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PERFORMANCE AUDIT REPORT OF THE AUDITOR-GENERAL ON THE MANAGEMENT OF HUMAN EFFLUENT BY ACCRA METROPOLITAN ASSEMBLY
This report has been prepared in compliance with Article 187(2) of the 1992 Constitution of Ghana and Section 13(e) of the Audit Service Act, 2000 (Act 584)

Daniel Yaw Domelevo
Auditor-General
Ghana Audit Service
31 March 2019

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Dear Rt. Hon. Speaker

PERFORMANCE AUDIT REPORT OF THE AUDITOR-GENERAL – MANAGEMENT OF HUMAN EFFLUENT BY ACCRA METROPOLITAN ASSEMBLY

I have the honour to submit to you a performance audit report on Management of Human Effluent by Accra Metropolitan Assembly in accordance with my mandate under Article 187(2) of the 1992 Constitution of Ghana and Section 13 of the Audit Service Act, 2000 (Act 584) which require me to carry out performance audits.

2. The Accra Metropolitan Assembly (AMA) was established to ensure a sound sanitary and healthy environment. Section 10 of the Local Government Act, 1993 (Act 462) mandates AMA like all other Assemblies to provide infrastructure, facilities, and services to keep the Metropolis environmentally healthy and sound. The Waste Management Department of AMA is responsible for managing human effluent in the Metropolis.

3. The purpose of the audit was to determine whether AMA is managing human effluent efficiently to ensure a healthy environment and public health for residents of the city of Accra. The audit examined activities of the Waste Management Department of AMA in relation to licensing of Contractors, conveyance and disposal of human effluent and enforcement of bye-laws in the management of human effluent among others.
4. Our audit disclosed that AMA did not engage contractors according to laid down regulations, collection of tipping fees was not monitored, fines for indiscriminate disposal of human effluent was not deterrent, neither did management ensure that contractors charge approved desludging fees.

5. I have accordingly recommended that the Finance Director should ensure that revenue collected at the disposal site are accounted for as stipulated in the Financial Administration Regulations and all outstanding revenue retrieved with interest from the Revenue Collector.

6. I also recommended that Waste Management Division should publish the scale of fees for dislodging and ensure that contractors comply. Additionally, I urged AMA to revise its byelaws and propose stiffer fines and penalties to deter people from disposing effluent into public drains, open spaces and gutters.

7. I trust that this report will meet the approval of Parliament.

Yours faithfully,

DANIEL YAW DOMELEVO
AUDITOR-GENERAL

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

AMA : Accra Metropolitan Assembly
ASIP : Accra Sewerage Improvement Project
DACF : District Assembly Common Fund
DESSAP : District Environmental Sanitation Strategy and Action Plan
DF : Donor Fund
DEHOs : District Environmental Health Officers
GWSC : Ghana Water and Sewerage Corporation
IGF : Internally Generated Fund
LI : Legislative Instrument
MLG&RD : Ministry of Local Government and Rural Development
MWRWH : Ministry of Water Resources, Works and Housing
WMD : Waste Management Department
# GLOSSARY

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
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<tbody>
<tr>
<td>Contractors/Cesspit Emptier Operators</td>
<td>Individuals or organisations engaged by the Assembly to provide cesspit emptiers for desludging and disposal of human effluent.</td>
</tr>
<tr>
<td>Desludging</td>
<td>The process of removing sludge by draining and cleaning a septic tank.</td>
</tr>
<tr>
<td>Establishment</td>
<td>Business organisations, public institutions and households.</td>
</tr>
<tr>
<td>Human effluent</td>
<td>Excrement from toilet flushing, waste water from bathing, laundry and dish washing from establishments.</td>
</tr>
<tr>
<td>On-site sanitation facilities</td>
<td>Facilities where the treatment of human effluent takes place at the same location where it is generated. An example is Septic tanks with soak-aways.</td>
</tr>
<tr>
<td>Public toilets</td>
<td>Toilets characterized by their location in public places, their availability to anyone, and the charge required for each use.</td>
</tr>
<tr>
<td>Unsewered toilets</td>
<td>Toilets that operate without flush water.</td>
</tr>
</tbody>
</table>
EXECUTIVE SUMMARY

The poor management of human effluent by the Accra Metropolitan Assembly (AMA) contributed to outbreak of diseases such as cholera, typhoid, and dysentery in the Metropolis. It is estimated that about 140,000m³ of human effluent is generated in the Metropolis daily. It is further estimated that on daily basis about 1,500m³ of human effluent is directly disposed into the sea at a place popularly known as Lavender Hill at Korle Gonno, Accra whilst the remaining waste is disposed into drains and open spaces in the metropolis.

2. Cholera outbreaks are an annual occurrence in the Metropolis especially during the rainy season. This is because the rain water carries the effluent disposed into open spaces into homes and market places which often contaminated the food we eat. The Greater Accra Health Directorate reported that in 2011, the Metropolis recorded 539 cases of cholera with nine deaths; 2,079 cases with eight deaths were recorded in 2012; and 10,127 cases with 73 deaths were recorded in 2014. The cost of treating cholera cases was borne by the government. A research conducted by Davies-Teye et al (2014) revealed that the Government spent an average of GH¢140.80 in the direct treatment (from consultation to administration of drugs) of a cholera patient. This implies that the Government in 2014 spent GH¢1,425,881.60 in treating the 10,127 reported cholera cases in the Metropolis.

3. The purpose of the audit was to determine whether AMA was managing human effluent efficiently to ensure a healthy environment and public health. We examined the activities of the Waste Management Department (WMD) of AMA in relation to the licensing of contractors, conveyance and disposal of human effluent, and the enforcement of its bye-laws. We reviewed documents, conducted interviews, and inspected public drains. The audit covered 2010 to 2016 and we found the following:
AMA did not engage Contractors according to laid down regulations

4. The AMA like any other State institution is supposed to procure the services of Contractors in accordance with the Public Procurement Act, 2003 (Act 663). Section 3.2.1 of the Environmental Sanitation Policy, 2010 states that, provision and management of cesspit emptiers is subject to licensing by the Assembly. This is to enable the Assembly monitor the Contractors and enforce compliance to promote healthy environment and public health.

5. We found from our interviews with the Head of WMD that, in procuring Contractors, the Assembly did not adhere to the provisions in the Procurement Act, but engaged the Contractors through the Open Market System. Our review of the Liquid Waste file and our interview with the Head of WMD and Liquid Waste Manager disclosed that, though the Assembly issued licenses to Contractors, they did not ensure that the latter complied with the licensing requirements.

Recommendations

6. We recommended to AMA to ensure that:
   i) Contractors submit their emptiers for inspection before renewing their licenses.
   ii) files are opened for each Contractor for easy identification and monitoring.

AMA did not monitor the collection of tipping fees

7. The Waste Management Department (WMD) of AMA collects tipping fees from the Contractors at the disposal site. Regulation 15 of Financial Administration Regulations (FAR), 2004 (LI 1802) require revenue collectors who collect or receive public monies to pay same into the designated Bank Account within twenty-four hours of receipt, failing which sanctions including reprimand, suspension, demotion, interdiction and termination of appointment by the Head of Department may be applied.
8. We found from the Stock Register that the Revenue Collector did not account for all the receipt books he collected for use at the disposal site. Out of the 116 receipt books issued, the Revenue Collector accounted for only 21 receipt books used in collecting tipping fees amounting to GH¢88,460.00. In April, 2018 management submitted 39 additional receipt books used by the Revenue Collector in collecting an additional amount of GH¢191,846.00 but failed to pay the amount to the Assembly. In February, 2019 management submitted a receipt for an amount GH¢20,000.00 recovered from the Revenue Collector. Management was yet to account for the remaining 56 receipt books as well as the GH¢171,846.00 unaccounted revenue collected with the 39 receipt books.

Recommendations
9. We recommended that:
   i) The Finance Director should ensure that revenue collected at the disposal site are accounted for as stipulated in the FAR.
   ii) The MCD should retrieve the outstanding revenue of GH¢171,846.00 with interest from the Revenue Collector and sanction him in accordance with the Financial Administration Regulations (FAR), 2004 (LI 1802).
   iii) The MCD should also ensure that the remaining 56 receipt books are accounted for.
   iv) The Assembly should keep proper books of account and exercise its powers of supervision to ensure that internal control systems are in place and working.

AMA did not maintain an in-house capacity to provide at least 20% of the cesspit emptying services
10. Section 3.2.1 of the Environmental Sanitation Policy, 2010 mandates the Assemblies to provide facilities for the collection and disposal of human effluent either directly or indirectly through private Contractors. The Policy states that AMA shall maintain an in-house capacity to provide at least twenty percent of the services directly.
11. We noted at the time of the audit that the Assembly did not have a cesspit emptier to collect and convey human effluent and as a result, rely solely on the Contractors to provide the cesspit emptying services. This could lead to the disposal of effluent generated by the establishments into drains, gutters and open spaces should Contractors decide to withdraw their services.

**Recommendation**

12. We recommended that the Assembly should ensure that it provides at least 20% of the cesspit emptying services in the Metropolis as set out in its own bye laws.

**AMA did not ensure that Contractors charged the approved desludging fees**

13. Section 3.2.1 of the Environmental Sanitation Policy, 2010 mandates the Assemblies to provide facilities for the collection and disposal of human effluent either directly or indirectly through private Contractors. Annex 3 of the policy requires the Assembly to ensure that the Contractors charge the approved desludging fees as contained in the Local Government Fee Fixing Resolution of the Assembly.

14. Our audit disclosed that the Contractors were charging residents far in excess of the approved fees. The Assembly indicated that it was not able to enforce the approved desludging fees as it did not have cesspit emptiers of its own.

**Recommendation**

15. We recommended that WMD should publish the scale of fees for dislodging and ensure that Contractors comply by charging the approved fees to residents for those services.

**AMA fines for indiscriminate disposal of human effluent not deterrent**

16. Section 10(e) of AMA’s Bye-Law on the Environment 1995, states that a person who indiscriminately dumps liquid waste in open spaces, drains, gutters, behind walls or in one’s compound commits an offence. A person who commits any of these offences shall be liable on summary conviction to a fine not exceeding
GH¢20 or in default of payment to a term of imprisonment not exceeding six months or both.

17. We found from AMA’s Public Health Department Complaints and Activities Document (2010-2016) that indiscriminate disposal of human effluent was rampant in the Metropolis. Some residents in the Metropolis had their septic tanks connected to public drains while others were involved in dumping of effluent in open spaces and gutters. The Environmental Health Officers of the Assembly said that, though they arrested and fined residents who disposed of human effluent indiscriminately, the fines were too low to deter people from disposing effluent into public drains and open spaces.

**Recommendation**

18. We recommended that AMA should revise its byelaws and propose stiffer fines and penalties to deter people from disposing effluent into public drains, open spaces and gutters.
CHAPTER ONE

INTRODUCTION

1.0. Reasons for the audit

1. The Accra Metropolis covers a total land area of 137km$^2$ and an estimated population of over four million. Additionally, it is estimated that on a daily basis there is an influx population of one million to the Metropolis.\(^1\)

2. A survey conducted by Accra Metropolitan Assembly (AMA) in 2006 revealed that, 41% of the population mainly relied on public toilets which were not connected to the sewerage system and were emptied at various frequencies by private cesspit emptier operators. According to the Assembly, about 140,000m$^3$ of human effluent was generated by establishments in the Metropolis daily. It is estimated that about 1,500m$^3$ of the human effluent generated was disposed of into the sea at a place popularly known as Lavender Hill at Korle Gonno daily, whilst the remaining waste is disposed into drains and open spaces. As a result, poor sanitation and hygiene was quite visible in the Metropolis especially at the slum settlements of Accra such as James Town, Chorkor, Gbegbeyise, Old Fadama (Sodom and Gomorrah), Lavender Hill, etc.

3. According to AMA, poor disposal of human effluent contributes to the increasing outbreak of diseases such as cholera, typhoid, and dysentery in the Metropolis. Cholera is an annual occurrence in the Metropolis especially during the rainy season. This is because the rain water carries the effluent disposed into open spaces, homes, and market places which often contaminates the food we eat.

4. The Greater Accra Health Directorate reported that in 2011, the Metropolis recorded 539 cases of cholera with 9 deaths; 2,079 cases with 8 deaths were recorded in 2012; and 10,127 cases with 73 deaths were recorded in 2014. The cost of treating cholera cases is borne by the Government. A research conducted by Davies-Teye et

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\(^1\) Accra Metropolitan Assembly, Working Document, 2016
al (2014) revealed that the Government spent an average of GH¢140.80 in the direct treatment (from consultation to administration of drugs) of a cholera patient\(^2\). This implies that the Government in 2014 spent GH¢1,425,881.60 in treating the 10,127 reported cholera cases in the Metropolis.

5. In the light of the above, the Auditor-General in accordance with Section 13 of the Audit Service Act, 2000 (Act 584) commissioned a performance audit into the management of human effluent by AMA.

1.1. Purpose and Scope

6. The purpose of the audit was to determine whether AMA is managing human effluent efficiently to ensure a healthy environment and public health for residents of the city. In doing this, we focused on:

   i) Licensing regime of Contractors in the business of dislodging and discharging of liquid waste in the metropolis
   ii) The conveyance and disposal of human effluent generated in the city
   iii) Enforcement of AMA bye-laws

7. The audit team examined the activities of the Waste Management Department (WMD) of AMA in relation to licensing of Contractors, conveyance and disposal of human effluent and enforcement of bye-laws in the management of human effluent. The team also examined the activities of five out of the 10 Sub-Metros in the Metropolis namely Ayawaso West, Osu-Klottey, Ashiedu Keteke, Okai-Koi North and Ablekuma South. The audit team scoped out sewers and treatment facilities (Wastewater Stabilisation Ponds at Legon, and Septage Dewatering Plant at James Town) because the majority of effluent is conveyed through trucking in the Metropolis. There is also a newly commissioned treatment plant at Mudor which was on trial.

8. The audit covered 2010 to 2016 and we followed up in 2018 to examine the extent to which the management have taken action to implement the recommendations the team made on the field.

1.2. Audit questions and Criteria

<table>
<thead>
<tr>
<th>AUDIT QUESTION</th>
<th>CRITERIA</th>
<th>SOURCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Did AMA engage Contractors according to laid down regulations?</td>
<td>AMA is required to license the Contractors according to laid down regulations</td>
<td>Section 3.2.1, Condition (a) of the Environmental Sanitation Policy, 2010.</td>
</tr>
<tr>
<td>Did AMA monitor the collection of tipping fee at the disposal site?</td>
<td>AMA is to ensure that the tipping fee is managed in accordance with the Financial Administration Regulation (FAR).</td>
<td>Regulation 15 of the Financial Administration Regulation, 2004</td>
</tr>
<tr>
<td>Did AMA maintain an in-house capacity to provide at least 20% of cesspit emptying services?</td>
<td>AMA is required to provide cesspit emptying services either directly or indirectly through private Contractors. AMA shall provide at least twenty percent (20%) of the cesspit emptying services.</td>
<td>Section 3.2.1 of the Environmental Sanitation Policy, 2010</td>
</tr>
<tr>
<td>Did AMA ensure that Contractors charged the approved desludging fees?</td>
<td>AMA is required to ensure that Contractors charge the approved desludging fees as contained in the Fee Fixing Resolution.</td>
<td>Annex 3 of the Environmental Sanitation Policy, 2010</td>
</tr>
<tr>
<td>Did AMA enforce its bye-laws to curb the indiscriminate disposal of human effluent?</td>
<td>AMA is required to sanction a person who indiscriminately dumps liquid waste in open spaces, drains, gutters, behind walls or in one’s compound. The person shall be liable on summary conviction to a fine not exceeding GH¢20 or in default of payment to a term of imprisonment not exceeding six months or both.</td>
<td>Sections 10(e) and 11 of AMA’s bye-law on the environment 1995</td>
</tr>
</tbody>
</table>

1.3. Methods and Implementation

9. The team selected Ayawaso West, Osu-Klottey, Ashiedu Keteke, Okai-Koi North and Ablekuma South Sub-Metros within the Metropolis for the audit based on their population size, economic activities, income levels and statistics on cholera outbreak. These parameters were used to have a general view of how human effluent was managed within the Metropolis.

10. The audit team gathered audit evidence through interviews, document reviews, and inspections.
1.3.1 Interviews
11. The audit team interviewed key persons to gather information on the activities of the WMD regarding licensing of Contractors, conveyance and disposal of human effluent and enforcement of bye-laws. Refer to Appendix A for key persons interviewed.

1.3.2 Document review
12. We reviewed relevant documents to gather evidence on the focus areas. Refer to Appendix B for documents reviewed.

1.3.3 Inspection
13. We inspected some public drains in five out of the ten Sub-Metros to confirm the assertion by the District Environmental Health Officers (DEHOs) that some residents disposed of human effluent into public drains. We also inspected cesspit emptiers at the disposal site to find out whether the trucks were in good condition to dislodge and dispose human effluent.
CHAPTER TWO

2.0 Historical Background

14. Following the establishment of the Korle-Bu Teaching Hospital, the Korle-Bu sewerage system was constructed in the late 1950s. In 1973, the World Bank also constructed the sewerage network serving Dansoman, Teshie Nungua, Burma Camp, 37 Military Hospital and Ridge Areas. Prior to the constructions of the Korle-Bu sewerage system and the sewerage network by the World Bank, human effluent we were informed was discharged into public drains and open spaces. This resulted in outbreak of diseases such as cholera, typhoid, and other diseases in the Metropolis.

15. The Ghana Water and Sewerage Corporation (GWSC), under the Ministry of Water Resources, Works and Housing (MWRWH), was responsible for the development, operation and management of sewerage systems for domestic and industrial purposes throughout the country. In 2005 the government devolved that responsibility to the Waste Management Department of the Assemblies.

16. The AMA under the Accra Waste Project (1997-2002), and the Korle Lagoon Ecological Restoration Project (1995-2005) constructed a sewerage network of about 30km length in addition to the existing ones. Most of those systems have broken down due to the poor maintenance culture leading to an increasing use of on-site sanitation facilities in the served areas. According to the Assembly, about 41% of the population currently rely on septic tanks, public toilets, and pit latrines in the Metropolis, which facilities are emptied at various frequencies by private cesspit emptier operators.

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4 Ministry of Local Government, Department of Town and Country Planning, Strategic Plan for Greater Accra Metropolitan Area
5 https://www.ghanabusinessnews.com/2012/08/21/parliament-approves-gh%C2%A295m-loan-for-accra-liquid-medical-waste-system/
2.1 Mandate

AMA was established by Local Government (Accra Metropolitan Assembly) Instrument, 1989 (LI 1500) to ensure a sound sanitary and healthy environment. Section 10 of the Local Government Act, 1993 (Act 462) mandates AMA like all other Assemblies to provide infrastructure, facilities, and services to keep the Metropolis environmentally healthy and sound. The Waste Management Department of the AMA is responsible for managing human effluent in the Metropolis.

2.2 Functions

The WMD is responsible for the following:

i) Planning of the management of human effluent

ii) Provision of cesspit emptiers for conveying effluent to the disposal site

iii) Disposal of human effluent collected from establishments

iv) Setting of desludging fees and tipping fees for collection and disposal of human effluent

v) Supervision, and monitoring of activities of Contractors\(^6\) engaged by the AMA in managing human effluent.

vi) Education of the public on waste management.

2.3 Vision of AMA

A new Accra, clean and environmentally sound where the City Authority mobilises sufficient resources, both internally and externally; and utilizing these resources judiciously to benefit the people of the City.

2.4 Mission of AMA

To improve the quality life of the people of the City of Accra especially the poor, vulnerable and excluded by providing and maintaining basic services and facilities in the area of education, health, sanitation and other social amenities, in the context of discipline, sense of urgency and a commitment to excellence.

\(^6\) The private cesspit emptier operators.
2.5 Funding

21. AMA funds the activities of WMD from the District Assemblies Common Fund (DACF), Donor Funds and Internally Generated Funds (IGF). The IGF with regard to the management of human effluent comprises license (registration), tipping, dislodging, and renewal of license fees. The Assembly provided the audit team with IGF for the period under review with the exception of 2016. This is presented as Table 1. The expenditure incurred by WMD regarding management of effluent is the grading of the disposal site which is done as and when the department deems it necessary. WMD could not furnish the audit team with records on expenditure incurred during the period under review.

<table>
<thead>
<tr>
<th>Year</th>
<th>Tipping fee (GH¢)</th>
<th>Dislodging fee (GH¢)</th>
<th>Registration fee (GH¢)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2010</td>
<td>185,556.82</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>2011</td>
<td>187,343.20</td>
<td>2808.19</td>
<td>-</td>
</tr>
<tr>
<td>2012</td>
<td>168,021.13</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>2013</td>
<td>-</td>
<td>215,688.77</td>
<td>-</td>
</tr>
<tr>
<td>2014</td>
<td>-</td>
<td>140,292.02</td>
<td>-</td>
</tr>
<tr>
<td>2015</td>
<td>-</td>
<td>74,313.20</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>540,920.85</td>
<td>433,102.18</td>
<td>-</td>
</tr>
</tbody>
</table>

**Total IGF** 974,023.03

Source: Audit team extraction from AMA financial files

22. Refer to Appendix C for Organisational chart.

2.6 Systems Description

23. Management of human effluent involves provision of cesspit emptiers, desludging/collection, conveyance and disposal of human effluent, supervision and monitoring of the activities of Contractors engaged by the Assembly.

**Provision of cesspit emptiers**

24. Section 3.2.1 of the Environmental Sanitation Policy, 2010 requires AMA to provide cesspit emptiers to dislodge and convey effluent to the disposal site. AMA therefore, in accordance with the Public Procurement Act 2003, Act 663, expected to acquire cesspit emptiers or procure Contractors for desludging and conveying of
human effluent to the disposal site. In a situation where the Assembly procures Contractors, they are supposed to issue licenses to the Contractors and renew them annually.

**Desludging/ Collection of human effluent**
25. The Contractors/AMA as a requirement emboss their cesspit emptiers with their contact details to enable the public contact them for their services. The public then invites the Contractors/AMA to render their services at approved desludging fees set by the Assembly in consultation with the Contractors (Fee Fixing Resolution). The desludging fee is paid to the Contractors/AMA.

**Conveyance**
26. AMA/Contractors transport human effluent from the point of generation to the disposal site. For the safe transportation of effluent, the Assembly ensures that the trucks are in operational condition.

**Disposal of human effluent**
27. AMA makes site(s) available for the disposal of human effluent. The Contractors/AMA dispose of human effluent at the disposal site at a fee (tipping fee) set by the Assembly.

**Supervision and Monitoring of activities of contractors**
28. The Waste Management Department of the Assembly supervises and monitors the activities of the Contractors. WMD put mechanisms in place to ensure Contractors charge the approved fees, pay fees for discharging effluent at the disposal site, and dispose of effluent at the approved disposal site.

### 2.7 Key Players and Stakeholders

**Key players**

i) Waste Management Department of AMA

ii) Contractors
**Stakeholders**

i) The Ministry of Local Government and Rural Development  
ii) Ministry of Finance and Economic Planning  
iii) Environmental Protection Agency  
iv) Residents who engaged the services of AMA/Contractors

29. Refer to Appendix D for key players and their activities.

2.8 **Current Development**

30. The AMA is rehabilitating and extending the existing sewerage networks at the following locations; Dansoman Estates, Jamestown, Korle Dudor, parts of Ridge, parts of Labone, Accra Central, Ussher town, Tudu, State House (Parliament House) area, and Ministries area.

31. The Assembly is also rehabilitating and expanding the Mudor Sewage Treatment Plant with a capacity of 16,120m³/day - 18,000m³/day. The Mudor facility will serve the Accra Central, Jamestown and its environs, Parliament House area, Ministries Area, Cantonments and Labone. Again, the Assembly in December 2016, commissioned a 2,000m³/day treatment facility at James Town to treat human effluent from the Metropolis and its adjoining municipalities.
CHAPTER THREE

FINDINGS

3.0 Introduction

32. The Assembly, in carrying out its mandate of managing human effluent to improve the environment and promote public health in the Metropolis, engaged 39 registered liquid waste Contractors to convey effluent from the point of generation to the disposal site. They also provided Wastewater Stabilisation Ponds at Legon, and Septage Dewatering Plant at James Town to treat effluent from establishments connected to the treatment facilities.

33. The Assembly developed a District Environmental Sanitation Strategy and Action Plan (DESSAP) to manage human effluent in the Metropolis. They also educated the public on personal hygiene, food hygiene, and community hygiene.

34. Despite these measures put in place, the Assembly did not:
   i) engage Contractors in accordance with laid down regulations.
   ii) monitor the collection of tipping fees.
   iii) maintain an in-house capacity to provide at least 20% of the cesspit emptying services.
   iv) ensure that Contractors charged the approved desludging fees.
   v) institute fines that were deterrent enough to stop people from indiscriminate disposal of human effluent.

3.1 AMA did not engage Contractors in accordance with laid down regulations

35. AMA by its own byelaws and the laws of Ghana is supposed to procure the services of Contractors involved in desludging and disposal of human effluent, in accordance with the Public Procurement Act, 2003 (Act 663) and Section 3.2.1(a) of the Environmental Sanitation Policy which states that, “provision and management
of cesspit emptiers is subject to licensing by the Assembly”. This is to enable the Assembly monitor the Contractors and enforce compliance to promote healthy environment and public health.

36. We found from interviews with the Head of WMD and the Liquid Waste Manager that the Assembly did not adhere to the provisions in the Procurement Act, rather they engaged Contractors through the Open Market System. According to them, the Assembly operates this system because they did not have their own cesspit emptiers since they are very expensive to procure. Again, the number of cesspit emptiers in the Metropolis were inadequate as such the Assembly operated the open market system to make it easy for more Contractors to come on board.

37. Under this system, the Contractors write an application letter to AMA for a license to operate. The Metropolitan Chief Executive (MCE) minutes the letter to the Head of WMD. Contractors pick a License Application Form from the WMD and fill in their information. They attach their Business Certificates from the Registrar General’s Department, and Driver’s License to the Form and submit to WMD. A vetting committee at WMD vets the applications. The WMD writes to the Contractors to bring their cesspit emptiers for inspection. Inspectors at the Technical Unit/Workshop inspect emptiers to ensure the following requirements are met:

   i) A measuring device to measure accurately the contents of the tank.
   ii) Tanks of the emptier are not perforated
   iii) Tyres and brakes are in good condition
   iv) All pumps, pipes, hoses, valves, joints, caps, plugs, and other equipment used to contain or convey human effluent during loading, transportation or unloading should be watertight so as to prevent spillage or leakage.
   v) Cesspit emptier must have the name and address of the contractor, and capacity of the truck gallons printed on the sides of the emptier.

38. The Technical Unit/Workshop submits inspection reports to the Head of WMD. They make recommendations to Management of WMD based on findings
from the inspection. The Head of WMD writes to Management of the Assembly to issue licenses to successful Contractors.

39. A review of the list of registered Contractors showed that AMA had engaged 39 Contractors with a total of 78 cesspit emptiers. We noted however, that WMD did not open individual files for the Contractors, instead they had a single file which contained information on all activities on liquid waste. Opening individual files for the Contractors will make it easy for WMD to monitor the activities of Contractors and for easy traceability of documents.

40. We also found from the file that out of the 39 Contractors, the Assembly had a Business Registration Certificate of only one Contractor. Though we were told during interviews that the Assembly ensured Contractors submitted their Business Registration Certificates together with the Drivers’ Licenses, they could not furnish the audit team with the Business Registration Certificates of the other 38 Contractors. The team also requested for the inspection reports to find out whether they met the emptier requirements but WMD could not provide any.

41. We found from our inspection of 26 cesspit emptiers at the disposal site that only two met all the criteria. Eleven of the cesspit emptiers did not have measuring devices while the remaining 13 cesspit emptiers neither had measuring device nor details of Contractors inscribed on them.

42. The following are among the conditions under which Contractors are to operate as specified in their engagement letters:

   i) Contractors are engaged for a period of one year subject to renewal.
   ii) Take precautionary measures to avoid tanks leaking effluent into the streets and roads when transporting the waste.
   iii) Pay discharging fee to AMA/WMD.
   iv) Comply with instructions from AMA/WMD.
43. By the above conditions, the Assembly is required to regularly inspect cesspit emptiers after issuing licenses to ensure that they were in operational condition; had the names and contact details of Contractors inscribed on them; and had the AMA stickers fixed on them. This would ensure easy identification in case the drivers did not adhere to standards. In addition, the Assembly was required to renew the licenses of Contractors annually. To renew licenses, WMD writes to the Contractors to bring their vehicles for inspection and renewal of their license. The Technical Unit/Workshop inspects the emptiers to ensure they are in operational condition. They submit their inspection report to the Management of WMD. Management of WMD then makes a recommendation to Management of AMA to renew the licenses of Contractors.

44. The team requested for the inspection reports on the renewal of licenses but WMD could not provide them. According to WMD, they did not carry out inspection before renewing the licenses of the Contractors. We also gathered from interviews with seven cesspit emptier drivers that the Assembly did not inspect the cesspit emptiers to check whether they were in operational condition, and whether they had the Contractors’ details inscribed on the cesspit emptiers.

45. According to the Liquid Waste Manager they sent written notices to Contractors requiring them to make their cesspit emptiers available for inspection but some of the Contractors did not comply. Those who complied with the directive paid the renewal fee without sending their vehicle for inspection. He added that they renewed the licenses without inspecting the emptiers to check on the physical condition. The reason he gave was that because AMA did not have their own cesspit emptiers, it was difficult for them to compel the Contractors to bring their cesspit emptiers for inspection for fear that the Contractors could withdraw their services.

46. The inability of the Assembly to inspect cesspit emptiers has the potential of polluting the environment since some of the cesspit emptiers could be leaking and some drivers could empty effluent into drains or open spaces without the public
identifying the Contractor responsible. The team on inspection chanced on a leaking cesspit emptier (as shown in Picture 3). This has various health implications.

**Picture 3: Cesspit emptier leaking human effluent on the road**

![Cesspit emptier leaking human effluent on the road](source: Audit Service, 2016)

47. Again, in an event of an accident or spillage in the process of conveying effluent to the disposal site, the Assembly would not be able to trace the Contractors since the cesspit emptiers do not have the Contractors’ information inscribed on them. It would also be difficult for the public to give detailed information to the Assembly when they notice a cesspit emptier without company details dumping human effluent at unapproved sites.

**Conclusion**

48. AMA did not ensure that Contractors submit their cesspit emptiers for inspection before renewing their licenses. Contractors could take advantage of this situation and use emptiers that are not environmentally safe to operate. This could lead to outbreaks of effluent related diseases such as cholera and typhoid.
Recommendations

49. We recommended that AMA should ensure that:
   i) Contractors submit their emptiers for inspection before renewing their license; and
   ii) Files are opened for each Contractor for easy identification and monitoring of their activities.

Auditee’s response

50. Management has taken note of our findings and recommendations. Management said they have taken steps to ensure that files are opened for each operator in order to monitor the activities of the operators and for easy references to documents. Again, Management has directed that operators provide Business Registration Certificate, Drivers Licenses together with measuring device before the renewal of license.

3.2. AMA did not monitor the collection of tipping fees

51. As part of their engagement regulations, Contractors are required to pay tipping fees to AMA/WMD. The WMD of AMA therefore collects tipping fees from the Contractors at the disposal site. Regulation 15 of Financial Administration Regulations, 2004 (LI 1802) requires revenue collectors who collect or receive public monies to pay same into the relevant Public Fund Bank Account within twenty-four hours of receipt. Failure to adhere to this provision constitutes a breach of financial discipline with sanctions, such as reprimand, suspension, demotion, interdiction and termination attached. Management is therefore responsible for monitoring the collection of revenue generated to ensure that there are no leakages in the system. This will enable the Assembly mobilise sufficient funds for the management of effluent in the Metropolis.

52. We interviewed the Finance Director of the Assembly to understand the revenue collection process at the disposal site. According to him, the Revenue Collector requests for receipt books from the Schedule Officer at the Accounts Unit.
The Schedule Officer issues receipt books to the Revenue Collector and records the serial numbers of the receipt books, and date of issue in the stock register. The Revenue Collector then signs the stock register to indicate receipt of the books. The Revenue Collector issues receipts to cesspit emptier drivers to cover tipping fees paid per trip and render accounts to the Schedule Officer daily who deposits monies collected at the bank.

53. To find out whether the Assembly monitored revenue collection at the disposal site, we examined the receipt books, stock register, and correspondence between the Schedule Officer, MCD and the Revenue Collector. We found from the Stock Register that the Revenue Collector did not account for all the receipt books he collected for use at the disposal site. Out of 116 receipt booklets issued to the Revenue Collector between September 2014 and October 2016, he accounted for 21 receipt books used in collecting tipping fees amounting to GH₵88,460.00.

54. In April, 2018 management submitted 39 additional receipt books to the audit team which was subsequently reviewed. We noted that the Revenue Collector used these receipts books to collect a total amount of GH₵191,846.00 but failed to pay the amount to the Assembly. In February 2019, Management submitted a receipt and bank deposit slip dated 11 January, 2019 for an amount of GH₵20,000.00 recovered from the Revenue Collector out of the GH₵191,846.00. This was verified in the bank statement. Management was yet to account for the remaining 56 receipt books.

55. We enquired from the Schedule Officer why the Revenue Collector kept the monies collected at the disposal site for more than the 24 hours stipulated in the Financial Administrative Regulations. The Schedule Officer explained that the Revenue Collector refused to heed to her instructions to make daily payments. The Schedule Officer produced two Memos dated May 17, 2016 and November 21, 2016 to the Revenue Collector and the Metropolitan Coordinating Director (MCD) respectively, on the irregular payments made by the Revenue Collector. (Ref. Appendices E and F) The MCD affirmed that the memo was brought to his attention but could not explain why he did not sanction the Revenue Collector.
56. We also noted that the Revenue Collector, in violation of financial regulations, often issued one receipt to cover a number of trips instead of issuing a receipt for each trip paid. The Revenue Collector explained that he often waited and issued receipts to the drivers after a number of trips because the drivers deferred payment with the excuse that they did not have money. The practice also made it difficult to determine the total number of trips made by each emptier and the actual amount realised.

57. Good practice requires the Assembly to keep full and accurate records of their activities and operations\(^7\). We found from our review of the stock register and receipt books that the Assembly did not keep complete and accurate records of revenue collection at the disposal site as we noted a number of disparities between the date the Schedule Officer issued 37 out of the 60 receipt books to the Revenue Collector and the date the Revenue Collector issued the receipts to the drivers at the disposal site.

58. For instance in the Stock Register, we noted that receipt book number 1598201 to 1598300 was issued on September 26, 2014 by the Schedule Officer to the Revenue Collector, but the receipts were issued by the Revenue Collector to the drivers between September 9 and 15, 2014 (Ref. Picture 1 below). Again, receipt book number 1671301 to 1671400 was issued to the Revenue Collector on 10 October, 2016 but he issued the receipts to the cesspit emptier operators from 11 September, 2016 to 14 October, 2016. These implied that the Revenue Collector issued the receipts to the drivers before he collected the receipt books from the Schedule Officer.

59. We also noted that the Revenue Collector did not state the date he obtained 10 out of the 60 receipt books in the stock register though he signed against those receipt books. Additionally, whilst receipt book number 1528901 to 1529000 had not

been recorded in the stock register, the Revenue Collector accounted for GH¢8,682.00 with that receipt book.

**Picture 1:** Date of issue of the Stock Register and the date of issue of the receipts at the site

![Image of Stock Register and Receipts]

**Source:** Audit Service, 2016

60. We also found some inconsistencies in the way the Revenue Collector recorded transactions in the receipt books. In some cases he issued the receipts without writing details of transactions such as the name of the cesspit emptier operator, the date, and the amount collected. In other cases he wrote details of transaction but did not sign the receipts. He did not write dates on 66 out of 100 receipts issued from receipt book number 1923501 to 1923600 and signed only six out of 100 receipts issued from receipt book number 1924201 to 1924300.
61. We also noted six different signatures on receipts issued from receipt book number 1528901 to 1529000 and observed that in receipt book number 1701201 to 1701300, though details of transactions were written on receipt numbers 1701220 to 1701300, the original copies of the receipts have not been detached from the receipt booklet. We noted further that in receipt book number 1646701 to 1646800, although 36 original leaflets have been detached, the duplicate copies of the 36 were blank.

62. We interviewed the Revenue Collector to find out the cause of the disparities. He explained that whenever he ran out of receipt books, he recorded the transactions on pieces of paper and transferred it into the receipt books as and when he obtained new stock. He added that in transferring the details of the transactions from the pieces of paper into the receipt books, he recorded the date of the transfer instead of the date of the transaction.

63. His response is untenable as that will still not result in recording dates that preceded the actual dates he collected the receipt books from the Schedule Officer.

64. We also noted that the Schedule Officer did not sign off the completed receipt books. This implied that she did not examine the receipt books to ascertain whether the Revenue Collector was accounting for the actual amounts collected. The Schedule Officer’s response was that the Revenue Collector handed over the monies collected without the receipt books.

65. Regulation 1 of the Financial Administration Regulation, 2004 (LI 1802) provides that ‘any public officer who is responsible for the conduct of financial business on behalf of the Government of Ghana, the receipt, custody and disbursement of public and trust moneys, shall keep proper records of all transactions and shall produce records of the transactions for inspection when called upon to do so by the Minister, the Auditor-General, the Controller and Accountant-General or any officers authorised by them.’
66. The Assembly was therefore expected to ensure that the Revenue Collector kept a revenue collectors’ cash book into which daily amounts collected shall be entered. We noted during our visit to the disposal site that the Revenue Collector was recording the transactions on a piece of paper instead of the revenue collectors’ cash book. We also found that the Revenue Collector did not record all the relevant information such as names of the contractors, size of the vehicles, number of trips made by each vehicle and the amount charged per trip on the piece of paper. He could not explain to the audit team why he was not recording the details of the transactions in a cash book. Picture 2 shows the sheet of paper on which the Revenue Collector recorded details of the cesspit emptiers.

**Picture 2:** The sheet of paper containing records of the day’s transaction

![Sheet of paper showing transactions](image)

*Source: Audit Service, 2016*

67. The Schedule Officer at the Assembly alluded to the fact that, the Revenue Collector did not submit detailed records of activities at the disposal site and this made it difficult to assess the number of times cesspit emptiers disposed of effluent per day and the exact amount realised per day from the discharge of effluent. The Schedule Officer was however, not able to explain why she had not ensured that the
Revenue Collector kept a cash book to record daily cash receipts and accounted for monies collected.

68. Failure of the Schedule Officer to effectively supervise revenue collection at the disposal site could lead to revenue leakages and make it difficult for the Assembly to acquire their own cesspit emptiers.

**Conclusion**

69. Management’s failure to ensure proper monitoring of revenue collection at the disposal site led to the violation of financial regulations by the Revenue Collector. As a result, management was unable to ascertain the quantum of revenue loss to the Assembly.

**Recommendations**

70. We recommended that:

   i) The Finance Director should ensure that revenue collected at the disposal site are accounted for within 24 hours as stipulated in Regulation 15 of FAR.

   ii) The Metropolitan Coordinating Director (MCD) should retrieve the outstanding revenue of GH¢171,846.00 with interest from the Revenue Collector and sanction him in accordance with Regulation 8 of FAR.

   iii) The MCD should ensure that the remaining 56 receipt books are accounted for.

   iv) The Finance Director should ensure that proper books of account are kept at the disposal site.

   v) The MCD should put appropriate structures in place to ensure proper management of the disposal site.

**Auditee’s response**
71. Management accepted our findings and indicated that when the matter was reported to the Coordinating Director in November 2016, action was immediately taken. According to Management, the Revenue Collector was immediately directed to account for all revenues collected and was subsequently suspended pending proper accounting of his books. Attached as Appendix H is a copy of his letter of interdiction.

72. Management added that the Revenue Collector was attacked in his office on 5th of January, 2017, by six young men who took away his daily sales, tore the receipt books and vandalized the office. They said the matter was reported to the Accra Central Police Station. The Police report is attached together with pictures taken at the scene (Appendices I and J).

Audit comments
73. Management’s reference to the attack on the Revenue Collector on 5 January 2017 is untenable as it falls outside the audit period which spanned 2010 to 2016.

3.3 AMA did not maintain an in-house capacity to provide at least 20% of the cesspit emptying services.
74. Section 3.2.1 of the Environmental Sanitation Policy, 2010 mandates the Assemblies to provide facilities for the collection and disposal of human effluent either directly or indirectly through private Contractors. The Policy states that AMA shall maintain an in-house capacity to provide at least twenty percent of the services directly. This is to enable the Assembly overcome any environmental nuisance should the contractors withdraw their services.

75. We observed that the Assembly, under the ASIP project, procured seven cesspool emptying vehicles, three flushing truck, and one maintenance truck through a Government of Ghana secured loan from the African Development Bank (AfDB). Apart from these vehicle, the Assembly does not have any other cesspit
emptiers. The head of WMD indicated that the Assembly did not have its own cesspit emptiers because of lack of funds.

76. Our interview with the Head of ASIP disclosed that the emptiers procured under the project were used to provide services, not to only the AMA, but also to Ga South, Ga West, La Dade Kotopon, La Nkwantanang Madina, and Ledzokuku Krowor Municipal Assemblies. As a result, AMA relied on Contractors to provide cesspit emptying services.

77. The effect is that AMA is not in a position to provide the minimum 20% cesspit emptying services in-house, and should the Contractors decide to withdraw their services, people could start disposing effluent generated in their establishments into drains, gutters and open spaces as there is no alternative means of collecting and conveying the effluent to the disposal site.

Conclusion
78. The Assembly had outsourced most of its desludging services to Contractors contrary to the provisions in the policy.

Recommendations
79. We recommended that the Assembly should endeavor to set funds aside from its revenue sources to procure additional cesspit emptiers to enable it provide the minimum 20% of cesspit emptying services in the Metropolis.

Auditee’s response
80. Management took note of our findings and recommendations and indicated that the Assembly had ten cesspit emptiers at the ASIP Department, which in their estimation was more than 20% of capacity. Management added that the Assembly had constructed a wastewater treatment plant under the Lavender Hill Decommissioning Project Part II.

Audit comments
81. As indicated above, our checks disclosed that the cesspit emptiers were seven and not ten, and they were also used to render service to other Assemblies apart from AMA.

3.4 AMA did not ensure that Contractors charged the approved desludging fees

82. Section 3.2.1 of the Environmental Sanitation Policy, 2010 mandates the Assemblies to provide facilities for the collection and disposal of human effluent either directly or indirectly through private Contractors. In a situation where AMA engages the services of private Contractors to collect and dispose of effluent, Annex 3 of the policy mandates the Assembly to ensure that the Contractors charge the approved desludging fees as contained in the Fee Fixing Resolution.

83. The Fee Fixing Resolution is a document specifying the fees to be assigned to the various activities of the MMDAs. To fix the desludging fees, WMD in consultation with the Contractors proposes the desludging and tipping fees to the Assembly. The General Assembly of AMA passes a resolution to affirm the fees fixed.

84. The approved fees as contained in the Local Government Bulletin Fee Fixing Resolution for desludging effluent from establishments with a seven cubic metre (7,000 litre) capacity emptier, for 2012, 2013, 2015 and 2016 were GH¢76, GH¢84, GH¢93 and GH¢93 respectively. However, some of the residents we interviewed at the collection point said they paid between GH¢150 and GH¢300 for the 7,000m³ cesspit emptier between 2014 and 2016 which they felt was very high.

85. WMD also indicated that their accepted desludging fees for the same category of cesspit emptiers ranged between GH¢150 and GH¢250 per trip depending on the capacity of the emptier and the distance travelled from the point of desludging to the approved disposal site. The Assembly explained that the drivers complained that the approved fee as contained in the Fee Fixing Resolution does not cover their
operational cost, hence the Assembly accepting GH¢150 to GH¢250 as desludging fee per trip. The Assembly could not however, provide the team with documentary evidence to substantiate this assertion.

86. The drivers of the cesspit emptiers also indicated that between 2014 and 2016 their fees ranged between GH¢150 and GH¢450 for the same category of the cesspit emptiers and distance travelled. Management explained that because the Assembly does not have its own cesspit emptiers, and the 78 emptiers owned by the 39 Contractors were not enough, they could not compel the contractors to charge the approved desludging fees, hence the need to allow the fees to lure the Contractors to bring more emptiers on board and also prevent the existing Contractors from withdrawing their services.

87. We noted from our review of the Assembly’s Working Document 2016, that 140,000m³ of human effluent was generated per day. Out of this volume, 1,500m³ of the generated effluent was disposed of at the Lavender Hill each day by the contractors. They could not furnish the audit team with the volume of effluent that went into the 6,558m³/day capacity Waste Stabilization Treatment Pond at Legon and the 700m³/day capacity Septage Dewatering Plant near the Fire Academy and Training School in the Metropolis.

88. From our analysis, we noted that if the two treatment plants were operating at their full capacity, 7,258m³ of effluent would be treated per day. The remaining 132,742m³ was to be conveyed to the disposal site to ensure healthy environment and public health but as stated earlier, the private contractors conveyed and disposed of 1,500m³ of effluent per day. This meant that the difference of 131,242m³ of the effluent generated ended up in the environment through discharging into gutters, drains and open spaces or over flowing at the generation points.

89. We noted from our inspection of public drains in the five selected Sub-Metros that some residents did not engage the services of the Contractors when disposing of
their effluent. They had connected pipes from their septic tanks to the drains to dispose of their effluent.

90. The District Environmental Health Officers (DEHOs) attributed this practice of indiscriminate disposal of human effluent to the high fees charged by the Contractors, as some users could not pay for the services. This situation could affect air quality and had the potential of causing sanitation related diseases such as cholera, typhoid and dysentery.

Conclusion

91. AMA did not ensure that Contractors charge the desludging fees as approved in the Fee Fixing Resolution. As a result, many residents in the Metropolis did not engage the services of the Contractors but rather discharged their effluent into drains and open spaces.

Recommendation

92. We recommended that WMD should ensure that the Contractors charge approved fees to enable residents engage their services.

Auditee’s response

93. Management took note of our findings and recommendations but indicated that the Assembly had not been able to charge the approved desludging fees because anytime they tried to enforce the law on the Association, the latter refused to dispose the effluent at the disposal site and emptied the faecal matter into gutters and unapproved places that aided the upsurge of diseases like cholera, dysentery and typhoid. Management added that at the last public hearing and discussion of the Fee Fixing Resolution at Palladium cinema, the contractors refused to attend the meeting for negotiation but went further to state that the Assembly was still dialoguing with the Operators to pay the approved fees.
3.5 AMA fines for indiscriminate disposal of human effluent not deterrent

94. Section 10(e) of AMA’s bye-law on the environment 1995, states that a person who indiscriminately dumps liquid waste in open spaces, drains, gutters, behind walls or in one’s compound commits an offence. A person who commits any of these offences shall be liable on summary conviction to a fine not exceeding GH¢20 or in default of payment to a term of imprisonment not exceeding six months or both (Section 11 of the bye-law).

95. The team visited the Okaikoi North Sub-metro and found that some residents had connected pipes from their toilets to discharge effluent into public drains as shown in picture 4. We again found from AMA’s Public Health Department Complaints and Activities Document (2010-2016) that indiscriminate disposal of human effluent was rampant in the Metropolis. Some residents in the Metropolis had their septic tanks connected to public drains while others were involved in dumping of effluent in open spaces and gutters. The report cited that these practices were predominant in the Ayawaso East, Ayawaso Central, Ayawaso West and the Ashiedu Keteke Sub-metros.

**Picture 4:** Pipes connected to drains

96. Although the Assembly’s 2015 Review and Outlook for 2016 document showed that a number of summons and prosecutions were served on offenders, these were not specific on offences related to effluent. The DEHOs told us during interview that some of the prosecutions were related to indiscriminate disposal of effluent but could not state the total number involved.

97. We also found from the Assembly’s Public Health Department Complaints and Activities Document (2010-2016) that they embarked on series of educational campaign in these areas to stop the indiscriminate disposal of human effluent in the Metropolis, yet the residents still engaged in the practice. We counted 207 complaints of indiscriminate disposal of human effluent recorded in the complaints book but the Assembly could not furnish the team with documents on actions taken.

98. The DEHOs in an interview with the team mentioned that though they arrested and fined residents who disposed of human effluent into the environment, it did not deter residents from desludging effluent into public drains due mainly to the low prosecution fine.

99. The practice of discharging effluent into drains, open spaces and gutters does not only affect air quality but also poses health risks such as cholera and typhoid which may result in deaths. The Metropolis in 2011 recorded 539 cholera cases and 9 deaths. The statistics of cholera cases and the number of deaths from 2011 to 2016 is presented in Table 2. The Assembly could not provide the audit team with data on 2013 and 2016.

Table 2: Statistics of cholera cases and the number of deaths.

<table>
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<tr>
<th>No.</th>
<th>Number of Cholera Cases</th>
<th>Number of Deaths</th>
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<tr>
<td>2011</td>
<td>539</td>
<td>9</td>
</tr>
<tr>
<td>2012</td>
<td>2,079</td>
<td>8</td>
</tr>
<tr>
<td>2013</td>
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<tr>
<td>2014</td>
<td>10,127</td>
<td>73</td>
</tr>
<tr>
<td>2015*</td>
<td>601</td>
<td>6</td>
</tr>
<tr>
<td></td>
<td>2016</td>
<td></td>
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<td>----------</td>
<td>------</td>
<td>-------</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>13,346</td>
<td>96</td>
</tr>
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</table>

**Source:** Weekly Cholera Updates of the Accra Metropolitan Health Directorate of the various years.

2015* - Data was from 1 January to 5 April.

**Conclusion**

100. AMA did not enforce its bye-laws to curb indiscriminate disposal of human effluent as a result some residents disposed of their effluent into drains and open spaces.

**Recommendation**

101. To stop the indiscriminate disposal of human effluent in the Metropolis, we recommended that AMA should propose a higher fine to deter people from disposing effluent into public drains, open spaces and gutters.

**Auditee’s response**

102. Management took note of our findings and recommendations and stated that whenever someone was caught disposing effluent into the drains, the culprit was sent to the courts and fined since AMA did not determine the charges. Management added that it was making efforts to have the charges or fines reviewed upwards as a deterrent.
APPENDICES

Appendix A

KEY PERSONS INTERVIEWED

<table>
<thead>
<tr>
<th>Accra Metropolitan Assembly</th>
<th>Metro Public Health Department</th>
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<tbody>
<tr>
<td>Metro Coordinating Director</td>
<td>Metro Public Health Dept. Director</td>
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<tr>
<td>Metro Finance Officer</td>
<td>Head, Environmental Protection and Enforcement Standards</td>
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<tr>
<td>Metro Planning Officer</td>
<td>Head, Food, Water and Drugs Unit</td>
</tr>
<tr>
<td>Chief Development Planning Officer</td>
<td>Head, Public Health Information and Promotion Unit</td>
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<td>Assistant Planning Officers</td>
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<tr>
<td>Assistant Development Planning Officers</td>
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<tr>
<td>Human Resource Manager</td>
<td>Environmental Protection Agency</td>
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<td>Head, Waste Management Department</td>
<td>Chief Programmes Officer, Built Environment</td>
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<td>Administrator, Waste Management Department</td>
<td>Head, Environmental Assessment and Audit Department</td>
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<td>Head, Liquid Waste Unit</td>
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</tr>
<tr>
<td>Head, Mechanical Unit/Workshop</td>
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<tr>
<td>District Cleansing Officers</td>
<td>Seven (7) Cesspit Emptier Drivers</td>
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<td>District Environmental Health Officers</td>
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<tr>
<td>Principal Revenue Superintendent</td>
<td>Residents</td>
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<tr>
<td>Revenue Collector, Disposal Site</td>
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</tr>
<tr>
<td>Labourer, Disposal Site</td>
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</table>
LIST OF DOCUMENTS REVIEWED

1. Licenses of Contractors
2. Local Government Bulletin
3. Register of Liquid Waste Contractors
4. General Requirement of Cesspit Emptiers
5. Situational Report on Liquid Waste Disposal
6. Engagement Letter for Contractors
7. Liquid Waste Collection and Disposal Report
8. Inspection Report on Cesspit Emptier
9. Registration/Annual Renewal of License
10. Business Registration Certificates
11. Invitation Letters for Meeting of Contractor
12. Collection of Dumping Fees (fee fixing)
15. AMA 2015 Performance Review and Outlook for 2016
16. An Update Report on Closure of Lavender Hill (EPA)
17. Monitoring and Verification Report on Lavender Hill - EPA
18. Update on Enforcement Notice Issued to AMA for the Closure of Lavender Hill - EPA
19. EPA Monitoring Report on Sarbah, Pantang and Lavender Hill Dump Sites
20. Local Government Service- Scheme of Service
21. Minutes of Management meetings
23. Annual Reports
24. Environmental and Social Impact Statement for Sludge Treatment Plant at Lavender Hill in Accra Metropolitan Area 2015
25. Environmental Regulation 1999 (LI 1652)
26. District Environmental Strategy and Sanitation Action Plan (DESSAP)
27. Statistics on Cholera Outbreak in Accra Metropolis
28. Stock Register and Receipt Books
### Appendix D

**KEY PLAYERS AND THEIR ACTIVITIES**

<table>
<thead>
<tr>
<th>Key Players</th>
<th>Activities</th>
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<tbody>
<tr>
<td>Waste Management Department</td>
<td>a. Planning of the management of human effluent.</td>
</tr>
<tr>
<td></td>
<td>b. Provision of cesspit emptiers for conveyance of human effluent to the disposal site.</td>
</tr>
<tr>
<td></td>
<td>c. Maintenance of disposal site.</td>
</tr>
<tr>
<td></td>
<td>d. Setting of user fees and tipping fees.</td>
</tr>
<tr>
<td></td>
<td>e. Supervision and monitoring of the activities of contractors engaged by the AMA in managing human effluent.</td>
</tr>
<tr>
<td>Contractors</td>
<td>a. Provision of cesspit emptiers.</td>
</tr>
<tr>
<td></td>
<td>b. Desludging of effluent from septic tanks in establishments.</td>
</tr>
<tr>
<td></td>
<td>c. Conveyance of human effluent from establishments to disposal site.</td>
</tr>
</tbody>
</table>
MEMO TO THE REVENUE COLLECTOR ON IRREGULAR PAYMENTS OF REVENUE GENERATED AT THE DISPOSAL SITE

ACCRA METROPOLITAN ASSEMBLY
FINANCE DEPARTMENT
MEMORANDUM

FROM: PRINCIPAL REVENUE SUPERINTENDENT
TO: JONATHAN.COMMEY (COLLECTOR)
THRU: METRO DIRECTOR OF FINANCE
COPY: METRO CO-ORDINATING DIRECTOR
DATE: 17TH MAY, 2016

SUBJECT: IRREGULAR PAYMENTS FROM LAVENDER HILL

This is to inform you that you are required to make regular payments to this office from the receipts issued to clients of the Assembly.

According to my records, you have collected a total of (105) revenue books and only (21) has been returned of which you are yet to effect any payment on.

The details are as follows.

1) 1588001-1588500 (5)
2) 1701001-170200 (10)
3) 1746001-17461001 (5)
4) 1748501-175000 (15)
5) 1792801-1793500 (10)
6) 1878001-1880000 (20)
7) 1880001-1882000 (30)
8) 1921501-1922500 (10)
9) 1923501-1924500 (10)

Failure to pay collections to the appropriate officer is a violation of the law.

I will therefore entreat you to make all necessary efforts to account for all the books collected.

VIVA BUABIN
MEMORANDUM

TO: METRO CO-ORDINATING DIRECTOR
FROM: VIVACIOUS BUABIN
THRU: METRO DIRECTOR OF FINANCE
DATE: 21ST NOVEMBER, 2016

SUBJECT: RE: IRREGULAR PAYMENTS FROM LAVENDER HILL

I write as reminder, the officer in charge of Lavender Hill has not responded to my earlier Memo, concerning his inability to pay regularly the monies he collects into the Assembly Coffers.

I therefore, ask you to use your good office to impress upon him to comply with the rules governing the payment of revenue collected and accounting for the books involved. This has become necessary as I was authorized to give him the value books from my custody.

The total value books collected to date is 116 (one hundred and sixteen) of which he has submitted 21 (twenty-one).

Find attached the details of the value books so far collected.

Submitted for action, please.
### Analysis of the receipt books issued for use at the disposal site

<table>
<thead>
<tr>
<th>Receipt book number</th>
<th>Date issued to the revenue collector</th>
<th>Date of use (From- To)</th>
<th>Receipts issued at site before collected from the General Accounts (✓)</th>
<th>Amount Generated in GHC</th>
</tr>
</thead>
<tbody>
<tr>
<td>1598001-1598100</td>
<td>26-09-14</td>
<td>01-10-14 - 06-10-14</td>
<td>x</td>
<td>4,289.00</td>
</tr>
<tr>
<td>1598201-1598300</td>
<td>26-09-14</td>
<td>09-09-14 - 15-09-14</td>
<td>✓</td>
<td>4,863.00</td>
</tr>
<tr>
<td>1598401-1598500</td>
<td>26-09-14</td>
<td>06-10-14 - 09-10-14</td>
<td>x</td>
<td>5,489.00</td>
</tr>
<tr>
<td>1746001-1746100</td>
<td>28-01-15</td>
<td>15-10-14 - 20-10-14</td>
<td>✓</td>
<td>4,083.00</td>
</tr>
<tr>
<td>1746101-1746200</td>
<td>28-01-15</td>
<td>20-10-14 - 24-10-14</td>
<td>✓</td>
<td>4,086.00</td>
</tr>
<tr>
<td>1746201-1746300</td>
<td>28-01-15</td>
<td>24-10-14 - 29-10-14</td>
<td>✓</td>
<td>4,122.00</td>
</tr>
<tr>
<td>1746301-1746400</td>
<td>28-01-15</td>
<td>29-10-14 - 03-11-14</td>
<td>✓</td>
<td>4,123.00</td>
</tr>
<tr>
<td>1749001-1749100</td>
<td>12-02-15</td>
<td>03-11-14 - 04-12-14</td>
<td>✓</td>
<td>4,051.00</td>
</tr>
<tr>
<td>1746401-1746500</td>
<td>28-01-15</td>
<td>03-11-14 - 07-11-14</td>
<td>✓</td>
<td>4,036.00</td>
</tr>
<tr>
<td>1748601-1748700</td>
<td>30-01-15</td>
<td>13-11-14 - 18-11-14</td>
<td>✓</td>
<td>3,905.00</td>
</tr>
<tr>
<td>1748701-1748800</td>
<td>30-01-15</td>
<td>18-11-14 - 23-11-14</td>
<td>✓</td>
<td>4,134.00</td>
</tr>
<tr>
<td>1748801-1748900</td>
<td>30-01-15</td>
<td>23-11-14 - 27-11-14</td>
<td>✓</td>
<td>4,154.00</td>
</tr>
<tr>
<td>1748901-1749000</td>
<td>30-01-15</td>
<td>27-11-14 - 30-11-14</td>
<td>✓</td>
<td>4,155.00</td>
</tr>
<tr>
<td>1749101-1749200</td>
<td>12-02-15</td>
<td>04-12-14 - 10-12-14</td>
<td>✓</td>
<td>4,308.00</td>
</tr>
<tr>
<td>1749201-1749300</td>
<td>12-02-15</td>
<td>10-12-14 - 15-12-14</td>
<td>✓</td>
<td>4,518.00</td>
</tr>
<tr>
<td>1749301-1749400</td>
<td>12-02-15</td>
<td>15-12-14 - 19-12-14</td>
<td>✓</td>
<td>4,494.00</td>
</tr>
<tr>
<td>1749401-1749500</td>
<td>12-02-15</td>
<td>19-12-14 - 24-12-14</td>
<td>✓</td>
<td>4,121.00</td>
</tr>
<tr>
<td>1748501-1748600</td>
<td>30-01-15</td>
<td>24-12-14 - 29-12-14</td>
<td>✓</td>
<td>4,117.00</td>
</tr>
<tr>
<td>1749501-1749600</td>
<td>20-02-15</td>
<td>24-12-14 - 29-12-14</td>
<td>✓</td>
<td>4,253.00</td>
</tr>
<tr>
<td>1749601-1749700</td>
<td>20-02-15</td>
<td>29-12-14 - 31-12-14</td>
<td>✓</td>
<td>2,939.00</td>
</tr>
</tbody>
</table>

**Total**: $\text{GHC } 88,460.00

Average amount per receipt

GHC 4,212.00

Last receipt book accounted for had the date 31-12-14

Number of months unaccounted for 24

Revenue generated for the 24 unaccounted months

GHC 404,352.00
Appendix H

AMA’s letter of interdiction of the Revenue Collector at the Lavender Hill

ACCRA METROPOLITAN ASSEMBLY

No. AMA/PA: 1652
Telephone No: 233-302-66397-9
Fax: 233-302-667299, 665007
E-mail: accraassembly@yahoo.com

JONATHAN NH KOMMEY OTOO
REVENUE INSPECTOR
STAFF NO. 746460
ACCRA METRO ASSEMBLY

INTERDICTION FOR ONE (1) YEAR

It has come to the notice of Management that you have not accounted for some receipt books for over one (1) year.

This action amounts to a violation of the Financial Management Regulation Laws of the Assembly.

You are therefore interdicted whilst the Metro Internal Auditor takes steps to retrieve all the books and ensure that you account for them.

Thank you.

SAMDAYEH DATEY
METRO CO-ORDINATING DIRECTOR

cc: Metro Budget Director
    Metro Director of Finance
    Metro Internal Auditor
    The Accountant C. P. U

HELP KEEP THE CITY CLEAN
Appendix I

Police report on assault at the Lavender Hill

On 5th January, 2017 at about 5.00pm, Jonathan Nii Commey Otoo of H/No. DC 11/1 Kofi Oku Road Jamestown, Accra called at the station and reported a case of Assault. On 05/01/2017 at about 5.00pm young men numbering about six (6) came to attack him at his work place at Korle-Gono “Lavenda” Hill assaulted him and took away his daily sales and the said young men tore his receipt books for AMA and also vandalized the structure that he sits under.

2. On receipt of the complaint, Police visited the scene and found a structure that was destroyed and some pieces of torn receipts.

3. Investigation revealed that on 05/1/2017 at about 5.00pm a group of young men ransacked the work place of the complainant, assaulted him and destroyed some of his properties. According to the complainant unspecified amount of money was stolen. Investigation also disclosed that the suspects wanted to take over the facility from the complainant belonging to AMA.

4. RESULT OF POLICE ACTION:- Case still under investigation.

5. Statutory fee of GH₵80.00 paid with receipt number No.14/4613444 dated 11/01/2018.


DEPUTY SUPT./ACDIST
GHANA POLICE
[ RICHMOND BONSU ]

CO-ORDINATING DIRECTOR
A.M.A. HEAD OFFICE
P. O. BOX GP385
ACCRA
Appendix J

Pictures taken at Lavender Hill after the assault
Mission Statement

The Ghana Audit Service exists

To promote

- good governance in the areas of transparency, accountability and probity in the public financial management system of Ghana

By auditing

- to recognized international auditing standards, the management of public resources

And

- reporting to Parliament