.
The controller and Accountant General's Department should also perform all necessary checks on the BTAs to ensure compliance with the PFM Act before payments are made. In this way, illegitimate and or unsupported BTAs will be detected and investigated.
</td></tr>
</table>

Detailed Report – Ministry of Food and Agriculture (MoFA)

Summary of key findings

Issue	Key findings and recommendations
Physical Verification of stock	
GHS65.2 Million as part of BTA has been rejected as service has not been rendered by contractor.	During our review of MoFA's outstanding claims/ BTA, we noted that an amount of GHS65.2 million relating to the Transportation and Distribution of 134,000 Mt of Imported Rice and Maize under the Emergency Procurement for Farmer Food Relief and Recovery Programme (FFRRP), had not been supplied by the contractor, Rans Logistics. The amount has therefore been rejected. Further investigation by the audit team revealed that 36,000 metric tonnes (MT) of the goods (rice and maize) had been transported by the contractor with 98,000 metric tonnes (MT) of the goods (rice and maize) yet to be executed. A decision was made by the audit team to verify the existence of the goods to be transported by the Rans Logistics. A site visit conducted on 3 September 2025 to the Danasi Farms Warehouse, revealed significant obstacles that prevented verification of the reported grain stock. The facility, owned by Sika Kroabea Company Limited, denied access to key storage areas. The Ministry of Food and Agriculture (MoFA) confirmed that no formal storage contract exists between the Ministry and the company, raising concerns about the legitimacy of the storage arrangement. Additionally, operational barriers such as dual padlock systems and poor coordination between stakeholders further restricted entry to specific sections of the warehouse. Compounding the issue, the audit team was not provided with essential documentation required to verify stock movement and distribution. These included stock registers, delivery records, and distribution logs. Without these records, it was impossible to confirm whether the grains had been properly received, stored, or distributed. Notably, only 36,000 metric tonnes (MT) of the contracted 134,000 MT, representing just 26.87%, had reportedly been distributed, despite 43.40% of the contract sum already being paid. Due to restricted access, missing documentation, and unresolved contractual issues, the team was unable to verify or count the grain stock. The contract appears not to be in effect, and the grains expected for distribution were either inaccessible or unaccounted for. Consequently, the GHS 65.2 million claim is being rejected, as there is no physical evidence to support the reported quantities, making the delivery unverifiable and the associated value unjustifiable.

Recommendation

To improve transparency, accountability, and verification of grain stock under the FFRRP, the Ministry of Food and Agriculture (MoFA) should:

1. **Formalize all storage arrangements** through signed contracts that clearly define roles, access rights, and audit provisions. These contracts should include clauses that guarantee unrestricted access for verification and impose penalties for non-compliance.
2. **Leverage the infrastructure of the National Food Buffer Stock Company (NAFCO)**, a state-owned entity with a mandate to ensure food security and price stability. Utilizing NAFCO's facilities will enhance oversight and reduce risks associated with third-party storage providers.
3. **Enforce mandatory documentation standards**, requiring all warehouses to maintain updated stock registers, delivery records, and distribution logs. MoFA should also implement a digital inventory system to enable real-time tracking and reporting.
4. **Conduct regular site inspections and engage independent monitors** to verify reported deliveries against physical stock and documentation.

Summary of key findings

<table>
<tr><th>Issue</th><th>Key findings and recommendations</th></tr>
<tr><td>Establish Due Dates and Stock of Arrears/Payables</td><td></td></tr>
<tr><td>No evidence of maintenance of ageing analysis of arrears and commitments</td><td>
We did not sight evidence that the Ministry of Food and Agriculture (MOFA) maintained an ageing analysis of arrears and commitments as management could not provide such analysis to us for review.
We however noted from the review that 92% of the validated arrears and commitments relate to 2024. Details of the age analysis of the validated arears and commitments are presented in the table below.
<table>
<tr><th>Description of payment</th><th>Oct- Dec 2024</th><th>Apr - Sep 2024</th><th>Jan - Mar 2024</th><th>2023</th><th>Up to 2022</th><th>Total</th></tr>
<tr><td>Commitments</td><td>2,275,718,532</td><td>7,533,919,069</td><td>43,592,972</td><td>52,273,900</td><td>42,160,670</td><td>9,947,665,143</td></tr>
<tr><td>Claims</td><td>93,491,921</td><td>1,167,710,883</td><td>-</td><td>29,817,223</td><td>854,569,229</td><td>2,145,589,256</td></tr>
<tr><td>Arrears (BTAs)</td><td>85,361,643</td><td>-</td><td>1,491,777</td><td>741,417</td><td>-</td><td>87,594,836</td></tr>
<tr><td>Total</td><td>2,454,572,095</td><td>8,701,629,952.39</td><td>45,084,749</td><td>82,832,540</td><td>896,729,898.83</td><td>12,180,849,236</td></tr>
</table>
<u>Recommendation</u>
The Ministry of Food and Agriculture (MOFA) should develop and maintain a detailed ageing analysis of its arrears and commitments. This will enhance transparency and support effective budget planning and payment scheduling by both MOFA and the Ministry of Finance.
To promote timely reporting and reduce the risk of manual errors, the GIFMIS platform should be configured to automatically generate ageing analysis based on invoice dates and payment status.
The Ministry should designate a responsible officer within the finance department to regularly update and review the ageing report. Additionally, regular reconciliation of outstanding balances with suppliers and contractors should be carried out to ensure the accuracy of the ageing analysis and to resolve discrepancies promptly.
</td></tr>
</table>

Detailed Report – Ministry of Food and Agriculture (MoFA)

Summary of key findings

Issue	Key findings and recommendations
Ascertain Legitimacy and Accuracy of Arrears/Payables and Commitments	
Multi-year contracts and parliamentary approval	There were no multi-year contracts noted or recorded per the outstanding transactions received from both MOFA and MoF.
Verification of Asset Existence	We conducted physical inspections to confirm the existence of assets acquired under the ministries within the Ministry of Food and Agriculture (MOFA). For moveable assets such as laptops, refrigerators, and televisions, we performed direct visual verification and noted no issues. For construction-related works, the Audit Service conducted the physical verification. We reviewed their report, which confirmed that the assets exist as reported and no exceptions were identified. Based on the procedures performed and the evidence reviewed per the validated amount, no issue came to our attention regarding the existence of acquired assets.
Commencement Certificates Verification	We examined the claims and commitments to confirm if they were supported by commencement certificates or other applicable approvals, as required under the Public Financial Management (PFM) Act. Per our review of the validated transactions in MOFA records items assessed had the necessary authorizations in place. We did not identify any irregularities.
Verification of Vendor Eligibility and Documentation	We performed verification procedures on claimants of arrears, payables, and commitments for the ministries under the Ministry of Food and Agriculture (MOFA). We verified that vendor companies were duly registered to trade in Ghana and are registered for tax purposes. We also confirmed the ownership, existence, and physical addresses of the companies. However, we were unable to obtain audited financial statements for the vendors reviewed. There were no claims relating to staff allowances under the scope of our review. Based on the work performed, we did not identify any issues with the verification of claimants relating to arrears, payables, and commitments owed by the Ministry of Food and Agriculture (MOFA). Contract/vendors for which their transactions were validated had submitted the required documentation prior to their engagement, in line with the established procurement processes. All reviewed claimants met the necessary pre-qualification requirements.
Review of control environment	From our review of the control environment of MOFA, we did not identify any control deficiencies in their procurement and payment processes.

Detailed Report – Ministry of Food and Agriculture (MoFA)

Summary of key findings

Issue	Key findings and recommendations
Review of control environment	
Ineffective control environment over arrears and commitments reporting	Several deficiencies have been identified within the financial management processes of the Ministry of Food and Agriculture. These control gaps undermine transparency, accountability, and the accurate reporting of arrears and commitments. The following recommendations are proposed to strengthen the control environment for arrears and commitment reporting. ***Enhance Financial Reporting and Reconciliation*** It is recommended that the Ministry of Food and Agriculture implement systematic and regular reconciliation between its internal records, the disbursement records of the Ministry of Finance, and those maintained by the Controller and Accountant General's Department (CAGD). ***Implement Mandatory Documentation Controls*** It is advisable for the Ministry to ensure that all claims and commitments are substantiated with signed contracts, commencement certificates, delivery notes, and equivalent documentation. Claims should not be processed or reported in the absence of complete supporting materials. ***Develop a Contract and Payment Monitoring System*** The establishment of a comprehensive system to monitor contract values, disbursements, outstanding balances, and payment schedules is strongly recommended. Such a mechanism would facilitate early identification of discrepancies in the reporting of arrears. ***Conduct Regular Audits*** Regular audits conducted by the Auditor General in respect to arrears, commitments, contract documentation, and payments are recommended to enable prompt identification of errors and to provide assurances to stakeholders. ***Strengthen Capacity and Accountability*** Ongoing training for finance and procurement personnel in Public Financial Management (PFM), best practices under the Public Procurement Act, utilisation of GIFMIS systems, and adherence to documentation standards is encouraged. Furthermore, clearly assigning roles pertaining to the ownership and tracking of arrears may contribute significantly to enhance accountability

Detailed Report – Ministry of Fisheries and Aquaculture

Detailed Report – Ministry of Fisheries and Aquaculture

Summary of validated position

Summary of arrears/payables and commitments

Below is a table indicating the total arrears and commitments as provided by the MoF, the amounts validated by the audit and the amounts not validated as at 31 December 2024. Annotations (A, B & C) have been used to provide easy reference to explanations provided on subsequent pages.

Total arrears/payables provided by the MoF amounts to GHS1,269,954,908. Of the total amount, GHS1,253,690,688 has been validated. GHS8,044,963 has been rejected, and GHS8,219,259 is pending validation.

Description of Payment	Amount submitted by MoF for audit i	Reclassification ii	Amount Restated iii=(i + ii)	Amount validated iv	Amount rejected v	Amount to be justified before payment vi = (iii-iv-v)
Commitments	580,609,428	57,650,000	638,259,428	623,608,347	6,431,823	8,219,259
Claims	672,989,818	(57,650,000)	615,339,818	613,788,972	1,550,846	-
Arrears (BTA)	16,355,662	120,091	16,474,753	16,474,753	62,294	-
TOTAL	**1,269,954,908**	A **120,091**	**1,270,074,999**	**1,253,810,780**	B **8,044,963**	C **8,219,259**

A **Reclassification - R**eclassified GHS57.6 millions of claims as commitment as the service is yet to be delivered. GHS120,091 was initially presented in the MOF data as BTA for MOFA. However, further review revealed it actually related to MOFAD, hence the reclassification.

B **Amount rejected:** These are arrears/payable and commitments which have been rejected based on the review. The table below shows the reasons for the rejections for each category of arrears/payments and commitments

	Reasons	Commitments	Claims	BTA	Total
1	Payments already made to contractors/service providers	3,324,856	1,550,846	-	4,875,702
2	Overstatement based on confirmations received from contractors/suppliers	3,045,272	-	-	3,045,272
3	Not adequately supported	61,695	-	62,294	123,989
	Total	6,431,823	1,550,846	62,294	8,044,963

C **Amount to be justified before payment**

Amounts pending validation comprise commitments of GHS8.2 million. These represent transactions for which adequate supporting documentation, such as commencement certificate, has not been provided by MoFAD, and vendor confirmations are yet to be received.

Detailed Report – Ministry of Fisheries and Aquaculture
Summary of key findings

Issue	Key findings and recommendations
Validation of Arrears/Payables and Commitments	
GHS1,550,846 reported in claims and 3,324,856 reported in commitments were confirmed by contractors as already settled.	As part of our review procedures, supplier confirmations were obtained to validate reported claims and commitments. Responses received from the following suppliers indicated that the claimed amounts have already been paid. Consequently, these amounts are deemed rejected. Details of the affected projects are provided below:

PROJECT DESCRIPTION	CONTRACTOR	CONTRACT SUM	OUTSTANDING IPC / INVOICE	Amounts Rejected
Construction of Principal's Residence & Servants' Quarters for Anomabo Fisheries College	M/S Randyzone LTD	4,781,824	422,574	422,574
Construction supervision of 150No. Landing Beach Fuel Outlets	M/S Multi Lead LTD	21,676,922	1,128,272	1,128,272
Total Claims				**1,550,846**
Construction of Fish Pond for Anomabo Fisheries College	M/S Bosome Estates LTD	603,000	445,993	384,298
Construction supervision of 150No. Landing Beach Fuel Outlets	M/S Techew LTD	24,484,307	16,586,404	2,940,558
Total Commitment				**3,324,856**

Recommendation

To prevent the reporting of amounts already settled and to ensure that all reported commitments are properly supported, the Ministry should

1. Regularly reconcile reported commitments with payment records to identify and exclude amounts that have already been disbursed.
2. The Controller and Accountant General's Department together with the Ministry of Finance should take note of these payments already made to the suppliers/contractors to avoid instances of double payments.

Summary of key findings

Issue	Key findings and recommendations
Validation of Arrears/Payables and Commitments	
Commitment amounting to GHS3 million was confirmed by the contractor as not associated with the contract.	A review of the Ministry of Finance's schedule of outstanding commitments revealed that there was no commitment in respect of Construction of 2-Storey Hostel Block for Anomobo Fisheries College amounting to GHS 3,045,272 as reported in the outstanding commitment provided by Ministry of Finance. The contractor, M/S Beingod Company Ltd, confirmed a Nil balance. Consequently, the full amount of GHS 3,045,272 was rejected.

PROJECT CODE	CONTRACTOR	CONTRACT SUM	OUTSTANDING COMMITMENT PER MoF	REJECTED
Construction of 2-Storey Hostel Block for Anomobo Fisheries College	M/S Beingod Company LTD	9,925,747	3,045,272	3,045,272

Recommendation

To prevent the reporting of amounts already settled and to ensure that all reported commitments are properly supported, the Ministry should:

1. Regularly reconcile reported commitments with payment records to identify and exclude amounts that have already been disbursed.

2. The Controller and Accountant General's Department together with the Ministry of Finance should take note of the payments already made to the contractors in respect of the contract to avoid instances of double payments.

Issue	Key findings and recommendations
Validation of Arrears/Payables and Commitments	
Commitments and BTAs totaling GHS 123,989 not adequately supported.	As part of our review procedures, we requested supporting documents for reported commitments and BTAs. Based on our enquiries and tests, the MDA was unable to provide documentation for certain commitments and BTAs. Consequently, these amounts have been deemed unsupported and rejected. Details of the affected amounts are provided below:

PROJECT CODE	CONTRACTOR	CONTRACT SUM	OUTSTANDING COMMITMENT PER MoF	REJECTED
Construction of Fish Pond for Anomabo Fisheries College	M/S Bosome Estates LTD	603,000	445,993	61,695
BEING PAYMENT FOR THE IMPLEMENTATION OF SHIFT SYSTEM AND TRANSPORTATION FOR CRITICAL STAFF AS PER THE ATTACHED	MOFAD	62,294	62,294	62,294
Total				123,989

Recommendation

To address unsupported commitments and BTAs totaling GHS 123,989, the Ministry should:

- **Strengthen Documentation Controls:**

Ensure that all reported commitments and BTAs are supported by valid documentation such as Interim Payment Certificates (IPCs), invoices, and approved payment schedules before inclusion in financial reports.

- **Enhance System Integration:**

Configure the GIFMIS platform to require attachment of supporting documents for commitments and BTAs before transactions are finalized, reducing the risk of unsupported entries.

Issue	Key findings and recommendations
Validation of Arrears/Payables and Commitments	
Presence of Long Outstanding Arrears in MoFAD''s records.	A review of the arrears schedule maintained by MoFAD revealed the existence of long-outstanding arrears relating to annual contributions and arrears payable to INFOPECHE, dating as far back as 1996. We however noted that annual contributions for 2010 – 2018 and 2022 – 2023 were fully paid for. See below for key details:

DESCRIPTION	AMOUNTS (US$)	PAYMENT (US$)	ARREARS (US$)
Contribution 1996	15,000	4,420	10,580
Contribution 1997	15,000	-	15,000
Contribution 1998	15,000	-	15,000
Contribution 1999	15,000	-	15,000
Contribution 2000	15,000	-	15,000
Contribution 2001	15,000	-	15,000
Contribution 2002	15,000	-	15,000
Contribution 2003	15,000	-	15,000
Contribution 2004	15,000	-	15,000
Contribution 2005	15,000	-	15,000
Contribution 2006	15,000	-	15,000
Contribution 2007	15,000	-	15,000
Contribution 2008	15,000	-	15,000
Contribution 2009	15,000	-	15,000
Contribution 2019	15,000	-	15,000
Contribution 2020	15,000	-	15,000
Contribution 2021	15,000	-	15,000
TOTAL	**255,000**	4,420	**250,580**

Recommendation
The MDAs should age their payables to identify overdue invoices and follow up with creditors to set up payment plans.

Detailed Report – Ministry of Fisheries and Aquaculture

Summary of key findings

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<tr><th>Issue</th><th>Key findings and recommendations</th></tr>
<tr><td>Establish Due Dates and Stock of Arrears/Payables</td><td></td></tr>
<tr><td>No evidence of maintenance of ageing analysis of arrears and commitments</td><td>
We did not sight evidence that the Ministry of Fisheries and Aquaculture maintained an ageing analysis of arrears and commitments as management could not provide such analysis to us for review.
We however noted from the review that 99% of the validated arrears and commitments relate to 2024. Details of the ageing analysis of the validated arears and commitments are presented in the table below.
<table>
<tr><th>Description of payment</th><th>Oct- Dec 2024</th><th>Apr - Sep 2024</th><th>Jan - Mar 2024</th><th>2023</th><th>Up to 2022</th><th>Total</th></tr>
<tr><td>Commitments</td><td>59,007,250</td><td>7,793,007</td><td>548,460,646</td><td>553,075</td><td>7,794,370</td><td>623,608,348</td></tr>
<tr><td>Claims</td><td>347,425,665</td><td>266,363,307</td><td>-</td><td>-</td><td>-</td><td>613,788,972</td></tr>
<tr><td>Arrears (BTAs)</td><td>1,215,316</td><td>15,198,144</td><td>-</td><td>-</td><td>-</td><td>16,413,460</td></tr>
<tr><td>Total</td><td>407,648,232</td><td>289,354,457</td><td>548,460,646</td><td>553,075</td><td>7,794,370</td><td>1,253,810,780</td></tr>
</table>
<u>Recommendation</u>
The Ministry of Fisheries and Aquaculture should develop and maintain a detailed ageing analysis of its arrears and commitments,. This will enhance transparency and support effective budget planning and payment scheduling by both OGM and the Ministry of Finance. To promote timely reporting and reduce the risk of manual errors, the GIFMIS platform should be configured to automatically generate ageing analysis based on invoice dates and payment status.
The Ministry should designate a responsible officer within the finance department to regularly update and review the ageing report. Additionally, regular reconciliation of outstanding balances with suppliers and contractors should be carried out to ensure the accuracy of the ageing analysis and to resolve discrepancies promptly.
</td></tr>
</table>

Detailed Report – Ministry of Fisheries and Aquaculture

Summary of key findings

Issue	Key findings and recommendations
Ascertain Legitimacy and Accuracy of Arrears / Payables and Commitments	
Contracts awarded amounting to GHS1billion were not supported by Commencement Certificates	**We examined the claims and commitments to confirm if they were supported by commencement certificates or other applicable approvals, as required under the Public Financial Management (PFM) Act.** **Our review of the MDA's records revealed that contracts amounting to GHS 1,009,012 (as listed in Appendix 1) had no commencement certificates on file. The absence of commencement certificates undermines transparency, weakens accountability, and exposes the Ministry to the risk of unauthorized contract execution.** **In line with public financial management procedures, a commencement certificate serves as a control measure intended to confirm that a contract has been duly approved and budgeted for prior to execution. Its absence limits assurance that the reported commitments were properly authorized within the approved budget.** **Recommendation** To improve documentation practices, the Ministry should: 1. Enforce the requirement that commencement certificates be obtained and filed before initiating any contract execution. 2. Review all ongoing and completed contracts to identify and correct missing documentation, particularly commencement and completion records. 3. Provide regular training to procurement and finance officers on documentation and control requirements under Section 39 of the PFM Act, 2016 (Act 921).

Issue	Key findings and recommendations
Validation of Arrears/Payables and Commitments	
Five contract variations amounting to GHS14million not supported with variation agreement or addenda.	Our review of contract documentation revealed that five separate contracts listed in Appendix 2 had undergone variations that significantly altered the original contract terms. The cumulative original contract amounts totalled GHS 10,268,666.28, which were subsequently revised to GHS 24,295,907.01. However, no signed addenda were available on file to formally support or authorize these changes. The absence of commencement certificates indicates a lapse in internal controls, as required under Section 39 of the Public Financial Management Act, 2016 (Act 921). This section requires Principal Spending Officers to establish effective systems of financial and operational control to prevent irregularities and ensure proper recordkeeping. The absence of contract variation documentation: ➢ Obstructs verification of whether the changes were properly reviewed and approved, ➢ Increases the risk of unauthorized or irregular financial commitments, and ➢ Limits the audit trail and accountability for changes in contract value or scope. This reflects a breakdown in internal controls and may constitute non-compliance with Section 39 of the Public Financial Management Act, 2016 (Act 921), which requires Principal Spending Officers to establish systems to ensure the effective use of resources and the maintenance of proper records. **Recommendation** To ensure proper contract governance and maintain accountability for variations, the Ministry should: 1. Require that all contract variations be supported by formally signed and dated addenda, clearly outlining the approved changes in scope, cost, or timelines. 2. Review all revised contracts to identify and regularize any undocumented variations currently in effect. 3. Maintain a contract variation register, ensuring that all changes are traceable and properly filed. 4. Strengthen internal procedures and provide refresher training to procurement and finance officers on contract documentation requirements, in line with Section 39 of the Public Financial Management Act, 2016 (Act 921).

Detailed Report – Ministry of Fisheries and Aquaculture

Summary of key findings

Issue	Key findings and recommendations
Review of control environment	
Ineffectiveness in implementing the controls.	**Finding** Some important communications are not properly documented. The transport officer indicates travel allowances for events and other travel-related expenditures, but this information is not recorded through electronic means or any other form of documentation. **Recommendation** To address the internal control weakness and improve documentation practices, the Ministry should: The MDA should implement a centralized documentation system for travel allowances and expenditures, including standardized templates, staff training, regular audits, and integration with financial systems to enhance accountability and ensure accurate record-keeping.
Establish Due Dates and Stock of Arrears/Payables	
Physical verification of assets and goods and services procured	
Physical verification of Assets	Following our physical inspection methodology, we inspected the assets that had been acquired but not yet settled. No issues were identified.

Detailed Report – Ministry of Lands & Natural Resources

Detailed Report – Ministry of Land & Natural Resources
Summary of validation debt position

Summary of arrears/payables and commitments

Below is a table showing the summary of total arrears and commitments as provided by the MoF, the amounts validated and the amounts pending validation as of 31 December 2024. Annotations (A, B,C etc) have been used to provide easy reference to provide explanation to the amounts. Summary for each MDA has been provided in the subsequent pages.

Total arrears/payables provided by the MoF amounted to GHS1,927,095,158. Of the amount submitted, GHS1,245,125,747 has been validated and GHS309,037,386 have been rejected for various reasons. As at the date of this report GHS372,932,024 of the arrears and commitments are pending validation..

Description of Payment	Amount submitted by MoF for audit i	Reclassification ii	Amount Restated iii = (I +ii)	Amount validated for payment IV	Amount Rejected v	Amount to be justified before payment vi
Commitments	32,722,460	314,063	33,036,523	1,131,076	31,905,447	-
Claims	1,822,350,509	(314,063)	1,822,036,446	1,184,696,654	264,407,769	372,932,024
Arrears (BTA)	72,022,189	-	72,022,189	59,601,167	12,421,022	-
TOTAL	**1,927,095,158**	-	**1,927,095,158**	1,245,428,896	**308,734,238**	**372,932,024**
		A			B	C

A **Reclassification -** An amount of GHS314,063 was reclassified from claims to commitment. This amount is the contract sum for which no invoice has been presented as at 31 December 2024.

B **Amount rejected -** These are arrears/payable and commitments which have been rejected based on the review. The table below shows the reasons for the rejections for each category of arrears/payments and commitments

	Reasons	Commitments	Claims	BTA	Total
1	Payments already made to contractors/service providers	560,000	30,401,295	-	30,961,295
2	Duplicated arrears	31,345,447	48,847,692	-	80,193,128
3	Liability of another MDA	-	165,142,957	-	165,142,956
4	Budgetary allocation/ support operational activities	-	-	5,219,707	5,219,707
5	Not adequately supported	-	20,015,825	-	20,015,825
6	Goods/services not rendered	-	-	7,201,315	7,201,315
	Total	31,905,447	264,407,769	12,421,022	308,734,238

C **Amounts to be justified before payment** - These relates to transactions for which supporting documents have not been provided for validation, suppliers/contractors have not yet responded to confirmation requests.

Summary of key findings

Issue	Key findings and recommendations
Validation of Arrears/Payables and Commitments	
GHS 30.9 Million in Land Compensation Claims Already Paid	During the validation process, it was observed that claims totalling GHS 30,961,295 had already been paid to the respective vendors or beneficiaries. These claims pertain to land compensation payments processed by the Lands Commission on behalf of the Government and other agencies. The table below outlines the specific claims for which payment has been confirmed:

No	Description of Claim	Category	Amount Per MOF (GHS)	Amount Paid (GHS)
1	Construction of the Pantang-Mamfe Road Project	Claims	498,676	498,676
2	Construction of Obestebi Lamptey Interchange, Accra - Claim for Compensation for Loss of Business Profit for 14 Claimants	Claims	444,480	444,480
3	State Lands (Site for Akosombo Dam Site) E.I No. 35 , 1969. Compensation for Land	Claims	33,382,218	25,934,526
4	Payment of Salaries and Allowances Arrears for the months of September to December, 2024 (GAIDEC))	Claims	3,523,613	3,523,613
5	Construction of one-storey office complex for GIISDEC at Yendi	Commitment	1,858,850	560,000
	TOTAL			30,961,295

Recommendation

MoF should regularly reconcile government liabilities with the respective MDAs to ensure that arrears schedules are current and accurately reflect outstanding obligations. Also, the Ghana Integrated Financial Management Information System (GIFMIS) should be enhanced with a robust tracking mechanism to monitor the status of all claims. This system should flag payments already made and prevent duplicate or excess disbursements

Detailed Report – Ministry of Land & Natural Resources

Summary of key findings

Issue	Key findings and recommendations
Validation of Arrears/Payables and Commitments	
GHS 80.19M in Duplicated Obligations Flagged on both Claims and Arrears schedule	During the validation exercise, we identified duplicate claims totalling GHS 80,193,128 on the Ministry of Finance (MoF) schedule. Specifically: • GHS 31,345,447 appeared on both the commitment and claim schedules. This amount was rejected on the commitment schedule and validated on the claim schedule. • GHS 48,847,692 appeared on both the claim and BTA schedules. This amount was rejected on the claim schedule and validated at the BTA level. See ***Appendix 1*** for details of the duplicated transactions **Recommendation** MoF should regularly reconcile government liabilities with the respective MDAs to ensure that arrears schedules are current and accurately reflect outstanding obligations. Also The Ghana Integrated Financial Management Information System (GIFMIS) should be enhanced with a robust tracking mechanism to monitor the status of all claims. This system should flag payments already made and prevent duplicate or excess disbursements

Summary of key findings

Issue	Key findings and recommendations
Validation of Arrears/Payables and Commitments	
Unsupported Claims GHS20.02 million Identified During Validation	During the validation exercise, it was observed that claims totalling GHS20,015,825 were not supported by the documents that were vouched. The first two claims relates to land compensation for which the claim was higher done the supporting documentation by GHS2,000 and GHS1,000 respectively. The third claim pertains to a contract valued at GHS180,012,825 for the supply of seedlings. Of this amount, GHS20,012,825 was earmarked for the Forestry Commission to support planting and monitoring activities. However, inquiries with the Commission revealed that they neither utilized the allocated funds nor made any contractual commitments related to this component. As a result, this portion of the claim was excluded from the validation process

No	Description of Claim	Amount Per MOF (GHS)	Amount Validated (GHS)	Amount Rejected (GHS)
1	State Lands (Rubber Factory and Staff Quarters)	89,262,220	89,260,220	2,000
2	State Lands (Site for Kadjebi - Asato Senior High School)	16,849,041	16,849,041	1,000
3	Supply and delivery of various seedlings	180,012,825	93,249,872	20,012,825
	Total			**20,015,825**

Recommendation

The MDA must ensure that all claims are properly substantiated with invoices and other relevant documentation that adequately proves the amount expensed. These supporting documents should be thoroughly reviewed by the designated schedule officers, who must confirm that the incurred expenses are legitimate and that the amounts involved are complete and accurate.

Summary of key findings

Issue	Key findings and recommendations
Validation of Arrears/Payables and Commitments	
Transferred Claims GHS165m to other MDA's to be validated	During the validation exercise, we identified claims totalling GHS 165,142,956 that were incorrectly attributed to the Ministry of Lands and Natural Resources (MLNR). These claims actually belonged to other MDAs and government-owned organizations. The claims represented valuations for compensation to beneficiaries affected by development activities undertaken by these institutions. The valuations were prepared by the Land Valuation Department under the Lands Commission, but were erroneously included under MLNR's claims See ***Appendix 2*** for the list of claims under other MDA's **<u>Recommendation</u>** **To prevent the erroneous inclusion of claims belonging to other MDAs and government-owned organizations under the Ministry of Lands and Natural Resources (MLNR). MLNR should establish strict guidelines for categorizing claims by originating entity before adding it to the Ministry's obligation.**

Detailed Report – Ministry of Land & Natural Resources

Summary of key findings

Issue	Key findings and recommendations
Validation of Arrears/Payables and Commitments	
Uncommitted Operational Claims of GHS 5,219,707 Identified in Arrears Schedule	During the review exercise, we identified transactions in the Arrears (BTA) Schedule amounting to GHS 5,219,707. These claims were submitted by MDAs to support various operational activities, including expenses for fuel coupons, electricity, fuel, and other minor operational costs. However, it was noted that no formal commitments had been made by the MDAs regarding these claims, and no third-party contractors had been engaged to deliver the related services. As a result, for the purposes of this validation exercise, these claims have been rejected. Details of these claims are presented in Appendix 3.

Detailed Report – Ministry of Land & Natural Resources

Summary of key findings

Issue	Key findings and recommendations
Validation of Arrears/Payables and Commitments	
Good & Services not render amounting to GHS7,201,315	During the review exercise, we identified service-related transactions totalling GHS 7,201,315 at the BTA level that were not received. These arrears represent budgetary allocations for programs and wages, where actual expenditures fell short of the approved budget. First Transaction: A request for GHS 152,215 was made to enable the CEO of GAIDEC to attend a mining conference in the first quarter of 2025. However, the CEO did not attend due to the termination of employment, and the MDA incurred no expense or commitment on the budgeted travel. Second Transaction: A request for GHS 41,400,000 was made to cover allowances for youth employed under the National Afforestation Project. This amount represented the budget allocation; however, actual expenditure fell short of the budget by GHS 7,049,100.

No	Description of Claim	Amount Per MOF (GHS)	Amount Validated (GHS)	Amount Rejected (GHS)
1	Foreign Travel(Mining Conference INDABA 2025)	152,215	-	152,215
2	Being payment for goods and services for national afforestation in respect of first, second and third quarters	41,400,000	34,350,900	7,049,100
	Total			**7,201,315**

Summary of key findings

Issue	Key findings and recommendations
Validation of Arrears/Payables and Commitments	
GHS 160 Million Seedling Supply Claim could not be supported	<u>Finding</u> A claim totalling GHS 180,012,825 was submitted on both the MoF and MDA schedules for the supply of seedlings under a tree planting initiative. Based on the contract reviewed, the total amount was split between Richie Plantations and the Forestry Commission as follows: • GHS 160,000,000 allocated to Richie Plantations for the delivery of seedlings. • GHS 20,012,825 allocated to the Forestry Commission for planting and monitoring activities. However, inquiries with the Forestry Commission revealed that no formal commitments had been made regarding the GHS 20,012,825 allocated to them. As a result, this portion of the claim has been rejected for the purposes of the validation exercise. Although Richie Plantations has confirmed that GHS 160 million is owed to them for executing the seedling supply contract, there is a significant discrepancy regarding the quantity of seedlings received by the Forestry Commission under the program. While inspected waybills indicate that the Commission received 9,250,000 seedlings from the vendor, a letter from the CEO of the Forestry Commission to the Minister of Lands and Natural Resources dated 15 April 2025 states that only 639,300 seedlings were actually received. Given these inconsistencies in the delivery records, we have validated the 639,300 seedlings confirmed by the Forestry Commission at the contract rate of GHS 8 per seedling, amounting to GHS 5,114,400, along with seedlings supplied to other government agencies. The remaining balance of GHS 66,750,128 has been classified as an amount requiring justification before payment can be processed. **Recommendation** **The Ministry should undertake a comprehensive internal review to reconcile the discrepancies between the quantities recorded on the waybills and those stated in the Forestry Commission CEO's letter, ensuring accuracy and accountability in the seedling supply received.**

Issue	Key findings and recommendations
Validation of Arrears/Payables and Commitments	
Government's Failure to Honor Negotiated Settlement Triggers Reversion to Initial Claim amount to an adverse confirmation difference of GHS17,135,580	During the review of the GHS 97,101,620 land compensation claim submitted for ***payments on behalf of landowners of the University for Development Studies (UDS) – Wa Campus***, a confirmation difference of GHS 17,135,580 was noted. Further inquiries with the Land Commission and the consultant to the beneficiaries revealed that the initial compensation amount was GHS 114,237,200. However, the government negotiated with the landowners to reduce the amount to GHS 97,101,620 to facilitate prompt payment. Despite this agreement, the government did not fulfil its commitment, prompting the landowners to revert to the original settlement amount of GHS 114,237,200. This reversion accounts for the confirmation difference observed during the validation exercise. **Note: For the purposes of our validation exercise, we validated the scheduled amount of GHS 97,101,620.** **Recommendation** The MDA should conduct a thorough review of the project to verify all payments made to the contractor since the project's inception, as well as any approved contract variations, before making a final decision on further payments to the contractors.

Detailed Report – Ministry of Land & Natural Resources

Summary of key findings

Issue	Key findings and recommendations
Validation of Arrears/Payables and Commitments	
Understatement of GHS 34,895,792 due errors in the compilation of the obligation schedule by both the MDA and MoF	During the review we noted that some obligation were under stated due to compilation errors by both the Ministry of Finance and the MDA. The correction of these error will increase government liability by GHS34,895,792. Below are the details of the transactions. A claim for USD 1,640,551 was submitted for Consultancy Services for the Engagement of Consulting Firm(s) for the Development of Mineral Resource Estimation on the Gyamurume-Wawaso Block of the Santrokofi-Akpafu Iron-Ore Concession Area (Phase II), being handled by Africa Exploration & Minerals Group Limited. However, the amount was directly added to the schedule of obligations in Ghana cedis without converting it using the applicable exchange rate. Applying the agreed rate of of GHS 16/USD per the contract, the correct cedi equivalent should be GHS 26,248,816, instead, the claim was recorded as GHS 1,640,551, resulting in an understatement of GHS 24,608,265 A claim of GHS 29,267,843 was submitted on both the MoF and MLNR schedules for the 2021 and 2022 Green Ghana Project. However, during the validation exercise, it was noted that this amount was erroneously recorded as the total liability, whereas it actually represents the amount already paid out of the contract sum of GHS 68,823,213. The actual outstanding liability is therefore GHS 39,555,370, resulting in an understatement of GHS 10,287,527 **Note: For the purposes of our validation exercise, we validated the scheduled amount of GHS 1,640,551 and GHS 29,267,843** **Recommendation** The Ministry of Finance should liaise with the relevant MDA to reconcile the actual amount due to vendors for both projects. Following this reconciliation, the Schedule of Obligations should be updated accordingly to reflect the accurate outstanding liabilities

Detailed Report – Ministry of Lands & Natural Resources

Summary of key findings

Issue	Key findings and recommendations
Ascertain Legitimacy and Accuracy of Arrears/Payables and Commitments	
Multi-year contracts and parliamentary approval	There were no multi-year contracts noted or recorded per the outstanding transactions received from both Ministry of Lands & Natural Resources and Ministry of Finance.
Verification of Asset Existence	We conducted physical inspections for construction-related works, we conducted the physical verification of key items for inspection. Based on the procedures performed and the evidence reviewed per the validated amount, no issue came to our attention regarding the existence of these assets.
Commencement Certificates Verification	We examined the claims and commitments to confirm if they were supported by commencement certificates or other applicable approvals, as required under the Public Financial Management (PFM) Act. Per our review of the validated transactions in ministry records items assessed had the necessary authorizations in place. We did not identify any irregularities.

Detailed Report – Ministry of Lands & Natural Resources

Summary of key findings

Issue	Key findings and recommendations
Establish Due Dates and Stock of Arrears/Payables	
No evidence of maintenance of ageing analysis of arrears and commitments	We did not sight evidence that the Ministry of Land & Natural Resources (MLNR) maintained an ageing analysis of arrears and commitments as management could not provide such analysis to us for review. The analysis reveals that approximately 50% of the Ministry's validated government obligations were incurred in or before 2022. The primary contributor to these obligations is land compensation—payments due to individuals whose land were acquired by the government through the exercise of executive instruments.

Description of payment	Oct - Dec 2024	Apr - Sep 2024	Jan - Mar 2024	2023	Up to 2022	TOTAL
	GHS					
Commitments	1,131,076	-	-	-	-	1,131,076
Claims	539,564,421	102,861,110	103,531,170	103,065,207	335,674,745	1,184,696,653
Arrears (BTAs)	37,097,687	12,918,105	24,759	-	9,560,609	59,601,161
TOTAL	**577,793,184**	**115,779,215**	**103,531,170**	**103,065,207**	**345,235,354**	**1,245,428,897**

Recommendation

The Ministry of Land & Natural Resources (MLNR) should develop and maintain a detailed ageing analysis of its arrears and commitments,. This will enhance transparency and support effective budget planning and payment scheduling by both MLNR and the Ministry of Finance. To promote timely reporting and reduce the risk of manual errors, the GIFMIS platform should be configured to automatically generate ageing analysis based on invoice dates and payment status. MLNR should designate a responsible officer within the finance department to regularly update and review the ageing report. Additionally, regular reconciliation of outstanding balances with suppliers and contractors should be carried out to ensure the accuracy of the ageing analysis and to resolve discrepancies promptly.

Detailed Report – Ministry of Lands & Natural Resources

Summary of key findings

Issue	Key findings and recommendations
Verify Claimants of Arrears/Payables and Commitments	
Verification of Vendor Eligibility and Documentation	We performed verification procedures on claimants of arrears, payables, and commitments for the ministries under the Ministry of Lands & Naturals Resources. We verified that vendor companies were duly registered to trade in Ghana and are registered for tax purposes. We also confirmed the ownership, existence, and physical addresses of the companies. We observed that some contracted vendors lacked both business registration and tax identification documents on file. This highlights significant shortcomings in the vendor verification process and suggests potential breaches of the Procurement Act. Refer to Appendix 4 for a detailed list of vendors for whom no business or tax registration documentation was found.
Procurement Irregularities and Oversight Risks Identified in Green Ghana Seedling Distribution	During the review of claims for payment related to the 2021 and 2022 Green Ghana Day celebrations, it was noted that the Forestry Commission, acting on behalf of the government, procured seedlings for nationwide planting. These contracts were awarded to individuals and small-scale businesses through the Commission's district offices. However, for many of the awarded entities and individuals, required identification and qualification documents were not collected or filed. Specifically, documents such as: • Business registration certificates SSNIT registration • Tax clearance certificates Ghana Card (for individuals) were absent from the procurement files. This observation is contrary to Section 22 of the Public Procurement Act, 2003 (Act 663 as amended), which outlines the mandatory qualification criteria for suppliers, contractors, and consultants participating in public procurement. Additionally, our review revealed that all critical aspects of the procurement process—including contract issuance, seedling requisition, receipt of seedlings from vendors, and payment processing—were managed entirely at the district level by the Forestry Commission. This high level of decentralization, in the absence of robust oversight mechanisms, raises serious concerns about transparency and accountability. The concentration of authority within individual district offices increases the risk of procedural lapses and potential corruption, as there is limited visibility and control from central or regional offices. **Recommendation** If the government intends to continue the Green Ghana Project in the foreseeable future, it is recommended that a more pragmatic and structured procurement framework be established to ensure full compliance with the Public Procurement Act (Act 663 as amended). Specifically: • The entire contract sum and the method of procurement should be approved by the Public Procurement Authority (PPA). • Centralized allocations should be made for all district offices to ensure consistency, transparency, and accountability across the procurement process. • Oversight mechanisms should be strengthened to monitor procurement activities at the district level and prevent procedural lapses.

Detailed Report – Ministry of Land & Natural Resources

Summary of key findings

Review of control environment	From our review of the control environment of the MDA, we did not identify any control deficiencies in their procurement and payment processes

Detailed Report – Trade, Agribusiness and Industry

Detailed Report – Ministry of Trade, Agribusiness and Industry

Summary of validated position

Summary of arrears/payables and commitments

Below is a table indicating the total arrears and commitments as provided by the MoF, the amounts validated by the audit and the amounts not validated as at 31 December 2024. Annotations (A, B, C, etc) have been used to provide easy reference to explanations provided on subsequent pages.

Total arrears/payables provided by the MoF amounted to GHS116,875,956 (Refer to appendix 1). Of the total amount, GHS25,038,499 (Refer to appendix 1) was validated by the audit team. Out of the GHS116M, GHS92M has been rejected (Refer to appendix 2)

	Description of Payment	Amount submitted by MoF for audit	Reclassification	Amount Restated	Amount validated for payment	Amount Rejected	Amount to be justified before payment
MoTI	Commitments	2,174,375	2,600,000	4,774,375	4,774,375	-	-
	Claims	-	-	-	-	-	-
	Arrears (BTA)	114,701,581	(2,600,000)	112,101,581	20,264,124	91,837,457	-
	TOTAL	116,875,956	-	116,875,956	25,038,499	91,837,457	-

A

B

C

A **Reclassification –** These are transactions that were initially misclassified.

B **Amount rejected** - These are arrears which have been rejected based on the review. The table below shows the reasons for the rejection for each category of arrears/payments and commitments.

	Reasons	Commitments	Claims	BTA	Total
1	Overstatement based on confirmations received from contractors/suppliers	-	-	90,530,846	90,530,846
2	Not adequately supported	-	-	1,306,611	1,306,611
	Total	-	-	91,837,457	91,837,457

C **Amount to be justified before payment**

There is no amount pending validation from the Ministry

Detailed Report – Ministry of Trade, Agribusiness and Industry

Summary of key findings

Issue	Key findings and recommendations
Quantum of Arrears/Payables and Commitments	
Reconciliation of arrears provided by MoF and Arrears provided by MDA	We reconciled schedule from MoF to the schedule from the MDA. We did not note any differences between the schedule of Commitments, BTAs and IPCs provide by the MoF and those provided by the MDA. The schedule of Commitments, BTAs and IPCs are provided in Appendix 1 of this report.
Validation of Arrears/Payables and Commitments	
BTAs amounting to GHS1.3 million not adequately supported.	We obtained confirmation responses from vendors and reviewed supporting documents relating to the BTAs provided by the MDA. We noted variances of GHS1.3M between the BTA amounts and the supporting documents provided by the MDA to acquit the arrears. The variances were thus rejected due to lack of supporting document to back the arrears. Refer to appendix 1 **Recommendation** Claims made on GIFMIS to MoF to be processed for payment should accurately capture appropriate details of the related expenditures and the appropriate support should be kept on file. A Senior Finance official should be responsible for ensuring that there are no differences between the balances in GIFMIS and the documents kept on file.
GHS90.4 million unpaid interest owed under the 1D1F not confirmed by the participating banks.	We sent out confirmation letters to the partner banks involved in the 1D1F initiative to confirm the unpaid interest charged to the MDA from the program. 7 out of the 15 banks responded to our letters. Also, the MDA did not have records of how much is owed to the banks to validate the requisition of funds. Due to the lack of supporting evidence, GHS18 million out of the GHS109 million was validated and approved for payment. GHS90.4 million rejected based on the confirmation received. Refer to appendix 2 **Recommendation** The Ministry of Trade, Agribusiness and Industry should establish a process where there is timely and frequent reconciliation and engagement between the MDA and the banks to help appropriately budget for the arrears and payables resulted out of the program. The periodic reconciliations should be signed off by both parties to ensure accuracy and for future evidence.

Detailed Report – Ministry of Trade, Agribusiness and Industry

Summary of key findings

Issue	Key findings and recommendations
Validation of Arrears/Payables and Commitments	
GHS10.5 million worth of transaction not recognized by Standard Chartered Bank	From the records received from the MDA in respect of the 1D1F program, GHS391M has been paid by the GoG through the PFIs' from 2017 to 2024. The total amount attributed to Standard Chartered Bank out of this amount is GHS10.5M. Through confirmation letters circulated to the banks, Standard Chartered Bank responded that they did not receive this historical payment made. They also responded that the account name of 1D1F Buffer Account into which the historical payment was made does not exist. The account number **120730013000 r**elated to the account does not also follow the account number format of the bank. **Recommendation** The Ministry of Trade, Agribusiness and Industry should establish a process where there is timely and frequent reconciliation and engagement between the MDA and the banks to ascertain the outstanding balance owed the banks. The MDA should also obtain the bank statements of the accounts into which the payments are made to be able to determine how much has been paid regarding the program for any period in time. This would enable the MDA determine if there has been any misappropriation of assets or if the funds have been wrongly applied/paid to other projects.
Ascertain Legitimacy and Accuracy of Arrears/Payables and Commitments	
Wrong classification of BTA of GHS2.6 million	An amount of GHS2.6M with BTA number 711726 classified as arrears/payables relates to an agreement between the Republic of Ghana (GoG), International Fund for Agricultural Development (IFAD) and Rural Enterprises Programme (REP) a project vehicle under the MDA which requires IFAD to provide loans for developmental projects in rural areas. The agreement requires counterparty funding from GoG to allow the withdrawal of the loan withdrawn. From the documentations, failure to make such counterparty payment breach the conditions of the loan agreement. Per the review of the supporting documentation, the balance should be classified as commitment as there are no present obligation other than the fulfilment of the loan agreement if necessary. **Recommendation** Proper classification of obligations enable the Government to make accurate projections towards their settlement. The MDA should ensure that contracts and agreements are read and understood correctly before claims are made.

Detailed Report – Ministry of Trade, Agribusiness and Industry

Summary of key findings

Issue	Key findings and recommendations
Ascertain Legitimacy and Accuracy of Arrears/Payables and Commitments	
Multi-year contracts and parliamentary approval	We reviewed the documentation relating to the 1D1F project. As the project creates multi-year obligations. We obtained cabinet approval on the initiative and yearly Parliamentary budgetary allocation approval as required per section 33 of the PFM Act, 2016 Act 921.
Commencement certificates	We noted that contracts with Papnoble Ventures entered by the MDA were supported by commencement certificates in line with the provisions of the PFM Act.
Establish Due Dates and Stock of Arrears/Payables	
Aging analysis	See table and recommendation below

Description of payments	Oct – Dec 2024	Apr – Sep 2024	Jan – Mar 2024	2023	Up to 2022	Total
Commitments	4,774,375	-	-	-	-	4,774,375
Claims	-	-	-	-	-	-
Arrears (BTAs)	1,177,399	169,012	-	18,917,713	-	20,264,124
Total	5,951,774	169,012	-	18,917,713	-	25,038,499

Recommendation

The Ministry of Trade, Agribusiness and Industry (MoTI) should maintain an aging analysis of its arrears and commitments and make it a mandatory component of its financial reports. This will promote transparency and support budget allocations and payment schedules by the MoTI and the Ministry of Finance.

To ensure timely reporting of ageing analysis and to avoid manual errors, the GIFMIS should be configured to automatically generate ageing analysis based on the invoice dates and payment status.

The Ministry should designate an officer within the finance department to regularly update and review the ageing analysis. Regular reconciliation of outstanding balances between departments and suppliers/contractors should be conducted to validate the accuracy of ageing analysis and resolve discrepancies early.

Detailed Report – Ministry of Trade, Agribusiness and Industry

Summary of key findings

Issue	Key findings and recommendations
Physical verification of assets and goods and services procured	
Physical verification of capital project	In line with the physical inspection methodology, we physically inspected projects being undertaken by the MDA. No findings were noted from our inspection of Renovation of Ministries building with Papnoble.
Missing Laptop	We noted from our physical verification of three Lenovo YOGA (i.e., 7i 2 IN 1 GEN 14 14: INTEL, 1TB SSB 16GB WINDOWS 11) laptops procured from Altem Valley Limited on 30 August 2024. We did not verify one (1) laptop received from the vendor. Per enquiry, the laptop was issued to the former Deputy Minister of Trade and Industry. However, the laptop was not handed over to the entity upon exit from office. **Recommendation** The handing over process of the MDA should be duly followed whenever and individual exits the MDA. All items procured in the name of the Ministry should be safeguarded. For items through sale or disposal, proper documentation of transfer to ownership should be appropriately authorized and approved.
Inadequate inventory management practices	We noted from the stores record that 47 out of the 48 air conditioners from Trademart and 16 standard swivel chairs purchased from Benje Standard Furniture (purchased on 29 October 2024) which were issued out were not appropriately documented. We did not sight the requisition and issuance of these items. We sighted the items at the various locations. In addition, we noted some of the air conditioners issued were not embossed per the Store Regulation. **Recommendation** Proper store management procedures should be followed during issuance of items. In addition, appropriate documentation should be completed before issuance of items from stores. Fixed assets put into service should be properly embossed to help safeguard it from theft.

Detailed Report – Tourism, Culture and Creative Arts

Detailed Report – Ministry of Tourism, Culture and Creative Arts

Summary of Validated Position

Summary of arrears/payables and commitments

Below is a table indicating the total arrears and commitments as provided by the MoF, the amounts validated by the audit and the amounts not validated as of 31 December 2024. Annotations (A, B, etc) have been used to provide easy reference to explanations provided on subsequent pages.

Total arrears/payables provided by the MoF amounted to GHS 182.5m (Refer to Appendix 1). Of the total amount, GHS 149.1m was validated by the audit team (Refer to Appendix 1). GHS 21k remains unvalidated for various reasons which have been provided in subsequent pages (Refer to appendix 2). Out of the GHS 182.5m, GHS 33.2m has been rejected (Refer to Appendix 3)

Description of payment	Amount submitted by MoF for audit	Reclassification	Amount Restated	Amount Validated for payment	Amount rejected	Amount to be justified before payment
			GHS			
Commitments	164,957,760	-	164,957,760	132,381,967	32,575,793	-
Claims	9,037,115	-	9,037,115	8,243,507	472,227	21,381
Arrears (BTAs)	8,513,066	-	8,513,066	8,272,066	241,000	-
Grand Total	**182,507,940**	**-** A	**182,507,940**	**149,197,540**	B **33,289,020**	C **21,381**

A **Reclassification**: There were no reclassifications in transaction lines for Ministry of Tourism, Culture and Creative Arts.

B **Amount rejected:**

	Reasons	Commitments	Claims	BTA	Total
1	Payments already made to contractors/service providers			161,000.00	161,000
2	Duplicated arrears		90,957		90,957
3	Overstatement based on confirmations received from contractors/suppliers			66,000	66,000
4	Items purchased/services procured not delivered		270,000		270,000
5	Not adequately supported	-	111,270		111,270
6	Exchange differences	14,575,793			14,575,793
7	Other reasons	18,000,000		14,000	18,014,000
	Total	32,575,793	472,227	241,000	33,289,020

C **mount to be justified before payment:**

Th represents amounts for which conclusive evidence have not been gathered to validate the claims. Causes for these include the none receipt of confirmation responses from contractors/vendors.

Detailed Report – Ministry of Tourism, Culture and Creative Arts

Summary of key findings

<table>
<tr><th>Issue</th><th>Key findings and recommendations</th></tr>
<tr><td>Verify Claimants of Arrears/Payables and Commitments</td><td></td></tr>
<tr><td>Review of control environment</td><td></td></tr>
<tr><td>Procedural Breaches of the Public Procurement Act.</td><td>We noted a lapse in the procurement processes of three(3) contracts that were entered into by the Ministry. These related to contracts for works above the Request for Quotation threshold of GHS 200,000.00 specified by the PPA Act. The ministry failed to use the appropriate method of procurement for these contracts,
<table>
<tr><th>CONTRACTOR</th><th>Amount (GHS)</th><th>PROJECT DESCRIPTION</th><th>Procurement Process used</th><th>Procurement process required by PPA Act</th></tr>
<tr><td>Trinity 3</td><td>449,000</td><td>Rehab of MoTCCA Office Building</td><td>Request for Quotation</td><td>National Competitive Tender</td></tr>
<tr><td>XIANWEI TECHNOLOGIES</td><td>452,556</td><td>Procurement for the rewiring of internet cables</td><td>Request for Quotation</td><td>National Competitive Tender</td></tr>
<tr><td>Roquartco</td><td>347,344</td><td>Renovation of reception and driver’s unit</td><td>Request for Quotation</td><td>National Competitive Tender</td></tr>
<tr><td>TOTAL</td><td>1,248,900</td><td></td><td></td><td></td></tr>
</table>
<u>Recommendation</u>
Head of entity, spending officer and procurement head of the ministry should ensure that, the PPA Act is always adhered to so not to cause avoidable financial losses to the State</td></tr>
</table>

Summary of key findings

Issue	Key findings and recommendations
Quantum of Arrears/Payables and Commitments	
Differences in Reconciliation of commitment provided by MoF and that provided by MDA	We did not note any differences between the schedule of BTAs and IPCs provide by the MoF and those provided by the MDA. However, we identified an implicit commitment in the Contract for the construction of the Sekondi CNC Theatre, which was not captured in the Ministry of Finance Schedule. This was clearly because of a formulae error in the Ministry of Finance Schedule.
Validation of Arrears/Payables and Commitments	
Validation difference of GHS 21,381	The team performed number of procedures to validate the arrears/payables and commitments of the Ministry of Tourism, Culture and Creative Arts. These included the review of contracts and supporting invoices, review of appropriate authority approvals, physical verification and performing direct confirmation procedures. From our reviews, we identified a total payable of GHS 21,381 of which we were unable to obtain direct confirmation responses from vendors on the amounts in question. This has been captured as an amount pending validation.

DETAILS	YEAR	AMOUNT(GHS)
AESL CONSULTANCY FEE	2024	21,381
TOTAL		**21,381**

Summary of key findings

Issue	Key findings and recommendations
Validation of Arrears/Payables and Commitments	
Excess of MOF schedule of commitment over MoTCCA schedule	As a first check, the team compared the amounts on the ministry of tourism schedule to that provided to us by finance. We noted a difference of GHS 18,000,000 which was due to a transposition error from ministry of finance. We have therefore rejected this amount of commitment in our report.
Validation of Arrears/Payables and Commitments	
The use of wrong exchange rates in translating foreign currency denominated contracts/commitments	The team reperformed the translation of foreign currency denominated contract as of the period. From our procedures, we identified a difference of GHS 14,575,793 which was attributable to the use of rates other than the BOG midrate. Find details of table below.

Restoration of Forts and Castles Warrant						
Commitment	**MOTCCA Amount (GHS)**	**Contract Amount (USD)**	**MoTCCA Rate Used**	**BOG Rate**	**EY Amount (GHS)**	**Variance**
Great West Construction Ltd	19,369,488.80	1,155,423.56	16.76	14.70	16,984,726.33	2,384,762.47
W.N.C. Mining & Engineering Services Ltd.	18,047,930.56	946,970.00	19.06	14.70	13,920,459.00	4,127,471.56
Fabmon Ltd	13,155,816.96	803,210.65	16.38	14.70	11,807,196.56	1,348,620.41
Iconman Ltd	37,775,463.20	2,288,807.51	16.50	14.70	33,645,470.40	4,129,992.80
MESSRS SIENNA SERVICES	15,410,157.44	872,463.40	17.66	14.70	12,825,211.98	2,584,945.46
						14,575,792.70

Recommendation

The use of wrong exchange rate may to misstatements in public debts when reporting in Ghana Cedis. Head of entity, spending officer and procurement head of the ministry should ensure that, the Bank of Ghana midrate is always used when reporting on payables and commitments

Summary of key findings

Issue	Key findings and recommendations
Validation of Arrears/Payables and Commitments	
Duplication of claims by the MoTCCA	We identified and rejected total claims of GHS 90,957. This was due to the fact that they had been duplicated in the ministry of tourism listing of claims and arrears. See table below

Name of Contract	Amount (GHS)	Reason
Rehab of MoTAC Office Building	21,381.00	Included in the contract sum of 449,000 between Trinity 3 for the rehabilitation of the office has been already captured as a separate payable. Interim and Final IPCs sighted also point to the fact that, the value of work completed amounts to GHS 427,619.91
Additional Computers	69,576.00	A duplicate in the contract for the supply of additional computers. Amount of GHS 69,576. This amount has already been accounted for in the BTA
	90,957.00	

Recommendation

The Ministry of Tourism, Culture and Creative Arts should establish a review process where claims are independently verified by finance, procurement, and internal audit teams before inclusion of the schedule of arrears and commitments of the Ministry. The Ministry should also schedule a monthly or quarterly reconciliations between the Ministry's records and those of contractors. The reconciled balance should be signed off by both the contractor and the Ministry and filed for future reference. The Auditor General should be engaged to regularly conduct a special audit of the arrears of the MDA to ensure accuracy and completeness of the arrears reported by the MDA.

Summary of key findings

Issue	Key findings and recommendations
Validation of Arrears/Payables and Commitments	
No supporting documentation for claims and BTAs	We identified and rejected total claims and BTAs of a total of GHS 177,270 due to lack of supporting documentation. See table below

Name of Contract	Contract Amount	Amount Supported	Difference (Unsupported)	Reason	Type
Renovation of reception and driver's unit	347,344.04	236,073.78	111,270.26	Contract sum of GHS 347,344 for the renovation of reception and driver's unit. Per IPC sighted, the value of work completed, certified and due for payment was only GHS 236,073.78. This creates a difference of GHS 111,270 which is unsupported.	Claim
Printex - Customized Cloth	66,000.00	-	66,000.00	Non-existent contract between MoTCCA and Printex. Confirmation received from Printex also indicates that there is no contract between the parties. Printex posits that, it has no receivables from MoTCCA.	BTA

Recommendation

The ministry should implement a robust documentation and approval tracking system to ensure that all necessary supports for vendor engagements are properly collected and maintained. Regular audits should be conducted to verify the completeness of vendor documentation and contracts.

Additionally, contract with vendors need to be in place prior to the commencement and processing of any payment.

Detailed Report – Ministry of Tourism, Culture and Creative Arts

Summary of key findings

<table>
<tr><th>Issue</th><th>Key findings and recommendations</th></tr>
<tr><td>Validation of Arrears/Payables and Commitments</td><td></td></tr>
<tr><td>Processing of invoices for payment for items yet to be received.</td><td>We noted from our physical verification that; the ministry had processed for payment invoices for which the related items were yet to be delivered by the contractors/vendors contrary to the terms of the signed agreements. The ministry attributed this to the fact that they had to return the item due because it did not meet specification
<table>
<tr><th>CONTRACTOR</th><th>Amount (GHS)</th><th>PROJECT DESCRIPTION</th></tr>
<tr><td>Contra Focus</td><td>270,000</td><td>Procurement Of Gen Set</td></tr>
</table>
<u>Recommendation</u>
The Ministry of Tourism, Culture and Creative Arts should establish a review process where claims are independently verified by finance, procurement, and internal audit teams before inclusion in the schedule of arrears and claims of the Ministry. There should be proof of delivery before inclusion in the schedule of arrears.</td></tr>
<tr><td>Overstatement of PO/invoice amount on Payment Voucher</td><td>We noted an overstatement in Hyundai PO amount by GHS 14,000.

<u>Recommendation</u>

The Ministry should establish a review process where claims are independently verified by finance, procurement, and internal audit teams before inclusion of the schedule of arrears and claims of the Ministry.

The Ministry should also schedule a monthly or quarterly reconciliations between the Ministry's records and those of contractors. The reconciled balance should be signed off by both the contractor and the Ministry and filed for future reference. The Auditor General should be engaged to regularly conduct a special audit of the arrears of the MDA to ensure accuracy and completeness of the arrears reported by the MDA.</td></tr>
</table>

Summary of key findings

Issue	Key findings and recommendations
Ascertain Legitimacy and Accuracy of Arrears/Payables and Commitments	
Multi-year contracts and parliamentary approval.	The contracts for the Restoration of the Forts and Castles Project were signed in 2024 and transcend 1 financial year. We did sight have approval from Parliament for these multi-year contracts contrary to Section 33 of the PFM Act, 2016 Act 921. **Recommendation** Head of entity, Spending officer and procurement head of the ministry should ensure that, the PPA Act is always adhered prior to signing and the administration of contracts entered into by the ministry of tourism.

Establish Due Dates and Stock of Arrears/Payables

From our procedures performed, we noted that all arrears and payables were due withing the last quarter of 2024. All commitments were also entered into by the ministry in that same quarter.

	AGING BRACKET GHS					
Description	**Oct - Dec 2024**	**Apr - Sept**	**Jan - Mar**	**2023**	**Up to 2022**	**TOTAL**
Commitment	132,381,967	-	-	-	-	132,381,967
BTAs	8,272,066	-	-	-	-	8,272,066
Claims	8,543,506	-	-	-	-	8,543,506
TOTAL	**149,197,540**	**-**	**-**	**-**	**-**	**149,197,540**

Issue	Key findings and recommendations
Commencement certificates and Indexing Contracts in foreign currencies	We noted that contracts entered into by the MDA were supported by commencement certificates in line with the provisions of the PFM Act. However, We also noted that warrant/commencement certificate for the Restoration of forts and castles (**Commitments**) was specific that the contracts should not be signed or indexed in any foreign currency. We did not sight any approval from MoF prior and subsequent to the signing of these contracts in USD.

Name of Contract	Contract Amount (USD)	Commencement Certificate Amount (GHS)	Amount Contracted translated in Cedis (GHS)
Construction Of Remedial And Restoration Works (Y1)	8,531,810	193,445,152	125,417,607

Recommendation
Even though this specific case of contracting in foreign currency did not result in an approved commitment by the ministry, indexing and/or contracting in foreign currency without approval in general exposes government to exchange risks. The Ministry of Tourism should strictly adhere to conditions attached to commencement certificates issued by the Finance ministry regarding contracts

Detailed Report – Ministry of Works, Housing and Water Resources

Detailed Report – Ministry of Works, Housing and Water Resources

Summary of validated position

Summary of arrears/payables and commitments

Below is **a table indicating the total arrears and commitments as provided by the MoF, the amounts validated by the audit team and the amounts not validated as at 31 December 2024. Annotations (A,B,C) have been used to provide easy reference to explanations provided on subsequent pages.**

Total arrears/payables provided by the MoF amounted to GHS 7,377,418,141 out of the total amount, GHS7,010,809,850 **was validated by the audit team. An amount of GHS168,763,077 remains unvalidated as supporting documents are yet to be provided by the ministry. An amount of GHS**197,845,214 **has been rejected due to the reasons as stated under the annotation below**

Description of Payment	Amount submitted by MoF for audit	Reclassification	Amount Restated	Amount validated for payment	Amount rejected	Amount to be justified before payment
Commitments	5,758,105,892	(56,816,790)	5,701,289,102	5,645,509,134	-	55,779,968
Claims	1,604,519,030	56,816,790	1,661,335,820	1,350,507,498	197,845,214	112,983,109
Arrears (BTA)	14,793,219		14,793,219	14,793,219	-	-
TOTAL	**7,377,418,141**	A -	**7,377,418,141**	**7,010,809,850**	B **197,845,214**	C **168,763,077**

A **Reclassification**

Interim Payment Certificate (IPC 1), amounting to GHS 56,816,790, was raised in respect of Phase II of the Dansoman Emergency Sea Defence Project, undertaken by Hardrock Limited. The certificate was duly validated and confirmed by the contractor. Initially, the amount was recorded under the Ministry of Finance's commitments payable as of 23 December 2024. However, following a comprehensive review, the item has been reclassified under claims payable

B **Amount Rejected:**

These are arrears/payable and commitments which have been rejected based on the review. The table below shows the reasons for the rejections for each category of arrears/payments and commitments

	Reasons	Commitments	Claims	BTA	Total
1	Payments already made to contractors/service providers	-	197,460,937	-	197,460,937
	Total	-	197,460,937	-	197,460,937

C

Amount to be justified before payment –

i. Commitments – The amount of GHS 55,779,968represents balances for which supporting documents are yet to be provided for our review.

ii. Claims - The balance of GHS 168,763,077 represents amount pending validation. This has been analysed as follows;

a) An amount of GHS 11,181,022.18 which is attributable to amounts validated per supporting documents however yet to be confirmed by the contractors b) An amount of GHS 157,582,055 representing an amount for which supporting documents are yet to be provided by the ministry for our review.

Summary of key findings

Issue	Key findings and recommendations
Quantum of Arrears/Payables and Commitments	
Reclassification of GHS56,816,790 for Dansoman Emergency Sea Defence Project (Phase II) – IPC 1 to claims payable	Interim Payment Certificate (IPC 1), amounting to GHS 56,816,790, was raised in respect of Phase II of the Dansoman Emergency Sea Defence Project, undertaken by Hardrock Limited. The certificate was duly validated and confirmed by the contractor. Initially, the amount was recorded as a Commitment however, following a comprehensive review, the item has been reclassified to claims payable. **Recommendation** We recommend the ministry Introduce a mandatory internal review of all IPCs and financial entries before they are recorded. This should involve both technical and financial experts to ensure accuracy.
Validation of Arrears/Payables and Commitments	
(i) Suppliers/Service providers/Contractors confirmed **GHS197,845,214** less than what the MoF stated as claims payables	To confirm the existence of the outstanding claims and BTAs, the audit team sent out confirmations to all contractors to confirm their balances with the MDA as at 31 December 2024 and per the responses received, the team identified confirmation discrepancies in claims payable amounting to **GHS197,845,214** where the amounts confirmed by contractors were lower than the recorded balances in the Ministry of Finance (MoF) schedule. Further investigations revealed that these differences were attributable to payments that had already been made, as well as bonds and factoring arrangements that have been settled but are still reflected in the MoF records. Details are provided in Appendix 2 (i) of this report. **Recommendation** We recommend the ministry conducts regular audits and reviews of financial records to ensure that all transactions are accurately recorded and discrepancies are addressed in a timely manner.

Summary of key findings

Issue	Key findings and recommendations
Validation of Arrears/Payables and Commitments	
Negative Outstanding commitments	Our review of the MoF schedules revealed negative outstanding commitments amounting to GHS94,582,068.59. Given the anomalous nature of these balances, we were unable to validate them, and they are currently pending validation. The detailed breakdown is presented in the accompanying schedules.

Project Description	Contractor	Contract Sum	Outstanding commitment
Construction Of The Komenda Sea Defence Project	Amandi Holding Limited	705,871,900.	(19,336,379.)
Construction Of The New Takoradi Emergency Coastal Protection Project Phase II	Vuluxx Company Limited	269,203,000.	(74,894,705)
Construction of Concrete Drain at Kumasi Amakom E.P Church Area Drain	K.Appiah Construction Ltd	1,997,937.	(244,243)
Construction of Concrete Drain at Hohoe Abansi Drains	Mawums Limited	1,551,942.	(106,680)
Construction of Concrete Drain-HOLY CHILD SCHOOL AREA	EON Engineering Solutions Limited	1,999,899.	(59.)
TOTAL		**980,624,679**	**(94,582,068.)**

Recommendation
We recommend that MDA and MoF should investigate the cause of the negative balances and reconcile the accounts to ensure accuracy and completeness.

Detailed Report – Ministry of Works, Housing and Water Resources

Summary of key findings

Issue	Key findings and recommendations
Ascertain Legitimacy and Accuracy of Arrears/Payables and Commitments	
Refund of Initial Deposits - only 16 of 159 validated thus far.	The government initiated a project to construct affordable housing that required participation from citizens. We observed that 159 Ghanaians engaged with the housing project but later requested refunds. Out of these 159 individuals, we obtained contact information for 20 to verify their requests. We received confirmations from only 16, amounting to **GH 1,052,666.19** while the remaining requests are still pending. Details of the amount verified are provided in Appendix 3. **Recommendation** The MDA should establish clear communication channels with all participants to keep them informed about the refund process, timelines, and any required documentation.
Verify Claimants of Arrears/Payables and Commitments	
	We verified that companies are registered to trade in Ghana and are registered for tax purposes and confirmed the ownership, existence, and addresses of companies, including reviewing audited financial statements. No issues were noted.

Summary of key findings

Issue	Key findings and recommendations
Establish Due Dates and Stock of Arrears/Payables	
No evidence of maintenance of ageing analysis of arrears and commitments	We did not sight evidence that the Ministry of Works, Housing and Water Resources maintained ageing analysis of arrears and commitments as management could not provide such analysis to us for review.. We however noted from the review that 60% of the validated arrears and commitments relate to 2024. Details of the age analysis of the validated arears and commitments are presented in the table below.

Description	Oct - Dec 2024	Apr - Sep 2024	Jan - Mar 2024	2023	Up to 2022	TOTAL
	GHS					
Commitments	219,874,679.11	3,743,080,419.37	909,574.14	407,668,394.83	1,273,976,066.38	5,645,509,134
Claims	72,569,755.96	200,054,758.93	-	263,928,962.18	813,954,020.58	1,350,507,498
Arrears (BTAs)	13,033,175.44	663,461.41	1,096,581.92	-	-	14,793,218
TOTAL	305,477,610.51	3,943,798,639.71	2,006,156.06	671,597,357.01	2,087,930,086.96	7,010,809,850

Recommendation

The Ministry of Works, Housing and Water Resources should maintain an ageing analysis of its arrears and commitments and make it a mandatory component of its financial reports. This will promote transparency and support budget allocations and payment schedules by the Ministry of Energy and the Ministry of Finance.

To ensure timely reporting of ageing analysis and to avoid manual errors, the GIFMIS should be configured to automatically generate ageing analysis based on the invoice dates and payment status.

The Ministry should designate an officer within the finance department to regularly update and review the ageing analysis. Regular reconciliation of outstanding balances between departments and suppliers/contractors should be conducted in order to validate the accuracy of ageing analysis and resolve discrepancies early.

Summary of key findings

Issue	Key findings and recommendations
Physical Verification of works undertaken by the ministry	
	Based on the sampling methodology, we performed a physical verification of the construction of some selected projects. The team did not identify any issues regarding physical verification of works.
Review of the control environment	
Inadequate Contract Management and Non-Compliance with Financial Approval Processes for Contract Modifications	We noted that there were significant additions to some contracts, where the original contract sum was in Ghana cedis, but the additional costs were in USD. To convert the USD to Ghana cedis using an average exchange rate of USD 1 = 15 GHC, we observed that the additional work value exceeded the original contract sum. Management attributed the issues to inflation and a weak exchange rates. Furthermore, we noted that these additional works were approved by the Public Procurement Authority (PPA) and the relevant Ministry, Department, and Agency (MDA), but failed to obtain final approval from the Ministry of Finance (MoF)

PROJECT DESCRIPTION	NAME OF CONTRACTOR	Additional work AMOUNT (USD)	Additional work AMOUNT (GHS)	Original CONTRACT AMOUNT (GHS)	Additional work exceeded contract amount by (GHS)
Construction Of The Anomabu Coastal Protection Project - Additional Works	Q3 Company Limited	44,043,001	660,645,015	427,465,500.	233,179,515
Construction Of The Axim Coastal Protection Project - Additional Works	Makam Plant Hire Limited	46,135,748	692,036,228.	369,085,973	322,950,255
Total Amount		90,178,749	135,2681,243	796,551,473	556,129,770

Recommendation

1. Ensure all contract additions receive final approval from MoF, regardless of PPA and MDA approval.
2. Review and update contract management procedures to prevent similar issues.

Detailed Report – Ministry of Environment, Science and Technology

Detailed Report – Ministry of Environment, Science and Technology

Summary of validated position

Summary of arrears/payables and commitments

Below is a table indicating the total arrears and commitments as provided by the MoF, the amounts validated by the audit and the amounts not validated as at 31 December 2024. Annotations A, B and C have been used to provide easy reference to explanations provided on subsequent pages.

Total arrears/payables provided by the MoF amounted to GHS320,855,346. Of the total amount, GHS238,811,108 was validated by the audit team. GHS519,904 was rejected after validation.

Description of payment	Amount submitted by MoF for audit	Reclassification	Amount Restated	Amount Validated for payment	Amount rejected	Amount to be justified before payment
	GHS					
Commitments	214,616,268	-	134,027,855	134,027,854	80,588,413	-
Claims	20,114,431	-	19,178,511	19,178,511	935,920	-
Arrears (BTAs)	86,124,647	-	86,124,647	85,604,743	519,904	-
TOTAL	**320,855,346**	**-**	**239,331,012**	**238,811,108**	**82,044,237**	**-**

A B C

Reclassification
There are no transactions that were initially misclassified.

A

Amount Rejected (***Refer to Appendix B.2.Claims Rejected, page 8):***
These are arrears/payable and commitments which have been rejected based on the review. The table below shows the reasons for the rejections for each category of arrears/payments and commitments

B

	Reasons	Commitments	Claims	BTA	Total
1	Overstatement based on confirmations received from contractors/suppliers	80,588,414	650,120	244,633	81,483,167
2	Items purchased/services procured not delivered	-		179,774	179,774
3	Not adequately supported	-	285,800	95,497	381,298
	Total	80,588,414	935,920	519,904	82,044,238

C

Amount to be justified before payment
There is no amount pending validation from the Ministry.

Detailed Report – Ministry of Environment, Science and Technology

Summary of key findings

Issue	Key findings and recommendations
Quantum of Arrears/Payables and Commitments	
Transactions amounting GHS381,298 not unsupported.	We obtained the list of all arrears and payables for the year ended 31 December 2024. We compared the amounts and the project details received from the Ministry to what was submitted to MoF. We identified four transactions included in the MoF listing that were not included in the Ministry's listing. These transactions totalling GHS381,298 have thus been rejected.

S/N	Transaction Type	BTA No.	Date	Details	Amount
1	BTA	717852	16/12/2024	Ghana Oil Company Limited	47,500
2	BTA	721262	02/01/2025	Eryah Commercial Ventures	47,998
3	Claim		31/12/2024	The Fund Administrator - Electrical and Elelctronic Waste Management Fund	236,500
4	Claim		31/12/2024	Cynthia Bediako – Ex-Gratia	49,300
				TOTAL	**381,298**

Recommendation

Payables should only be raised for completed obligations by suppliers to ensure that the resulting arrears and payables are legitimate and accurately reflect the Ministry's financial commitments. The Ministry of Finance should investigate the above transactions.

Summary of key findings

Issue	Key findings and recommendations
Validation of Arrears/Payables and Commitments	
Suppliers/service providers confirmed GHS81.5 million less than what is owed them.	Confirmation responses received from suppliers and contractors revealed an overstatement of GHS81.5 million as the suppliers confirmed lesser amount than what was stated in the MDAs outstanding arrears and claims provided for verification. details are provided in the table below.

S/N	Transaction Type	BTA No.	Date	Details	Amount per MoF	Amount per Vendor	Variance
1	BTA	717557	10/12/2024		205,165	-	205,165
2	BTA	721139	31/12/2024	MEST	12,044,026	12,004,558	39,468
3	Commitment		31/12/2024	PWD/AESL	212,991,220	134,027,855	78,963,365
4	Commitment		31/12/2024	E-Waste Fund	1,575,749	-	1,575,749
5	Commitment		31/12/2024	Cynthia Bediako	49,300	-	49,300
6	Claim		31/12/2024	PWD/AESL	18,489,382	17,839,262	650,120
				TOTAL	**245,354,842**	**163,871,675**	**81,483,167**

Recommendation

The amount payable as subscriptions to MEST should be revised downwards to reflect the true amount outstanding at 31 December 2024. Additionally, the Ministry should strengthen internal controls to monitor payable amounts to third parties and regularly share updated outstanding balances with the Chief Director, the Finance Director and Budget Officers and Head of Internal Audit.

Issue	Key findings and recommendations
GHS79m variance between MoF Schedule and Original Supporting Documentation for Foundry Project	Review of the outstanding commitments revealed that the validated amount for the Foundry project commitments as at 31 December 2024 (GHS134,027,855) was lower than the amount submitted to MoF (GHS212,991,220) by GHS78,963,365. The commitments of the Ministry are with the Public Works Department and Architectural and Engineering Services Limited for the Foundry Project. The Ministry indicated that the variance relates to a revision to the contract sum for which approval is yet to be obtained from PPA. Hence, the validated amount represent the true outstanding as at 31 December 2024. **Recommendation** The Ministry should establish a review process where only approved claims are included in the schedule of arrears and commitments of the Ministry in order to be in accordance with the provisions of the PFM Act.

Detailed Report – Ministry of Environment, Science and Technology

Summary of key findings

Issue	Key findings and recommendations
Ascertain Legitimacy and Accuracy of Arrears/Payables and Commitments	
GHS180k BTA's raised for unfulfilled transactions	We noted during our procedures to verify the existence of assets that BTAs, invoices, and GRNs had been issued for goods that had not yet been delivered by suppliers. This transaction amounted to GHS179,774 for the delivery of laptops from CAF-Tech Investment. There is an active obligation outstanding from the suppliers, and as such, the related payable has not yet crystallized. This transaction has thus been rejected as there was no obligation to pay the supplier. Management explained that this occurs because suppliers are hesitant to deliver goods to the Ministry without some form of assurance that payment will be made. **Recommendation** BTAs should only be raised for completed obligations by suppliers to ensure that the resulting arrears and payables are legitimate and accurately reflect the Ministry's financial commitments.
Multi-year contracts and parliamentary approval	There were no multi-year contracts noted or recorded per the outstanding transactions received from both MESTI and MoF.
Commencement Certificates Verification	We examined the claims and commitments to confirm if they were supported by commencement certificates or other applicable approvals, as required under the Public Financial Management (PFM) Act. Per our review of the validated transactions in MESTI records items assessed had the necessary authorizations in place. We did not identify any irregularities.
Physical verification of projects undertaken by the ministry	Based on the sampling methodology, we performed a physical verification of the Foundry and Machine Tooling Centre Project Phase II at Kwabenya, Accra. The team found that the contractor has executed more works than the amount paid to the contractor.

Detailed Report – Ministry of Environment, Science and Technology

Summary of key findings

Issue	Key findings and recommendations
Establish Due Dates and Stock of Arrears/Payables	**We prepared an ageing analysis of the validated outstanding payables/claims and commitments as at 31 December 2024**
No evidence of maintenance of ageing analysis of arrears and commitments	We did not sight evidence that the Ministry maintained an ageing analysis of arrears and commitments as management could not provide such analysis to us for review. We prepared an ageing analysis for the amounts validated.

	Oct – Dec 2024	Apr – Sep 2024	Jan – Mar 2024	2023	Up to 2022	Total
Commitments	134,027,855	-	-	-	-	134,027,855
Claims	19,178,511	-	-	-	-	19,178,511
Arrears	85,604,743	-	-	-	-	85,604,743
Total	238,811,108	-	-	-	-	238,811,108

Recommendation

The Ministry of Environment, Science and Technology (MESTI) should develop and maintain a detailed ageing analysis of its arrears and commitments,. This will enhance transparency and support effective budget planning and payment scheduling by both MESTI and the Ministry of Finance. To promote timely reporting and reduce the risk of manual errors, the GIFMIS platform should be configured to automatically generate ageing analysis based on invoice dates and payment status. MESTI should designate a responsible officer within the finance department to regularly update and review the ageing report. Additionally, regular reconciliation of outstanding balances with suppliers and contractors should be carried out to ensure the accuracy of the ageing analysis and to resolve discrepancies promptly.

Detailed Report – Ministry of Environment, Science and Technology

Summary of key findings

Issue	Key findings and recommendations
Verify Claimants of Arrears/Payables and Commitments	
Verification of Vendor Eligibility and Documentation	We performed verification procedures on claimants of arrears, payables, and commitments for the Ministry. We verified that companies are registered to trade in Ghana and are registered for tax purposes and confirmed the ownership, existence, and addresses of companies, including reviewing audited financial statements. For allowances to government staff, we verified that the claimant is a genuine employee of the government and entitled to the allowance. We did not identify any matters to report on. Based on the work performed, we did not identify any issues with the verification of claimants relating to arrears, payables, and commitments owed by the Ministry. Contract/vendors for which their transactions were validated had submitted the required documentation prior to their engagement, in line with the established procurement processes. All reviewed claimants met the necessary pre-qualification requirements.
Review of control environment	
Untagged Assets	We reviewed the procurement process of the Ministry and the control environment. For goods delivered by suppliers, the assets were not tagged as payments to the suppliers had not yet been made. As a result, these untagged assets may be vulnerable to theft. **Recommendation** Assets purchased by the Ministry should be appropriately tagged to reduce the risk of theft.

Detailed Report – Ministry of Communication

Detailed Report – Ministry of Communication

Summary of validated position

Summary of arrears/payables and commitments

Below is a table indicating the total arrears and commitments as provided by the MoF, the amounts validated by the audit and the amounts not validated as at 31 December 2024. Annotations (A, B, C etc) have been used to provide easy reference to explanations provided on subsequent pages.
Total arrears/payables provided by the MoF amounted to **GHS1,792,950,003.** Of the total amount, **GHS821,718,350** was validated by the audit team. **GHS708,012,550** remains unvalidated for various reasons which have been provided in subsequent pages.

Description of payment	Amount submitted by MoF for audit	Reclassification	Amount Restated	Amount Validated for payment	Amount rejected	Amount to be justified before payment
	GHS					
Commitments	461,721,106	-	461,721,106	129,029,111	8,504,584	324,187,411
Claims	1,253,442,614	-	1,253,442,614	614,913,683	254,562,841	383,966,090
Arrears (BTAs)	77,786,283	-	77,786,283	77,775,556	10,727	-
Grand Total	**1,792,950,003**	**-**	A **1,792,950,003**	**821,718,350**	B **263,078,152**	C **708,153,501**

A **Reclassification :** No transactions were reclassified.

B **Amount Rejected** (*Refer to Appendix B.3.BTAs Rejected, page 10*)**:** These are arrears/payable and commitments which have been rejected based on the review. The table below shows the reasons for the rejections for each category of arrears/payments and commitments

	Reasons	Commitments	Claims	BTA	Total
1	Payments already made to contractors/service providers	-		10,727	10,727
2	Duplicated arrears	8,504,584	1,610,965	-	10,115,549
		-	-	-	-
3	Not adequately supported	-	170,587,922	-	170,587,922
4	Other reasons		82,363,954		82,363,954
	Total	8,504,584	254,562,841	10,727	263078,152

C **Amount to be justified before payment** (*refer to Appendix C.1.Commitments Pending Validation, page 15; Appendix C.2.Claims Pending Validation, page 15)* **:** total amount of **GHS 708,153,501** remains pending for validation. These transactions were traced to the MDA's submitted schedule; however, as at the time of this report, the supporting documentations required to substantiate these transactions had not been provided by the MDA for our validation.

Summary of key findings

Issue	Key findings and recommendations
Review of control environment	
Weak documentation and poor record-keeping	Due to week documentation and poor record keeping, we were not provided supporting documents for transactions to validate. This led to delays in responding to audit request due to lack of readily available documentation for our review.
Develop a Contract and Payment Monitoring System	The MDA should establish a comprehensive system to monitor contract values, disbursements, outstanding balances, and payment schedules . This would help facilitate early identification of discrepancies in the reporting of arrears and the necessary reconciliation done to prevent discrepancies and difference noted.
Conduct regular audit	Regular audits conducted by the Auditor General in respect to arrears, commitments, contract documentation, and payments are recommended to enable prompt identification of errors and to provide assurances to stakeholders.
No commencement certificate	In accordance with Section 96 of the Public Financial Management Act, 2016 (Act 921) and Regulation 78 of the PFM Regulations, 2019 (L.I. 2378), MDAs are required to obtain a Certificate of Commencement from the Minister for Finance prior to initiating any capital expenditure (CAPEX) activities.

Detailed Report – Ministry of Transport (including Railway Development)

Detailed Report – Ministry of Transport (including Railway Development)

Summary of validated position

Summary of arrears/payables and commitments

Below is a table indicating the total arrears and commitments as provided by the MoF, the amounts validated by the audit team and the amounts not validated as at 31 December 2024. Annotations (A,B,C etc) have been used to provide easy reference to explanations provided on subsequent pages.

Total arrears/payables provided by the MoF amounted to GHS8,174,531,849. Of the total amount, GHS8,083,398,039 was validated by the audit team. GHS 32,262,709 remains unreconciled and GHS1,623,088 remains unvalidated for various reasons which have been provided in subsequent pages.

Description of payment	Amount submitted by MoF for Audit	Reclassification	Amount Restated	Amount Validated for Payment	Amount rejected	Amount Pending Validation
Commitments	6,193,118,363	-	6,193,118,363	6,160,855,654	-	32,262,709
Claims	1,945,073,793	-	1,945,073,793	1,887,825,780	57,248,018	-
Arrears (BTAs)	36,339,693	-	36,339,693	34,716,605	-	1,623,088
TOTAL	**8,174,531,849**	**-**	**8,174,531,849**	**8,083,398,039**	**57,248,012**	**33,885,797**
		A			B	C

A **Reclassification : No transactions were reclassified.**

B **Amounts Rejected (*refer to Appendix B.2.Claims Rejected, page 11 ; Appendix B.3.BTAs Rejected, page 11*):**
These are arrears/payable and commitments which have been rejected based on the review. The table below shows the reasons for the rejections for each category of arrears/payments and commitments

	Reasons	Commitments	Claims	BTA	Total
1	Overstatement based on confirmations received from contractors/suppliers	-	57,248,014	-	57,248,014
	Total	-	57,248,014	-	57,248,014

C **Amounts to be justified for payment (*refer to Appendix C.3.BTAs Pending Validation, page 28)*:**
This represents balances for which supporting documents have not yet been provided by the MDA to validate or the vendor did not provide responses to the confirmation request.

Detailed Report – Ministry of Transport (including Railway Development)

Summary of key findings

Issue	Key findings and recommendations
Quantum of Arrears/Payables and Commitments	
GHS32 Million of the amount provided by MoF could not be reconciled to the schedule provided by the MDA	We performed a reconciliation between the schedules obtained from the Ministry of Finance and the schedule obtained from the MDA. From this reconciliation, discrepancies were identified between the commitment amounts detailed in the schedule provided by the Ministry of Finance (MoF) and those reflected in the schedule submitted by the MDA. From the MoF's schedule, a total of GHS8,142,269,140 was successfully reconciled, leaving an outstanding unreconciled balance of GHS32,262,709. This transaction has been included in the amounts to be justified before payments are made. Details of the transaction is provided in the table below.

Name of Contract	Commitment amount per MoF schedule (GHS)	Commitment amount per MDA's schedule (GHS)	Amount pending validation (GHS)	Comments
Construction of Police Post at Abandzie	32,262,709	-	32,262,709	There was no amount reported in the MDA's schedule as the contract is yet to be signed.

Recommendation

The MDA should conduct a thorough reconciliation of the transaction amounts with the Ministry of Finance to identify the root cause of these discrepancies. Regular and timely reconciliations between the schedules submitted to and received from the Ministry of Finance should be enforced.

Detailed Report – Ministry of Transport (including Railway Development)

Summary of key findings

Issue	Key findings and recommendations
Validation of Arrears/Payables and Commitments	
Unvalidated arrears/payables and commitments	The total arrears/payables and commitments reported by the Ministry of Finance (MoF) amounted to GHS8,174,531,849. Of this amount, GHS8,083,398,039 was validated by the audit team, while a balance of GHS1,623,088 remains unvalidated due to the absence of supporting documentation from the MDA. **Recommendation** The MDA should implement a robust invoice management system to ensure that all reported payables are duly supported by valid and verifiable invoices and contracts. This measure is particularly critical given the current lack of supporting documentation for some payables and arrears. In addition, the MDA should establish and maintain effective record-keeping practices to safeguard source documents and facilitate timely retrieval during audits.
Arrears and payables rejected	Of the total amount validated, GHS57,248,012 was rejected on the grounds that the amount confirmed by the vendor was less than the figure reported in the MoF and MDA schedules.

Summary of key findings

Issue	Key findings and recommendations
Establish Due Dates and Stock of Arrears/Payables	
No evidence of maintenance of ageing analysis of arrears and commitments	We did not sight evidence that the Ministry of Transport maintained ageing analysis of arrears and commitments as management could not provide such analysis to us for review. Details of the age analysis of the validated arears and commitments are presented in the table below.

Description of payment	Oct- Dec 2024	Apr - Sep 2024	Jan - Mar 2024	2023	Up to 2022
	GHS				
Commitments	378,856,018	-	-	-	5,781,999,636
Claims	384,740,512	397,652,176	-	882,674,417	222,758,675
Arrears (BTAs)	34,716,605	-	-	-	-
TOTAL	**798,313,135**	**397,652,176**	-	**882,674,417**	**6,004,758,3112**

Recommendation

The Ministry of Transport should maintain an ageing analysis of its arrears and commitments and make it a mandatory component of its financial reports. This will promote transparency and support budget allocations and payment schedules by the Ministry.

To ensure timely reporting of ageing analysis and to avoid manual errors, the GIFMIS should be configured to automatically generate ageing analysis based on the invoice dates and payment status.

The Ministry should designate an officer within the finance department to regularly update and review the ageing analysis. Regular reconciliation of outstanding balances between departments and suppliers/contractors should be conducted in order to validate the accuracy of ageing analysis and resolve discrepancies early.

Detailed Report – Ministry of Transport (including Railway Development)

Summary of key findings

Issue	Key findings and recommendations
Ascertain Legitimacy and Accuracy of Arrears/Payables and Commitments	
Commencement certificates not sighted for contractors	Out of the eight contracts reviewed, only one commencement certificate was sighted. The total contract sum for the commencement certificate sighted was GHS 744,353,387 related to the contractor named David Walter. The total contract sum for the commencement certificates not sighted was GHS 10,733,292,339. The contractors for whom no commencement certificates were available are listed in Appendix 1.
Parliamentary approval not obtained for multi-year contracts	Parliamentary approval was not obtained for the multi-year contracts under review. Management of the MDA indicated that the inclusion of these contracts in the national budget which was subsequently approved by Parliament was considered by them as implicit Parliamentary approval.
Verify Claimants of Arrears/Payables and Commitments	
Based on work done, we did not identify any issues with verifying claimants of arrears/payables and commitments.	
Review of control environment	
From our review of the control environment of the MDA, we did not identify any control deficiencies in their procurement and payment processes.	

Detailed Report – Ministry of Education

Detailed Report – Ministry of Education

Summary of validated position

Summary of arrears/payables and commitments

Below is a table indicating the total arrears and commitments as provided by the MoF, the amounts validated by the audit and the amounts not validated as at 31 December 2024. Annotations (A,B,C etc) have been used to provide easy reference to explanations provided on subsequent pages.

Total arrears/payables provided by the MoF amounted to GHS6,151,390,393. Of the total amount, GHS2,432,980,631 was validated by the audit team. GHS3,489,856,049 remains unvalidated as conclusive evidence have not been gathered to validate the claims. GHS228,553,713 was rejected for reasons explained below.

Description of payment	Amount per MoF details provided	Reclassification	Amount Restated	Amount validated for payment	Amount rejected	Amount yet o be justified for payment
			GHS			
Commitments	1,446,193,826	20,776,650	1,466,969,476	1,432,349,020	27,781	34,592,675
Claims	4,324,835,373	(20,775,650)	4,304,059,723	797,989,287	62,323,630	3,443,746,806
Arrears (BTAs)	380,361,194	-	380,361,194	202,642,324	166,202,302	11,516,568
TOTAL	**6,151,390,393**	**-**	**6,151,390,393**	**2,432,980,631**	**228,553,713**	**3,489,856,049**
		A			B	C

A Reclassification - These are transactions that were initially misclassified.

B **Amount Rejected:** These are arrears/payable and commitments which have been rejected based on the review. The table below shows the reasons for the rejections for each category of arrears/payments and commitments.

	Reasons	Commitments	Claims	BTA	Total
1	Payments already made to contractors/service providers	-	59,769,754	6,223,102	65,992,856
2	Duplicated arrears		374,097		374,097
3	Overstatement based on confirmations received from contractors/suppliers	27,781	737,653	159,979,200	160,744,634
5	Not adequately supported		1,442,127		1,442,127
	Total	27,781	62,323,631	166,202,302	228,553,714

C **Amount yet to be justified for payment** ***(refer to Appendix C.1.Commitments Pending Validation, page 16; Appendix C.2.Claims Pending Validation, page 16; Appendix C.3.BTAs Pending Validation, page 29)*** *:*

These consist of Commitments – GHS34.6m for which adequate supporting evidence have not been received from MoE, Claims – GHS3.4billion for which adequate supporting evidence have not been received from the MoE such as IPCs/Invoices to validate them as well as BTAs – GHS11.5million for which no or adequate supporting evidence have not been received for validation.

Detailed Report – Ministry of Education

Summary of key findings

Issue	Key findings and recommendations
Quantum of Arrears/Payables and Commitments	
Difference of GHS3.489 billion in the total arrears and commitments reported in the MoF schedule could not be supported by the Ministry of Education (MoE).	A comparison of the schedule of arrears and commitments from the Ministry of Finance (MoF) and the Ministry of Education (MoE) showed that the MoF schedule reported GHS3.489 billion more than the MoE's schedule. The total arrears and commitments listed by the MoF amounted to GHS6,151,390,393, whereas the MoE's reconciled schedule amount was GHS2,674,453,999. According to the MoE, the difference is because of the following: 1. An amount of GHS2,900,000,000 related to the supply of computer tablets to SHS & TVET Institutes which is payable through the GETFund, not the MoE. This expenditure was therefore excluded from the MoE's schedule of arrears. 2. An amount of GHS 48,755,850 related to the Capitation Grant and GHS 20,081,600 for the Feeding Grant for the first term of the 2024/2025 academic year was removed from the Ministry of Education's schedule. This adjustment was made following feedback from the Ministry of Finance, indicating that these amounts are to be paid from the 2025 budget and should not be included in the payables and outstanding liabilities for 2024. 3. An amount of GHS178,443,380 and GHS114,966,620 in relation to December audit payroll subventions submitted by Public Universities and Projected Expenditure to be submitted for December 2024 were indicated as paid by the MoE and therefore omitted from their schedule. MoE therefore did not provide any documents or information supporting the GHS3.489 billion. **Recommendation** The lack of alignment and reconciliation between MoF and MoE records on outstanding payables and commitments exposes MoE to risk of misreporting national liabilities, budget overruns, and weakened fiscal oversight. To avoid wrong reporting of outstanding arrears and commitment balances, the MoF and MoE should ensure that all outstanding payables and commitments are reported in the GIFMIS which then becomes the platform for sourcing information on outstanding payables and commitments. Only outstanding payables and commitments captured in the GIFMIS should be considered for payment.

Detailed Report – Ministry of Education

Summary of key findings

Issue	Key findings and recommendations
Ascertain Legitimacy and Accuracy of Arrears/Payables and Commitments	
Suppliers/service providers confirmed GHS160.7million less than what is owed them	Confirmation responses received from suppliers and contractors revealed an overstatement of GHS160.7million as the suppliers confirmed lesser amount than what was stated in the MDAs outstanding arrears and claims provided for verification. Details are provided in the table below.

Transaction Type	BTA No.	Date	Vendor	Amount per MoF Schedule	Amount confirmed by vendor	Variance
BTA	712517	27/11/2024	GTEC	159,979,200	-	159,979,200
Commitment		31/12/2024	Robogroup T.E.K Ltd	107,036,587	107,008,806	27,781
Claim		31/12/2024	UHAS	3,652,214	3,634,561	17,653
Claim		31/12/2024	Spence Estate GH	799,810	79,810	720,000
TOTAL				**271,467,811**	**110,723,177**	**160,744,634**

Recommendation

To avoid inaccurate reporting of outstanding arrears and commitment balances, The Ministry should:

- Regular reconciliations should be conducted between the MoE and its contractors to ensure claims/arrears submitted for payment for properly captured to prevent duplicated payments and overpayments.
- Strengthen internal controls to monitor payments made to contractors and regularly share updated outstanding balances with the Chief Director, the Chief Finance and Budget Officers and Head of internal Audit.
- Process payments to contractors timely as and when they fall due after verifying the work done. This will help to prevent project delays, interest accruing on late payments resulting in an increase in the Government's financial commitments and possible litigation against the government over delayed payments.

Detailed Report – Ministry of Education

Summary of key findings

Issue	Key findings and recommendations
Validation of Arrears/Payables and Commitments	
GHS66million already settled claims included in outstanding payables and claims.	A review of the outstanding claims received from the Ministry of Finance revealed that a total of GHS65,992,856 already settled to the suppliers were still reflected in the outstanding payable and claims schedule as at 31 December 2024. These amounts have therefore been rejected. Below is a summary of the category of arrears that were already settled. Details of the transactions are provided in Appendix 2.

DESCRIPTION	AMOUNT
Claims	59,769,754
BTA	6,223,102
TOTAL	**65,992,856**

Recommendation

To avoid wrong reporting of outstanding claim balances, The MDA should

1. Strengthen internal controls to monitor payments made to contractors and regularly share updated outstanding balances with the Chief Director, the Chief Finance and Budget Officers and Head of internal Audit.
2. Obtain updates from the Controller and Accountant General's Department on payments made to the contractors and reconcile with their books to ensure completeness.
3. The Auditor General should also be engaged regularly to conduct a special audit on the outstanding balances to ensure accuracy of reported outstanding balances.

Detailed Report – Ministry of Education

Summary of key findings

Issue	Key findings and recommendations
Validation of Arrears/Payables and Commitments	
Arrears of GHS1.4million not adequately supported	Our review of the outstanding arrears revealed that a total amount of GHS1.4million are not adequately supported. This was due to the following: 1. Supporting documents examined was less than the amount per the MoF schedule. These transactions amounted to GHS1,522. 2. No supporting document could be provided for council allowances amounting to GHS855,000. 3. Transactions which were not due as at 31 December 2024 amounting to GHS585,000 were included in the schedule.

DESCRIPTION	SUPPLIER	AMOUNT
Promotional Arrears	University of Ghana	1,518
Council Allowance	Ghana Education Service	855,605
Textbooks	Treehill Global Ltd	150,000
Conduct of National Science and Maths Quiz	Primetime Limited	435,000
All-Year Round Teaching Allowance for CETAG	CETAG	4
TOTAL		**1,442,127**

Recommendation

The Ministry of Education should establish a review process where the claims are independently verified by finance, procurement and internal audit teams before inclusion of the schedule of arrears and commitments of the Ministry. The Ministry should also schedule a monthly or quarterly reconciliations between the Ministry's records and those of contractors. The reconciled balance should be signed off by both the contractor and the Ministry and filed for future reference. The Auditor General should be engaged to regularly conduct a special audit of the arrears of the MDA to ensure accuracy and completeness of the arrears and commitments reported by the MDA.

Detailed Report – Ministry of Education

Summary of key findings

<table>
<tr><th>Issue</th><th>Key findings and recommendations</th></tr>
<tr><td colspan="2">Validation of Arrears/Payables and Commitments</td></tr>
<tr><td>GHS374,097 in duplicated claims flagged within the schedule provided</td><td>
During the validation exercise, we identified duplicate claims totalling GHS374,097 on the Ghana Education Service schedule of allowances as provided by the Ministry of Education. Details of the transactions are provided below. The Ministry explained that this was an oversight given the volumes of transactions of allowances due to teachers all over the country.
<table>
<tr><th>PROJECT DESCRIPTION</th><th>Amount</th></tr>
<tr><td>Transfer Grant</td><td>365,465</td></tr>
<tr><td>Car Maintenance Allowance</td><td>5,040</td></tr>
<tr><td>Motor Bike Maintenance Allowance</td><td>2,520</td></tr>
<tr><td>Drivers' Overtime Allowance</td><td>832</td></tr>
<tr><td>Tools Allowance</td><td>240</td></tr>
<tr><td>TOTAL</td><td>374,097</td></tr>
</table>
<u>Recommendation</u>
MoF should regularly reconcile government liabilities with the respective MDAs to ensure that arrears schedules are current and accurately reflect outstanding obligations. Also, the Ghana Integrated Financial Management Information System (GIFMIS) should be enhanced with a robust tracking mechanism to monitor the status of all claims. This system should flag payments already made and prevent duplicate or excess disbursements
</td></tr>
</table>

Detailed Report – Ministry of Education

Summary of key findings

<table>
<tr><th>Issue</th><th>Key findings and recommendations</th></tr>
<tr><td colspan="2">Validation of Arrears/Payables and Commitments</td></tr>
<tr><td>Amount confirmed by vendor, ITEC Global, exceeds the outstanding commitment by GHS218.5million</td><td>
As part of the review process, confirmation requests were sent to various suppliers to confirm outstanding balances owed to them as of 31 December 2024. Response received from ITEC Global revealed a discrepancy between the commitment amount confirmed and the outstanding commitment reported by the MoF and MoE. The difference was a result of a discrepancy in the amount released as letters of credit to the contractor to undertake the contract.
At the time of issuing the letter of credit, the full phase 1 contract amount of GBP29.2m which converts to GHS402.7m using an exchange rate of 13.78 was released. It is worth noting that an amount of GHS202m has been paid while the remaining GHS200.7m has been validated as an outstanding BTA. We However, due to the depreciation of the cedi, the letter of credit value as of 31 December 2024 as confirmed by the contractor is GBP20,510,194. This results in the discrepancy of GBP 8,743,794 which converts to GHS218,594,850 using the exchange rate provided in the MoF schedule of GHS25 to GBP1.
<table>
<tr><th>Commitment Confirmed in Foreign Currency</th><th>Commitment Per MoE's Schedule in Foreign Currency</th><th>Variance</th><th>Commitment Confirmed in Local Currency</th><th>Commitment per MoE and MoF Schedule in Local Currency</th><th>Variance</th></tr>
<tr><td colspan="3">GBP</td><td colspan="3">GHS</td></tr>
<tr><td>56,448,056</td><td>47,704,262</td><td>8,743,794</td><td>1,411,201,404</td><td>1,192,606,554</td><td>218,594,850</td></tr>
</table>
For the purposes of validation, the excess amount has been excluded from the validated amounts pending reconciliation between the contractor and MoE.
Recommendation
To avoid inaccurate reporting of outstanding arrears and commitment balances, The Ministry should:

Ensure a formalised periodic reconciliation with vendors to finalize payable position before they are reported.
Strengthen internal controls to monitor payments made to contractors and regularly share updated outstanding balances with the Chief Director, the Chief Finance and Budget Officers and Head of internal Audit.
Process payments to contractors timely as and when they fall due after verifying the work done. This will help to prevent project delays, interest accruing on late payments resulting in an increase in the Government's financial commitments and possible litigation against the government over delayed payments.

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</table>

Detailed Report – Ministry of Education

Summary of key findings

Issue	Key findings and recommendations
Validation of Arrears/Payables and Commitments	
Amounts confirmed by vendors exceed the outstanding claims by GHS25.2million.	As part of the review process, confirmation requests were sent to various suppliers to confirm outstanding balances owed to them as of 31 December 2024. Responses received from thirteen (13) suppliers indicated discrepancies between the amounts they confirmed, and the outstanding claims reported by the MoE of GHS25.2m. A detailed breakdown of the discrepancies identified is presented in the table below.

Vendor	Amount Confirmed	Amount Per Schedule	Variance
	GHS	GHS	GHS
Upgrade Dev. Ltd	1,229,499	1,163,242	66,257
Teresil Company Limited	518,363	480,929	37,435
Maxsony Limited	382,370	246,137	136,233
Matsib Ghana Limited	3,740,984	1,262,395	2,478,589
BB Viderk Limited	1,964,936	1,114,560	850,376
GR Construction & services ltd	1,756,549	1,317,412	439,137
Kadmay Global Limited	1,467,501	1,457,552	9,949
AAMUSTED	1,034,548	762,150	272,399
UG	35,393,496	33,420,590	1,972,906
KNUST	3,388,319	1,137,016	2,251,302
Conpro Limited	10,055,167	1,269,408	8,785,759
Goldstreet Estate	7,729,118	-	7,729,118
Primetime	2,510,582	2,350,000	160,582
TOTAL	**71,171,432**	**45,981,391**	**25,190,041**

For the purposes of validation, the excess amount has been excluded from the validated amounts pending reconciliation between the contractor and MoE.

Summary of key findings

Issue	Key findings and recommendations
Validation of Arrears/Payables and Commitments	
Amounts confirmed by vendors exceed the outstanding claims by GHS25.2million (Continued)	**Recommendation** To avoid inaccurate reporting of outstanding arrears and commitment balances, The Ministry should: • Ensure a formalised periodic reconciliation with vendors to finalize payable position before they are reported. • Strengthen internal controls to monitor payments made to contractors and regularly share updated outstanding balances with the Chief Director, the Chief Finance and Budget Officers and Head of internal Audit. • Process payments to contractors timely as and when they fall due after verifying the work done. This will help to prevent project delays, interest accruing on late payments resulting in an increase in the Government's financial commitments and possible litigation against the government over delayed payments.

Detailed Report – Ministry of Education

Summary of key findings

<table>
<tr><th>Issue</th><th>Key findings and recommendations</th></tr>
<tr><td colspan="2">Ascertain Legitimacy and Accuracy of Arrears/Payables and Commitments</td></tr>
<tr><td>Commitments understated by GHS2.5Million due to overstatement of certified IPCs used in computing the commitment balance</td><td>
Based on our review of the commitments schedule from the Ministry of Education, we noted that the value of outstanding commitments for a project is determined by subtracting the IPCs certified to date from the contract sum. Our examination of the total IPCs certified for the project revealed that the amount certified to date, which was used to calculate the outstanding commitment amount, was overstated. This was due to the inclusion of an IPC which was not due as at 31 December 2024 but rather in 2025. The table below provides details of the understated commitment.
<table>
<tr><th>Name of Contractor</th><th></th><th>Contract Details</th><th>Commitment Validated</th><th>Commitment Per Schedule</th><th>Variance</th></tr>
<tr><td>EMB Ventures Limited</td><td></td><td>Expansion And Development Of Twenty-eight (28no.) Existing Senior High Schools In Ghana</td><td>9,060,123</td><td>6,514,356</td><td>2,545,767</td></tr>
</table>
For the purposes of validation, the excess amount has been excluded from the validated amounts pending reconciliation between the contractor and MoE.
<u>Recommendation</u>
To avoid inaccurate reporting of outstanding arrears and commitment balances, The Ministry should:

Ensure a formalised periodic reconciliation with vendors to finalize payable position before they are reported.
Strengthen internal controls to monitor payments made to contractors and regularly share updated outstanding balances with the Chief Director, the Chief Finance and Budget Officers and Head of internal Audit.
Process payments to contractors timely as and when they fall due after verifying the work done. This will help to prevent project delays, interest accruing on late payments resulting in an increase in the Government’s financial commitments and possible litigation against the government over delayed payments.

</td></tr>
</table>

Detailed Report – Ministry of Education

Summary of key findings

Issue	Key findings and recommendations
Physical verification of assets and goods and services procured	
Amount of GHS1.05 million paid to Samotrust by the Ministry of Education not commensurate with the level of work done	A physical verification of the Establishment of Colleges project involving the Construction of 3-Storey, 6-Unit, 2-Bedroom Blocks of Flats in Tepa, Ahafo Ano North District revealed that; 1. The foundation had been completed 2. An amount of GHS1,045,135 has been paid thus far to Samotrust for the construction project. We noted that the amount paid to the contractor for the construction project constitutes 15% of the total contract sum, however, the level of work done to date is at 7% completion indicating that the amount paid exceeds the work done. **Recommendation** With the overpayments made, no further payments should be made to Samotrust until the level of work done becomes commensurate with the amount already paid. The Ministry of Education, going forward should ensure that only certified work is paid for to avoid the state locking up funds with contractors thus denying it the needed funds that could be used to address urgent needs.

Detailed Report – Ministry of Education

Summary of key findings

Issue	Key findings and recommendations
Verify Claimants of Arrears/Payables and Commitments	
Key documents not provided to confirm the ownership, existence, and addresses of companies, including reviewing audited financial statements	A comparison of the schedule of arrears and commitments received from the Ministry of Finance (MoF) and the Ministry of Education (MoE) showed that while the MoF listed Devtraco Limited as the assigned Contractor for the Construction of fence wall around University of Environment and Sustainable Development Project, the MoE listed Regimanuel Gray Limited as the assigned Contractor. Upon inspection of the signed contract and outstanding Interim Payment Certificate (IPC) raised, we noted the contractor was Regimanuel Gray Limited. Additionally, we did not sight evidence of key documents such as company registration documents, Tax clearance certificates, SSNIT clearance and audited financial statements for contractors, suppliers and service providers to ascertain their legal status, financial capacity, and compliance with statutory obligations as required by the Public Procurement Act, 2003 (Act 663) as amended by Act 914 which outlines the framework for public procurement in Ghana. Refer to Appendix 1 for a detailed list of vendors for whom the relevant supporting documents to verify the claimants are duly registered to trade in Ghana and registered for tax purposes were not obtained. **Recommendation** To address this lapse, the Auditor General be made to conduct regular procurement audits of MDAs to ensure compliance to the PPA Act as amended. The government should take a firm stand on breaches in the procurement laws of the country and officers of the MDAs and the Procurement Authority who are found to be responsible for the breaches should be sanction according to law. The Government should ensure the full implementation of the Ghana Electronic Procurement System (GHANEPS) by all MDAs and integrate the GHANEPS with the Ghana Integrated Financial Management System (GIFMIS) to ensure that payments are processed only for procurements conducted through GHANEPS. The Ministry should ensure that all business registration and tax certificates of all suppliers/contractors with whom they enter contractual relations are properly documented and supported to ensure compliance with the Section 22 (1) of the Public Procurement Act, 2003 (Act 663) as amended by Act 914.

Detailed Report – Ministry of Education

Summary of key findings

Issue	Key findings and recommendations
Establish Due Dates and Stock of Arrears/Payables	
No evidence of maintenance of ageing analysis of arrears and commitments	We did not sight evidence that MoE maintained ageing analysis of arrears and commitments as management could not provide such analysis to us for review. We however noted from the review that approximately 42% of the validated arrears and commitments relate to 2024. Details of the ageing analysis of the validated arears and commitments are presented in the table below:

Description of payment	Oct - Dec 2024	Apr - Sep 2024	Jan - Mar 2024	2023	2022	TOTAL
			GHS			
Commitments	29,530,604	128,037,080	-	-	1,274,781,336	1,432,349,020
Claims	611,116,508	40,011,144	12,468,843	86,500,520	47,892,272	797,989,287
Arrears (BTAs)	1,880,522	200,761,802	-	-	-	202,642,324
TOTAL	**642,527,634**	**368,810,026**	**12,468,843**	**86,500,520**	**1,322,673,608**	**2,432,980,631**

Recommendation

The MoE should maintain an ageing analysis of its arrears and commitments and make it a mandatory component of its financial reports. This will promote transparency and support budget allocations and payment schedules by the MoF and the MoE.

To ensure timely reporting of ageing analysis and to avoid manual errors, the GIFMIS should be configured to automatically generate ageing analysis based on the invoice dates and payment status.

The MoE should designate an officer within the finance department to regularly update and review the ageing analysis. Regular reconciliation of outstanding balances between departments and suppliers/contractors should be conducted in order to validate the accuracy of ageing analysis and resolve discrepancies early.

Detailed Report – Ministry of Education

Summary of key findings

Issue	Key findings and recommendations
Ineffective control environment over arrears and commitments reporting	Several deficiencies have been identified within the financial management processes of the Ministry of Education. These control gaps undermine transparency, accountability, and the accurate reporting of arrears and commitments. The following recommendations are proposed to strengthen the control environment for arrears and commitment reporting. ***Enhance Financial Reporting and Reconciliation*** It is recommended that the Ministry of Education implement systematic and regular reconciliation between its internal records, the disbursement records of the Ministry of Finance, and those maintained by the Controller and Accountant General's Department (CAGD). ***Implement Mandatory Documentation Controls*** It is advisable for the Ministry to ensure that all claims and commitments are substantiated with signed contracts, commencement certificates, delivery notes, and equivalent documentation. Claims should not be processed or reported in the absence of complete supporting materials. ***Mandate the use of Government-issued Email Addresses in conducting official communications on behalf of the Ministry*** We identified instances where employees of the Ministry were using their personal emails in the conduct of official government work. It is recommended that the Ministry of Education implement and enforce the usage of its official domain and email addresses in the conduct of its business to ensure the Ministry’s data and information are protected. ***Maintain an Ageing Analysis of Arrears*** The maintenance of an ageing analysis is advised to support the effective management and prioritisation of arrears and commitment payments. ***Conduct Regular Audits*** Regular audits conducted by the Auditor General in respect to arrears, commitments, contract documentation, and payments are recommended to enable prompt identification of errors and to provide assurances to stakeholders. ***Strengthen Capacity and Accountability*** Ongoing training for finance and procurement personnel in Public Financial Management (PFM), best practices under the Public Procurement Act, utilisation of GIFMIS systems, and adherence to documentation standards is encouraged. Furthermore, clearly assigning roles pertaining to the ownership and tracking of arrears may contribute significantly to enhance accountability.

Detailed Report – Ministry of Labour, Jobs and Employment (MLJE)

Detailed Report – Ministry of Labour, Jobs and Employment (MLJE)

Summary of validated position

Summary of arrears/payables and commitments

Below is a table indicating the total arrears and commitments as provided by the MoF, the amounts validated by the audit and the amounts not validated as of 31 December 2024. Annotations (A,B & C) have been used to provide easy reference to explanations provided on subsequent pages.

Total arrears/payables provided by the MoF amounted to GHS 46,262,705. Of the total amount, GHS45,228,663 was reconciled to the MLJE schedule. GHS 44,829,808 was validated by the audit team (GHS 37,399,686 of the validated amount was found to have been paid after the yearend 2024). GHS 398,855 is rejected for reasons outlined below.

Description of payments	Amount per MoF details provided	Reclassification	Amount Restated	Amount Validated	Amount rejected	Amount pending validation
			GHS			
Commitments	9,138	-	9,138	9,138	-	-
Claims	6,496,433	-	6,496,433	5,462,391	-	1,034,042
Arrears (BTAs)	39,757,134	-	39,757,134	39,358,279	398,855	-
TOTAL	**46,262,705**	**-**	**46,262,705**	**44,829,808**	A **398,855**	B 1,034,042

A **Amount Rejected**
This amounts relates to BTAs for which actual expenditure had not occurred as of 31 December 2024. They were request for funds to carry out activities and as the funds were not disbursed, the activities were not undertaken. As such, the amounts are not payables and are hence rejected.

B **Amount Pending Validation** ***(refer to Appendix A.2.Claims Reconciled, page 31***)
This is the difference noted of GHS 1m relates to amounts in the Ministry of Finance schedule which could not be traced to the Ministry of Labour, Jobs and Employment (MLJE) schedule.

Issue	Key findings and recommendations
Quantum of Arrears/Payables and Commitments	
Claims totalling GHS1 million in the MoF's schedule could not be traced MLJE's schedule.	A comparison of the schedule of arrears and commitments from the Ministry of Finance (MoF) and that obtained from the Ministry of Labour, Jobs and Employment (MLJE). We noted a variance of GHS 1,034,042 between the two schedules obtained. MLJE indicated that they were not aware of these transactions. These transactions have thus been included in the amounts to be justified before payments are made. Details of the difference have been provided in the table below:

Project Description	Contractor	Amount per MoF Schedule GHS	Amount per MLJE Schedule GHS	Difference GHS
Supply of two (2) Units-Nissan Tilda Saloon Cars	Japan Motors	223,127	-	223,127
Price Adjustment of two(2) Units-Toyota Hilux Automatic Pick-up	Messrs Stelin Automotive and Trading Co. Ltd	30,800	-	30,800
Supply of 2 No. 2.5 HorsePower Air Conditioners	Willihomes Company Ltd	15,915	-	15,915
Expansion of FWSC Office Building at Labone	1st Beacon Architectural Developers Ltd	5,108,414	4,344,214	764,200
			TOTAL	**1,034,042**

Recommendation
There should be timely and frequent reconciliation and engagement between the Ministry of Labour, Jobs and Employment and the Ministry of Finance to ensure consistency in arrears and payables reported by each Ministry.

Issue	Key findings and recommendations
❑ **Validation of Arrears/Payables and Commitments**	
Long-Outstanding Payables amounting to GHS 269,842 in MoF Listing but not in MLJE Listing.	We identified 3 long-outstanding transactions totalling GHS 269,842 ranging from 3 to 12 years, in the Ministry of Finance (MoF) schedule but not in the MLJE schedule. The MLJE attributed their inability to retrieve these supporting documentation was due to the transactions being significantly aged. Details of these transactions are indicated in the table below:

Project Description	Contractor	Amount per MoF Schedule (GHS)	Completion Date
Supply of two(2) Units-Nissan Tilda Saloon Cars	Japan Motors	223,127	26th June 2012
Price Adjustment of two(2) Units-Toyota Hilux Automatic Pick-up	Messrs Stelin Automotive and Trading Co. Ltd	30,800	19th September 2019
Supply of 2 No. 2.5 HorsePower Air Conditioners	Willihomes Company Ltd	15,915	11th October 2022
	TOTAL	269,842	

Recommendation

MLJE should age its arrears and payables to ensure that overdue amounts are identified earlier for further review. Where these amounts have been properly vetted, payments plans can be arranged with the respective vendors after necessary approvals have been obtained.

BTA amounting to GHS 37.4 million paid after 2024 yearend	Out of the total BTAs validated amounting to GHS 39,396,279, we noted that BTA No. 719554 amounting to GHS37,399,686 relating to a pending payment to the Youth Employment Agency as of 31st December 2024, has been paid after the yearend by the MLJE in February and March 2025.

Summary of key findings

Issue	Key findings and recommendations
Ascertain Legitimacy and Accuracy of Arrears/Payables and Commitments	
Multi-year contracts and parliamentary approval	There were no multi-year contracts noted or recorded per the outstanding transactions validated for MLJE.
Verification of Asset Existence	For the validated transactions we conducted physical verifications of moveable assets such as vehicle and furniture, to confirm the existence of the assets acquired by the MLJE. No exceptions were noted.
Commencement Certificates Verification	We examined the claims and commitments to confirm if they were supported by commencement certificates or other applicable approvals, as required under the Public Financial Management (PFM) Act. Per our review of the validated transactions in MLJE's records items assessed had the necessary authorizations in place. We did not identify any irregularities.

Issue	Key findings and recommendations
Establish Due Dates and Stock of Arrears/Payables	
No evidence of maintenance of ageing analysis of arrears and commitments	We did not sight evidence that MLJE maintained ageing analysis of arrears and commitments as management could not provide such analysis to us for review. During our validation of the amounts, we noted one outstanding arrear from 2023. We however noted from the review that 90% of the validated arrears and commitments relate to 2024. Details of the age analysis of the validated arears and commitments are presented in the table below:

Description of payment	Oct - Dec 2024	Apr - Sep 2024	Jan - Mar 2024	2023	TOTAL
	GHS				
Claims	859,735	-	258,442	4,344,214	5,462,391
Commitments	9,138				9,138
Arrears (BTAs)	39,358,279	-	-	-	39,358,279
TOTAL	40,227,152	-	258,442	4,344,214	44,829,808

Recommendation

The MLJE should maintain an ageing analysis of its arrears and commitments and make it a mandatory component of its financial reports. This will promote transparency and support budget allocations and payment schedules by the MoF and the MLJE.

To ensure timely reporting of ageing analysis and to avoid manual errors, the GIFMIS should be configured to automatically generate ageing analysis based on the invoice dates and payment status.

The MLJE should designate an officer within the finance department to regularly update and review the ageing analysis. Regular reconciliation of outstanding balances between departments and suppliers/contractors should be conducted in order to validate the accuracy of ageing analysis and resolve discrepancies early.

Detailed Report – Ministry of Labour, Jobs and Employment (MLJE)

Summary of key findings

Issue	Key findings and recommendations
Verify Claimants of Arrears/Payables and Commitments	
Verification of Vendor Eligibility and Documentation	We performed verification procedures on claimants of arrears, payables and commitments for MLJE and its related agencies. We verified that vendor companies were duly registered to trade in Ghana and are registered for tax purposes. We also confirmed the ownership, existence, and physical addresses of the companies. For arrears relating to staff allowances, we obtained both staff identification cards of these staff and noted no inconsistencies. Based on work performed, we did not identify any issues with the verification of claimants relating to arrears, payables and commitments owed by the MLJE. Contractors/vendors for the validated transactions had submitted the required documentation prior to their engagement, in line with the established procurement processes. All reviewed claimants met the necessary pre-qualification requirements.
Review of control environment	From our review of the control environment of the MLJE, we did not identify any control deficiencies in their procurement and payment processes.

PART II

DETAILS OF FINDINGS AND RECOMMENDATIONS

2

Specific MDA Analysis

2. Specific MDA analysis

This section summarises the results of each MDA. The transaction details are provided in the appendices.

2.1 Ministry of Health

Ministry of Health (MoH)

Dashboard: Results of end-2024 validation (in Ghana Cedis)

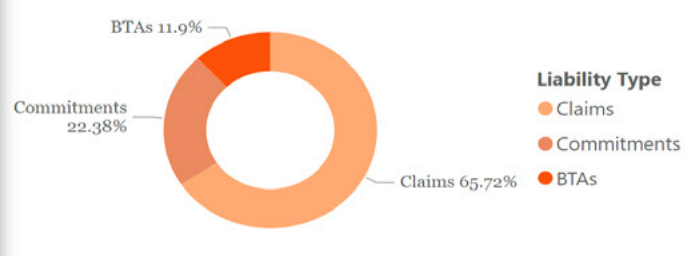
Total Claims	Total Approved	Total Rejected	Pending Justification
GH₵4.3bn	GH₵1.1bn	GH₵2.8bn	GH₵399.3M

24.79%

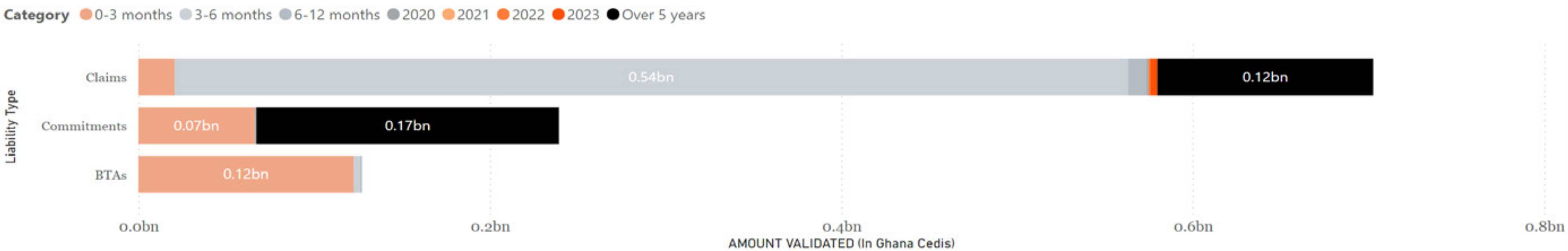
% of liabilities approved

Category	Total Liability	Total Validated	Total Rejected	Total Pending Validation
BTAs	327,549,068	127,224,986	2,399,682	197,924,400
Claims	1,956,733,801	702,664,323	1,052,674,967	201,394,512
Commitments	2,028,220,301	239,319,370	1,788,900,931	1
Total	**4,312,503,171**	**1,069,208,679**	**2,843,975,579**	**399,318,913**

Validated claims distribution per category



Payable Ageing by Category



2.1. Ministry of Health (MoH) (continued)

Observations

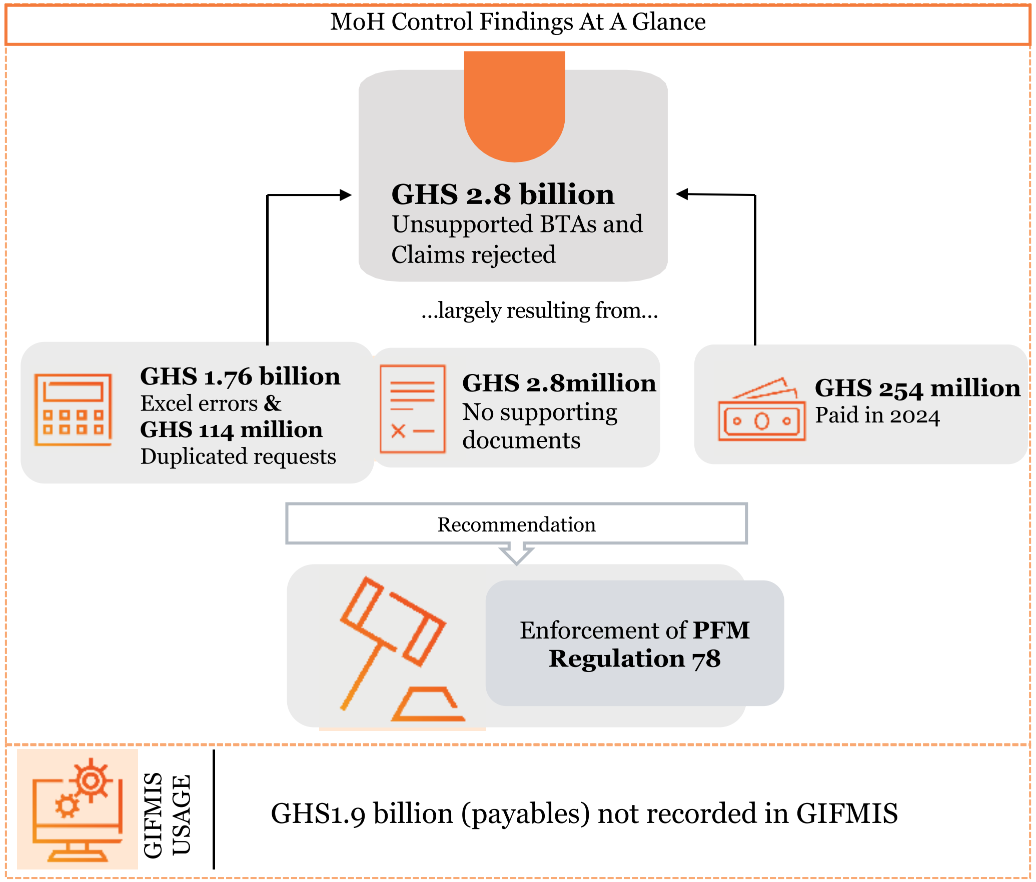
i) Formula errors
GHS1.766 billion of the reported commitments were rejected as a result of formula errors identified in MoF's schedule.

ii) Duplicated payment requests and already settled liabilities
GHS114,250,759 reported as payable as at 31 December 2024 were duplicated requests while GHS254,860,713 of claims had been settled in 2024 but included in the outstanding claims schedule. MoF should strictly enforce the use of unique identification number for all supplier contracts within GIFMIS to eliminate the risk of duplicated payments. These unique identification numbers should be used to track payments made to the suppliers.

iii) Unsupported claims and commitments
GHS2,399,682 of BTAs, GHS 518,797 of claims and GHS 15,053 of commitments were not supported with appropriate documents such as contracts and invoices, and **this contradicts Regulation 78 of the PFM LI 2378 which requires principal spending officers to obtain evidence of good and services prior to approval**.

iv) Donor-funded expenses (not funded by GoG) included in 2024 claims
GHS 426,123,828 of claims were rejected as these liabilities are to be financed by donors (GAVI, Global Fund and UNFP) but included as part of funding from GoG.

v) Terminated and completed contracts
21 completed projects worth GHS12,210,876 and a terminated contract valued at GHS10,500,000 for the design, construction and furnishing of a treatment and holding centre at Nalerigu were captured as outstanding commitments.



2.2 Office of the Attorney-General and Ministry of Justice

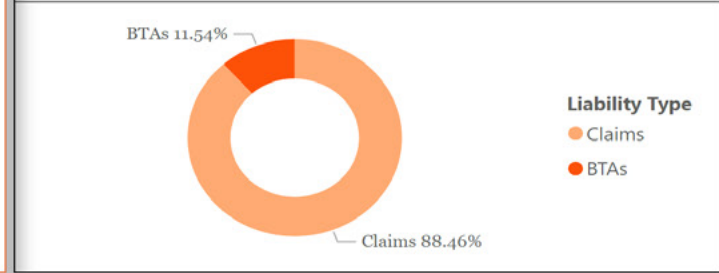
Office of the Attorney General and Ministry of Justice (OAGMoJ)

Dashboard: Results of end-2024 validation (in Ghana Cedis)

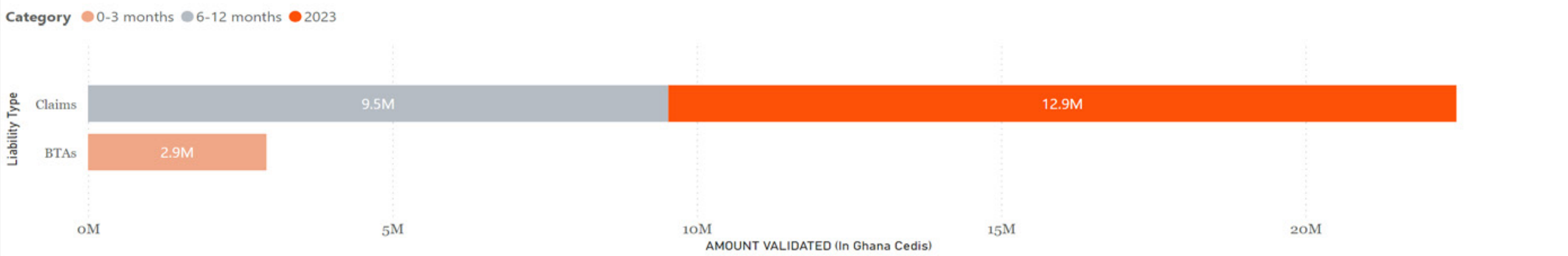
Total Claims	Total Approved	Total Rejected	Pending Justification	
GH₵33.9M	GH₵25.4M	GH₵8.5M	GH₵0.0	75.02% % of liabilities approved

Category	Total Liability	Total Validated	Total Rejected	Total Pending Validation
BTAs	3,714,941	2,932,679	782,262	0
Claims	30,161,696	22,481,580	7,680,116	0
Total	**33,876,636**	**25,414,259**	**8,462,378**	**0**

Validated claims distribution per category



Payable Ageing by Category



2.2. Attorney General and Ministry of Justice (MoJ)

Observations

i) Unreconciled IPC variances

GHS7,680,116 of claims were rejected due to differences between amounts per IPCs reviewed and amounts reported as payable as of 31 December 2024.

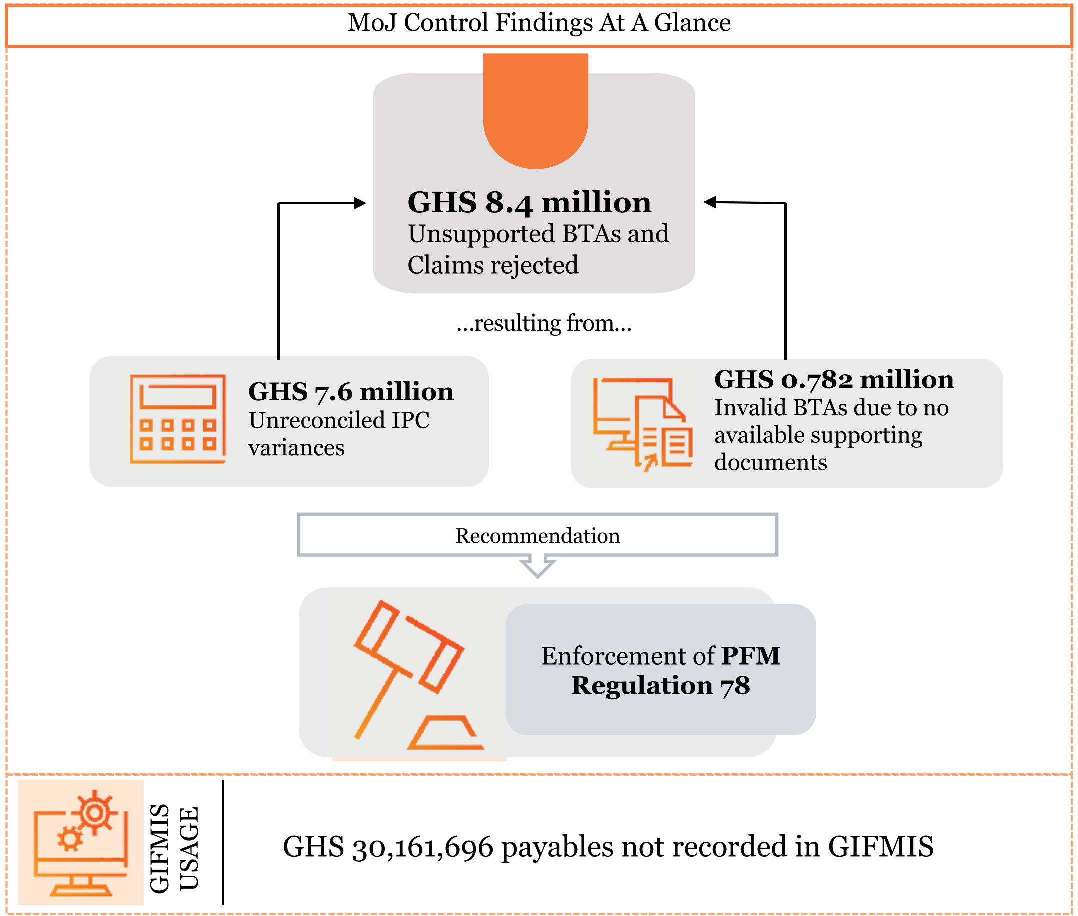
ii) Unsupported claims and commitments

There were no documents to verify the authenticity and validity of BTAs amounting to GHS 782,262. In the absence of supporting records such as invoices, contracts, or approval correspondences, the reported amounts cannot be validated.

This contradicts Regulation 78 of the PFM LI 2378 which requires principal spending officers to obtain evidence of good and services prior to approval.

iii) Payables not recorded in GIFMIS

GHS30,161,696 of reported payables as at 31 December 2024 were not recorded in GIFMIS.



2.3 Office of the Legal Aid Commission

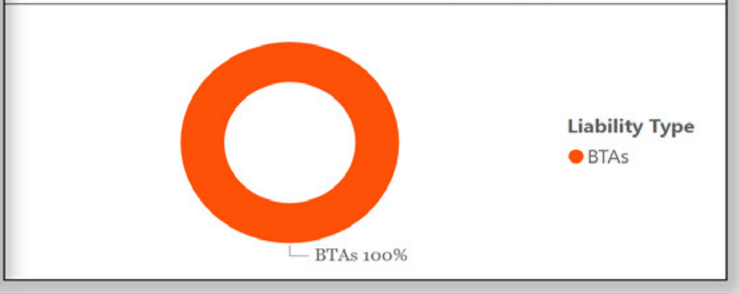
Office of Legal Aid Commission (OLAC)

Dashboard: Results of end-2024 validation (in Ghana Cedis)

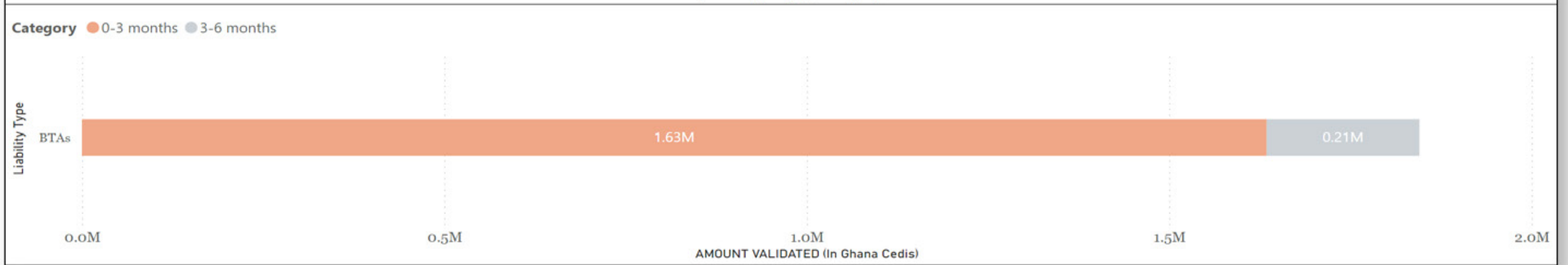
Total Claims	Total Approved	Total Rejected	Pending Justification	
GH₵2.1M	GH₵1.8M	GH₵300.0K	GH₵0.0	86.02% % of liabilities approved

Category	Total Liability	Total Validated	Total Rejected	Total Pending Validation
BTAs	2,145,300	1,845,300	300,000	0
Total	**2,145,300**	**1,845,300**	**300,000**	**0**

Validated claims distribution per category



Payable Ageing by Category



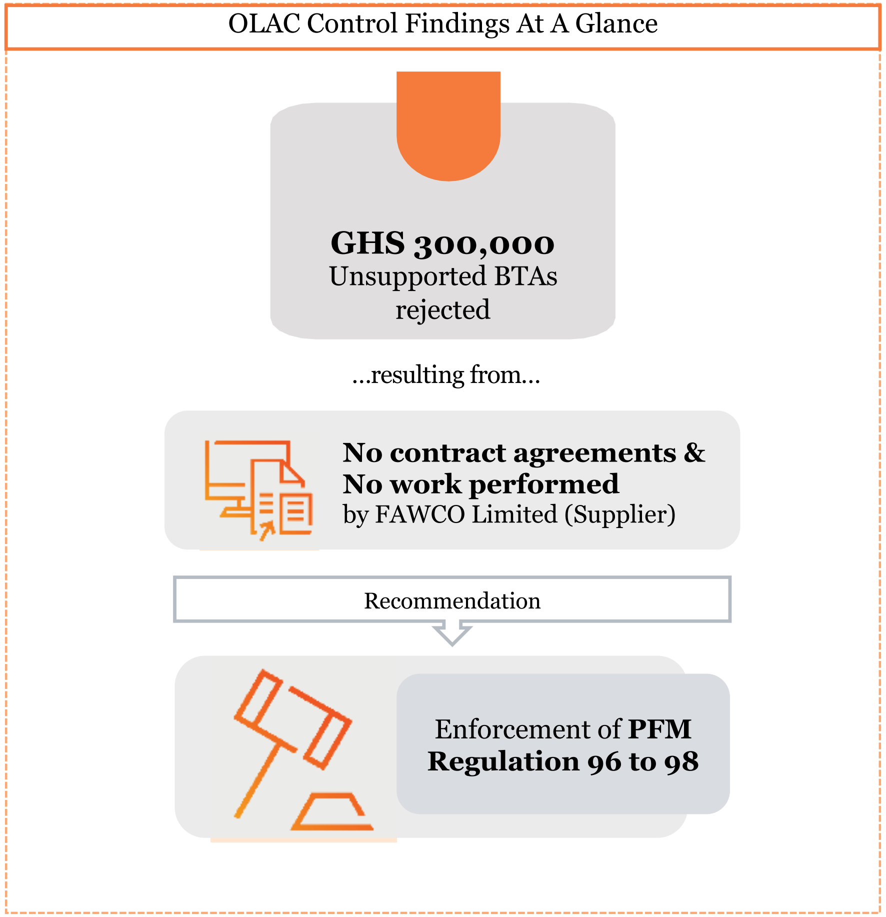
2.3. Office of the Legal Aid Commission (OLAC)

Observation

Payables with no underlying contracts

i. A reported payable of GHS300,000 processed to the BTA stage as at 31 December 2024 was rejected because no contract agreement exists with the supplier (FAWCO Limited) and no work had been performed.

We recommend the enforcement of sections 96 to 98 of the PFM Act for officers who violate the PFM Act. The administration of sanctions and penalties will serve as a deterrent against future infractions.



2.4 Ministry of Defence

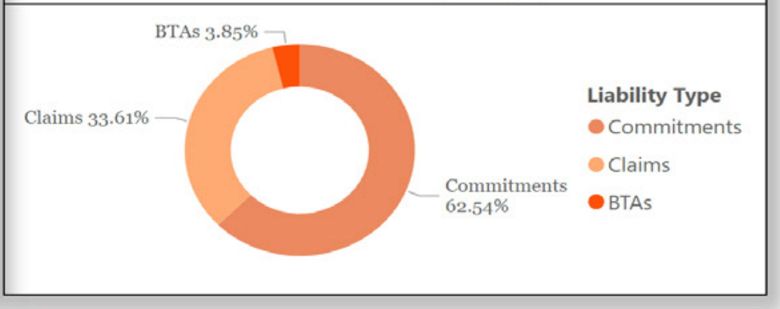
Ministry of Defence (MoD)

Dashboard: Results of end-2024 validation (in Ghana Cedis)

Total Claims	Total Approved	Total Rejected	Pending Justification	
GH₵7.7bn	GH₵7.4bn	GH₵336.4M	GH₵0.0	95.63% % of liabilities approved

Category	Total Liability	Total Validated	Total Rejected	Total Pending Validation
BTAs	288,136,763	283,336,292	4,800,471	0
Claims	3,987,241,969	2,473,695,856	257,923,598	0
Commitments	3,421,812,657	4,603,768,155	73,667,017	0
Total	**7,697,191,389**	**7,360,800,304**	**336,391,085**	**0**

Validated distribution per category



Payable Ageing by Category

2.4. Ministry of Defence (MoD)

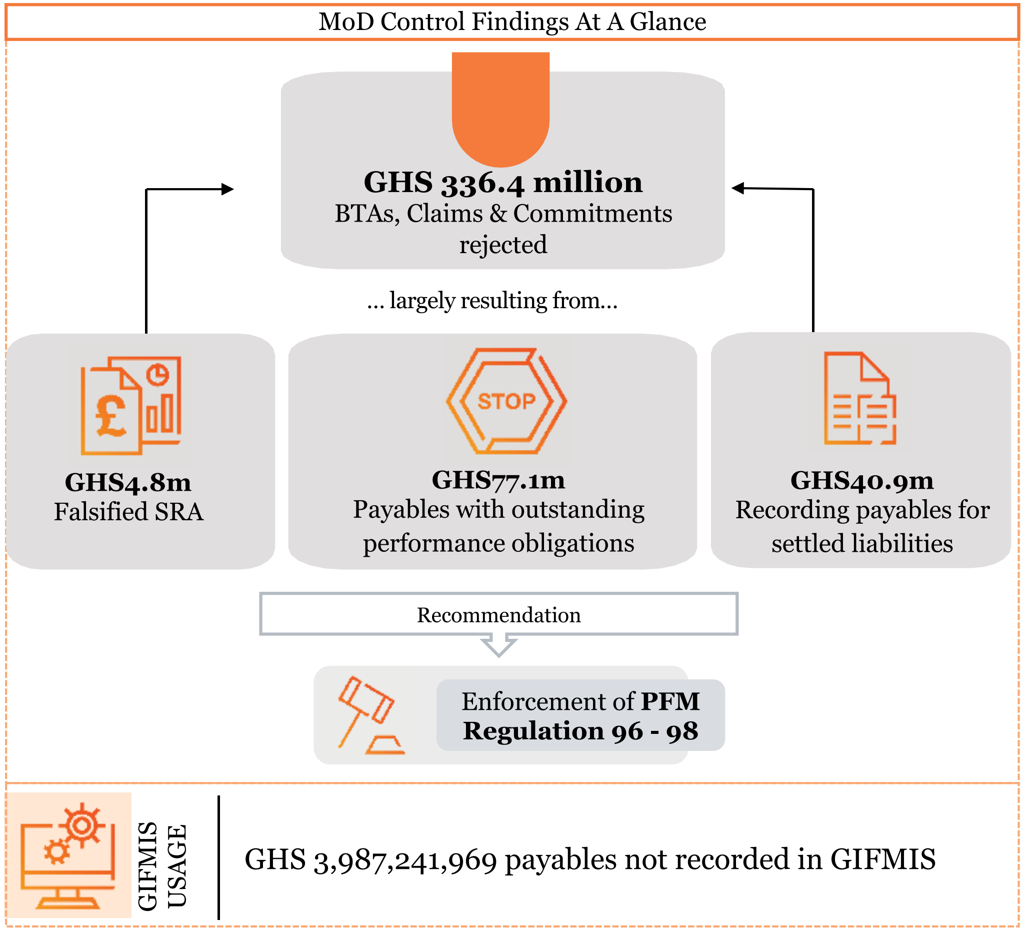
Observations

i) Falsified Stores Received Advice
A payable of GHS4,800,471 processed to the BTA stage as at 31 December 2024 was rejected because the vehicles to be supplied under the contract between Ministry of Defence and Global Supply Network for 'border surveillance and monitoring of the 2024 general election' had not been delivered to the Ministry. However, a Stores Received Advice (SRA) dated 12 October 2024 was issued by the Stores Department indicating receipt of these vehicles.

ii) Expired contracts
Contract between the Ministry of Defence and Autumn Roses Limited for the supply of Sam Brown belts for Cadet officers amounting to GHS77,103,148 expired on 10 June 2024 and the uniforms were yet to be supplied. Similarly, the contract between the Ministry of Defence and Aceline BCNS Group Ltd for the purchase of military clothing items for the Ghana Armed Forces had not been supplied though the contract expired on 17 October 2024. However, these were included as part of the claims and commitments submitted at 31 December 2024.

iii) Unsupported commitments
GHS42,464,470 of commitments were rejected due to insufficient supporting documentation.

iv) Already settled liabilities
GHS40,904,216 of claims had been settled in 2024 per review of the payment records and yet included in the outstanding claims and commitments schedule as at 31 December 2024. This resulted from inadequate reconciliation between payment records and outstanding claims. Regular reconciliations should be performed to curb this.



2.5 Commission on Human Rights and Administrative Justice

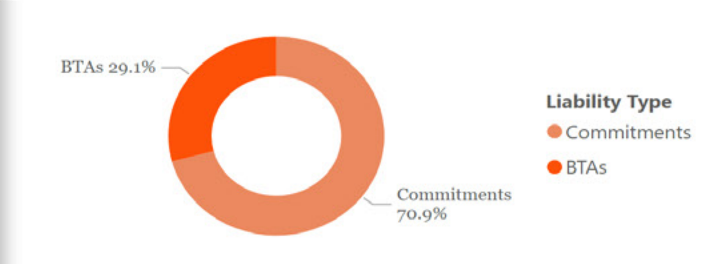
Commission for Human Rights and Administrative Justice (CHRAJ)

Dashboard: Results of end-2024 validation (in Ghana Cedis)

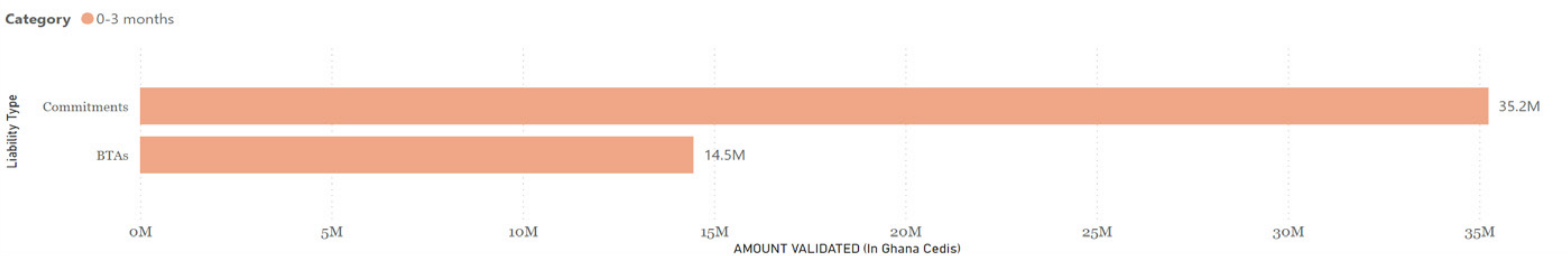
Total Claims	Total Approved	Total Rejected	Pending Justification	
GH₵49.7M	GH₵49.7M	GH₵0.0	GH₵0.0	100.00% % of liabilities approved

Category	Total Liability	Total Validated	Total Rejected	Total Pending Validation
BTAs	14,465,025	14,465,025	0	0
Commitments	35,241,485	35,241,485	0	0
Total	**49,706,510**	**49,706,510**	**0**	**0**

Validated claims distribution per category



Payable Ageing by Category



2.5. Commission on Human Rights and Administrative Justice (CHRAJ)

Observation

Underutilisation of GIFMIS system

CHRAJ uses GIFMIS mainly for processing payments rather than recognition of payables.

Previously unreported claims of GHS6,470,389 were obtained and validated during our review exercise. These payables were not reported to Ministry of Finance and have been captured as part of volume 3 of this report.

The accounting and finance officers at CHRAJ should be trained on the use of GIFMIS. Full adoption of GIFMIS will enhance **completeness and transparency** in financial reporting and reduce the accumulation of arrears.

2.6 Judicial Service

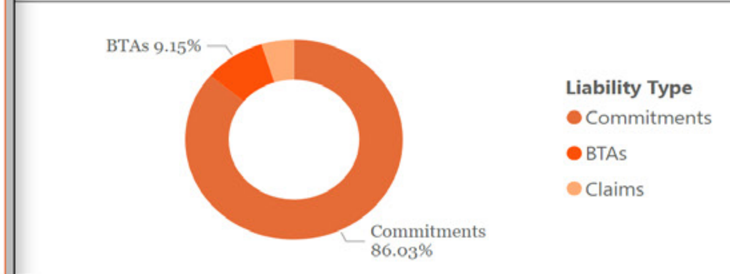
Judicial Service

Dashboard: Results of end-2024 validation (in Ghana Cedis)

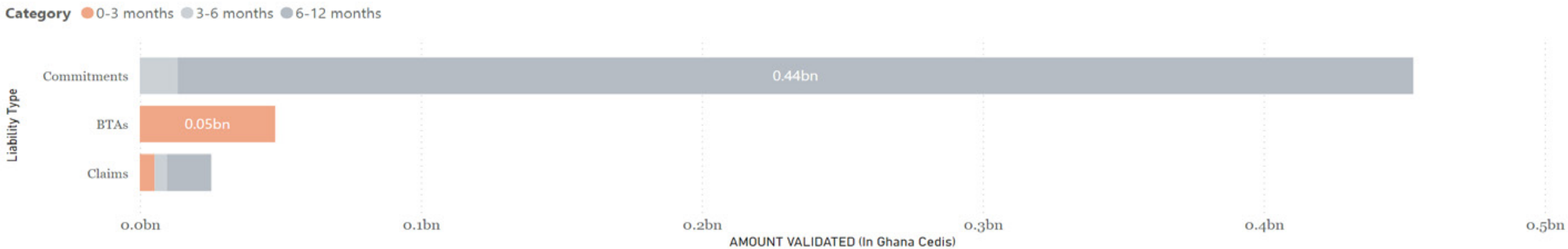
Total Claims	Total Approved	Total Rejected	Pending Justification	
GH₵596.3M	GH₵526.8M	GH₵69.4M	GH₵0.0	88.36% % of liabilities approved

Category	Total Liability	Total Validated	Total Rejected	Total Pending Validation
Claims	72,931,923	25,427,210	47,504,714	0
BTAs	66,382,633	48,189,849	18,192,784	0
Commitments	456,942,038	453,219,494	3,722,544	0
Total	**596,256,594**	**526,836,553**	**69,420,042**	**0**

Validated distribution per category



Payable Ageing by Category



2.6. Judicial Service (JS)

Observations

i) Unsupported BTAs

GHS18,192,784 of BTAs were not supported with appropriate documents such as contracts and invoices, and this contradicts Regulation 78 of the PFM LI 2378 which requires principal spending officers to obtain evidence of goods and services prior to approval.

ii) Paid liabilities

A reported payable for the digitalisation of Supreme Court and Court of Appeal records amounting to GHS21,169,894 had already been paid in 2024 per bank statements. As of 31 December 2024, no liability existed for work done.

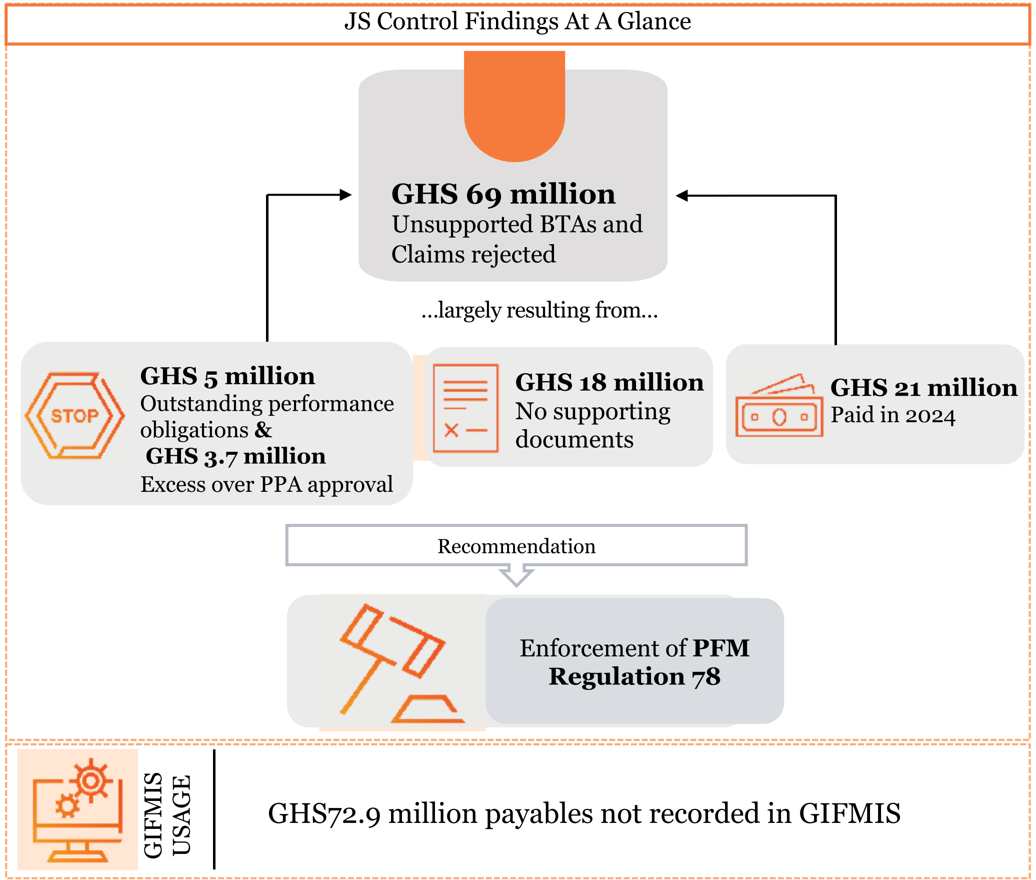
iii) Outstanding performance obligations and Falsified SRA

An amount of GHS5,165,168 was reported as part of payables for 2024 in respect of supply of vehicles by TMJ Ghana. However, the audit team did not sight the vehicles during the inspection exercise at the premises of Judicial Service in May 2025.

The auditee provided a Stores Received Advice with reference number A0728941 dated 25 October 2024, with fabricated chassis numbers, purporting receipt of the vehicles on the said date. However, during subsequent debrief meetings with Ministry of Finance in September 2025, the auditee produced records of certain vehicles received on 2 September 2025 but with different chassis numbers.

iv) Variance between contract amount and PPA approval

GHS3,722,544 of commitments was rejected because the contracted amount exceeded the PPA approved amount by this value. No retrospective approval was obtained from PPA.



2.7 Ministry of Interior

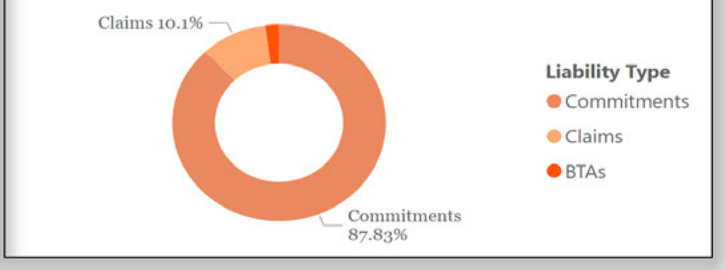
Ministry of Interior (MoI)

Dashboard: Results of end-2024 validation (in Ghana Cedis)

Total Claims	Total Approved	Total Rejected	Pending Justification	
GH₵22.2bn	GH₵16.8bn	GH₵5.4bn	GH₵48.6M	75.52% % of liabilities approved

Category	Total Liability	Total Validated	Total Rejected	Total Pending Validation
BTAs	348,590,033	346,772,861	1,017,172	800,000
Claims	3,301,468,498	1,694,245,100	1,436,011,741	47,781,115
Commitments	18,565,032,723	14,735,244,257	3,953,219,009	-1
Total	**22,215,091,254**	**16,776,262,218**	**5,390,247,922**	**48,581,114**

Validated claims distribution per category



Payable Ageing by Category

2.7. Ministry of Interior (MINTER)

Observations

i) Stalled construction contracts

GHS98,043,132 of the reported commitments are for the construction of flats for the Police Service. The contracts date back to the 90s and have stalled. Furthermore, due to the time elapsed on these contracts, there may be the need to renegotiate the terms stated in the contracts if the MDA intends to complete the project.

ii) Unsupported commitments

There were no documents to verify the authenticity and validity of commitments amounting to GHS 3,852,091,451 under the National Identification Authority in respect of registration of Ghanaian citizens aged 15 years and above.

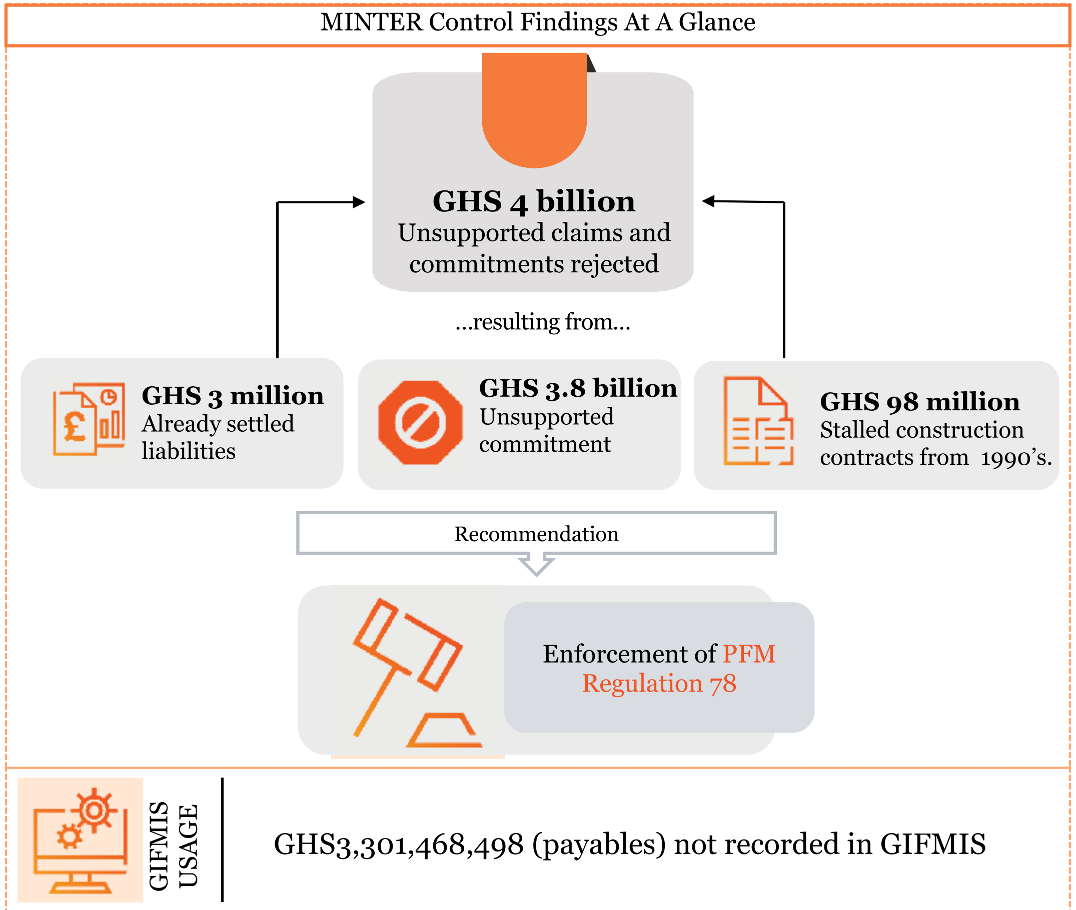
iii) Paid commitments

GHS3,084,426 of commitments had been settled in 2024 per review of the payment records and yet included in the outstanding claims and commitments schedule as at 31 December 2024.

This resulted from inadequate reconciliation between payment records and outstanding claims. Going forward, regular reconciliation procedures should be implemented to ensure all settled commitments are accurately removed from outstanding claims schedules submitted to the Ministry of Finance.

iv) Payables not recorded in GIFMIS

Payables amounting to GHS3,301,468,498 were not recorded in GIFMIS.



2.8 Subvented Public Entities

Subvented PEs

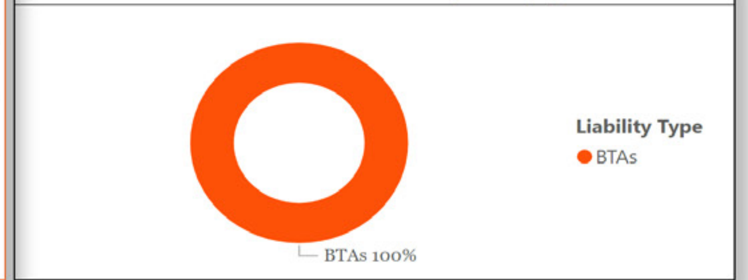
Dashboard: Results of end-2024 validation (in Ghana Cedis)

Total Claims	Total Approved	Total Rejected	Pending Justification
GH₵686.3M	GH₵341.9M	GH₵344.5M	GH₵0.0

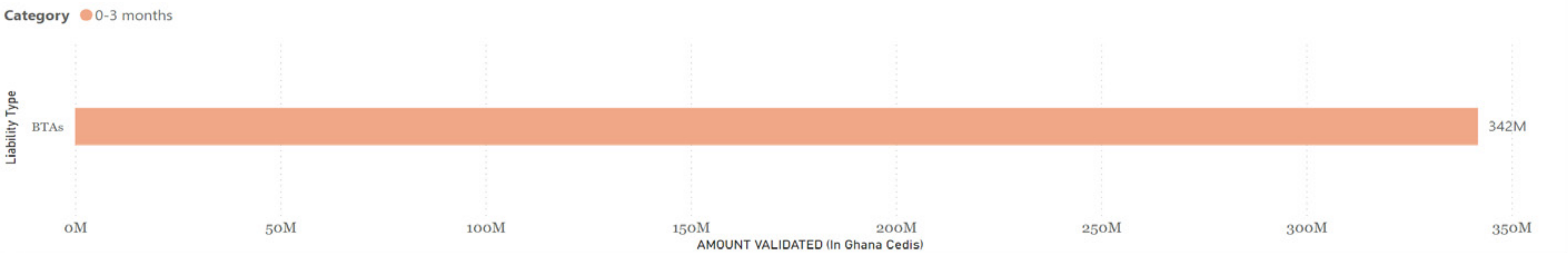
49.81%
% of liabilities approved

Category	Total Liability	Total Validated	Total Rejected	Total Pending Validation
BTAs	686,338,906	341,862,792	344,476,114	0
Total	**686,338,906**	**341,862,792**	**344,476,114**	**0**

Validated claims distribution per category



Payable Ageing by Category



2.8. Subvented PEs

Observation:

Unsupported NSS allowances

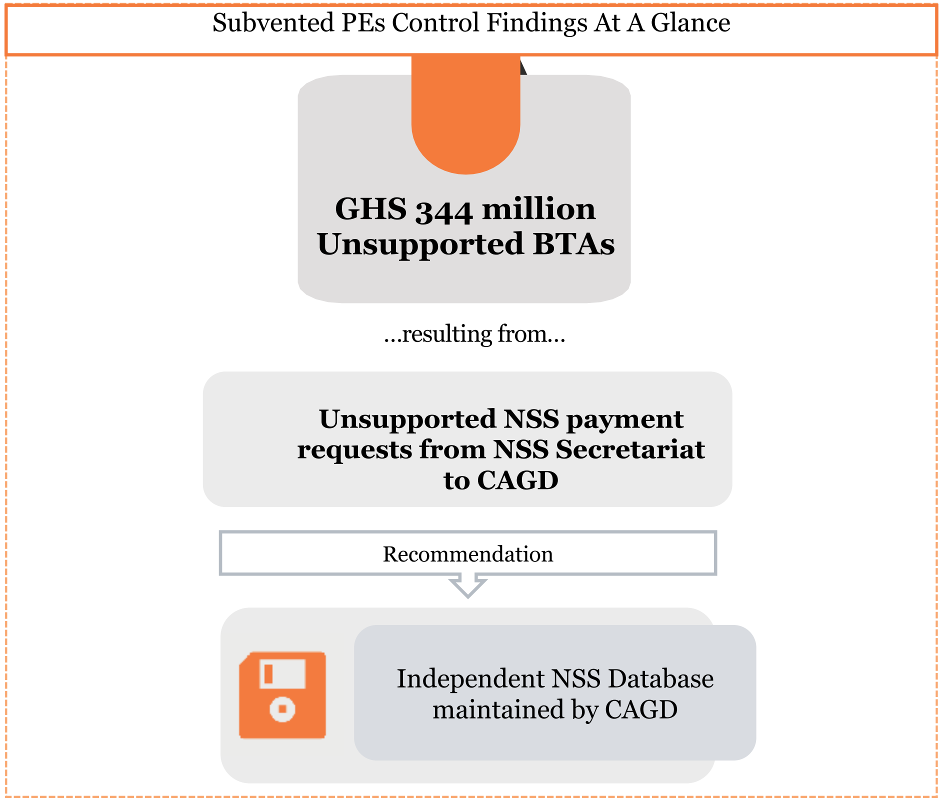
GHS344,476,114 processed to the BTA stage as at 31 December 2024 was rejected based on a review exercise conducted between CAGD and the National Service Scheme in 2025. The approved amount (**GHS155,789,607**) was paid in full on 7th February 2025.

Recommendation

Going forward, we recommend that CAGD maintain independent data on NSS personnel. This database should be developed in partnership with the National Service Secretariat at the start of every NSS cycle. Subsequently, monthly payment requests from the National Service Secretariat should be reviewed against this database and new entrants must be justified by the Secretariat prior to fund disbursements.

Upon successful validation of new entrants, the database maintained by CAGD should be updated to facilitate efficient payment processing in subsequent months.

Furthermore, the Ghana Audit Service, should review the standing data maintained by CAGD bi-annually to evaluate the operating effectiveness of this control and ensure the protection of the public purse.



2.9 Wages & Salaries

Wages and Salaries (W&S)

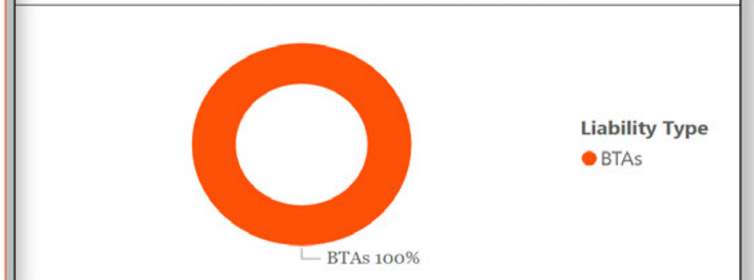
Dashboard: Results of end-2024 validation (in Ghana Cedis)

Total Claims	Total Approved	Total Rejected	Pending Justification
GH₵1.3bn	GH₵1.3bn	GH₵0.0	GH₵0.0

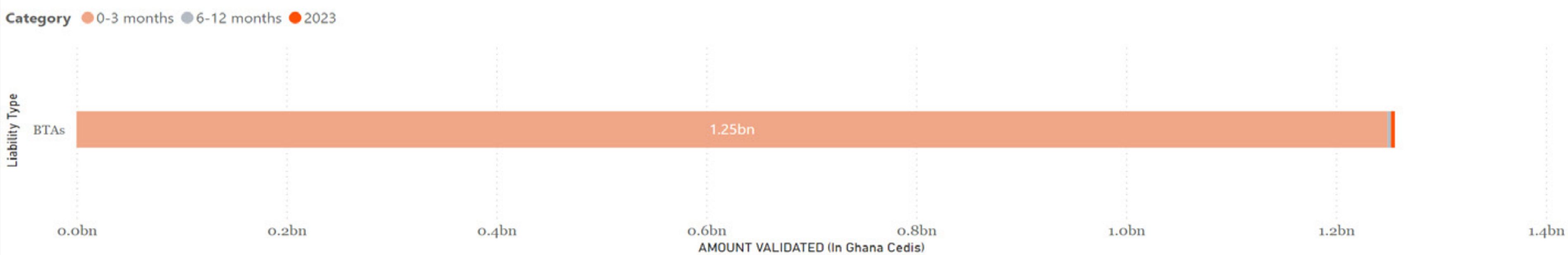
100.00%
% of liabilities approved

Category	Total Liability	Total Validated	Total Rejected	Total Pending Validation
BTAs	1,256,133,710	1,256,133,710	0	0
Total	**1,256,133,710**	**1,256,133,710**	**0**	**0**

Validated claims distribution per category



Payable Ageing by Category



2.9. Wages and Salaries (W&S)

Observations:

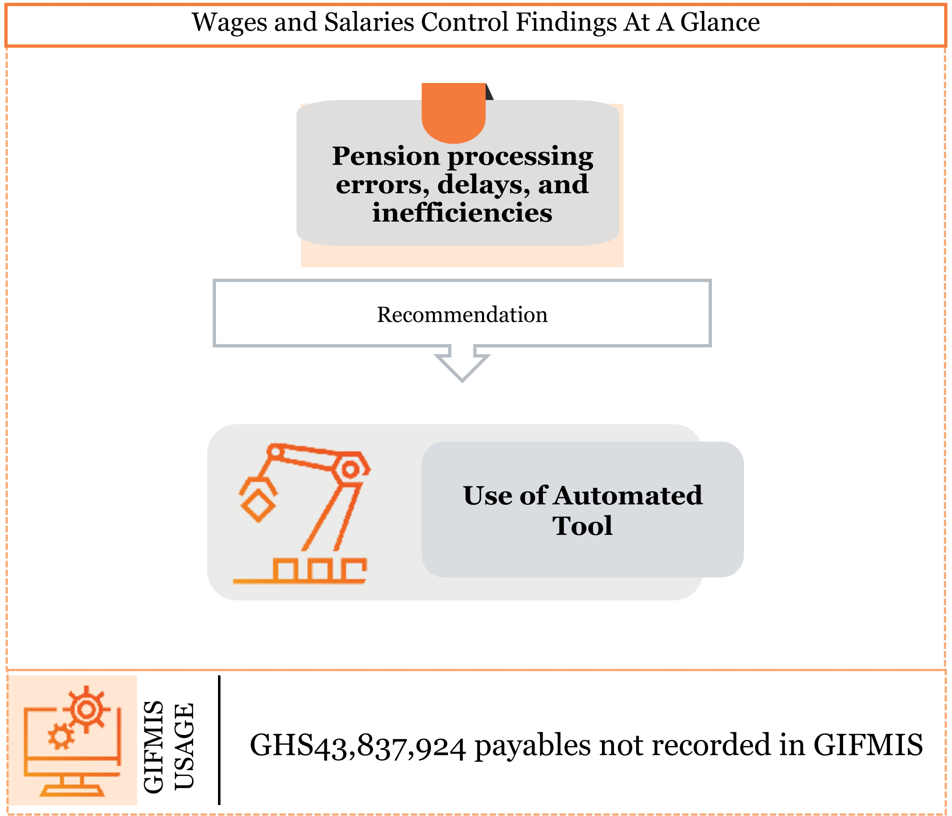
i) Payables not recorded in GIFMIS

Additional payables of **GHS43,837,924** due CAP 30 pensioneers at 31 December 2024 were obtained and validated during our review. These payables were not included in MoF's schedule and have not been analysed as part of the validated amounts presented. **These payables were not captured in GIFMIS.**

ii) Reliance on manual Excel worksheets for CAP 30 pension computations

We also noted that the Pensions Directorate of CAGD relies on manual Excel worksheets to determine pensions due CAP 30 pensioneers and/or their beneficiaries upon their retirement or death. This results in **computational errors, prolonged processing times** and **inefficiencies in pensions processing**.

We recommend the introduction of an automated tool, linked with the systems for processing salaries for public servants within CAGD and that of the Births and Deaths Registry.



2.10 SSNIT & NPRA

SSNIT & NPRA

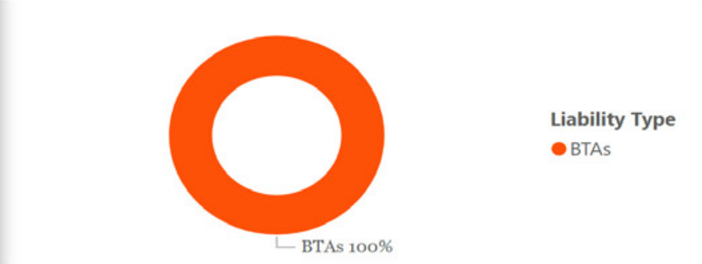
Dashboard: Results of end-2024 validation (in Ghana Cedis)

Total Claims	Total Approved	Total Rejected	Pending Justification
GH₵1.7bn	GH₵1.7bn	GH₵2,491.9	GH₵0.0

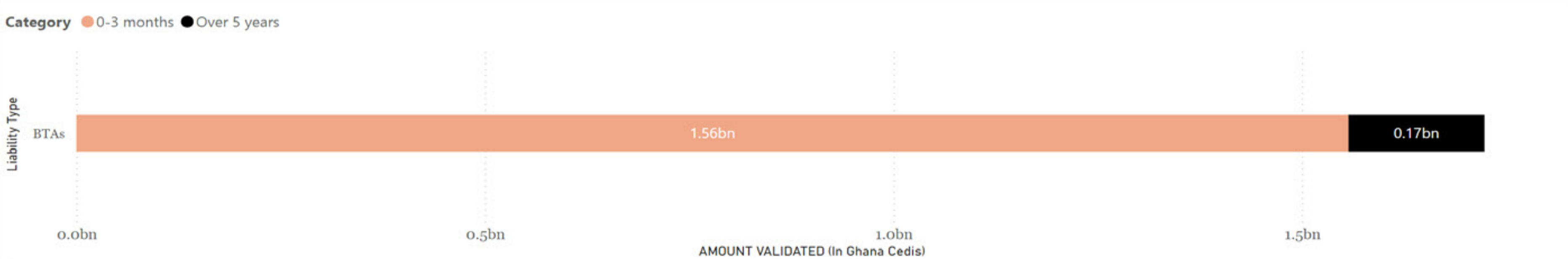
100.00%
% of liabilities approved

Category	Total Liability	Total Validated	Total Rejected	Total Pending Validation
BTAs	1,723,431,661	1,723,429,169	2,492	0
Total	**1,723,431,661**	**1,723,429,169**	**2,492**	**0**

Validated claims distribution per category



Payable Ageing by Category



2.10.SSNIT & NPRA

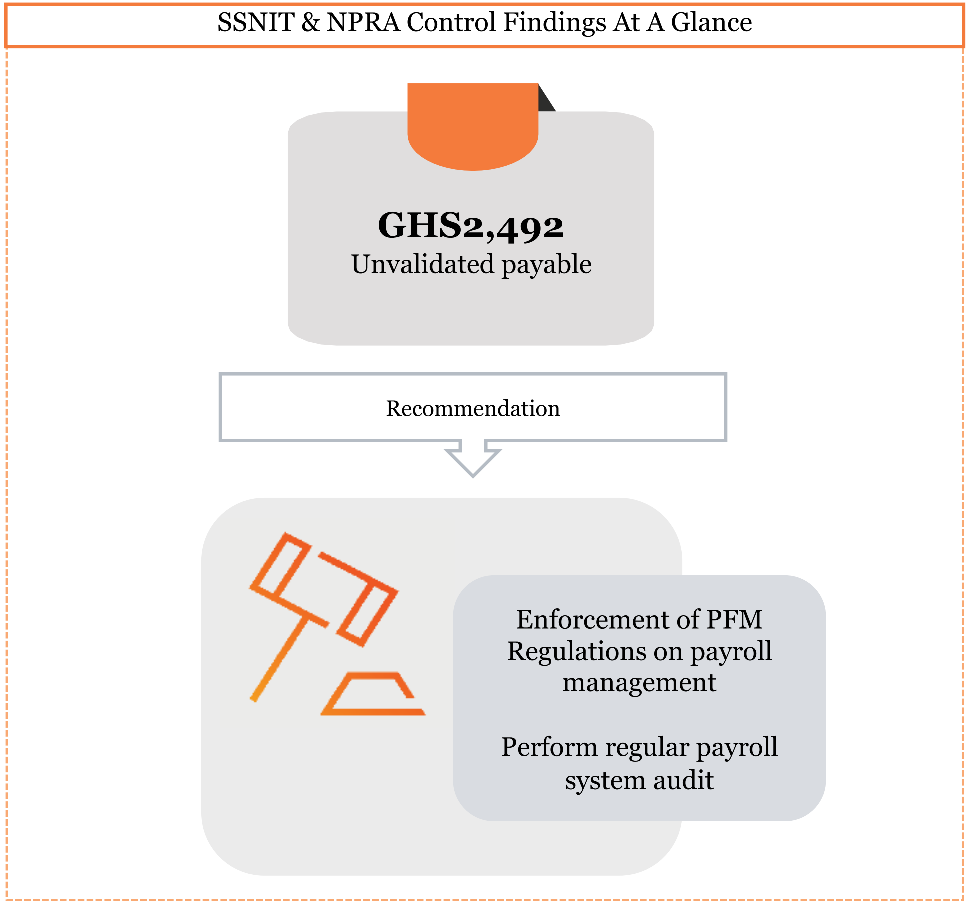
Observation:

Variances between recomputed amounts and requested payments

GHS2,492 reported as payable as at 31 December 2024 was rejected as the amount could not be validated from the payroll registers reviewed.

Our review involved computing ‘amounts due’ per payroll registers and comparing results to the schedule of payments provided by CAGD. Although the differences observed were ‘individually immaterial’ CAGD is encouraged to closely monitor this to avoid potential significant losses.

Additionally, we recommend **periodic end-to-end payroll system audit to identify deficiencies** in the payroll management system and mitigate the risk of significant losses.



2.11 IPPs Payment

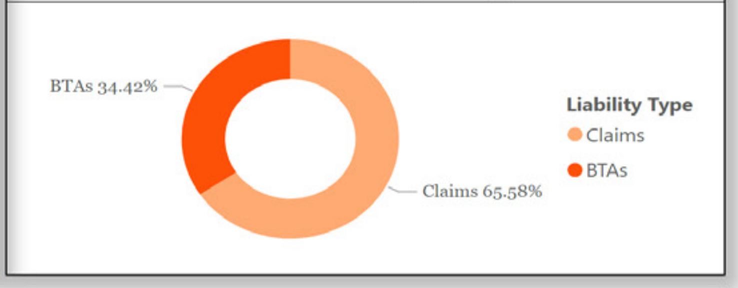
IPP Payments

Dashboard: Results of end-2024 validation (in Ghana Cedis)

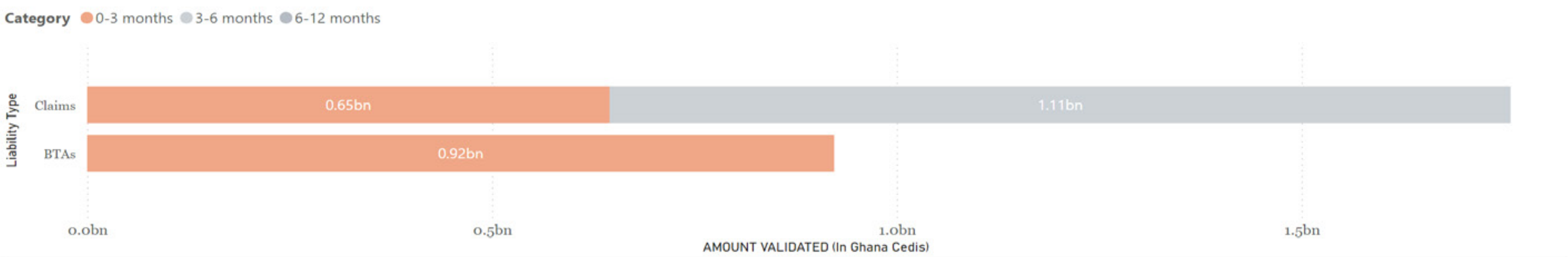
Total Claims	Total Approved	Total Rejected	Pending Justification	
GH₵2.9bn	GH₵2.7bn	GH₵251.4M	GH₵0.0	91.43% % of liabilities approved

Category	Total Liability	Total Validated	Total Rejected	Total Pending Validation
BTAs	922,711,000	922,711,000	0	0
Claims	2,009,604,173	1,758,224,652	251,379,521	0
Total	**2,932,315,173**	**2,680,935,652**	**251,379,521**	**0**

Validated distribution per category



Payable Ageing by Category



2.11. IPP Payments

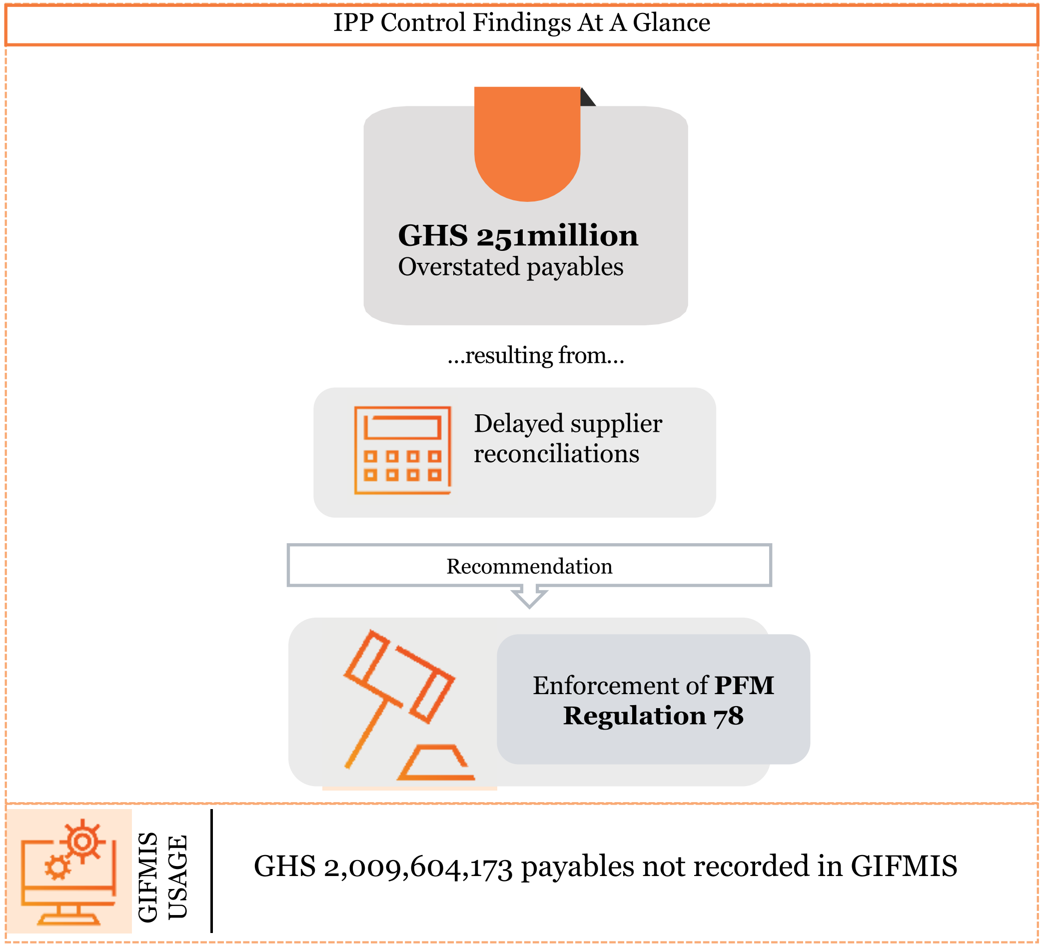
Observations:

i) Overstated payables

GHS251,379,521 reported as payable as at 31 December 2024 was rejected as amounts due independent power producers were significantly overstated. Savings of USD12m were noted from reconciliations performed between MoF, Bui Power and Mei Energy Solutions.

ii) Payables not recorded in GIFMIS

Payables amounting to GHS2,009,604,173 was not recorded in GIFMIS. Going forward, we recommend that MDAs are required to utilise GIFMIS to ensure accurate record keeping.



2.12 Transfers to GIIF

Ghana Infrastructure Investment Fund (GIIF)

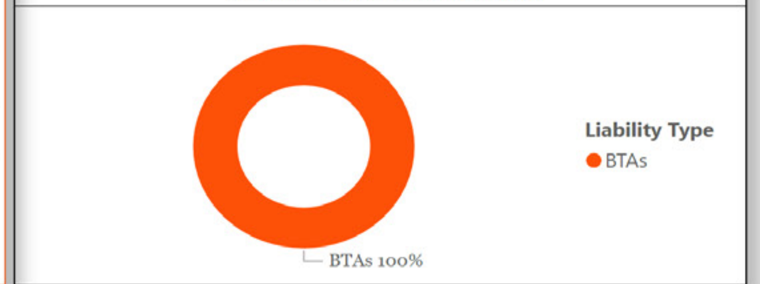
Dashboard: Results of end-2024 validation (in Ghana Cedis)

Total Claims	Total Approved	Total Rejected	Pending Justification
GH₵381.7M	GH₵81.7M	GH₵0.0	GH₵300.0M

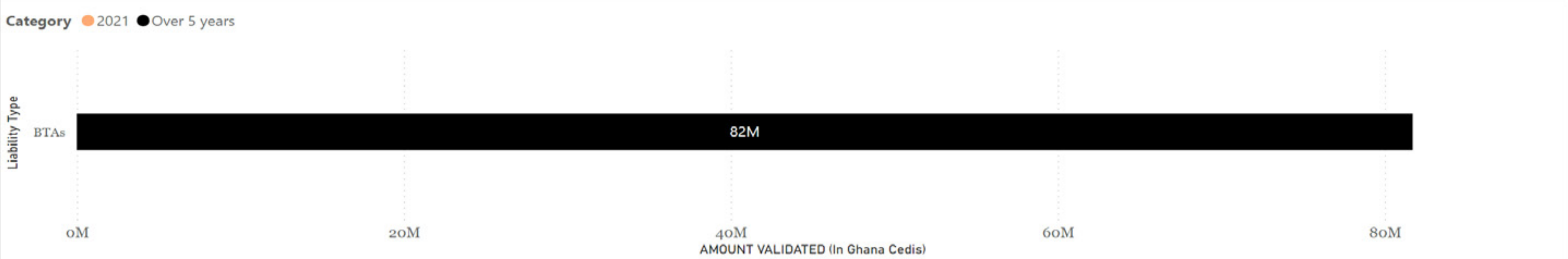
21.41%
% of liabilities approved

Category	Total Liability	Total Validated	Total Rejected	Total Pending Validation
BTAs	381,707,794	81,707,794	0	300,000,000
Total	**381,707,794**	**81,707,794**	**0**	**300,000,000**

Validated distribution per category



Payable Ageing by Category



2.12. Ghana Infrastructure Investment Fund (GIIF)

Observations:

i) Long outstanding BTAs

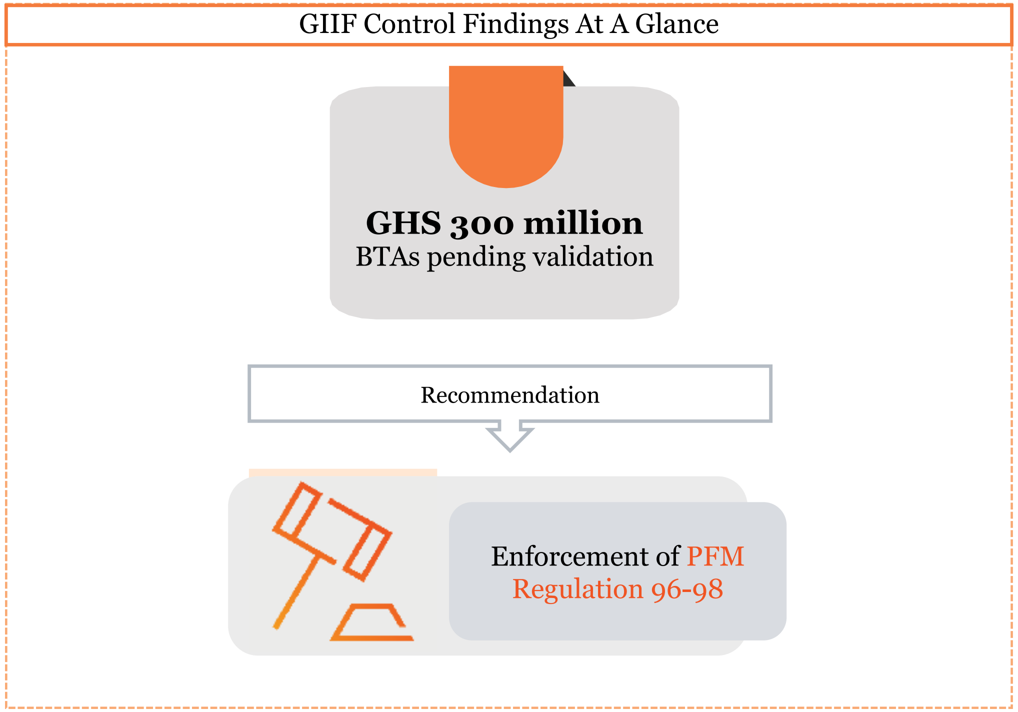
The approved amount **GHS 81,707,794** relates to an outstanding 2016 allocation to the fund. However, due to the time elapsed (8 years) since the allocation and the change in funding structure of the Fund, the continued relevance of this allocation is to be determined by the Ministry of Finance. In addition, a decision will need to be made on the extent to which BTAs should remain in the books of Government of Ghana.

We recommend a revision of to the Public Financial Management Regulations, 2019 (L.I. 2378) to establish strict guidelines and monitoring mechanisms to ensure timely clearance of Bank Transfer Advices (BTAs), including setting clear directives and guidelines for the validity period of BTAs.

ii) Unsupported BTAs

The review team could not obtain the supporting documents for the remaining GHS300,000,000 during field visit, hence the corresponding payables are pending validation.

Principal spending officers should only approve transactions with adequate supporting documents.



2.13 Agenda 111

Agenda 111

Dashboard: Results of end-2024 validation (in Ghana Cedis)

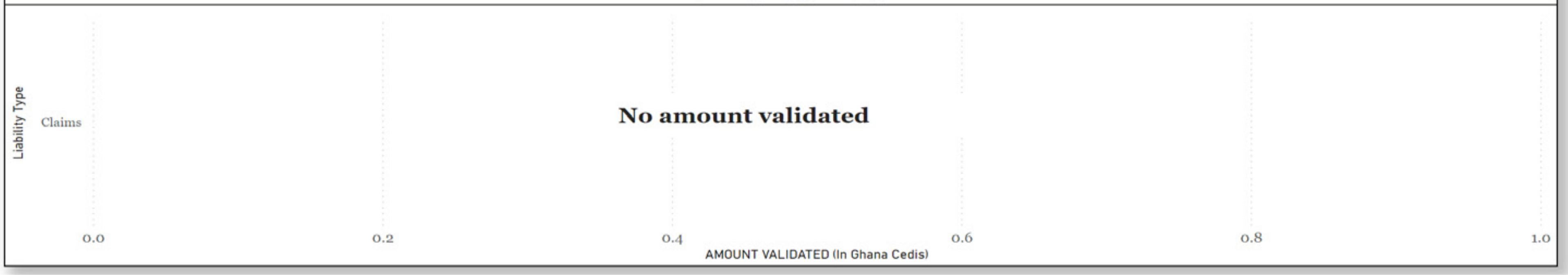
Total Claims	Total Approved	Total Rejected	Pending Justification	
GH₵1.2bn	GH₵0.00	GH₵451.5K	GH₵1.2bn	0% % of liabilities approved

Category	Total Liability	Total Validated	Total Rejected	Total Pending Validation
Claims	1,175,295,405	0	451,519	1,174,843,885
Total	**1,175,295,405**	**0**	**451,519**	**1,174,843,885**

Validated distribution per category

No amount validated

Payable Ageing by Category



2.13. Agenda 111

Observations:

i) Expired performance bonds

Contractors with outstanding payables amounting to **GHS22,359,995** ($1,521,088) had expired performance bonds. The absence of valid performance bonds exposes GoG to the risk of financial loss in the event of non-performance or default by the contractors, as there is no enforceable guarantee to safeguard project delivery or quality. Government should ensure that payments to these contractors are only made upon confirmation of valid and up-to-date performance bonds, in line with contractual requirements and **LI 2466 (6) of the Public Procurement Regulations, 2022**.

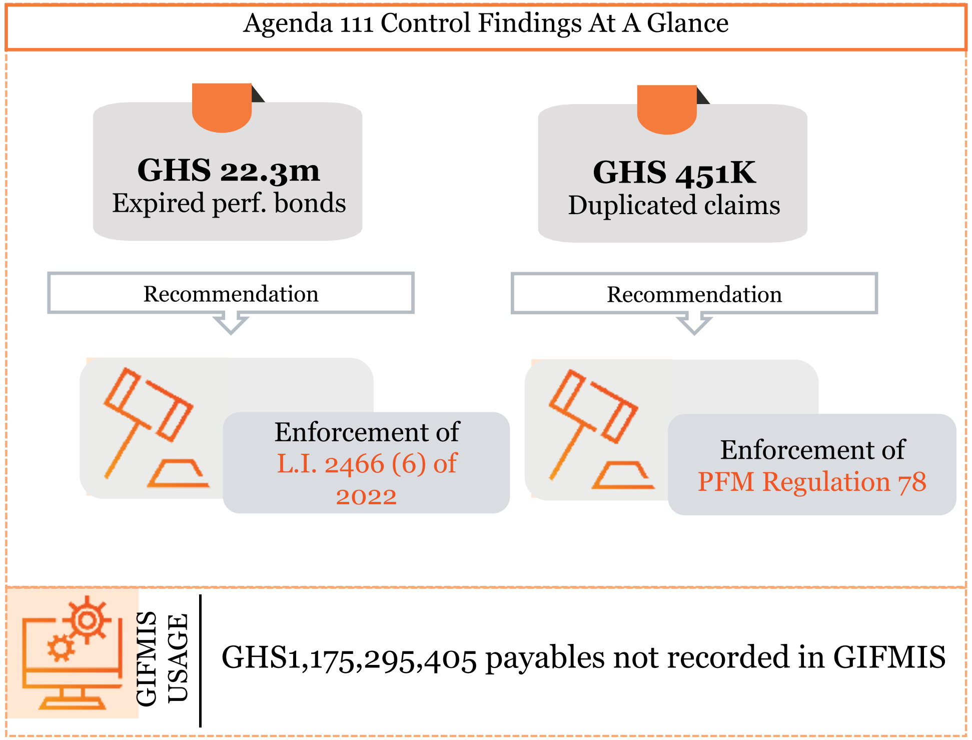
ii) Duplicated claims

GHS451,519 of claims was rejected due to duplication of amounts already accounted for in a previous interim payment certificate resulting in overstated payables at year end and. This could result in the inefficient use of public funds.

iii) Payables not recorded in GIFMIS

Payables amounting to **GHS1,175,295,405** as at 31 December 2024 were not recorded in the Ghana Integrated Financial Management Information System (GIFMIS). This is contrary to sections 25 (6) of the Public Financial Management Act 2016, Act 921, and regulation 13 (2d) of the Public Financial Management Regulations 2019, L.I 2378. This could result in inadequate oversight and inefficient management of government expenditure.

iv. Ghana Audit Service performed independent physical inspections of AGENDA 111 projects. The findings from the physical inspections will provide further clarity on the validity of the claims 'pending validation'.



2.14 Ministry of Sports and Recreation

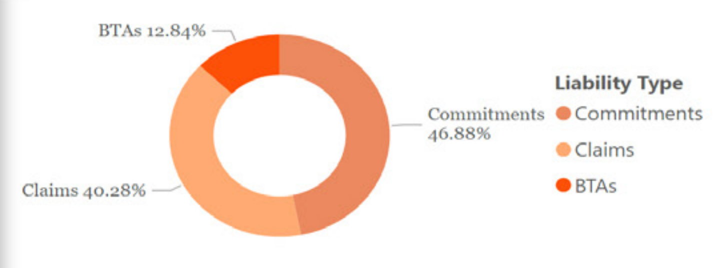
Ministry of Sports and Recreation (MoSR)

Dashboard: Results of end-2024 validation (in Ghana Cedis)

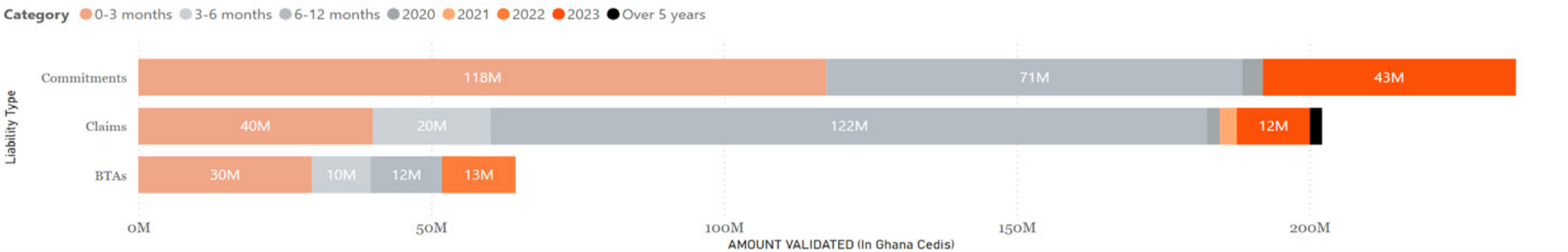
Total Claims	Total Approved	Total Rejected	Pending Justification	
GH₵639.1M	GH₵501.9M	GH₵107.7M	GH₵29.5M	78.54% % of liabilities approved

Category	Total Liability	Total Validated	Total Rejected	Total Pending Validation
BTAs	68,120,048	64,444,341	3,675,707	0
Claims	339,546,774	202,167,603	103,680,288	29,469,123
Commitments	231,406,689	235,289,720	346,730	0
Total	**639,073,512**	**501,901,665**	**107,702,725**	**29,469,123**

Validated claims distribution per category



Payable Ageing by Category



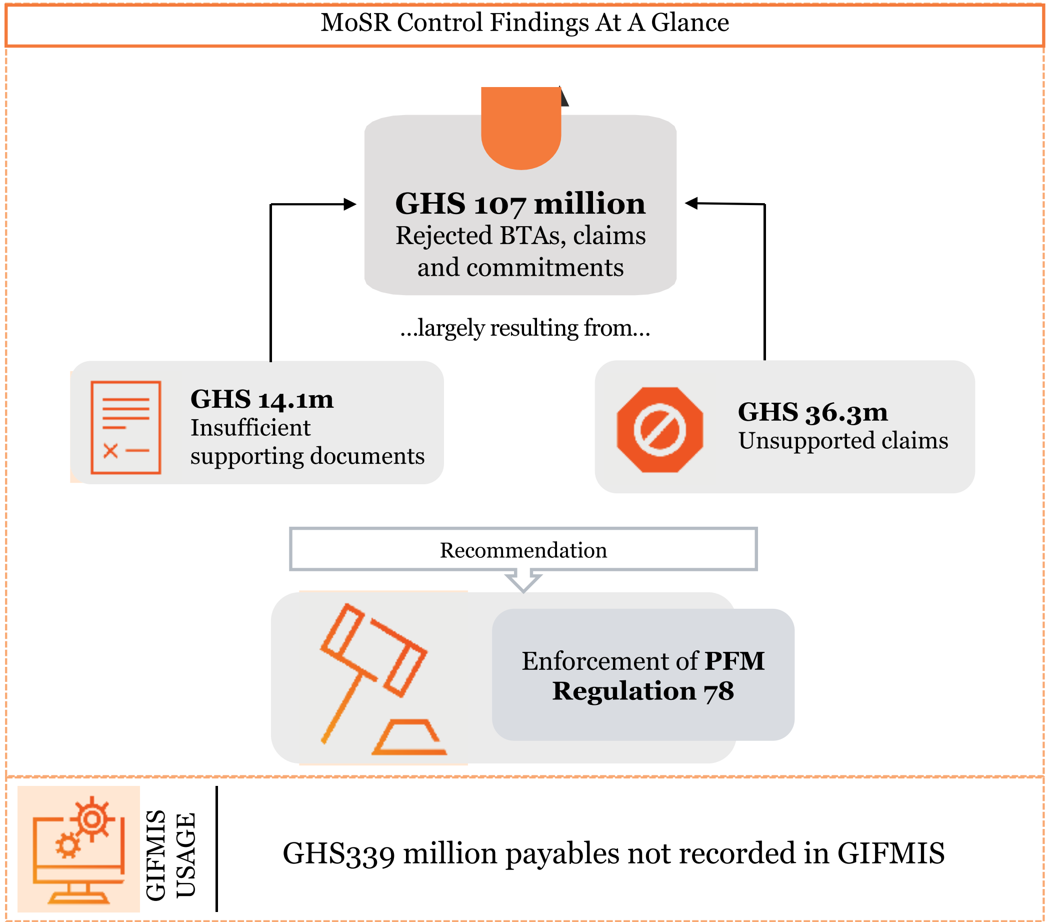
2.14. Ministry of Sports and Recreation (MoSR)

Observations:

i. **Duplicated claims**
GHS30,365,914 claims were rejected as these transactions were already captured in the MoF schedule under BTAs.

ii) **Unsupported claims**
A claim of **GHS 35,870,000** was charged as cost of 6,000 police officers deployed for the 'All Africa' games could not be supported. Documents such as deployment registers, duty rosters, attendance logs, or official movement orders were not available to substantiate this claim. In addition, **a bill of GHS455,208** was submitted to Ministry of Sports for the improvement of water supply at the Evandy hostel, used to host All Africa Games. No documents were available to substantiate this claim.

iii) **Other erroneous claims**
GHS 36,204,348 reported as payable as at 31 December 2024 was rejected for various errors including inaccurate exchange rates used to translate foreign denominated payables. A claim of **GHS 14,166,488** was submitted to the Ministry of Sports as Ghana's participation fee for the 13th All African Games. However, there was no clear basis or justification for this claim. The document provided was a computer-generated invoice from the Local Organising Committee (LOC). The invoice indicated that payment was to be made to "MoYSAUSCUSDAC" and this suggests an internal transfer rather than a legitimate liability to an external party for the organisation of a similar event.



2.15 National Commission on Civic Education

National Commission on Civil Education (NCCE)

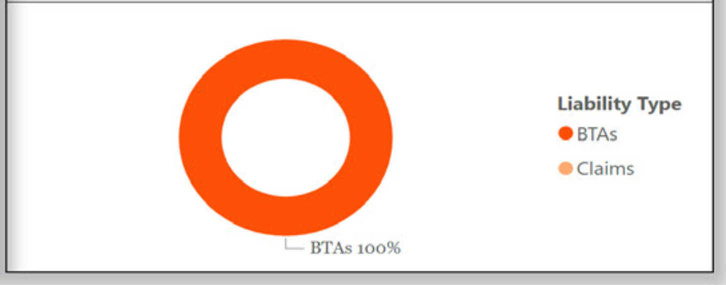
Dashboard: Results of end-2024 validation (in Ghana Cedis)

Total Claims	Total Approved	Total Rejected	Pending Justification
GH₵24.0M	GH₵15.2M	GH₵8.8M	GH₵0.0

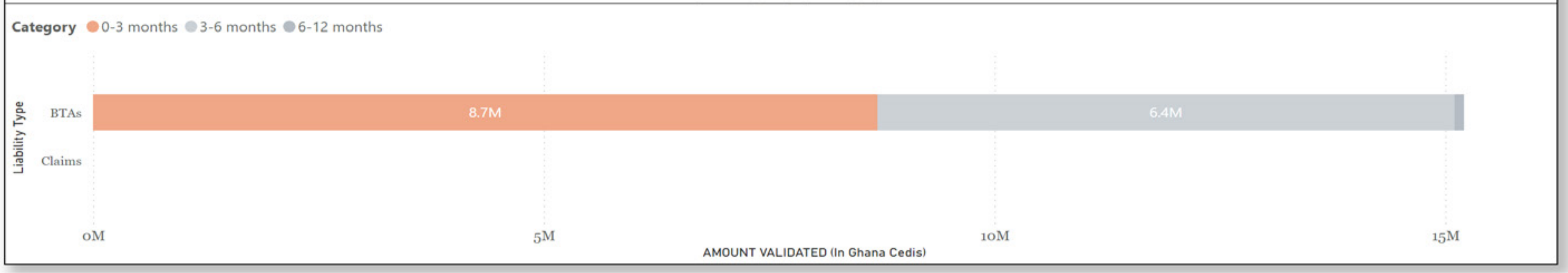
63.34%
% of liabilities approved

Category	Total Liability	Total Validated	Total Rejected	Total Pending Validation
Claims	8,800,895	0	8,800,895	0
BTAs	15,208,606	15,208,606	0	0
Total	**24,009,501**	**15,208,606**	**8,800,895**	**0**

Validated claims distribution per category



Payable Ageing by Category



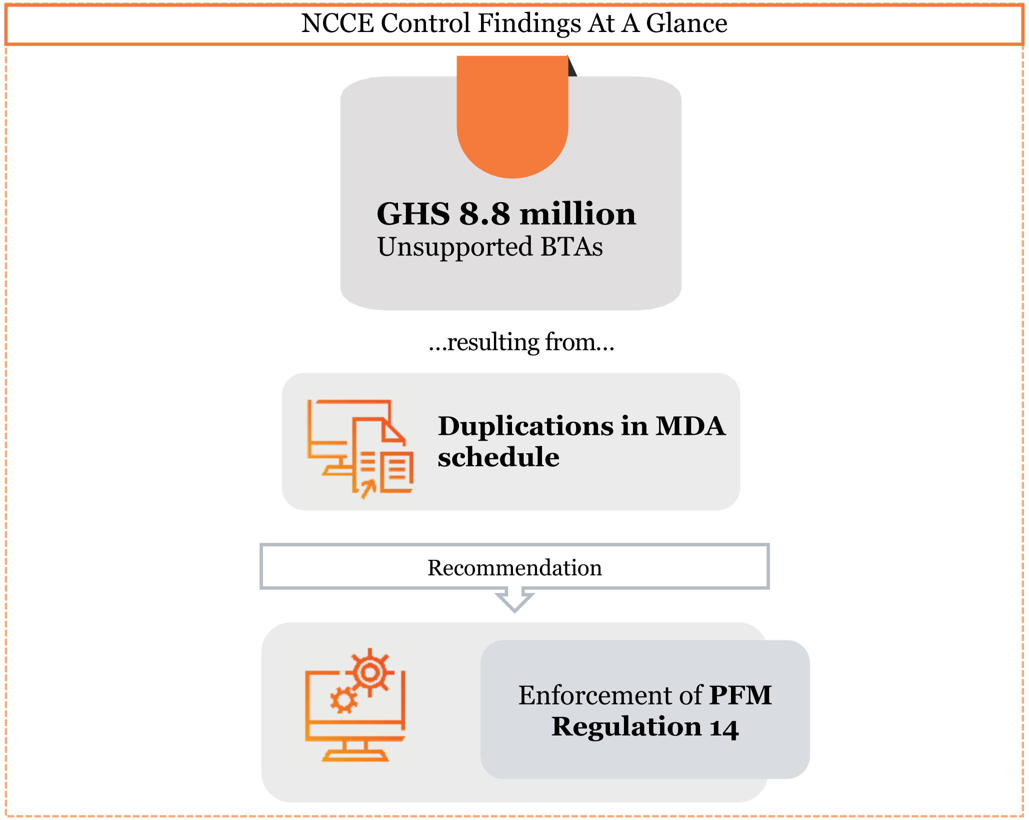
2.15. National Commission for Civic Education (NCCE)

Observations:

i. Duplicated claims

8,800,895 reported as payable as at 31 December 2024 were rejected due to a duplication within the Ministry of Finance's compiled schedule. The duplication occurred in the claims amount, resulting in an overstatement of payables. The duplication stemmed from errors within the Excel spreadsheet used for compilation, and inadequate reconciliation during compilation, leading to misstatement of government liabilities.

Full integration and utilisation of an automated accounting software like GIFMIS for compiling payables would significantly reduce the risk of such manual errors and enhance data integrity. We recommend MoF's strict enforcement on the use of unique IDs for all transactions, payment requests and payments within GIFMIS to eliminate the risk of duplicated payments.



2.16 Ministry of Gender, Children and Social Protection

Ministry of Gender, Children and Social Protection (MoGCSP)

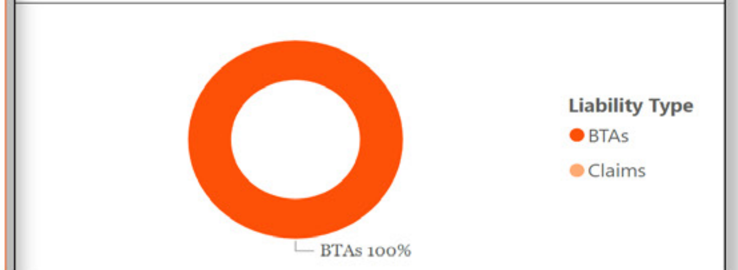
Dashboard: Results of end-2024 validation (in Ghana Cedis)

Total Claims	Total Approved	Total Rejected	Pending Justification
GH₵829.9M	GH₵510.7M	GH₵319.1M	GH₵0.0

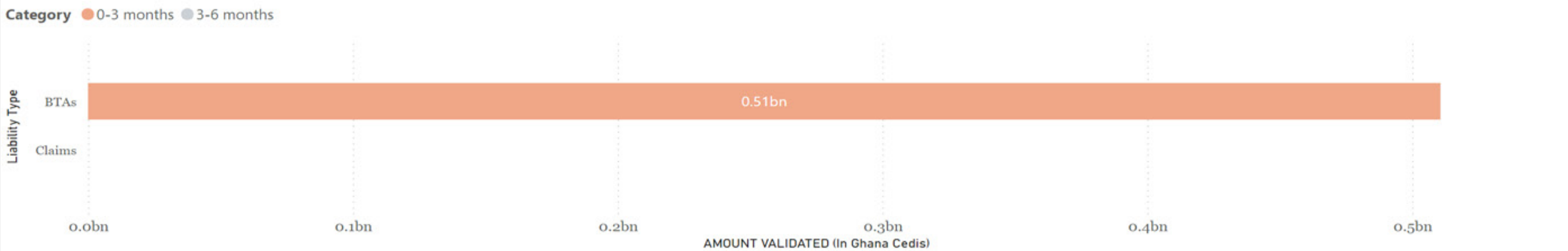
61.54%
% of liabilities approved

Category	Total Liability	Total Validated	Total Rejected	Total Pending Validation
Claims	76,942,844	0	76,942,844	0
BTAs	752,939,339	510,739,104	242,200,235	0
Total	**829,882,183**	**510,739,104**	**319,143,079**	**0**

Validated claims distribution per category



Payable Ageing by Category



2.16. Ministry of Gender, Children and Social Protection (MoGCSP)

Observation:

Unsupported claims

i. **GHS319,143,079** reported as payable as at 31 December 2024 was rejected based on information from the Ministry that the intended purpose for the payment requests was no longer valid and hence evidence could not be provided to support the amounts. These requests are allocations for activities such as LEAP program. This would have led to inefficient allocation of funds.

2.17 District Assemblies Common Fund

District Assemblies Common Fund (DACF)

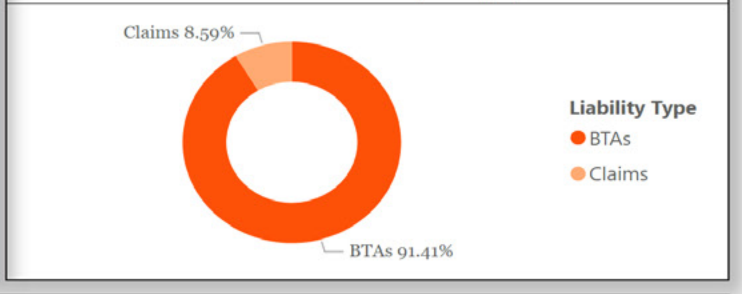
Dashboard: Results of end-2024 validation (in Ghana Cedis)

Total Claims	Total Approved	Total Rejected	Pending Justification
GH₵3.6bn	GH₵3.6bn	GH₵0.0	GH₵0.0

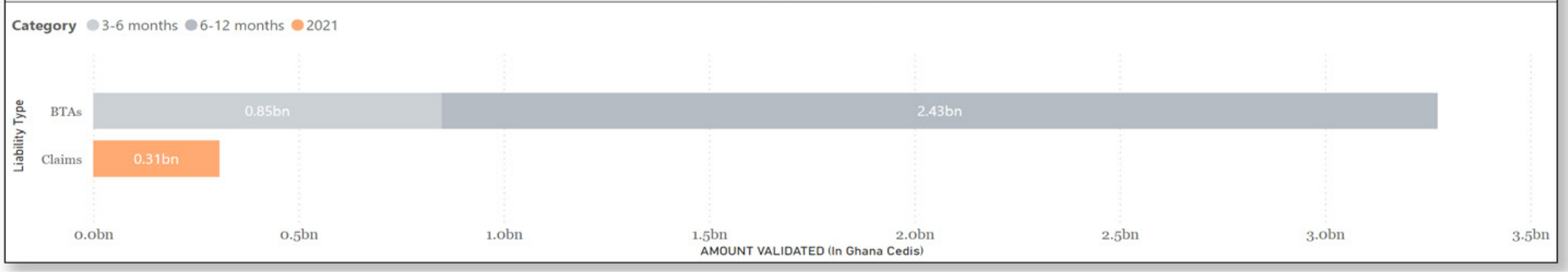
100.00%
% of liabilities approved

Category	Total Liability	Total Validated	Total Rejected	Total Pending Validation
Claims	307,707,281	307,707,281	0	0
BTAs	3,274,423,784	3,274,423,784	0	0
Total	**3,582,131,065**	**3,582,131,065**	**0**	**0**

Validated distribution per category



Payable Ageing by Category

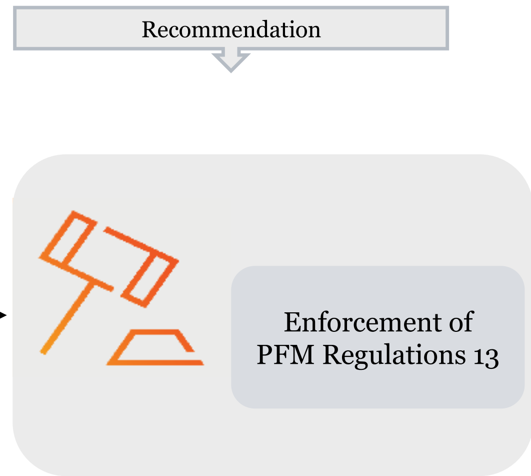


2.17. District Assemblies Common Fund (DACF)

Observations:

Payables not recorded in GIFMIS

i. Payables amounting to **GHS307,707,281** as at 31 December 2024 were not recorded in the Ghana Integrated Financial Management Information System (GIFMIS). This is contrary to sections 25 (6) of the Public Financial Management Act 2016, Act 921, and regulation 13 (2d) of the Public Financial Management Regulations 2019, L.I 2378. This could result in inadequate oversight and inefficient management of government expenditure.



GHS20,000,000 paid for no work done

ii. Payables reported by MoF comprise outstanding government allocations to DACF. However, the review team obtained and reviewed third-party obligations of DACF amounting to **GHS4,198,247,030** as at 31 December 2024. An overstated claim of **GHS702,095,291** was included as part of the third party obligations for the construction and equipping of the Parliamentary Service Hospital. An amount of **GHS20,000,000** has been paid as mobilisation costs with no work done. Discussions are ongoing to relocate the hospital to a new site and hence subsequent disbursements need to be withheld until the new location is confirmed and all project specifications are finalised.

Already settled liabilities

iii. An amount **GHS 6,162,869** had been settled in 2024 and yet included in the outstanding claims and commitments schedule as at 31 December 2024.

2.18 Ghana Education Trust Fund

Ghana Education Trust Fund (GETFund)

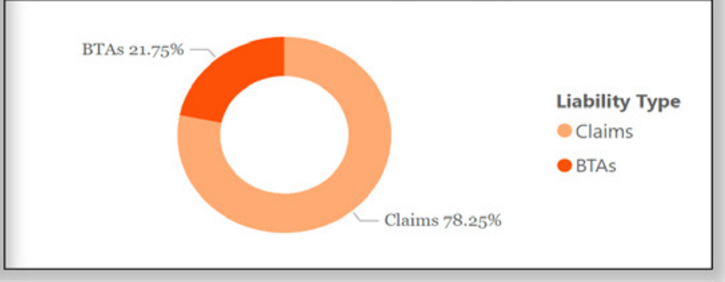
Dashboard: Results of end-2024 validation (in Ghana Cedis)

Total Claims	Total Approved	Total Rejected	Pending Justification
GH₵870.5M	GH₵870.5M	GH₵0.0	GH₵0.0

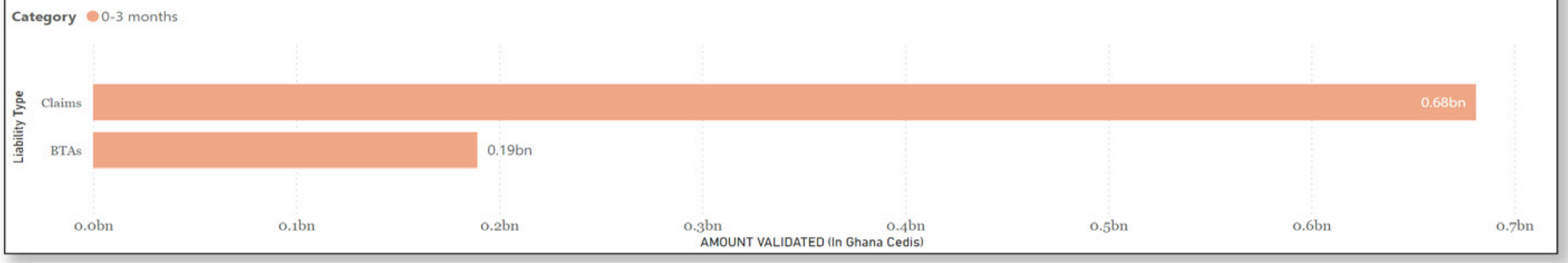
100.00%
% of liabilities approved

Category	Total Liability	Total Validated	Total Rejected	Total Pending Validation
BTAs	189,308,599	189,308,599	0	0
Claims	681,193,942	681,193,942	0	0
Total	**870,502,541**	**870,502,541**	**0**	**0**

Validated distribution per category



Payable Ageing by Category



2.18. Ghana Education Trust Fund (GETFUND)

Observations:

Payables not recorded in GIFMIS

i. Payables amounting to **GHS681,1193,942** as at 31 December 2024 were not recorded in the Ghana Integrated Financial Management Information System (GIFMIS). This is contrary to section regulation 14 (2) of the Public Financial Management Regulations 2019, L.I 2378. This could result in inadequate oversight and inefficient management of government expenditure.

ii. Payables reported by MoF comprise outstanding government allocations to GETFUND. However, the review team obtained and reviewed third-party obligations of GETFUND amounting to **GHS1,043,149,442** as of 31 December 2024. As at June 2025, **GHS316,366,596** of GETFund's third-party liabilities had been settled. Accordingly, only **GHS680,917,862** of the 2024 validated third party liabilities of GETFUND remained outstanding as at the review date (June 2025).

Recommendation

Enforcement of PFM Regulations 14 (2).

2.19 National Health Fund

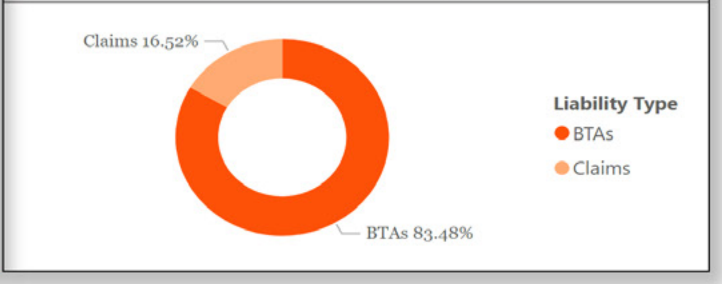
National Health Fund (NHF)

Dashboard: Results of end-2024 validation (in Ghana Cedis)

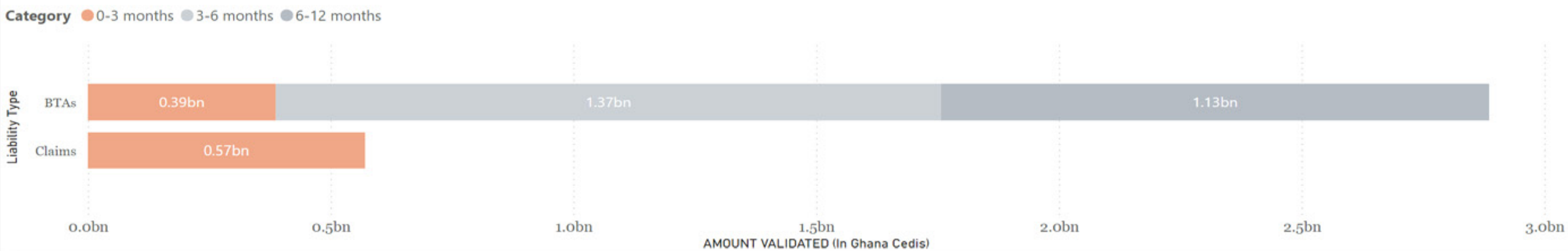
Total Claims	Total Approved	Total Rejected	Pending Justification	
GH₵3.5bn	GH₵3.5bn	GH₵0.0	GH₵0.0	100.00% % of liabilities approved

Category	Total Liability	Total Validated	Total Rejected	Total Pending Validation
Claims	571,009,249	571,009,249	0	0
BTAs	2,886,361,836	2,886,361,836	0	0
Total	**3,457,371,085**	**3,457,371,085**	**0**	**0**

Validated claims distribution per category



Payable Ageing by Category



2.19. National Health Fund (NHF)

Observations:

i. **Payables amounting to GHS571,009,249** as at 31 December 2024 were not recorded in the Ghana Integrated Financial Management Information System (GIFMIS). This is contrary to regulation 14 (2) of the Public Financial Management Regulations 2019, L.I 2378. This could result in inadequate oversight and inefficient management of government expenditure.

ii. Payables reported by Ministry of Finance (MoF) comprise outstanding government allocations to National Health Fund (NHF). However, the review team obtained and reviewed third-party obligations of the NHF amounting to **GHS1,255,645,780** as at 31 December 2024.

2.20. MYDE, NLC, OSP and External Loans Repayments

There were no reported Arrears, Claims or Commitments for the MDAs above.

Appendices

Appendix	Description
1	Schedule of Claims not recorded in GIFMIS per MDA
2	Schedule of Audited Claims and Commitments per MDA
3	Schedule of Additional Audited Claims and Commitments per MDA including Statutory Funds

Appendix 1

Schedule of payables not recorded in GIFMIS per MDA

MDAs	BTAs in GIFMIS (GHS)	Payables not in GIFMIS (GHS)
District Assembly Common Fund (DACF)	3,274,423,784	307,707,281
Agenda 111	-	1,175,295,405
Ghana Infrastructure Investment Fund (GIIF)	381,707,794	-
Ghana Education Trust (GET) Fund	189,308,599	681,193,942
Office of Legal Aid Commission (OLAC)	2,145,300	-
Judicial Service	66,382,633	72,931,923
Ministry of Defence (MoD)	288,136,763	3,987,241,969
Ministry of Justice (MoJ)	3,714,941	30,161,696
Commission Human Rights and Administrative Justice (CHRAJ)	14,465,025	-
IPP Payments	922,711,000	2,009,604,173
Ministry of Health (MoH)	327,549,068	1,956,733,802
Ministry of Interior (MINTER)	348,590,033	3,301,468,498
Ministry of Gender, Children and Social Protection	752,939,339	76,942,844
National Labour Commission (NLC)	-	-
National Commission for Civic Education (NCCE)	15,208,606	8,800,895
National Health Fund (NHF)	2,886,361,836	571,009,249
External loans Repayment (Print & Int.)	-	-
Ministry of Youth Development and Empowerment (MYDE)	-	-
Office of the Special Prosecutor (OSP)	-	-
Subvented Public Entities	686,338,906	-
Wages and salaries	1,256,133,710	-
Ministry of Sports and Recreation (MoSR)	68,120,048	339,546,775
SSNIT & NPRA	1,723,431,661	-
Total	**13,207,669,046**	**14,518,638,452**

Appendix 2

Schedule of Audited Claims and Commitments per MDA.

Refer to volume 2 of report

Appendix 3

Schedule of Additional Audited Claims and Commitments per MDA including Statutory Funds.

Refer to volume 3 of report

MISSION STATEMENT

The Ghana Audit Service exists

To Promote

Good governance in the areas of transparency, accountability and probity in Ghana's Public financial management system

By auditing

to recognised international standards

And

reporting audit results to Parliament