

**PREFACE** 

This report is compiled by the Coalition of Northern Ghana CSOs led by the Northern Patriots

in Research and Advocacy (NORPRA) after a 6-month (November 2022-April, 2023)

implementation of the One Village, One Dam (1V1D) Expenditure and Performance Tracking

project in five regions in the northern part of Ghana.

The report, Ghana's Oil Money on Dried Dams' is a product of this project. It was supported by

the Africa Centre for Energy Policy (ACEP) under its Extractive Industry and Climate Change

Governance Fund (EICCG).

While expressing our profound gratitude to ACEP for the support, it is the hope of the Coalition

of Northern Ghana CSOs and NORPRA that the publication of this report will help influence

improved responsiveness, transparency and accountability of public resource management for

effective implementation of pro-poor policies particularly the One Village one Dam policy for an

accelerated agricultural-led transformation of northern Ghana for shared prosperity of all

Ghanaians.

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### **Executive Summary:**

The report, Ghana's Oil Money on Dried Dams is a product of One Village, One Dam Expenditure and Performance Tracking project implemented by the Coalition of northern Ghana Civil Society Organizations led by Northern Patriots in Research and Advocacy (NORPRA) in 2023 with funding support from the Africa Centre for Energy Policy (ACEP).

The project with an objective of influencing increased responsiveness, transparency and accountability of public resource management for effective implementation of pro-poor policies, undertook public expenditure tracking of 285 small earth dams in five regions in northern Ghana. The project also mobilized beneficiary communities of the dams and facilitated the communities' assessments of these dams through focus group discussions and community score card exercises against the One Village, One Dam (1V1D) policy objectives of improving agricultural productivity, food security, jobs and reduction in out-migration in poverty-stricken northern Ghana.

In tracking the public expenditure of the dams, the Budget Statements and Economic Policies of the Government and the Annual Petroleum Funds Reports for the period 2017 -2021 were reviewed. Data on how much was spent on each of the 285 dams and consultancy fees for the construction of the dams were also sourced from Special Development Initiative in the office of the President of Ghana and the Northern Development Authority. The expenditure tracking exercise shows that a total of Two Hundred and One Million, One Hundred and Thirteen Thousand, Eight Hundred and Seventy-Five Ghana Cedis (Ghc 201,113,875.00) of the Annual Budget Funding Amount (ABFA) of Ghana's petroleum revenue was spent on the 285 1V1D projects with an average cost per dam being Ghc 670,350.00 across the five regions in northern Ghana. This average cost per dam was found to be more than Ghc250,000.00 being the cost of each dam sighted in contract award letters for construction of the 1V1D projects

Consultancy services fees for construction and supervision of the dams was found to be Ten Million, Sixty-Four Thousand, Two Hundred and Fifty Ghana Cedis (Ghc 10,064,250) of the ABFA

The beneficiary communities of the 1V1D projects made up of men, youth and women farmers including persons with disabilities made assessments of the dams in terms of their functionality to achieve the policy objectives. The farmers in focus group discussions and community score card exercises responded to five statements containing the 1V1D policy objectives on lines of a set of indicators such as 1, 2,3,4 and 5 representing Strongly Disagree, Disagree, Don't know, Agree, Strongly Agree respectively.

A total of 159 participants from 7 beneficiary communities in five districts with poverty levels of between 71% to 92% in the five regions of northern Ghana participated in the focus group discussions and community score card exercise. The completion level of the dams in these project communities is 100%.

In responding to the 1V1D policy statements in the scoring exercise, a total of 157 participants representing 99% strongly disagreed that 1V1D contains water for dry season crop farming and contributing to increased agricultural productivity, food security, and job creation.

For purposes of validating the scores of participants, field visits were made to the dam sites. It was found that no dry season farming was going on at all at the dam sites. Almost all the dams were dried up with just a few containing water for livestock and domestic use.

This certainly cannot contribute to achieving the policy objectives of the 1V1D under the Infrastructure for Poverty Eradication Programme (IPEP) and that of the Annual Budget Funding Amount (ABFA) which seeks to maximize the rate of economic development, promoting equality of economic opportunity with a view to ensure the well-being of citizens as well as promoting even and balanced development of the regions of Ghana

It is the recommendation of this report that the 1V1D policy be reviewed to ensure there is value for money. The review of the policy should take into consideration how functional small earth dams that predated 1V1D projects in northern Ghana were designed and constructed. The report also recommends that ground water resources in farming communities of northern

Ghana be explored and developed as complement or alternative to 1V1D for all year-round farming to achieve the objective of increased agricultural productivity, food security and jobs. The report further recommends an investigation into the procurement process leading to the award of contracts for the construction of the dams and profile, track records and beneficial owners of the 1V1D consultants and contractors not only to establish whether or not sound engineering principles were adhered to and applied in the design and construction of the dams but also to promote transparency and accountability in public resource management.

The report concludes by noting that properly designed and constructed small earth dams as irrigation infrastructure undoubtedly has the huge potential of accelerating agricultural-led transformation of northern Ghana for poverty eradication, it therefore urges government to consider the failings of the dams as lessons to guide a review of the policy for effective implementation to achieve improved livelihoods of Ghanaians especially those in the northern part of the country through increased agricultural productivity, food security, employment opportunities, incomes and reduced out-migration in the dry season.

#### 1.0: Introduction:

The Government of Ghana has, in its Infrastructure for Poverty Eradication Programme (IPEP), prioritized the construction of 570 small dams called One Village, One Dam(1V1D) in northern Ghana where poverty, food insecurity and unemployment are more pronounced.

Source of funding for these dams is Ghana's petroleum revenue used in every financial year to support the Budget Statement and Economic Policies of the Government. In line with its public policy monitoring and advocacy role, Northern Patriots in Research and Advocacy (NORPRA) with funding support from the Africa Centre for Energy Policy (ACEP) implemented 1V1D Expenditure and Performance Tracking project in the five regions in northern Ghana.

Activities of the project include collating views and opinions of beneficiary communities of 1V1D on the performance of the dams through focus group discussions and community score card exercises as well as undertaking public expenditure tracking of all dams constructed in northern Ghana to establish the amount of public resource spent on them.

The communities' assessments of the performance of the dams were made against the policy objectives of improving agricultural productivity, food security, jobs and reduction in outmigration.

In all, five districts comprising one district with the highest level of poverty in each of the five regions in northern Ghana were selected for the project.

Both primary and secondary data collected from institutions, experts, key informants, communities and individuals was analysed and presented with findings and recommendations.

#### 1.1: Background

Northern Ghana with five administrative regions of Ghana is endowed with a vast arable land area of 8 million hectares. The main economic activity of the people in northern Ghana is agriculture as available statistics indicate that more than 80% are engaged in agricultural activities for their livelihoods.

Despite the vast arable land area, northern Ghana experiences extreme poverty, food insecurity, high level of unemployment and out-migration to the southern Ghana. For instance, The United Nations Children's Fund (UNICEF, 2014) stated that while the number of poor people declined by 2.5 million between 1992 and 2006 in southern Ghana, that of the northern part rather increased by almost 1 million. Again, the Ghana Statistical Service (GSS, 2017) points out that while the incidence of multidimensional poverty in the Northern, Upper East and Upper West Regions is 80.8%, 68.1% and 65.5co% respectively, the monetary poverty in the same regions are Northern, (61.1%), Upper East (54.8%) and Upper West (70.9%) against the national poverty level of 23.4% with the Greater Accra Region recording the lowest poverty level of 2.5% followed by the Ashanti Region with 11.6%. The GSS (2022) further found out that prevalence of food insecurity in Ghana is high in the northern part of the country with regions such as Savannah recording 58.8%, Upper West -61.8%, North East- 65.6% and Upper East-73.7%. Undoubtedly, the youth, women and persons with disability are the hardest hit in the experience of extreme poverty, food insecurity and joblessness.

One main reason for the high incidence of poverty, food insecurity, limited employment opportunities and out-migration in the area is limited water resources and irrigation infrastructure in most rural communities in the long dry season for farming activities. The Master Plan for development of the Northern Savannah Ecological Zone (NSEZ) notes that only 1% of the 8 million hectares of agricultural land is irrigated in dry season farming in northern Ghana.

The policy response of successive governments and some development partners of Ghana to the issues of poverty, food insecurity, unemployment and out-migration in northern Ghana has been building irrigation infrastructure to promote all year-round farming. The small earth dams dubbed; One Village, One Dam (1V1D) Policy of the government of Ghana between 2017 and 2024 was one of such policies that had the state making significant investment from her oil revenues to construct about 570 small earth dams in northern Ghana.

With the main goal of promoting government's responsiveness, transparency and accountability of Ghana's oil revenues and value for money, the project, using public expenditure tracking (PET) and community score card (CSC) tools tracked the oil revenues allocated to the 1V1D projects and facilitated beneficiary communities' assessments of the performance of the projects to establish whether or not the policy objective was being achieved.

#### 1.2: Incidence of Poverty in Project Area

The incidence of poverty in the target districts in the five regions in northern Ghana in which beneficiary communities of One Village, One Dam (1V1D) projects were selected for focused group discussions and community score card exercises is relatively high. According to the Ghana Poverty Mapping Report (2015), the Builsa South district in the Upper East Region, Mamprugu-Moagduri district in the North-East Region, Kpandai district in the Northern Region, East Gonja district in the Savannah Region and Wa West district in the Upper West Region had poverty of 84.4%, 71.2%, 76.9%, 84.2%, 92.4% respectively.

### 1.3: Agriculture as Main Economic Activity in Project Area

Agriculture is the main economic activity undertaken in the beneficiary communities and districts of the project. While 33 percent of the country's population is into agriculture (PHC 2021), nearly 99 percent of households of the Builsa South district are engaged in crop farming and 83.7 percent in livestock rearing (2010 PHC).

The 2020-2023 Composite Budget of the Wa West District Assembly notes that agriculture is the mainstay of the people in the District employing about 80% of the population and considers substantial increase in irrigated agriculture as key to addressing low agricultural productivity and food insecurity in the district.

In the Mamprugu-Moagduri district, available statistics indicate that as high as 80.1 % of households in the district are engaged in agriculture. "Whiles 31.6 percent of urban households are engaged in agriculture, 91.6 % of households in the rural localities are engaged in agriculture. Most households in the district (97.1%) are engaged in crop farming and 64.4 % are engaged in livestock rearing"

According to the Composite Budget of the Kpandai District Assembly for 2019-2020, the major occupation of the people in the Kpandai district is agriculture, forestry and fishery employing 85.7 % of the population. The area has enough water resources that can be developed into irrigation facilities for dry season farming to increase agricultural productivity for reduced poverty and hunger.

North-East Gonja district is typically an agrarian economy. According to the 2020-2023 Composite Budget of the North-East Gonja district Assembly, the main occupation of the people is farming. It notes that farmers in the district are highly dependent on natural rainfall which is highly unpredictable leading to low yields.

#### 2.0: Small Earth Dams as Poverty Eradication Infrastructure

Small earth dams have a history of improving livelihoods of rural communities where agriculture as economic activity is dominant. Kpieta B. etal, (2013) established that small scale dams have improved livelihoods of farming communities through increased agricultural productivity, food security, employment opportunities, incomes and reduced out-migration in the dry season in beneficiary communities in Upper East and Upper West Regions of Ghana.

Similarly, Acheampong etal, (2014) noted that small dams which provide reliable source of water in unreliable semi-arid areas offer a lifeline to rural communities in northern Ghana during the dry season. He posited that among the multiple uses of small dams, irrigation is singled out as the most economically viable strategy for addressing low agricultural productivity, hunger and poverty.

The position of the Ghana Poverty Reduction Strategy (GPRS, 2003) is not different from the above views as it stated that small dams are perceived as viable interventions for addressing multiple needs such as recurrent drought, livestock watering, block manufacturing and irrigation with the ultimate aim of increasing food security.

The empirical evidence provided by research that small dams have the huge potential of accelerating socio-economic development through agricultural-led transformation of rural communities was what informed Government of Ghana's One Village, One Dam (1V1D) policy under the Infrastructure for Poverty Eradication Programme (IPEP).

## 2.1: Infrastructure for Poverty Eradication Programme (IPEP) Policy

The Infrastructure for Poverty Eradication Program (IPEP) is one of the flagship programs of the government aimed at eradicating poverty and addressing inequality in deprived communities in Ghana through the provision of basic infrastructure at the constituency level.

The IPEP Policy, (2021) underscores the important role public investment in infrastructure development plays in the socio-economic transformation of communities and therefore seeks to make public investment of the Ghana Cedi equivalent of USD 1 million for each of the 275 Constituencies.

The IPEP policy which has transparency, accountability, value for money, integrity, professionalism and timeliness as some of its core values guiding its implementation of pro-poor projects seeks to provide basic agriculture infrastructure for productivity through the construction of 2000 irrigation dams, warehouses, commodity markets, health, water and sanitation, healthcare among others for rural economic engineering and transformation.

#### 2.2: One Village, One Dam Under IPEP

The IPEP Policy and the Government's Coordinated Programme of Economic and Social Development Policies, (2017-2024) consider agricultural modernization and transformation through the implementation of irrigation infrastructure dubbed; One Village, One Dam (1V1D) as part of government policy priorities. The objective of the 1V1D under the IPEP policy was to provide community-owned and managed small-scale irrigation facilities across the country,

especially in northern Ghana to ensure all year-round farming for improved agricultural productivity, food security, jobs and reduction in out-migration and the food import bill. The Budget Statement and Economic Policies of the Government (2017, Parag. 496) stated that the small earth dams under the Infrastructure for Poverty Eradication Programme (IPEP) seeks to enhance food security and reduce the food import bill. Government continued that the 1V1D was to facilitate and promote double cropping by constructing small dams and dugout (2018 Budget, Parag 394). Additionally, it was stated that 1V1D was an innovative change to bring development to our rural areas, (2019 Budget, Parag.17). Furthermore, Government in the 2020 Annual Budget Performance of Ministries, Departments and Agencies (MDA), reiterated the point that 1V1D policy was going to increase productivity and ensure all year-round irrigation of crops for beneficiary communities.

#### 3.0: Project Implementation Approach

**3.1: Orientation.** Team members participating in the implementation of the project, 1V1D Expenditure and Performance Tracking were oriented in a training workshop to enhance their data collection and analysis skills and expertise as well as improve common understanding of the exercise. Team members were also taken through social accountability tools such as Public Expenditure Tracking, (PET) and Community Score Cards.

The Public Expenditure Tracking, (PET) is a quantitative exercise that traces the flow of resources from origin to destination and determines the location and scale of anomaly. PET does not only highlight the use and abuse of public funds but, also gives insights into the concepts of capture, cost efficiency, decentralization and accountability. The Community Score Card (CSC) on the other hand is one of the tools that is being used to engage with citizens to assess the performance of pro-poor policies, programmes and projects initiated by government. CSC provides the beneficiary an opportunity and a say in assessing the performance of duty bearers with the ultimate goal of influencing the quality, efficiency and accountability with which services are provided.

It is against this backdrop that capacity strengthening was done for the team in the orientation on how to use them in tracking public resources expended on pro-poor projects like 1V1D and how to facilitate communities' assessments of those projects. Templates for the PET and CSC were designed by trained team members as one indicator of strengthened capacity. These templates are attached as Appendices A, B and C.

- **3.2:** Community entry: The team, through community entry, met with each of the leaders in the sampled communities and institutions to introduce the activity to them and seek their support, cooperation and participation and that of other groups in the community for a successful exercise.
- **3.3: Desk review of policies**: The team reviewed portions of the 2017-2021 Budget Statements and Economic Policies of the Government on 1V1D, the Annual Petroleum Reports, (2019-2021), the Reconciliation Report on the Petroleum Holding Fund, (2019), contract documents, audit reports, Ghana Poverty Mapping Report, (2015), the Petroleum Revenue Management Act, 2011, (Act 815) as Amended (Act 893), the IPEP Policy, (2021) and other policy documents from the Northern Development Authority (NDA) and District Assemblies to gather baseline data for the tracking. The review provided data on the policy objectives of 1V1D, amount of budgetary allocations made and disbursed, cost, location and status of each dam in the communities. The review equally pointed out the level of poverty and percentage of farmers in each of the districts that project communities were sampled for the survey.
- **3.4: Data Collection**: Both quantitative and qualitative data techniques were used to collect data from both primary and secondary sources. While the Public Expenditure Tool (PET) and Community Score Card (CSC) were used in gathering quantitative data, Focus Group

Discussions, review of policy documents such as the Budget Statements, Petroleum Reports, audit reports and other literature as well as observations were used to collect qualitative data.

Key informants were also used to collect data on actual expenditures of one village, one dam projects, the level of dam completion and contract award letters for construction of the dams.

**3.5:** Sampling Technique: Guided by the information obtained during community entry and desk review of policies, purposive sampling of communities was used. Beneficiary communities of 1V1D found in a district that had the highest poverty rate in each of the target regions were sampled. This explains why the Builsa South, Mamprugu-Moagduri, East Gonja, Kpandai and Wa West districts with the highest levels of poverty in their respective regions were sampled. In addition to poverty as criteria, a 1V1D project with 100% level of completion was also considered for sampling. Also, persons with expertise in irrigational infrastructure and dam construction were sampled for interviews in the data collection process.

#### 4.0: Data Presentation and Analysis

The data collected was entered, cleaned, transformed into interpretable form and analysed using simple MS Word and MS Excel.

Data gathered from review of the Budget Statements and Petroleum Reports from 2017 to 2021 together with data sourced from key informants from the Special Development Secretariat and Northern Development Authority showed the total number of One Village, One Dam (1V1D) projects in the five regions in northern Ghana and beneficiary communities, source of funding, contract sums of each of the 1V1D project, level of completion, names of consultants and contractors of the projects, See Appendix 1.

At the community level, focused group discussions were held and community score card used for communities to assess the 1V1D projects against the policy objectives of containing water for dry season crop farming, increased agricultural productivity, food security, jobs and less outmigration as well as containing enough water for domestic and livestock use in the dry season;

Performance indicators such as 1, 2, 3, 4 and 5 representing Strongly Disagree, Disagree, Don't Know, Agree and Strongly Agree respectively were developed for focus groups in the communities to do the scoring using stones against a preferred indicator. After the scoring exercise, the scores were computed and the average of the score obtained to determine which of the indicators corresponded with the average score. Reasons for the score were also given.

#### 4.1: Gbedembilisi 1V1D in Builsa South of Upper East Region

Table 1 below is data gathered from focus group discussion and community score card exercise on Gbedembilisi 1V1D held on the 7<sup>th</sup> of March, 2023 in the Builsa South district of Upper East Region

The data recorded on the Table showed that a total of 20 farmers comprising 8 women and 12 men with 2 persons with disability participated in the focus group discussions and the scoring exercise. A total of 18 participants representing 90% strongly disagreed with statement A "*1V1D contains water for dry season crop farming*". The remaining 2 representing 10% only disagreed with the statement. The average score as seen in the Table is 1.1 that shows the participants strongly disagreed with Statement A.

Again, through the score card tool, the group had unanimous responses to the statements; "IVID has contributed to increased agricultural productivity, IVID has contributed to food security. IVID has contributed to jobs and less out-migration, IVID contains enough water for domestic and livestock use in the dry season" as all 20 participants representing 100% strongly disagreed with the Statements B-E. Figure 1 presents respondents' assessment of the 1V1D projects in percentages.

Giving reasons for the scores, a male farmer, Mr Adioku Akandakum said "our Assemblyman

told us that he took you to the dam and he walked to the middle of the dried dam with you, so you yourself can confirm that the dam is totally dried up and there is nothing like vegetables or crops there. This is the reason we voted 'strongly disagree.'" Another farmer said "I think the people the government used as consultants and contractors for the construction of these dams do not either have the technical expertise to do so or they just decided to do something to represent something and chop the money. I am saying this because there is a place in this community that some people just came with tipper trucks and dug out the soil for road construction somewhere. If you go there now, you will see plenty water there. That is the place our animals rather get very reliable source of water to drink. I don't know how much money was spent in constructing this dried 1V1D project in this community but I am sure the money for the consultant and the contractor is certainly thousand times more than what was spent digging out the soil for the road construction project elsewhere. Excuse me to say that the thing that they spent nothing digging rather contains plenty water to help us but the dam that they spent plenty money in constructing has nothing in it".

From the records of the Special Development Initiative (SDI) in the office of the President of Ghana and the Northern Development Authority (NDA), the dam is 100% complete and source of funding is the Annual Budget Funding (ABFA) of Ghana's petroleum revenue.

Table 1: Gbedembilisi Community Score Card of One Village, One Dam on 7<sup>th</sup> of March, 2023

	Indicator	1	2	3	4	5	Total	Average	Reason
	mulcator	Strongly	Disagree	Don't	Agree	Strongly	Total	Average	Reason
		disagree	Disagree	know	rigite	agree			
Α	1V1D	18	2	0	0	0	20		
	contains								
	water for dry								
	season crop								
	farming								
	Calculation	18	4	0	0	0	22	22/20	
	of total score							=1.1	
В	1V1D has	20	0	0	0	0	20		
	contributed								
	to increased								
	agricultural								
	productivity								
	Calculation	20	0	0	0	0	20	20/20	
	of total score							=1.0	
С	1V1D has	20	0	0	0	0	20		
	contributed								
	to food								
	security								
	Calculation	20	0	0	0	0	20	20/20	
	of total score							=1.0	
D	1V1D has	20	0	0	0	0	20		
	contributed								
	to jobs & less								
	out-migration								
	Calculation	20	0	0	0	0	20	20/20	
	of total score							=1.0	
Е	1V1D	20	0	0	0	0	20		
	contains								
	enough water								
	for domestic								
	& livestock								
	use in the dry								
	season								
	Calculation	20	0	0	0	0	20	20/20	
	of total score							=1.0	

Source: Field data, March, 2023

Figure 1

Statement A: 1V1D contains water for dry season crop farming

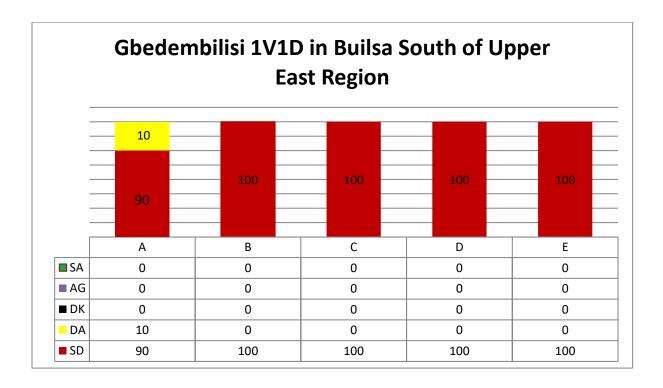
Statement B: 1V1D has contributed to increased agricultural productivity

Statement C: 1V1D has contributed to food security

**Statement D**: 1V1D has contributed to jobs and less out-migration

Statement E: 1V1D contains enough water for domestic and livestock use in the dry

season



Strongly Disagree (SD) Disagree (DA) Don't Know (DK) Agree (AG) Strongly Agree (SA)

# Pictures of the Gbedembilisi 1V1D



Participants in focus group discussion



#### 4.2: Jadema 1V1D in Mamprugu-Moagduri district of North-East of Region

The Jadema dam is said to be 100% complete and source of funding is the Annual Budget Funding (ABFA) of Ghana's petroleum revenue.

Table 2 below contains data gathered from Jadema community in the Mamprugu-Moagduri district of the North-East region. A total of 18 farmers made up of 3 women and 15 men with 1 farmer being a person with disability participated in the focus group discussion at the chief's palace.

While 16 (90%) participants out of the overall total of 18 strongly disagreed with Statement A, "IVID contains water for dry season crop farming" by giving it a score of 1, only 1 (5%) participant disagreed with the statement with a score of 2 and another participant also representing 5% giving a score of 3 to indicate 'Don't Know'. The average score using the community score card tool is 1.2 which fell in the range of strongly disagree against Statement A.

On Statement B, "IVID has contributed to increased agricultural productivity" all participants except one representing 95% strongly disagreed with a score of one (1). One participant representing 5% scored 3, an indication of "Don't Know". The average score of Statement B is 1.1 which equally reflects strong disagreement.

The participants had same scores for Statement C, "IVID has contributed to food security" and Statement D, "IVID has contributed to jobs and less out-migration" as 17 of them representing 95% scored 1 to show strongly disagreed and only one participant, 5% indicating no idea. Responding to Statement E, "IVID contains enough water for domestic and livestock use in the dry season" 10, (56%) participants agreed with the statement, 3 (17%) strongly agreed, 1 (6%) had no idea, 2, (10.5%) strongly disagreed and another 2, (10.5%) disagreed. An average score of 4.0 is computed indicating an agreement with the statement. Figure 2 below presents respondents' assessment of the 1V1D projects in percentages.

In adducing reasons for the score, a farmer, Mr. Haruna Issahaku explained that the water in the dam was not enough to even do one acre of crop farming in the dry season but it has some amount of water for their animals to drink and community members to also use for building construction and other domestic uses. He said "if you go to the dam now, you will see animals drinking from it and some community members with Kuffour gallons and motor-kings or donkey-carts fetching from it. Children also go there to swim but we don't allow them because the water is very dirty"

Table 2: Jadema Community Score Card of One Village, One Dam on 8th of March, 2023

	Indicator	1	2	3	4	5	Total	Average	Reasons
		Strongly	Disagree	Don't	Agree	Strongly		_	
		disagree		know		agree			
A	1V1D	16	1	1	0	0	18		
	contains								
	water for dry								
	season crop								
	farming								
	Calculation	16	2	3	0	0	21	21/18	
	of total score							=1.2	
В	1V1D has	17	0	1	0	0	18		
	contributed to								
	increased								
	agricultural								
	productivity								
	Calculation	17	0	3	0	0	20	20/18	
	of total score							=1.1	
С	1V1D has	17	0	1	0	0	18		
	contributed to								
	food security								
	Calculation	17	0	3	0	0	20	20/18	
	of total score							=1.1	
D	1V1D has	17	0	1	0	0	18		
	contributed to								
	jobs & less								
	out-migration								
	Calculation	17	0	3	0	0	20	20/18	
	of total score							=1.1	
Е	1V1D	2	2	1	10	3	18		
	contains								
	enough water								
	for domestic								
	& livestock								
	use in the dry								
	season								
	Calculation	2	4	3	40	15	64	64/18	
	of total score							=4.0	

Source: Field data March, 2023

Figure 2

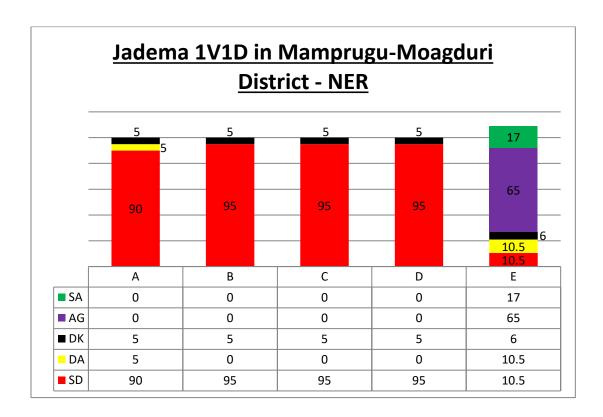
Statement A: 1V1D contains water for dry season crop farming

Statement B: 1V1D has contributed to increased agricultural productivity

**Statement C**: 1V1D has contributed to food security

**Statement D**: 1V1D has contributed to jobs and less out-migration

Statement E: 1V1D contains enough water for domestic and livestock use in the dry season



Strongly Disagree (SD) Disagree (DA) Don't Know (DK) Agree (AG) Strongly Agree (SA)

# Picture of Jadema 1V1D Project







#### 4.3: Jinlo 1V1D in North-East Gonja district of Savannah Region

The 1V1D in the Jinlo community of North-East Gonja district of the Savannah region is 100% complete and funded from the Annual Budget Funding (ABFA) of Ghana's petroleum. A total of 30 farmers made up of 20 men and 10 women participated in the focus group discussion and community score card exercise as shown in Table 3 below.

A total of 29, (97%) participants strongly disagreed with Statements A-D with a score of one (1). Only 1(3%) participant answered, 'Don't Know' with a score of 3 for Statements A-D. This gave an average score of 1 for Statements A-D.

There were varied responses and scores on Statement E, "IVID contains enough water for domestic and livestock use in the dry season". While 10 (33%) and 16 (54%) participants respectively strongly disagreed and disagreed, 1 (3%) scored 3 indicating 'Don't Know', 2 (7%) agreed with the statement and 1(3%) strongly agreed with it. In the calculation of the average, the score is 1.9 which is between strongly disagree and disagree. Figure 3 below presents respondents' assessment of the 1V1D projects in percentages. In giving reasons for the scoring, a participant, Mr. Iddrisu Jebuni said, "I am the one that is scoring, Don't know, Don't Know on every statement. I am older than all these people gathered here and therefore know everything about this community and this one village, one dam project but I won't say anything because I am highly disappointed in the policy makers. We were told that the dam will help us engage in irrigation farming during the dry season and so we were all excited but if you go and see what has been given to us as dam for dry season farming, you will be more disappointed than me. Look at these young people sitting and playing cards, they have no jobs and you think they would have been sitting like this if there was an irrigation dam to farm? in fact the statement that annoys me more is the one that says 1V1D has contributed to jobs and less out-migration"

Table 3: Jinloo Community Score Card of One Village, One Dam on 15th of March, 2023

	Indicator	1	2	3	4	5	Total	Average	Reasons
		Strongly	Disagree	Don't	Agree	Strongly			
		disagree		know		agree			
Α	1V1D	29	0	1	0	0	30		
	contains								
	water for dry								
	season crop								
	farming								
	Calculation	29	0	3	0	0	32	32/30	
	of total score							=1.0	
В	1V1D has	29	0	1	0	0	30		
	contributed to								
	increased								
	agricultural								
	productivity								
	Calculation	29	0	3	0	0	32	32/30	
	of total score							=1.0	
C	1V1D has	29	0	1	0	0	30		
	contributed to								
	food security								
	Calculation	29	0	3	0	0	32	32/30	
	of total score							=1.0	
D	1V1D has	29	0	1	0	0	30		
	contributed to								
	jobs & less								
	out-migration								
	Calculation	29	0	3	0	0	32	32/30	
	of total score							=1.0	
Е	1V1D	10	16	1	2	1	30		
	contains								
	enough water								
	for domestic								
	& livestock								
	use in the dry								
	season								
	Calculation	10	32	3	8	5	58	58/30	
	of total score							=1.9	

Source: Field data, March, 2023

Figure 3

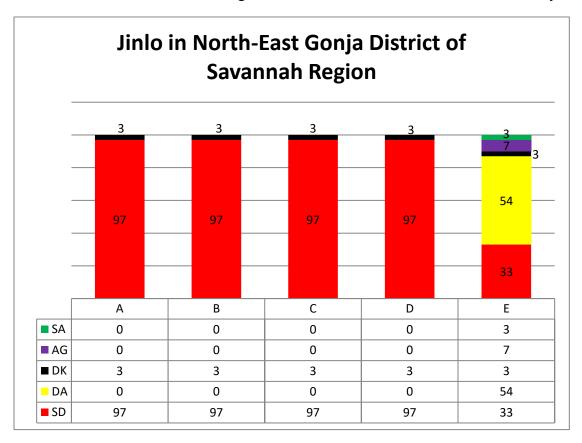
Statement A: 1V1D contains water for dry season crop farming

**Statement B**: 1V1D has contributed to increased agricultural productivity

**Statement C**: 1V1D has contributed to food security

**Statement D**: 1V1D has contributed to jobs and less out-migration

Statement E: 1V1D contains enough water for domestic and livestock use in the dry season



Strongly Disagree (SD) Disagree (DA) Don't Know (DK) Agree (AG) Strongly Agree (SA)

# Jinlo Community 1V1D



Jinlo FGD



#### 4.4: Nanjuro 1V1D in Kpandai district of Northern Region

In the Nanjuro community of Kpandai district of Northern Region, the dam funded from the ABFA of the petroleum revenue is 100% complete according to available records at the Special Development Initiatives Secretariat and NDA.

A total of 20 farmers comprising 14 men including the chief and 6 women farmers participated in the focused group discussions and community score card exercise at the chief palace. All the 20 participants representing 100% responded to the Statements A-D, "IVID contains water for dry season crop farming, IVID has contributed to increased agricultural productivity, IVID has contributed to food security and IVID has contributed to jobs and less out-migration with a score of 1 indicating their strong disagreement with the statements .The participants however expressed different opinions through the scoring of the Statement E,"IVID contains enough water for domestic and livestock use in the dry season". While 10, (50%) and 4, (20%) participants respectively scored the statement 1 and 2 to show they strongly disagreed and disagreed with the statement, 6 (30%) participants scored the statement 5 to show strong agreement with it.

On the average, apart from Statement E which had a score of 2.4 meaning disagree, the rest of statements A-D had a score of 1 showing strongly disagree. Figure 4 below presents respondents' assessment of the 1V1D projects in percentages.

In assigning reasons for the scoring, participants took turns to explain that no dry season cropping is done around the dam yet there is still no sufficient water for the livestock of the community in the months of March and April each year. One community member who expressed dissatisfaction with the manner in which the dam was constructed said, "I am over 60 years and have witnessed the construction of many dams. I have seen the various types of equipment used in the construction of both big and small dams in many parts of the north but what was brought here to construct the dam was a big mockery of dam construction. It was as if they were to dig fish ponds and within a very short period, in fact, I must say in less than 1 week they were done and gone. Who constructs dams that way? If they say they are constructing a dam and you go and see the equipment on site, you will not need someone to tell you this is a dam they are to construct"?

Table 4: Nanjuro Community Score Card of One Village, One Dam on 15th of March, 2023

	Indicator	1	2	3	4	5	Total	Average	Reason
		Strongly	Disagree	Don't	Agree	Strongly			
		disagree		know		agree			
A	1V1D	20	0	0	0	0	20		
	contains water								
	for dry season								
	crop farming								
	Calculation	20	0	0	0	0	20	20/20	
	of total score							=1.0	
В	1V1D has	20	0	0	0	0	20		
	contributed to								
	increased								
	agricultural								
	productivity								
	Calculation	20	0	0	0	0	20	20/20	
	of total score							=1.0	
C	1V1D has	20	0	0	0	0	20		
	contributed to								
	food security								
	Calculation	20	0	0	0	0	20	20/20	
	of total score							=1.0	
D	1V1D has	20	0	0	0	0	20		
	contributed to								
	jobs & less								
	out-migration								
	Calculation	20	0	0	0	0	20	20/20	
	of total score							=1.0	
E	1V1D	10	4	0	0	6	20		
	contains								
	enough water								
	for domestic								
	& livestock								
	use in the dry								
	season								
	Calculation	10	8	0	0	30	48	48/20	
	of total score							=2.4	

Source: Field data, March, 2023

Figure 4

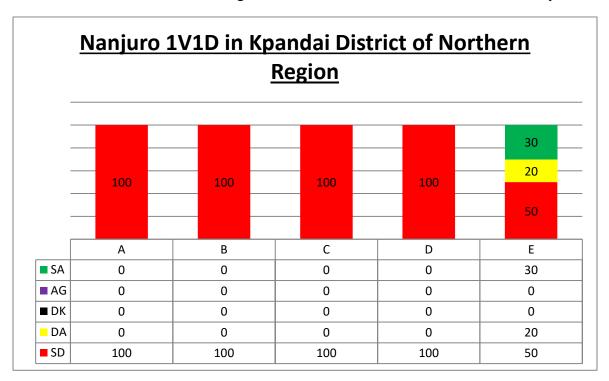
Statement A: 1V1D contains water for dry season crop farming

Statement B: 1V1D has contributed to increased agricultural productivity

**Statement C**: 1V1D has contributed to food security

**Statement D**: 1V1D has contributed to jobs and less out-migration

Statement E: 1V1D contains enough water for domestic and livestock use in the dry season



Strongly Disagree (SD) Disagree (DA) Don't Know (DK) Agree (AG) Strongly Agree (SA)

Picture of Nanjuro 1V1D



Picture of participants in focus group discussion



### 4.5: Chakori 1V1D in Kpandai District of Northern Region

From the records of the Special Development Initiative Secretariat and the Northern Development Authority (NDA) the dam in the Chakori community of Kpandai district of Northern Region is 100% complete and source of funding is the Annual Budget Funding (ABFA) of Ghana's petroleum revenue.

A total of 25 farmers comprising 18 men including the chief and 7 women farmers of which 3 were persons with disability participated in the focused group discussions and community score card exercise. All the 25 participants representing 100% responded to the statements, "IVID contains water for dry season crop farming, IVID has contributed to increased agricultural productivity, IVID has contributed to food security and IVID has contributed to jobs and less out-migration with a score of 1 indicating that they strongly disagree with the statements. Responding to Statement E, "IVID contains enough water for domestic and livestock use in the dry season", 23, (92%) participants expressed strong disagreement with a score of 1 and only 2 (8%) participants gave it a score of 2 to indicate they disagree with it. Figure 5 below presents respondents' assessment of the 1V1D projects in percentages.

The average community score of all the statements is 1.0 which is an indication of strong disagreement.

Participants said their reason for the average score of 1.0 was that the dam gets dried up before March every year and added that the little water in the dam was as a result of a heavy downpour in the community a day before the scoring.

The chief of the community who participated in the discussions said, the 1V1D policy would have really been a good one to improve agriculture and transform rural communities for improved livelihoods if it were implemented well.

Table 5: Chakori Community Score Card of One Village, One Dam on 15th of March, 2023

	Indicator	1	2	3	4	5	Total	Average	Reasons
		Strongly	Disagree	Don't	Agree	Strongly			
		disagree		know		agree			
A	1V1D	25	0	0	0	0	25		
	contains water								
	for dry season								
	crop farming								
	Calculation	25	0	0	0	0	25	25/25	
	of total score							=1.0	
В	1V1D has	25	0	0	0	0	25		
	contributed to								
	increased								
	agricultural								
	productivity								
	Calculation	25	0	0	0	0	25	25/25	
	of total score							=1.0	
C	1V1D has	25	0	0	0	0	25		
	contributed to								
	food security								
	Calculation	25	0	0	0	0	25	25/25	
	of total score							=1.0	
D	1V1D has	25	0	0	0	0	25		
	contributed to								
	jobs & less								
	out-migration								
	Calculation	25	0	0	0	0	25	25/25	
	of total score							=1.0	
E	1V1D	23	2	0	0	0	25		
	contains								
	enough water								
	for domestic								
	& livestock								
	use in the dry								
	season								
	Calculation	23	4	0	0	0	27	27/25	
	of total score							=1.0	

Source: Field data, March, 2023

Figure 5

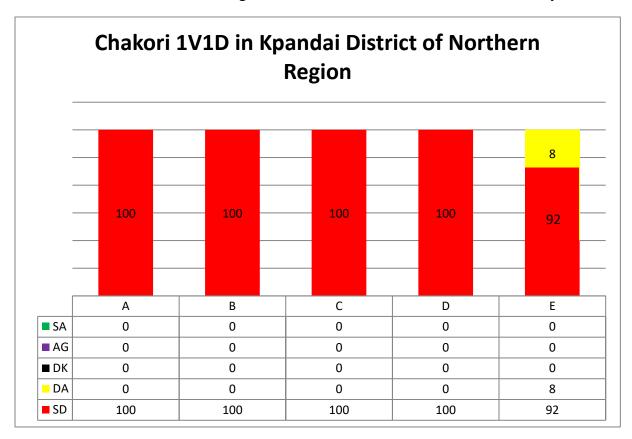
Statement A: 1V1D contains water for dry season crop farming

Statement B: 1V1D has contributed to increased agricultural productivity

**Statement C**: 1V1D has contributed to food security

**Statement D**: 1V1D has contributed to jobs and less out-migration

Statement E: 1V1D contains enough water for domestic and livestock use in the dry season



Strongly Disagree (SD) Disagree (DA) Don't Know (DK) Agree (AG) Strongly Agree (SA)

Picture of Chakori 1V1D



Chakori participants in focus group discussions and community score card exercise





#### 4.6: Asse 1V1D in Wa West District of Upper West Region

Table 6 below contains the Asse community score card data after focus group discussion. The Asse community of the Wa West district of Upper West Region, had 22 farmers comprising 16 men and 6 women farmers of which 2 were persons with disability participating in the focus group discussions and community score card exercise. All the 22 participants representing 100% strongly disagreed with Statements A-D with a score of 1

On Statement E, "1V1D contains enough water for domestic and livestock use in the dry season", 8, (36%) strongly disagreed with a score of 1, another 8, (36%) disagreed with a score of 2, none expressed lack of knowledge and 6, (27%) agreed with the statement with a score of 4. While the average score for each of the statements from A-D is 1.0 indicating strong disagreement, that of Statement E is 2.0 indicating disagreement. Figure 6 below presents respondents' assessment of the 1V1D projects in percentages.

Participants in giving reasons for the scores explained that measuring the impact of the dam in terms of its contributions to crop farming and job creation, the dam is a complete failure but measured in terms of water for livestock it is partially successful. A participant by name Damba Sabo said "we are saying it is partial but not full success because the water is always there for the animals from October to February but getting to March and beyond there is always little or no water for the animals"

From the records of the Special Development Initiative (SDI) Secretariat in the office of the President of Ghana and the Northern Development Authority (N DA), the dam is 100% complete and source of funding is the Annual Budget Funding (ABFA) of Ghana's petroleum revenue.

Table 6: Asse Community Score Card of One Village, One Dam on 16th of March, 2023

	Indicator	1	2	3	4	5	Total	Average	Reason
		Strongly	Disagree	Don't	Agree	Strongly			
		disagree	_	know		agree			
A	1V1D contains	22	0	0	0	0	22		
	water for dry								
	season crop								
	farming								
	Calculation of	22	0	0	0	0	22	22/22	
	total score							=1.0	
В	1V1D has	22	0	0	0	0	22		
	contributed to								
	increased								
	agricultural								
	productivity								
	Calculation of	22	0	0	0	0	22	22/22	
	total score							=1.0	
C	1V1D has	22	0	0	0	0	22		
	contributed to								
	food security								
	Calculation of	22	0	0	0	0	22	22/22	
	total score							=1.0	
D	1V1D has	22	0	0	0	0	22		
	contributed to								
	jobs & less								
	out-migration								
	Calculation of	22	0	0	0	0	22	22/22	
	total score							=1.0	
E	1V1D contains	8	8	0	6	0	22		
	enough water								
	for domestic &								
	livestock use in								
	the dry season								
	Calculation of	8	16	0	24	0	48	48/22	
	total score							=2.1	

Source: Field data, March, 2023

Figure 6

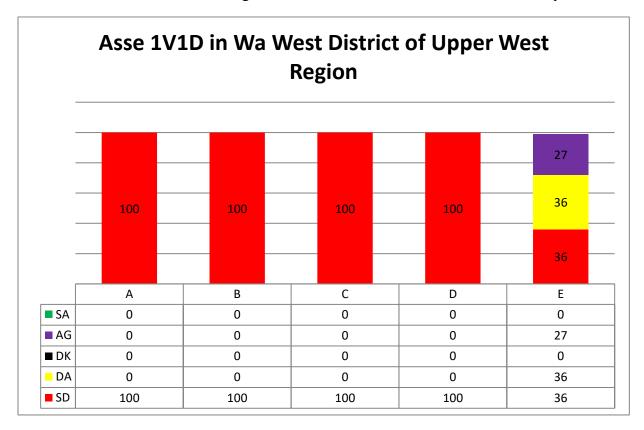
Statement A: 1V1D contains water for dry season crop farming

Statement B: 1V1D has contributed to increased agricultural productivity

**Statement C**: 1V1D has contributed to food security

**Statement D**: 1V1D has contributed to jobs and less out-migration

Statement E: 1V1D contains enough water for domestic and livestock use in the dry season



Strongly Disagree (SD) Disagree (DA) Don't Know (DK) Agree (AG) Strongly Agree (SA)

### Picture of Asse 1V1D



Picture of Asse participants in focus group discussion and community score card



#### 4.7: Nyagle 1V1D in Wa West district of Upper West Region

Table 7 below has data of Nyagle community's assessment and score of the 1V1D against the policy objectives of improving agricultural productivity, food security and jobs. The Nyagle community is one of the farming communities of the Wa West district of Upper West Region. A total of 24 farmers participated in the focus group discussions and community score card exercise. The 24, (100%) participants with a score of 1 unanimously strongly disagreed with the statements that the 1V1D project in the community had enough water for all year-round farming, increased agricultural productivity, food security and jobs.

The community however held different views on Statement E, "IVID contains enough water for domestic and livestock use in the dry season". While 4 (17%) strongly disagreed with the statement, 1(4%) disagreed, 15 (62%) agreed and 4 (17%) strongly agreed with the statement. Figure 7 below presents respondents' assessment of the 1V1D projects in percentages.

An average score of 4 was computed that shows the community agreed with the statement. One participant who disagreed with the statement that "IVID contains enough water for domestic and livestock use in the dry season" had this to say, "currently there is water for our animals to drink but this dam will soon dry up, so I have no problem if we say there is water but to say there is enough water for domestic and livestock, I strongly disagree."

From the records of the Special Development Initiative (SDI) in the office of the President of Ghana and the Northern Development Authority (NDA) the dam is 100% complete and source of funding is the Annual Budget Funding (ABFA) of Ghana's petroleum revenue.

Table 7: Nyagle Community Score Card of One Village, One Dam on 16th of March, 2023

	Indicator	1	2	3	4	5	Total	Averag	Reason
		Strongly	Disagree	Don't	Agree	Strongly	20002	e	110000011
		disagree		know	8	agree			
Α	1V1D	24	0	0	0	0	24		
	contains								
	water for dry								
	season crop								
	farming								
	Calculation	24	0	0	0	0	24	24/24	
	of total score							=1.0	
В	1V1D has	24	0	0	0	0	24		
	contributed								
	to increased								
	agricultural								
	productivity								
	Calculation	24	0	0	0	0	24	24/24	
	of total score							=1.0	
C	1V1D has	24	0	0	0	0	24		
	contributed								
	to food								
	security								
	Calculation	24	0	0	0	0	24	24/24	
	of total score							=1.0	
D	1V1D has	24	0	0	0	0	24		
	contributed								
	to jobs & less								
	out-migration								
	Calculation	24	0	0	0	0	24	24/24	
	of total score							=1.0	
E	1V1D	4	1	0	15	4			
	contains								
	enough water								
	for domestic								
	& livestock								
	use in the dry								
	season	4		0		20	0.6	0.616.1	
	Calculation	4	2	0	60	20	86	86/24	
	of total score							=4.0	

Source: Field data, March, 2023

Figure 7

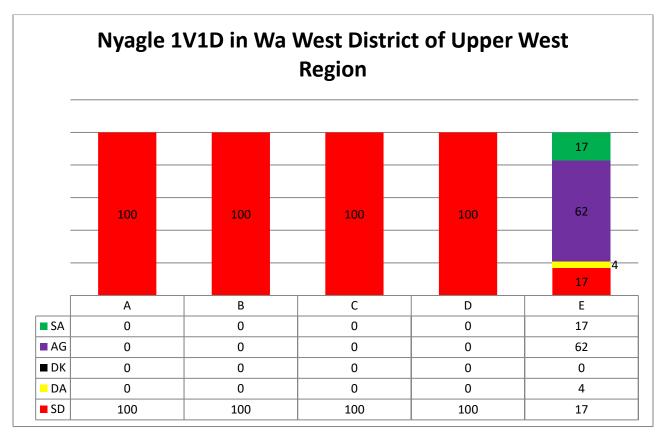
Statement A: 1V1D contains water for dry season crop farming

Statement B: 1V1D has contributed to increased agricultural productivity

Statement C: 1V1D has contributed to food security

**Statement D**: 1V1D has contributed to jobs and less out-migration

Statement E: 1V1D contains enough water for domestic and livestock use in the dry season



Strongly Disagree (SD) Disagree (DA) Don't Know (DK) Agree (AG) Strongly Agree (SA)

# Picture of Nyagle 1V1D



Picture of Nyagle participants in focus group discussion



#### 5.0: Annual Budget Funding Amount (ABFA) and the 1V1D in Northern Ghana

The Annual Budget Funding Amount (ABFA) is the amount of petroleum revenue which is not more than 70 percent of the Benchmark Revenue allocated for spending in the budget in the current financial year. ABFA spending is mainly aimed at maximizing the rate of economic development, promoting equality of economic opportunity with a view to ensure the well-being of citizens as well as promoting even and balanced development of the regions of Ghana.

In order to maximize the impact of the use of the petroleum revenue, subsection (3) of Section 21 of the Petroleum Revenue Management (Amendment) Act, 2015, (Act 815) requires prioritization of not more than four (4) areas which include agriculture and rural development for the use of the petroleum revenue.

It is against this backdrop that various sums of the Annual Budget Funding amount (ABFA) were allocated and disbursed in 2018, 2019 and 2020 Budget Statement and Economic Policies of the Government for public investment in irrigational infrastructure otherwise known as One Village, One Dam (1V1D) for agriculture and rural development of Ghana especially northern Ghana.

For instance, the Annual Report on the Petroleum Funds For 2019 (Pages 44-56) and 2020 (Pages 96-186) alone showed that Annual Budget Funding Amounts of Ghc 23,080,660.60 and Ghc58,984,804.90 were respectively allocated to the then Ministry of Special Development Initiatives (MSDI) for some of the 1V1D projects in northern Ghana. The Annual Reports on the Petroleum Funds equally point out the ABFA of Ghc 10,064,250 allocated as consultancy services fees for construction and supervision of 570 dams and dugouts in the Northern Development Zone under the 1V1D.

As part of the public expenditure tracking component of the project, data collected on 285 dams and dugouts in five regions in northern Ghana namely Upper East, Upper West, North-East, Northern and Savannah Regions showed that ABFA of Ghc **201,113,875.75** was spent making the average cost of dam/dug out to be Ghc 670,350.00.

The Ghc 670,350.00 being the average cost of a dam/dugout is more than a figure of Ghc250,000.00 sighted in 1V1D contract award letter and also quoted by the then Minister for Special Development Initiative as the cost of constructing each dam/dugout.

The contract sums of the 285 dams in northern Ghana, names of the contractors, consultants, source of funding and level of completion of the dams are attached as Appendix D

#### 6.0: Experts Views on Small Earth Dam Construction

A number of experts on small earth dam construction were interviewed to establish why some small earth dams are successful as in containing enough water for all-year round farming while others like the 1V1D fail as in getting dried in the dry season.

Dam construction experts from Ghana Irrigation Development Authority (GIDA) and senior lecturers in irrigation related programmes of University for Development Studies were interviewed.

GIDA with a vision of exploring all water resources for livelihood options in agriculture at appropriate scales for all communities has, in its core mandate, the responsibility of developing design standards for irrigation infrastructure, designing irrigation infrastructure and related facilities such as dams, ponds, tube-wells, conveyance structures, carrying out land-use planning in areas earmarked for irrigation development, providing public irrigation facilities, providing technical services for the development of irrigation facilities, providing technical and managerial services for effective use of irrigation facilities, developing and disseminating adaptive irrigation technology as well as liaising with other agencies to safeguard the healthy and safety of all people living within and around irrigation projects areas

In the views of one expert, an engineer from the Ghana Irrigation Development Authority (GIDA), two steps are usually involved in the procedure of developing a small or large dam. While the first important step is directly related to the design, the second step is the real construction of the dam. According to the expert, "if the design of the small earth dam does not meet principles of good engineering design and practically applied, then failure of the dam is inevitable". It was explained further that for a dam to continue to contain enough water in the dry season "the earth embankment must be structurally stable and the degree of imperviousness of the soil must be ascertained correctly. It is quite important that a thorough survey of the subsoil conditions on the proposed dam-site area is made at the start of the whole process, trenches must be excavated or test pits made for determination of the soil conditions with degree of accuracy, otherwise the dam will not contain the expected volumes of water when the rains stop."

Responding to a question of the role GIDA played in the 1V1D project design and construction, the expert said, "GIDA was first consulted and when we gave them technical advice on how the dams should be designed and constructed based on sound engineering principles, they went and never came back. They just ignored us and did what we are all now seeing."

Another expert in dam construction, an engineer and senior lecturer of the Graduate School of University for Development Studies, in responding to a question of why some small earth dams fail, said, the purpose of constructing a dam is mainly to prevent overturning, sliding, erosion, and seepage or free flow of an undue amount of water through or under the dam. He added that the height of a small earth dam usually approximates from ten to twenty feet. It was pointed out

that failure is likely to occur when there is insufficient height of earth embankment to prevent what he referred to as 'overtopping" during flood conditions or the dam is constructed upon undesirable kinds of foundation soil, allowing undue seepage of water through the subsoil under the embankment when the dam is constructed or better still, if there is spillway of inadequate dimensions to provide against abnormal flow of water during flood conditions. He continued, "I have not seen the designs of the 1V1D and do not know the track record of the contractors in dam construction, I have equally not done full assessment of the 1V1D but I think the failure of these dams to contain water for the whole of the dry season period may be due to the reasons I have given". The expert further explained technically and expressed disagreement with the 1V1D projects being referred to as dams, according to him, the 1V1D projects are dugouts. He said "My expertise in dam construction cannot be doubted and I must admit that dam construction is very very expensive. But I can also tell you on authority that those you call dams are never dams, they are dugouts and one does not need more than Ghc60,000 to do that type of work done at the sites."

#### 7.0: Grant of Right of Response

Though the Special Development Initiative Secretariat did not respond to request made under the Right to Information Law for information on 1V1D, key findings of the project stated in this report were sent to the National Coordinator of Special Development Initiative Secretariat for response before publication. Regrettably, no response was received at the time of the publication.

#### 8.0: Project Implementation Challenges

A number of challenges were encountered in the process of implementing the project. One of these challenges was failure of getting information requested through writing to the appropriate institutions and individuals. For instance, a couple of letters written to the Special Development Initiatives Secretariat, Northern Development Authority, the Public Procurement Authority and the consultant for 1V1D projects asking for information under the Right to Information Law were not responded to. Project staff had to rely on key informants for some of the information used in this report.

Also, 1V1D projects with their contract sums and names of consultants and contractors in official documents sighted were labeled by constituency names instead of specific names of beneficiary communities. This made it quite challenging to be able to match expenditures with dams in specific communities.

#### 9.0: **Publication of Report**

This report of the project was launched by Prof. David Millar, a Board Chairman of NORPRA, former Pro-VC of University for Development Studies and an Agriculturalist before participants moved to the site of 1V1D in the Dachio community of Bolgatanga East District of Upper East Region. The report was subsequently published by both print and electronic media and can also be found on NORPRA's website-https://norpra.org/. Some of the media publications are attached as **Appendix E** 

#### 10.0 Key Findings

It was found that:

- 1. The 1V1D projects with 100% completion status in 10 beneficiary communities visited were drying up with 6 out of the 10 dams completely dried up.
- 2. There was no dry season gardening or crop farming at the 10 dam sites visited making it a challenge not only to the achievement of the policy objectives of increased agricultural productivity, food security, jobs, poverty eradication, reduction in inequality and reduction in out-migration but that of the ABFA that also seeks to maximize economic development and address regional inequalities in the country.
- 3. All 159 participants in the focus group discussions and community score card exercise in 7 beneficiary communities disagreed that 1V1D has contributed to increased agricultural productivity, food security, and job creation
- 4. ABFA of Ghc **201,113,875**) of Ghana's petroleum revenue was spent on 285 1V1D projects with an average cost of Ghc 670,350.00 per dam. This figure is more than a figure of Ghc250,000.00 sighted in some award letters to contractors for construction of the dams.
- 5. Consultancy services fees for construction supervision of 1V1D in northern Ghana under the 1V1D stood at Ghc 10,064,250 of ABFA.
- 6. Payment for construction of some dams in Yunyoo, Mion and Tolon communities exceeded contract sums
- 7. No audit report on the 1V1D projects was found even though Government had stated in the 2018 Budget Statement and Economic Policies that the Audit Service was increasing its audit coverage to 1V1D to ascertain value for money.
- 8. GIDA with institutional capacity of dam construction did not lead in the design, construction and supervision of the 1V1D projects.
- 9. The Special Development Initiative Secretariat has no respect for citizens' right to information under the Right to Information Act, 2019 (Act 989)
- 10. The commitment of the Special Development Initiatives Secretariat to its own core values of timeliness, value for money, transparency and accountability as stated in the IPEP policy is very low.

#### Recommendations

It is recommended that;

- 1. All 1V1D projects be audited by the Audit Service as was stated in the 2018 Budget Statement and Economic Policies of the Government to ascertain value for money and promote accountability of Ghana's petroleum revenue
- 2. 1V1D policy be reviewed to ensure the objectives for IPEP and ABFA achieved. The review of the policy should take into consideration technical advice of GIDA and how functional small dams that predated 1V1D projects in northern Ghana were designed and constructed.
- 3. Ground water resources in farming communities of northern Ghana be explored and developed as complement or alternative to 1V1D for all year-round farming to achieve the objective of increased agricultural productivity, food security and jobs.
- 4. Investigation into the procurement process leading to the award of contracts for the construction of the dams be carried out. The profile, track records and beneficial owners of the consultants and contractors of 1V1D should be included in the investigation not only to establish whether or not sound engineering principles were adhered to and applied in the design and construction of the dams but also to promote transparency and accountability in public resource management.

#### **Conclusions**

Small earth dams when properly designed and constructed as irrigation infrastructure has the huge potential of accelerating agricultural-led transformation of northern Ghana for poverty eradication and bringing an end to hunger. For this reason, it is important that government considers the failings of the small earth dams policy as lessons to guide a review of the policy for effective implementation to achieve improved livelihoods of Ghanaians especially those in the northern part of the country through increased agricultural productivity, food security, employment opportunities, incomes and reduced out-migration in the dry season.

**Appendix A: Public Expenditure Tracking (PET) Template** 

No	1V1D Project community	Contact sum	Consultant	Contractor	Source of funding
1					
2					
3					
etc					

## **Appendix B: Community Score Card Template**

	Indicator	1	2	3	4	5	Total	Average	Reason
		Strongly	Disagree	Don't	Agree	Strongly			
		disagree		know		agree			
A	1V1D contains								
	water for dry								
	season crop								
	farming								
	Calculation of								
	total score								
В	1V1D has								
	contributed to								
	increased								
	agricultural								
	productivity								
	Calculation of								
	total score								
C	1V1D has								
	contributed to								
	food security								
	Calculation of								
	total score								
D	1V1D has								
	contributed to								
	jobs & less								
	out-migration								
	Calculation of								
	total score								
E	1V1D contains								
	enough water								
	for domestic &								
	livestock use in								
	the dry season								

Calculation of				
total score				

## Appendix C Economic outputs of small earth dams in northern Ghana under One Village, One Dam Policy

Small earth	Irrigated area	Irrigated	No. of	Net revenue	Net
dam		area per	farmers/ha,	Ghc/ha	revenue/farmer
		farmer			

# Appendix D: 1V1D PROJECTS IN NORTHERN GHANA

						·	
	SMALL DAMS						
	Upper East						
	Project location	Contract Sum	Executing Firm	Consultant	Start date	Anticipated completion date	Payment
1	NABDAM 1	651,642.75	Palm Forest Co. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	373,637.22
2	NABDAM 2	651,642.75	Palm Forest Co. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	302,117.61
3	NABDAM 3	644,863.95	Muharam Co. Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
4	NABDAM 4	719,812.74	Montjoira Const. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
5	NABDAM 5	676,677.69	Mas-Hood Ventures	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	425,973.06
6	TELENSI 1	706,479.00	Gumah And Sons Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	457,798.05
7	TELENSI 2	706,479.00	Gumah And Sons Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0

			]		1		
8	TELENSI 3	668,157.15	Prestige Era Co. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	442,69
9	TELENSI 4	668,157.15	Prestige Era Co. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	452,42
10	TELENSI 5	668,157.15	Prestige Era Co. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
11	NAVRONGO 1	665,485.95	GTEA	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	372,16
12	NAVRONGO 2	665,485.95	GTEA	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	382,67
13	NAVRONGO 3	648,087.00	Upper Land Trding Co. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	221,05
14	NAVRONGO 4	644,423.37	Bensky Const. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0.00
15	NAVRONGO 5	644,423.37	Bensky Const. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	433,12
16	CHIANA PAGA 1	420,000.00	Rytetime Solution	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0.00
17	CHIANA PAGA 2	652,308.03	Timeline And Innovation Co. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	224,80
18	CHIANA PAGA 3	657,863.37	Quality Suppliers & Builders Co Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	232,85

19	CHIANA PAGA 4	665,420.85	375 Company Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0.00
20	CHIANA PAGA 5	678,171.00	KB Norwood Company Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0.00
21	BULISA SOUTH 1	655,356.29	Bluemix Co. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	447,048.05
22	BULISA SOUTH 2	678,171.00	KB Norwood Company Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0.00
23	BULISA SOUTH 3	649,105.53	Dynamic Globe Co. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	224,259.30
24	BULISA SOUTH 4	671,680.95	Grand Unique Co. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	429,928.20
25	BULISA SOUTH 5	672,750.90	Easytrans Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0.00
26	BULISA NORTH 1	676,407.00	MA Gana Expert Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0.00
27	BULISA NORTH 2	678,507.00	Gamalson Enterprise	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0.00
28	BULISA NORTH 3	669,792.53	F.M.Maiga Co. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	432,081.26
29	BULISA NORTH 4	669,792.53	F.M.Maiga Co. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0.00
30	BULISA NORTH 5	672,040.05	375 Company Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0.00

31	BINDURI 1	650,104.50	Wazkad Gh. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	433,558.15
32	BINDURI 2	693,735.15	Talent Discovery Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	404008.11
33	BINDURI 3	670,653.00	Novous Tera Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0.00
34	BINDURI 4	667,006.35	Nourisher Processing Co.	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	216,208.71
35	BINDURI 5	642,376.00	Fadhab Invest Co Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0.00
36	PUSIGA 1	650,004.41	Kafasma Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	472,938.51
37	PUSIGA 2	672,750.90	Oxfams Co Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	457,958.97
38	PUSIGA 3	659,500.95	AB Ziko. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0.00
39	PUSIGA 4	678,171.00	KB Norwood Company Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0.00
40	PUSIGA 5	675,727.65	Leonard's Homes Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	258,591.60
41	GARU 1	670,307.55	Fourthman & Cross Const Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	433,569.60

42	GARU 2	670,307.55	Fourthman & Cross Const Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	243,291.60
43	GARU 3	659,500.95	Affrako Co. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	382,846.66
44	GARU 4	659,500.95	Affrako Co. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0.00
45	GARU 5	672,040.05	Razor Eng & Const. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	459,974.25
46	BOLGA EAST 1	655,988.49	Yam-Zua Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	419,946.26
47	BOLGA EAST 2	670,653.00	Novous Terra Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0.00
48	BOLGA EAST 3	645,846.12	All Iddissah & Co Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	445,155.55
49	BOLGA EAST 4	678,171.00	KB Norwood Company Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
50	BOLGA EAST 5	673,254.90	Zintex Porfolio Service Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
51	BOLGA WEST 1	674,833.05	Oforisante Plus Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
52	BOLGA WEST 2	673,254.90	Zintex Porfolio Service Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	

53	BOLGA WEST 3	648,803.55	Jorninas Enterprise	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	447172.2
54	BOLGA WEST 4	669,260.70	Ra-Bacchus Enterprise Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
55	BOLGA WEST 5	678,171.00	KB Norwood Company Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
56	BONGO 1	648,511.05	Abooh 1 Co. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	369,242.10
57	BONGO 2	648,511.05	Abooh 1 Co. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	426,074.40
58	BONGO 3	673,254.90	Zintex Porfolio Service Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
59	BONGO 4	652,951.05	Northern Rocket	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	450,888.58
60	BONGO 5	673,254.90	Zintex Porfolio Service Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
61	BAWKU CENTRAL 1	674,833.05	Oforisante Plus Co. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	355,481.28
62	BAWKU CENTRAL 2	674,833.05	Oforisante Plus Co. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	443,784.87
63	BAWKU CENTRAL 3	674,833.05	Oforisante Plus Co. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	420,167.25

64	BAWKU CENTRAL 4	698,661.75	Cross World Agencies Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	461,858.31
65	BAWKU CENTRAL 5	698,661.75	Cross World Agencies Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	225,972.00
66	ZEBILLA 1	646,797.00	Orlin Constr. Ghana Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
67	ZEBILLA 2	671,830.05	Fair Vision Ventures Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	455,365.43
68	ZEBILLA 3	649,363.62	Jopiah Enterprise	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
69	ZEBILLA 4	648,172.50	Nabod Ghana Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	447,803.64
70	ZEBILLA 5	648,172.50	Nabod Ghana Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	212,770.04
71	TAMPANE 1	655,953.00	Solid Works (GH) Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
72	TAMPANE 2	648,370.95	Hisbar Investment ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
73	TAMPANE 3	648,370.95	Hisbar Investment ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	403,550.42
74	TAMPANE 4	674,833.05	Oforisante Plus Co ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	

75	TAMPANE 5	650,033.31	Jopiah Enterprise Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	446,242.14
	Upper West						
76	WA WEST 1	686,207.70	Aeon Complex Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	473,868.90
77	WA WEST 2	686,207.70	Aeon Complex Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	237,028.50
78	WA WEST 3	686,207.70	Aeon Complex Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	469,057.50
79	WA WEST 4	710,320.95	World Ambitions Co Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	491669.55
80	WA WEST 5	678,171.00	KB Norwood Company Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
81	WA EAST 1	674,833.05	Oforisante Plus Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
38	WA EAST 2	657,370.50	80 -B Construction Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
83	WA EAST 3	674,833.05	Oforisante Plus Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
84	WA EAST 4	645,451.95	Maya's Investment	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
85	WA EAST 5	646,711.95	Mahasa ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	

86	LAMBUSIE 1	685,553.97	STSR Company Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
87	LAMBUSIE 2	685,553.97	STSR Company Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
88	LAMBUSIE 3	677,055.90	T K Waters	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
89	LAMBUSIE 4	650,532.06	Motrama Ghana Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	450274.5
90	LAMBUSIE 5	482,000.00	Oforisante Plus Co Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
91	JIRAPA 1	676,773.45	Euwin Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
92	JIRAPA 2	675,039.90	C & H Logistics	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
93	JIRAPA 3	680,479.95	Umarib Ghana Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
94	JIRAPA 4	680,479.95	Umarib Ghana Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
95	JIRAPA 5	682,805.55	Dream Contractor	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	451,847.54
96	LAWRA 1	674,833.05	Oforisante Plus Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
97	LAWRA 2	674,833.05	Oforisante Plus Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
98	LAWRA 3	674,833.05	Oforisante Plus Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	

99	LAWRA 4	674,833.05	Oforisante Plus Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
100	LAWRA 5	674,833.05	Oforisante Plus Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
101	NANDOM 1	648,254.19	Amerag Ventures Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	437262.66
102	NANDOM 2	660,473.25	Perriscuo Ghana Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	406,944.90
103	NANDOM 3	550,000.00	Chalpan Company Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
104	NANDOM 4	669,237.08	Wabs Const. Works Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
105	NANDOM 5	649,566.69	Nakpenaa Ent.	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	428,889.42
106	SISSALA EAST 1	677,055.90	TK Waters Co Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
107	SISSALA EAST 2	659,470.50	Celebrities Business Co. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
108	SISSALA EAST 3	668,698.95	Tonoman Co. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	311,301.00
109	SISSALA EAST 4	683,608.95	Samkad Ghana Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	361,270.80

110	SISSALA EAST 5	667,041.00	Jopiah Enterprise Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	О
111	SISSALA WEST 1	653,298.95	Re-Work Ghana Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	103,815.00
112	SISSALA WEST 2	653,298.95	Re-Work Ghana Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	434,185.32
113	SISSALA WEST 3	683,608.95	A A Zabs Co. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
114	SISSALA WEST 4	672,667.43	Alhassan Kambala Gen Wks	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	426,835.80
115	SISSALA WEST 5	694,097.40	Abdullai AS Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
116	NADOWLI/KALEO 1	649,105.53	Cantor Apex	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	408599.94
117	NADOWLI/KALEO 2	654,754.95	Blue Mountain Engineering & Const. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
118	NADOWLI/KALEO 3	699,202.50	Dalid Co. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	458,819.79
119	NADOWLI/KALEO 4	668,490.00	Man Hokett Co Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	221,589.00
120	NADOWLI/KALEO 5	644,424.00	A. ArunBis Co. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0

121	DAFIAMA-BUSIE- ISSA 1	677,303.91	A. C Net Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
122	DAFIAMA-BUSIE- ISSA 2	656,884.35	Sammit Duo Co. ltd.	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
123	DAFIAMA-BUSIE- ISSA 3	685,698.45	Ramec Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
124	DAFIAMA-BUSIE- ISSA 4	670,465.58	Jalilo Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	217,415.70
125	DAFIAMA-BUSIE- ISSA 5	650,047.83	The Isaah's Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
126	WA CENTRAL 1	695,716.50	Iddal Company Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	462,039.66
127	WA CENTRAL 2	670,840.96	Chalpan Company Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
128	WA CENTRAL 3	654,587.37	Sanekambala Co. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	202,838.13
129	WA CENTRAL 4	702,718.95	Bosome Estates Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
130	WA CENTRAL 5	695,716.50	Iddal Company Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	485,621.10
	Northern						
131	BOLE 1	672,373.95	JDJA GH LTD	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	451,020.96

132	BOLE 2	672,373.95	JDJA GH LTD	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	469,843.20
133	BOLE 3	690,000.00	Legacy Engineering	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
134	BOLE 4	690,000.00	Legacy Engineering	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
135	BOLE 5	668,771.40	De-Hawk Ventures Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
136	SAWLA-TUNA- KALBA 1	655,988.49	Adams Mahama Co. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
137	SAWLA-TUNA- KALBA 2	649,702.52	Hydronomics Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	375,615.05
138	SAWLA-TUNA- KALBA 3	649,702.52	Hydronomics Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
139	SAWLA-TUNA- KALBA 4	678,171.00	KB Norwood Company Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
140	SAWLA-TUNA- KALBA 5	681,333.81	Hallwort Gh. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	456,768.00
141	DAMANGO 1	690,000.00	Legacy Engineering	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
142	DAMANGO 2	643,203.90	Greencity Housing	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0

143	DAMANGO 3	643,203.90	Greencity Housing	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	391,242.60
144	DAMANGO 4	692,838.45	Wilikins Eng Co. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
145	DAMANGO 5	693,468.45	Quality Assured Eng. Co Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	392,604.12
146	BUNKPRUGU 1	691,347.45	Shamo Co. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	299,205.00
147	BUNKPRUGU 2	691,347.45	Shamo Co. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
148	BUNKPRUGU 3	649,105.53	Anass-El Yak Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	204,621.84
149	BUNKPRUGU 4	678,171.00	KB Norwood Company Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
150	BUNKPRUGU 5	689,247.00	Salia Razak Co Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
151	YUNYOO 1 (amount paid more than contract sum)	691,480.63	Fahativ Ventures Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	693,623.92
152	YUNYOO 2	691,480.63	Fahativ Ventures Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	437,758.78
153	YUNYOO 3	700,434.15	Rinacand Co. Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	196,200.00

154	YUNYOO 4	700,434.15	Rinacand Co. Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	223,275.60
155	YUNYOO 5	700,434.15	Rinacand Co. Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	392,079.60
156	CHREREPONI 1	705,159.15	Idal Co. Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	488,084.22
157	CHREREPONI 2	651,057.06	Mima Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
158	CHREREPONI 3	694,456.50	Letmik Agencies Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
159	CHREREPONI 4	686,014.50	Oforisante Plus Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
160	CHREREPONI 5	650,910.90	Andy-D Enterprise	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	383,618.52
161	SABOBA 1	650,910.90	Andy-D Enterprise	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
162	SABOBA 2	681,266.72	Rahma Company Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
163	SABOBA 3	681,266.72	Rahma Company Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
164	SABOBA 4	650,910.90	Andy-D Enterprise	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	

165	SABOBA 5	674,833.05	Oforisante Plus Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
166	SALAGA SOUTH 1	667,347.08	Ranason Ghana Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	402,822.45
167	SALAGA SOUTH 2	690,000.00	Legacy Engineering	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
168	SALAGA SOUTH 3	670,082.85	H And I Investment Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
169	SALAGA SOUTH 4	670,082.85	H And I Investment Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	460,736.10
170	SALAGA SOUTH 5	671,711.93	N Ushad Co. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	141,133.05
171	SALAGA NORTH 1	690,000.00	Legacy Engineering	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
172	SALAGA NORTH 2	690,000.00	Legacy Engineering	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
173	SALAGA NORTH 3	690,000.00	Legacy Engineering	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
174	SALAGA NORTH 4	690,000.00	Legacy Engineering	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
175	SALAGA NORTH 5	702,718.95	Bosome Estates Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	492319.48

176	GUSHEGU 1	667,336.58	Kamil Legacy	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	240,391.80
177	GUSHEGU 2	696,139.65	Alkalifa Co. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	198,440.10
178	GUSHEGU 3	696,139.65	Alkalifa Co. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	322,985.70
179	GUSHEGU 4	696,139.65	Alkalifa Co. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	514,852.10
180	GUSHEGU 5	690,000.00	Legacy Engineering Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
181	KPANDAI 1	690,000.00	Legacy Engineering Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	170,298.90
182	KPANDAI 2	690,000.00	Legacy Engineering Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	194,277.60
183	KPANDAI 3	687,718.86	Patma Prestige	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	419,369.40
184	KPANDAI 4	687,718.86	Patma Prestige	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	419,369.40
185	KPANDAI 5	694,456.50	Letmik Agencies Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
186	BIMBILLA 1	697,275.75	Dewobua Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0

187	BIMBILLA 2	420,000.00	Gamalson Enterprise	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	266,366.70
188	BIMBILLA 3	671,711.93	N Ushad Co. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	317,022.75
189	BIMBILLA 4	671,711.93	N Ushad Co. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	368,910.00
190	BIMBILLA 5	657,542.70	SA Amin Co. Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
191	WULENSI 1	673,471.73	Haqiq Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	383,541.20
192	WULENSI 2	673,471.73	Haqiq Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	174,841.83
193	WULENSI 3	678,127.95	E-Cube Premium Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
194	WULENSI 4	649,161.81	Alhassan Janifo Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	174,664.80
195	WULENSI 5	684,642.36	Astel Global Proj Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
196	NANTON 1	681,198.32	Elex Investmen GH Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	476,715.60
197	NANTON 2	652,408.20	Palace Point Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	450,665.71

198	NANTON 3	667,186.95	Dick Djee Contract Wks Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	446,934.60
199	NANTON 4	679,615.80	F. A Elem Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
200	NANTON 5	650,385.90	Nyankonton Plus Ven	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
201	SAVELLEGU 1	683,608.95	Gunu Trad & Const. Wks	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	239,555.34
202	SAVELLEGU 2	683,608.95	Gunu Trad & Const. Wks	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	441,167.19
203	SAVELLEGU 3	671,418.98	Saitama Ent Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	233,798.40
204	SAVELLEGU 4	690,000.00	Legacy Engineering Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
205	SAVELLEGU 5	698,937.90	Ofh Western Homes Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	222,336.90
206	TAMALE NORTH 1	681,081.81	Q3. Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	350,985.60
207	TAMALE NORTH 2	669,956.48	Royal Badandi Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	398,633.81
208	TAMALE NORTH 3	679,873.00	Kantan Eng. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	194,332.91

209	TAMALE NORTH 4	650,155.95	Raj-Pak Ventures Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	174,687.30
210	TAMALE NORTH 5	648,810.90	Janda Ghana Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	393,786.90
211	TAMALE SOUTH 1	702,718.95	Bosome Estates Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	478,813.29
212	TAMALE SOUTH 2	676,701.00	Winampang Company Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
213	TAMALE SOUTH 3	690,000.00	Legacy Engineering	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
214	TAMALE SOUTH 4	690,000.00	Legacy Engineering	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
215	TAMALE SOUTH 5	690,000.00	Legacy Engineering	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
216	TAMALE CENTRAL 1	683,234.63	Leding Ghana Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
217	TAMALE CENTRAL 2	683,234.63	Leding Ghana Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
218	TAMALE CENTRAL 3	683,234.63	Leding Ghana Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
219	TAMALE CENTRAL 4	683,234.63	Leding Ghana Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
220	TAMALE CENTRAL 5	683,234.63	Leding Ghana Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
221	YAPEI-KUSAWGU 1	649,315.95	Sol-Rok Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	379,611.00

222	YAPEI-KUSAWGU 2	649,315.95	Sol-Rok Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
223	YAPEI-KUSAWGU 3	649,987.95	Kontraata Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	500,510.70
224	YAPEI-KUSAWGU 4	694,456.50	Letmik Agencies Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
225	YAPEI-KUSAWGU 5	694,456.50	Letmik Agencies Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
226	MION 1 (payment more than contract sum)	696,367.50	Koddeg Ghana Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	681,742.80
227	MION 2	696,367.50	Koddeg Ghana Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
228	MION 3	696,367.50	Koddeg Ghana Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
229	MION 4	689,614.32	Solid Works Ghana Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	189,481.50
230	MION 5	648,172.50	Nabod Ghana limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
231	YENDI 1	678,171.00	KB Norwood Company Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
232	YENDI 2	676,610.18	Waflan Const. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	210,950.10

233	YENDI 3	676,610.18	Waflan Const. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	399,973.95
234	YENDI 4	676,610.18	Waflan Const. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	167,170.95
235	YENDI 5	660,000.00	A. L .Bahor Co. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	372,588.30
236	YAGABA KUMORI 1	649,126.95	Wuba Enterprise	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	156,248.55
237	YAGABA KUMORI 2	645,903.20	GE Bescom Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
238	YAGABA KUMORI 3	677,761.50	Think Engineering Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
239	YAGABA KUMORI 4	683,796.90	Nana Kwame Attuaful Ent	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
240	YAGABA KUMORI 5	677,761.50	Think Engineering Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
241	TOLON 1	689,247.45	Salia Razak Iimited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	497,438.10
242	TOLON 2	689,247.45	Salia Razak Iimited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	423,487.80
243	TOLON 3	648,172.50	Nabod Ghana Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	399,460.05

244	TOLON 4	670,000.00	375 Company Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
245	TOLON 5 (payment more than contract sum)	670,000.00	375 Company Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	865,149.48
246	KUMBUNGU 1	650,000.03	AR Fari Co. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	452,947.32
247	KUMBUNGU 2	650,000.03	AR Fari Co. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	378,764.46
248	KUMBUNGU 3	650,000.03	AR Fari Co. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	218,823.75
249	KUMBUNGU 4	677,761.50	Think Engineering Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
250	KUMBUNGU 5	709,501.95	Bukart Co. Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	500,142.06
251	ZABZUGU 1	677,761.50	Think Engineering Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	677,761.50
252	ZABZUGU 2	677,761.50	Think Engineering Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	677,761.50
253	ZABZUGU 3	672,456.80	Tashwenterim Company Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	672,456.80
254	ZABZUGU 4	678,127.95	E-Cube Premium Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	

255	ZABZUGU 5	716,749.39	Sumada Enterprise	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	267,838.13
256	SANARIGU 1	670,296.53	Saha Ultimate Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	465,375.83
257	SANARIGU 2	668,110.95	Asamoah Const. & Trading Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
258	SANARIGU 3	658,820.55	Singri Co. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	360,897.84
259	SANARIGU 4	662,043.00	JPP Const	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
260	SANARIGU 5	668,689.50	Yoozak Ent	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	181,300.50
261	NALERIGU 1	575,775.96	Think Engineering Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
262	NALERIGU 2	675,186.69	Naross Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	277,189.56
263	NALERIGU 3	647,984.76	Juayibin & Daughters	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	434,774.70
264	NALERIGU 4	657,213.00	Campus Annex Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
265	NALERIGU 5	667,186.95	Dick Djee Cont Wks Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	450,027.90

266	WALEWALE 1	660,830.63	Berrygold Const	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	454,802.72
267	WALEWALE 2	700,754.40	Dra-Imo Enterprise	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
268	WALEWALE 3	664,416.53	Aminad Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	383,480.55
269	WALEWALE 4	699,202.50	Chantiwuni Const Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	446,078.70
270	WALEWALE 5	660,493.20	Undaglowe Co. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
271	DABOYA- MAARIGU 1	649,315.95	Sarpod Real Estate	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
272	DABOYA- MAARIGU 2	670,641.45	Limerica Ghana Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	430,188.66
273	DABOYA- MAARIGU 3	670,641.45	Limerica Ghana Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	391,969.94
274	DABOYA- MAARIGU 4	670,641.45	Limerica Ghana Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	400,539.06
275	DABOYA- MAARIGU 5	655,342.95	Maahzu Mahama Co. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	386,362.98
276	KARAKA 1	691,480.63	Fahati Ventures Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	

277	KARAKA 2	682,431.69	Hardwick Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	419,942.70
278	KARAKA 3	682,431.69	Hardwick Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	442,209.06
279	KARAKA 4	682,431.69	Hardwick Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	466,507.08
280	KARAKA 5	678,507.00	Gamalson Entewrprise	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	
281	TATALE SANGULI 1	678,127.95	E-Cube Premium Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
282	TATALE SANGULI 2	678,127.95	E-Cube Premium Limited	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	0
283	TATALE SANGULI 3	659,854.80	Justy Const. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	216,187.20
284	TATALE SANGULI 4	662,699.15	Elolam Electro Ghana Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	447,435.90
285	TATALE SANGULI 5	701,116.65	Kabscoda Co. Ltd	ASSOCIATED BEVEAR CONSULT	April,2018	Sept, 2020	365,239.49