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REPORT OF THE AUDITOR GENERAL ON THE ACCOUNTS OF DISTRICT ASSEMBLIES FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019



This report has been prepared under Section 11 of the Audit Service Act, 2000 for presentation to Parliament in accordance with Section 20 of the Act.

**Johnson Akuamoah Asiedu
Acting Auditor General
Ghana Audit Service
21 October 2020**

This report can be found on the Ghana Audit Service website: www.ghaudit.org

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Dear Rt. Honourable Speaker,

REPORT OF THE AUDITOR GENERAL ON THE ACCOUNTS OF DISTRICT ASSEMBLIES FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

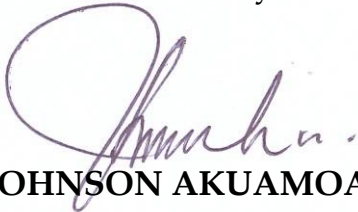
I have the honour, in accordance with Article 187(5) of the Constitution to present my Report on the audit of the accounts of District Assemblies for the financial year ended 31 December 2019, to be laid before Parliament.

2. The Report is a consolidation of the significant findings and recommendations made during our routine audits, which have been formally communicated in management letters and annual audit reports to the Assemblies. The findings herein contained are the significant unresolved issues after taking into consideration verified management responses. The report is presented in three parts. Part I outlines our mandate, scope and objectives for the audit, while Part II provides an executive summary of the results of the audit and our recommendations. Part III deals with the details of the significant findings and recommendations.

3. The report also highlights recurring irregularities which are caused by absence of sanctions against financial and administrative indiscipline, and low level of commitment by Coordinating Directors and Finance Officers towards enforcing the provisions of relevant legislation and administrative instructions.

4. I gratefully acknowledge the cooperation and assistance provided by the Chief Executives of the Assemblies and their staff during the audits. I also acknowledge and commend my staff for their invaluable contributions towards the production of this report.

5. Yours faithfully,



JOHNSON AKUAMOAH ASIEDU
ACTING AUDITOR GENERAL

THE RT. HON. SPEAKER
OFFICE OF PARLIAMENT
PARLIAMENT HOUSE, ACCRA

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ACRONYMS

DACF	-	District Assemblies Common
Fund DCD	-	District Coordinating Director
DDF	-	District Development
Facility DP	-	Development Partner
FAR	-	Financial Administration Regulations
FMDA	-	Financial Memoranda for District
Assemblies GCR	-	General Counterfoil Receipt
IGF	-	Internally Generated Funds
LI	-	Legislative Instrument
GoG	-	Government of Ghana
IGF	-	Internally Generated Funds
MLGRD	-	Ministry of Local Government and Rural
Development MMA	-	Metropolitan and Municipal Assemblies
MMDA	-	Metropolitan, Municipal and District
Assemblies UDG	-	Urban Development Grant
GSOP	-	Ghana Social Opportunities
Project SSF	-	Social Security Fund
SSNIT	-	Social Security and National Insurance Trust

REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF DISTRICT ASSEMBLIES FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

PART I

MANDATE, SCOPE AND AUDIT OBJECTIVES

Introduction

6. In accordance with Articles 187(2) and 253 of the 1992 Constitution of Ghana and Section 84 of the Public Financial Management Act, 2016 (Act 921), the Audit Service has audited the accounts of the 258 Metropolitan, Municipal and District Assemblies for the financial year ended 31 December 2019. Two Assemblies were unable to submit their financial statements by the statutory deadline of 28 February 2020. We however conducted audits on the accounting records and operations of the two Assemblies.

7. Our findings and recommendations from the audits of the Assemblies were discussed with the key personnel involved and communicated in individual management letters and annual audit reports for their comments and necessary action. Responses received, where deemed appropriate, have been included in this Report.

Scope and audit objectives

8. I applied the International Standards of Supreme Audit Institutions (ISSAIs) in the conduct of the audits. My audits were also guided by Section 13 of the Audit Service Act, 2000 (Act 584) which required that I ascertain whether in my opinion:

- a. The accounts have been properly kept;
- b. All public monies collected have been fully accounted for and rules, regulations and procedures are sufficient to provide effective check on the assessment, collection and proper allocation of revenue;
- c. Monies have been expended for the purposes for which they were appropriated and expenditures made as authorized;
- d. Essential records were maintained, and the rules and procedures applied were sufficient to safeguard and control the Assemblies' assets and
- e. Programmes and activities of the Assemblies have been undertaken with due regard to economy, efficiency, and effectiveness in relation to the

resources utilized and results achieved.

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

10. We have provided in this Report, extracts from the financial statements for the period 2017 to 2019 for purposes of comparing the year-on-year performance of the Assemblies and to provide an appraisal of Assemblies which default in submitting their financial statements for audit validation and were therefore excluded in the previous reports. The extracts include income, internally generated funds, expenditure, operational results, and assets and liabilities of the Assemblies.

PART II

EXECUTIVE SUMMARY

Submission of annual accounts

11. For the 2019 financial year, 258 Assemblies submitted their 2019 financial statements for audit validation as required by Section 80(1) of the Public Financial Management (PFM) Act, 2016 (Act 921). Adaklu District and Keta Municipal Assemblies defaulted in submitting their 2019 financial statements for validation contrary to Act 921.

12. Compliance of the Assemblies to Section 80 of Act 921 over the 2017 to 2019 financial years is provided below.

Year	No. of Assemblies	Assemblies with audited financial statement	No of defaulting Assemblies
2017	216	214	2
2018	254	240	14*
2019	260	258	2

Sources of Income

13. The total income received by the 258 Assemblies in 2019 was GH¢1,896,125,539.57. This was made up of their internally generated funds (IGF), quarterly allocations of the District Assemblies Common Fund, Government salary grant and support from Ghana's Development Partners (DP). The Metropolitan Assemblies received the highest total income mainly from IGF, external grants and credits exclusive to Metro Assemblies. The highest income were received by Accra (GH¢45,150,199.33), Kumasi (GH¢44,402,308.44), Tema (GH¢35,390,234.44) and Sekondi Takoradi (GH¢23,476,348.40) Metropolitan Assemblies.

IGF performance

14. The 258 Assemblies collected a total IGF of GH¢388,149,602.60 during the year. Kumasi Metropolitan and Tema Metropolitan Assemblies collected the highest IGF of GH¢24,683,840.45 and GH¢23,292,321.49 respectively. The least performing Assembly was Yunyo Nansua District (GH¢13,751.00). The sources

of IGF were from property rates, fees, licences, royalties and other miscellaneous for recurrent expenditure.

15. Ineffective collection strategies, absence of comprehensive records on properties and businesses, avoidable commissions up to 30% paid to private firms for revenues collections on behalf of the Assemblies continue to contribute to the low IGF collections (20%) to total income.

Expenditure and Operational Results

16. The total income of the 258 Assemblies amounted to GH¢1,896,125,539.57 as against an expenditure of GH¢1,664,651,483.83 resulting in a net surplus of GH¢231,474,055.74 as compared with previous year's net surplus of GH¢12,509,324.47.

Assets and Liabilities

17. Total assets of the 258 Assemblies as at 31 December 2019, was GH¢663,797,817.03. This comprised Cash/Bank balances (GH¢249,825,221.69), Investments in Equity and unrecovered Poverty Alleviation Fund (GH¢402,148,948.73) and Debtors (GH¢11,823,646.61).

18. The liabilities of the Assemblies as at 31 December 2019 amounted to GH¢45,573,856.76 and was made up of deposits, unpaid taxes and other payables.

Summary of Irregularities

Irregularities	2015 GH¢	2016 GH¢	2017 GH¢	2018 GH¢	2019 GH¢
Cash	30,043,030.41	72,274,248.07	8,452,270.81	26,397,410.07	16,085,998.24
Procurement and stores	410,457.24	163,619.57	407,498.02	573,915.10	245,639.90
Contract			2,857,615.86	1,631,646.64	2,164,502.57
Statutory Tax and Deduction	182,856.10	159,683.93	88,114.86	807,252.92	534,121.78
Payroll	150,890.00	263,126.88	418,061.30	327,005.44	504,349.18
Total	30,787,233.75	72,860,678.45	12,223,560.85	29,737,230.17	19,534,611.67

Cash irregularities

19. Cash irregularities noted during the audits amounted to GH¢16,085,998.24 and comprised mainly of misappropriation of funds, unrecovered advance/rent, uncollected revenue and unsubstantiated payments.

Misappropriation of fund

20. Fund misappropriation continued to occur in the operations of the Assemblies as Collectors and Assembly personnel who failed to account for their collections were not punished, or no efforts made to recover the amounts from them or their guarantors. This comprised;

- a. GH¢823,536.69 revenue collected not accounted for at 44 Assemblies;
- b. fund withdrawal of GH¢144,194.00 at Nzema East Municipal Assembly misappropriated; and
- c. Value books with a face value of GH¢163,352.00 (10 Assemblies) and 407 GCRs (33 Assemblies) were not accounted for.

21. We recommended recovery of the amounts from the revenue collectors and their Guarantors or from Assemblies' personnel whose negligence permitted the irregularity.

Uncollected revenue

22. Thirteen Assemblies recorded uncollected revenue of GH¢1,705,263.49. This was mainly property rate, dislodging fees and business operating permits. The Assemblies generally did not have rate registers to guide collection and also did not device effective revenue collection strategies.

23. We recommended to Management of the Assemblies to engage their Finance & Administration Sub-Committees of the General Assemblies to device effective strategies to track and collect all revenue from property rates and business permits.

Unrecovered funds

24. Forty-nine Assemblies failed to recover rent from occupants of Government bungalows and other commercial facilities as well as salary advance granted staff amounting to GH¢1,666,944.86. Other case of unrecovered funds involved imprests of GH¢197,505.94 granted to officials at

10 Assemblies for assignments that had not been retired.

25. We recommended recovery of all funds due from the defaulters.

Payments not accounted for

26. Thirty-eight Assemblies disbursed a total amount of GH¢1,529,941.57 on goods and services that had no relevant expenditure supporting records like invoices, waybills, acknowledgments, stores received advice etc. to substantiate the payments. Six Assemblies were also unable to present payment vouchers totaling GH¢258,153.81 for payment on goods and services allegedly provided to the Assemblies. Further, three Assemblies could not justify/engaged in unlawful payments amounting to GH¢129,544.09 to individual and entities without obtaining value for money.

27. We could not independently verify the authenticity of the payments and recommended recovery of the amounts from the recipients or from the Coordinating Directors and Finance Officers who authorized and approved the payments for no value received.

Unrecovered debts

28. Management of two Assemblies failed to take step to recover outstanding Poverty Alleviation Fund (PAF) of GH¢194,241.98 from the beneficiaries of the funds. Also, management of Ejura Sekyeredumasi Municipal Assembly failed to exercise its oversight responsibility over the financial activities of the Ejura Water Supply causing the water system to accumulate a total unpaid bill of GH¢967,046.13 by customers.

29. We recommended to management to seek approval from the General Assembly and write to the Minister for Finance through the Minister for Local Government and Rural Development for approval to write off the PAF amount involved. We also recommended to management of the Ejura Sekyeredumasi Municipal Assembly to partner the managers of the water system to enter into payment terms with the customers to collect the total debt of GH¢967,046.13 from the customers.

Payment of Judgement debt

30. The Ga West Municipal Assembly's failure to pay outstanding amount of GH¢279,000.00 out of a contract sum of GH¢469,000.00 to Duratech Signs Ltd for the supply and installation of 700 street sign posts with lettering and 1,000 house numbering plates for property numbering resulted in a court awarding a judgment debt of GH¢282,722.50 against the Assembly.

31. We recommended that the MCE, MCD and the MFO should be held liable to pay the avoidable cost of GH¢282,722.50 for negligence of duty.

Procurement Irregularities

32. These included compliance violations such as uncompetitive procurements (GH¢115,667.70), unaccounted fuel (GH¢110,007.20) and stores (GH¢16,605.00). The irregularities have become a common occurrence as it either involved management personnel themselves or the management's failure to sanction offenders.

33. We recommended compliance with the relevant laws and recovery of the amounts involved.

Payroll irregularities:

34. The infractions noted include:

- a. twenty-seven Assemblies recorded unearned salaries totalling GH¢370,789.21;
- b. Mr. Kwamena Mensah-Adams, a Senior Internal Auditor of KEEA who has been on interdiction since May 2014 for alleged forgery was paid a total amount of GH¢53,153.40 as half salaries for 51 months (October 2015 to December 2019) after he had jumped bail; and
- c. Miss Emily Osei Agyemang of Kwadaso Municipal Assembly was paid GH¢15,291.89 over and above the actual salary of GH¢10,216.64.

35. This occurred as a result of management of Assemblies failure to electronically validate their payroll monthly to block the names of persons not entitled to salary and/or followed up of all unearned salaries to be refunded into the Government designated Salary Suspense Account.

36. We recommended recovery of the unearned salaries from the

beneficiaries or the management of the Assemblies involved to be held liable for the payment of the amount of GH¢439,234.50.

Contract Irregularities

37. The infractions noted include:

- a. management of Techiman Municipal Assembly had abandoned two projects after spending a total amount of GH¢244,541.70 on them;
- b. three Assemblies made a total payment of GH¢1,479,027.07 on four completed projects but failed to put them to use;
- c. management of Asutifi North Assembly paid GH¢222,028.73 to two contractors, including GH¢21,409.68 for portions of works not executed; and
- d. Akrofuom District Assembly awarded a contract of GH¢30,480.00 to M/S Muryan Company Limited to construct culverts between Okyerekrom and Kokotenten, out of which GH¢17,000.00 was paid. However, our site inspection revealed that the culverts had not been constructed.

38. We recommended to the management of the Assemblies to prioritise completion and use of the projects by providing funds for the outstanding works to be undertaken for the benefits of the communities. We further recommended recovery of the total amount of GH¢38,409.68 from the three contractors for no work done.

Statutory tax and deductions irregularities

39. The infractions noted include:

- a. eighteen Assemblies did not withhold tax of GH¢49,595.15 for payment made on goods and services;
- b. nineteen Assemblies did not remit GH¢236,221.15 tax to the Ghana Revenue Authority;
- c. two Assemblies supported VAT payment of GH¢16,481.05 with fictitious VAT invoices;
- d. three Assemblies paid VAT of GH¢ 27,720.39 without obtaining the VAT invoices;
- e. two Assemblies supported VAT of GH¢9,180.73 paid with same Tax Identification number from different suppliers;
- f. thirteen Assemblies did not remit GH¢172,411.53 SSF contributions to SSNIT; and

- g. finance officers of four Assemblies unduly delayed the payment of workers' SSNIT contributions and withholding tax and as a result paid penalties of GH¢19,895.84 and GH¢2,615.94 respectively.

40. We recommended to the management of the Assemblies involved to comply with the tax laws and further recommended recovery of the avoidable penalties of GH¢22,511.78 from the responsible officials.

PART III

DETAILS OF FINDINGS AND RECOMMENDATIONS

AHAFO REGION

Introduction

41. The Ahafo region was created by C.I. 114 after it was carved out of the erstwhile Brong Ahafo Region with effect from February 2019. This report is therefore the first to be presented by the Auditor-General on the Municipal and District Assemblies under the Ahafo Region.

42. The Ahafo Region had 6 Assemblies in 2019, made up of three Municipals and three Districts. All the six Assemblies have been audited. The list of Assemblies, their legislative instruments, district capitals and status are provided as Appendix A.

Financial Reporting

Submission of annual financial statements

43. All the six Assemblies [Appendix A] submitted their 2019 financial statements for audit in compliance with Section 80 of the Public Financial Management Act, 2016 (Act 921). We also issued our opinions on the financial statements of all the six Assemblies.

Sources of Income

44. The six Assemblies operated with a total income of GH¢43,154,075.61 (Appendix B) during the year. This was made up of Internally Generated Funds (IGF), allocations of the District Assemblies Common Fund, Government Salary Grant and support from Ghana's Development Partners.

45. The total income of GH¢43,154,075.61 represented an increase of GH¢6,929,478.59 or 19.1% as compared to 2018 figure of GH¢36,224,597.02.

Internally Generated Funds

46. The six Assemblies collected total IGF revenue of GH¢8,092,038.34 (Appendix C) during the year. This represented an increase of GH¢181,323.89 as compared to the 2018 figure of GH¢7,910,714.45. Two out of the six Assemblies with increases were, Tano North Municipal (GH¢244,644.29), Tano

South Municipal (GH¢61,063.24). The other four Assemblies recorded reductions in IGF with Asunafo North Municipal and Asutifi North of GH¢61,109.41 and GH¢28,962.21 respectively.

47. The Assemblies collected IGF from, property rates, fees, licences, royalties and other miscellaneous sources for their recurrent expenditure. Ineffective collection strategies, absence of comprehensive records on properties and businesses, award of easily collectible revenues to private firms who were paid up to 30% of amounts collected as commission, all contributed to the Assemblies' reliance on external incomes from Government and Development Partners.

Expenditure and Operational Results

48. The total expenditure incurred by the six Assemblies amounted to GH¢40,343,724.85 which was less than their total income of GH¢43,154,075.61 resulting in a surplus of GH¢2,810,350.76 (Appendix D). Asutifi North and Asutifi South recorded the highest surpluses of GH¢990,244.27 and GH¢606,275.15 respectively.

Assets and Liabilities

49. Total assets of the six Assemblies as at 31 December 2019 was GH¢3,782,996.24. These comprised of Cash/Bank balances (GH¢3,727,332.74) Investment (GH¢19,850.00) and Debtors of (GH¢35,813.50). All the six Assemblies had positive cash balances with Asunafo South ending the year with the least balance of GH¢294,647.15.

50. Four Assemblies recorded liabilities totaling GH¢48,149.25 with Asunafo North reporting the highest liabilities of GH¢35,241.00

51. The bank balances, Investments, debtors and creditors in the books of the six Assemblies are attached as Appendix E.

Management Issues

Cash Irregularities

Unsupported payments - GH¢14,798.16

52. Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378) provides among others that a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of the covered entity, the validity, accuracy and legality of the claim for the payment and that evidence of services received, certificates for work done and any other supporting document exists.

53. We noted that, two Assemblies failed to properly substantiate 13 payment vouchers with receipts and invoices in respect of goods, services and financial support totaling GH¢14,798.16. Details are shown below.

Assembly	Nature of transactions	No. of PVs	Amount (GH¢)
Asutifi North District Assembly	Donations, feeding, T&T, fuel etc	6	12,796.00
Tano South Municipal	Refreshment, T&T, Funds for meetings etc.	7	2,002.16
Total		13	14,798.16

54. We attributed the anomalies to failure on the part of the Finance Officers of the Assemblies to ensure that these relevant documents were obtained before payments were made. We could therefore not confirm the authenticity of the payments.

55. We recommended recovery of GH¢14,798.16 from the Co-ordinating Directors and the Finance Officers involved.

Misapplication of funds-GH¢174,589.40

56. Section 7 of the Public Financial Management Act, 2016 (Act 921) states among other things that a Principal Spending Officer of a covered entity shall ensure the regularity and proper use of money appropriated in that covered entity.

57. Also, the Chief Executive Officer of the Minerals Commission in Circular Number MC452 dated 18 March 2015 cautioned all Assemblies to desist from using revenues from Royalties to pay for recurrent expenditures.

58. We noted on the contrary that, management of Asutifi North District Assembly spent GH¢174,589.40 from its Royalties Account on recurrent expenditure such as, Donations, Farmers day celebrations, wages and salaries, allowances, T&T, fuel etc. instead of using it on developmental projects.

59. We attributed this anomaly to management's disregard for the above quoted circular since a similar incidence happened in the previous audit.

60. We recommended to the Coordinating Director of the Assembly to reimburse the Royalties Account with the total amount of GH¢174,589.40 from their IGF account.

High cost of security operations affecting development - GH¢ 69,211.00

61. Section 7 of the Public Financial Management Act, 2016 (Act 921) states among other things that a Principal Spending Officer of a covered entity shall ensure the regularity and proper use of money appropriated in that covered entity.

62. The Asunafo South District Assembly spent a total amount of GH¢ 172,061.00 on feeding, fuel and accommodation of security personnel who were detailed to maintain law and order as a result of the political violence in the District. Of this amount, an expenditure of GH¢69,211.00 was incurred from the Assembly's IGF account.

63. The DCE informed us that the District had experienced political violence since 2004, but in the last eight years, the situation had turned into hooliganism, brutalities, etc between opposing political parties' activists. This compelled the Assembly, in consultation with the Regional Coordinating Council, to seek the assistance of the Regional Police and Military Commands in Sunyani, which resulted in the Assembly providing for the weekly maintenance of these security officers in the District.

64. The continuous political clashes have resulted in this avoidable expenditure, which has deprived the communities of essential developmental projects and other social amenities.

65. We recommended to management to liaise with the Ministry of Interior, Ministry of Defense and National Security through the Ahafo Regional Coordinating Council to request for support to relieve the Assembly of the huge cost incurred on maintaining peace keeping officers. We further recommended that regular meetings should be held with the feuding parties/factions, including active involvement of Nananom and political leaders in the district to help broker peace.

Commitment of expenditure without the use of the GIFMIS - GH¢425,011.51

66. Section 25 of the Public Financial Management Act 2016, Act (921) states that, ‘where a covered entity enters into a contract or any other arrangement that commits or purports to commit Government to make a payment, the contract or the arrangement shall be approved by the Principal Spending Officer of that covered entity and the Principal Spending Officer shall enter the contract or arrangement into the Ghana Integrated Financial Management Information System’.

67. We noted that, two Assemblies committed a total expenditure of GH¢425,011.51 on 147 payment vouchers without the use of the GIFMIS. The breakdown is as follows.

Assembly	No. of PVs	Amount (GH¢)
Asutifi North District	8	335,602.68
Tano South Municipal	139	89,408.83
Total	147	425,011.51

68. Managements of the two Assemblies blamed the situation on installation and system challenges, network problems and transfer of trained staff without replacement.

69. The lapse could result in distortion in the financial reporting of the Assemblies and also lead to irregularities in the disbursement of funds.

70. We recommended to the Coordinating Directors to apply to the Controller and Accountant-General Department to address these challenges and ensure that all expenditures are committed through the GIFMIS to avoid sanctions.

Inefficient performance of Assembly's Revenue Collectors -GH¢34,731.90

71. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires Principal Spending Officer to institute proper control systems to prevent losses and wastage.

72. We however noted that, most of the Asunafo North Municipal Assembly's revenue collectors performed poorly in the generation of revenue for the Assembly, especially those stationed in Goaso, Mim and Kasapin.

73. We noted that, between January and December 2019, a total amount of GH¢100,223.10 was paid to eight revenue collectors as compensation of employees whilst the total revenue collected amounted to GH¢65,492.00 resulting in a negative productivity variance of GH¢34,731.10. Details are provided below:

No	Name of collector	Station	Staff ID	Total salary (GH¢)	Total revenue (GH¢)	Variance (GH¢)
1	Kyenkyehene Beatrice	Goaso	903858	13,486.60	7,430.00	6,056.60
2	Patricia Manu	Goaso	930063	12,486.60	11,650.00	836.60
3	Philomena Ghartey	Goaso	801604	11,916.30	6,905.00	5,011.30
4	Jolians Okyere	Goaso	801672	12,284.00	8,290.00	3,994.00
5	Rita Damoah	Mim	795976	11,916.30	6,247.00	5,669.30
6	Mery Opoku	Mim	20007	13,102.10	7,430.00	5,672.10
7	Faustina Donkor	Mim	839695	12,484.60	6,890.00	5,594.60
8	Aziba Collins	Kasapin	839620	12,546.60	10,650.00	1,896.60
Total				100,223.10	65,492.00	34,731.10

74. This lapse was as a result of ineffective supervision over the revenue collectors, coupled with the failure of the Revenue Superintendent to set target for the respective revenue collectors.

75. We recommended that, underperforming collectors should be sanctioned. Also, the Finance Officer and Head of Revenue Unit should increase their supervision over the collectors and revenue targets set for them as a benchmark for assessing their performance.

Misappropriation of revenue-GH¢85,760.00

76. Regulation 46 of the Public Financial Management Regulations, 2019 (LI 2378) requires a Principal Spending Officer to ensure that Non-tax Revenue is efficiently collected and that Non-tax Revenue is immediately lodged in gross within twenty-four hours into the designated Consolidated Fund Transit bank accounts except in the case of internally generated funds retained under an enactment.

77. We noted that, two departments of two Assemblies misappropriated a total revenue of GH¢85,760.00 collected during the year under review. Details are provided below:

Assembly	Department	Nature of revenue	Amount (GH¢)
Asutifi North District	Works	Sale of tender documents	5,700.00
	Environmental Health	Screening of 1,227 food vendors	36,810.00
Asutifi South District	Environmental Health	Screening of 1,730 food vendors	43,250.00
Total			85,760.00

78. The irregularity was due to ineffective supervision over the revenue collection function of the departments by the Chief Revenue Superintendents and the Finance Officers.

79. The irregularity has denied the Assemblies of the needed revenue for their operations.

80. We recommended the recovery of GH¢85,760.00 from the Heads of Works and Environmental Health Department, failure of which the

Coordinating Directors and Finance Officers should be held liable to refund the amount.

Unrecovered rent/fees- GH¢510,570.56

81. Regulation 46 of the Public Financial Management Regulation, 2019 (L.I. 2378) enjoins a Principal Spending Officer to ensure that non-tax revenue is efficiently collected.

82. We noted that, four Assemblies failed to collect total rent and fees of GH¢510,570.56 from 91 individuals and organizations. Details are shown below.

Assembly	Revenue type	No. of defaulters	Amount (GH¢)
Asunafo South District	Rent	15	18,900.00
Asutifi North District	Property rate	56	461,029.03
Asutifi South District	Fees	4	24,041.53
Tano North Municipal	Fees	16	6,600.00
Total		91	510,570.56

83. This lapse occurred as a result of ineffective supervision on the part of the Heads of Revenue Units and Finance Officers to perform their functions as required. The situation has denied the Assemblies of funds for their operations.

84. We recommended that, legal action should be taken against the defaulters for the recovery of the amount. Furthermore, management should strengthen the revenue collection machinery of the Assemblies.

Contract Irregularities

Payment for contract not fully executed - GH¢21,409.68

85. Regulation 78 of the Public Financial Management Regulations 2019, (LI2378) states that, "A Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity, that evidence of services received, certificates for work done and any other supporting documents exists".

86. We noted that, the Asutifi North Assembly paid GH¢222,028.73 to two contractors, including GH¢21,409.68 for portions of works not executed. Details are shown below.

Contract	Payee	Contract sum (GH¢)	Items not provided	Amount (GH¢)
Mechanical pushing of refuse at Kenyase No. 1&2	M/S Aggass Engineering Co. Ltd.	46,182.08	Place and spread imported laterite of 255mm thick to cover cleared surface.	14,439.68
Construction of 10-seater water closet toilet block and 10 bathrooms	M/S Bissazako Co. Ltd.	175,846.65	Naco louvres, hand wash basin (2), aprons, Concrete grade 15 kerb footing/ dwarf wall foundation and 75mm thick apron.	6,970.00
Total		222,028.73		21,409.68

87. The irregularity occurred because the works engineer, environmental health officer and the monitoring team negligently submitted payment certificates of satisfactory work done for payment to be made.

88. We recommended to the District Coordinating Director to recover the amounts from the Contractors or in default the works engineer, environmental health officer and the monitoring team should be jointly held responsible for the loss.

Completed projects not in use-GH¢1,072,429.07

89. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires Coordinating Directors as the Principal Spending Officers to institute proper control systems to prevent losses and wastage.

90. We noted that, Asutifi South District Assembly expended a total amount of GH¢1,072,429.07 out of a total contract sum of GH¢1,335,224.10 on three

projects but failed to put them into use after completion since January 2017 and October 2018 respectively. Details are provided below:

Project	Location	Date completed	Idle Period	Contract sum (Gh¢)	Payments to date (Gh¢)
Construction of maternity ward with mechanized borehole	Mehame	January 2017	36 months	551,273.20	478,773.20
Construction of 1No. 1 Rural Clinic with mechanized borehole	Worammuso	January 2017	36 months	534,187.40	461,687.40
Construction of 1NO. unit maternity block	Dadiesoaba	October 2018	15 months	249,763.50	131,968.47
Total				1,335,224.10	1,072,429.07

91. Management indicated that, the Assembly has not fully paid the contractors the sum of GH¢262,795.03 due to lack of funds. As a result, the contractors have decided not to handover the projects until the Assembly settled the outstanding amounts.

92. It is however our view that, the Assembly did not include the projects among its priority projects so as to allocate funds for the final payments of the balance due over the 36 months.

93. Whiles the beneficiary communities have been deprived of the use of the facilities, the installed equipment is also deteriorating which could result in cost overruns.

94. We recommended that, management of the Assembly should ensure that the projects are completed on time before new ones are embarked on.

Payroll Irregularity

Unearned salaries-GH¢10,700.10

95. Regulation 92 of the PFMR, 2019 (L.I. 2378) requires among others that the Principal Spending Officer of a covered entity shall ensure the immediate stoppage of payment of salary to public servants and notify the Controller and Accountant-General death of an employee or on the vacation of post by an employee and the head of a covered entity shall take the necessary action to retrieve any unearned compensation occasioned by that.

96. Managements of three Assemblies failed to ensure the immediate stoppage of salaries of four separated staff thereby resulting in the payment of unearned salaries of GH¢10,700.10 to them. Details are shown below:

No.	Assembly	Name of separated staff	Period	Cause/Reason	Amount (GH¢)
1	Asunafo North Municipal	Mary Osei	14/8/19-30/9/19	Death	1,848.00
2	Asunafo South District	Issah Osman	1/3/19-30/6/19	Vacation of post	3,603.10
		Yeboah Kwadwo	1/3/19-31/7/19	Vacation of post	4,442.80
3	Tano North Municipal	Sumaila Salifu	3/8/19-30/9/19	Death	806.20
	Total				10,700.10

97. Failure by the Coordinating Directors and the Heads of the Human Resource of the three Assemblies to stop the salaries of the separated staff in the course of monthly validation of salaries, accounted for the irregularity, thereby depriving the state of GH¢10,700.10.

98. We recommended the recovery of the unearned salaries of GH¢10,700.10 from the separated staff and same paid to government chest or in default, the amount involved should be recovered from the Coordinating Directors and Human Resource Officers of the Assemblies.

Store Irregularities

Unaccounted stores-GH¢16,605.42

99. Section 52 of the Public Financial Management Act 2016, (Act 921) states amongst other things that, “ the Principal Spending Officer is discharged of accountability of government stores, where the stores has been consumed in the course of public business and records are available to show that the stores has been consumed”

100. We noted that, the Asutifi North Assembly purchased electrical materials costing GH¢16,605.00 and issued them in bulk to the Works Department but failed to provide records of their usage (distribution and installation). Records available at the Works Department also showed that, the alleged maintenance works of street lights were carried out before the items were bought and issued to the department.

101. The failure to provide these records for our review could mean lack of accountability for the funds. It could also mean that, the funds were misused or the stores procured were diverted for personal gain.

102. We recommended to the District Works Engineer to refund the total amount of GH¢16,605.42 into the Assembly’s account.

Fuel purchased not accounted for - GH¢60,012.50

103. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), the Coordinating Directors and Finance Officers of two Assemblies failed to provide proof of utilisation of fuel purchased totaling GH¢60,012.50 for official vehicles. Details are provided below:

Assembly	Amount (GH¢)
Asutifi North Municipal	35,013.09
Tano South Municipal	24,999.41
Total	60,012.50

104. There were no entries in the vehicle log books or other evidence to show how the fuel was utilised.

105. We attributed the cause of this anomaly to weak supervision over the Assemblies' drivers. As a result of the failure to provide proof of the fuel usage, we could not authenticate that the fuel was used in the interest of the Assemblies.

106. We recommended that, the total amount of GH¢60,012.50 should be recovered from the Coordinating Directors and Finance Officers and same paid into the respective Assemblies' accounts.

ASHANTI REGION

Introduction

107. The Ashanti Region had 43 Assemblies in 2019 comprising of one Metropolitan, 18 Municipal and 24 District Assemblies. The list of the 43 Assemblies, their Legislative Instruments, District Capitals and status are given at Appendix A.

108. We audited the books and accounts of all the 43 Assemblies for the 2019 financial year and issued management letters thereon. All the 43 Assemblies responded to our management letters as required by Section 29 (1) of the Audit Service Act, 2000 (Act 564) indicating the level of their compliance to our recommendations.

Financial Reporting

Submission of annual financial statements

109. Forty-three Assemblies [Appendix A] submitted their 2019 financial statements for validation by the Auditor-General in line with Section 80 of the Public Financial Management Act, 2016 (Act 921). We also issued our opinions on the financial statements of the 43 Assemblies.

110. Compliance of the Assemblies to Section 80 of (Act 921) over the 2017 to 2019 financial years as depicted in the table below. This showed an improvement in performance compared to the previous years' performance.

Year	No. of Assemblies	Assemblies with audited financial statement	No of defaulting Assemblies
2017	30	27	3
2018	43	38	5
2019	43	43	-

Details of Findings and Recommendations

Source of Income

111. The 43 Assemblies operated with a total income of GH¢319,097,694.02 [Appendix B] during the year and represented an increase of GH¢77,030,297.29 over the 2018 total income of GH¢242,067,396.73. This comprised of, IGF, DACF, Government grants and donor funding. Government grants came in the form of salary payments to employees and budgetary support to decentralized departments while donor funding included support under the DDF and UDG among others.

112. Thirteen Assemblies reported over 100% increases in revenue with Juaben, Adansi Asokwa and Akrofrom recording GH¢3,657,302.09(497%), GH¢3,428,315.15 (346.1%) and GH¢2,722,627.79 (276.2%) respectively. Five Assemblies recorded reductions in revenue with Kumasi Metropolitan reported the highest figure of GH¢5,099,883.89.

Internally Generate Funds (IGF) Performance

113. For the year under review the 43 Assemblies realized GH¢66,119,262.27 from Internally Generated Funds (IGF) and this accounted for 20.72% of the total revenue of the Assemblies. The Assemblies recorded an annual increase of GH¢11,177,617.64 over the 2018 figure of GH¢54,941,644.63, representing 20.34 per cent over the previous year. However the IGF collections have generally been low across board except for the KMA which recorded above 55.6% of IGF to total revenue.

Expenditure and Operational Results

114. Total expenditure incurred by the Assemblies amounted to GH¢290,117,491.83 which when compared to their revenue of GH¢319,097,694.02 resulted in a surplus of GH¢28,980,202.19. All the 43 Assemblies ended the year with surpluses, with Kumasi Metropolitan Assembly recording the highest figure of GH¢3,923,529.36, representing 13.5% of the total surplus.

Assets and Liabilities

115. The total assets of the 43 Assemblies as at 31 December 2019 amounted to GH¢40,588,059.58. This comprised Cash/Bank balances (GH¢39,427,587.91),

Investments/stocks (GH¢728,849.62) and Debtors/Prepayments (GH¢431,622.05). KMA recorded the highest cash and bank balance of GH¢5,235,719.62 and Atwima Nwabiagya North District Assembly recording the least balance amount of GH¢254,925.36.

116. The Assemblies ended the year with total liabilities of GH¢2,512,784.35.

117. The bank balances, investments, debtors/prepayments, non-current assets and liabilities in the books of the 43 Assemblies are provided in Appendix E.

Management Issues

Cash Irregularities

Processing of Transactions outside the Ghana Integrated Financial Management System

118. 20. Regulation 13 of the Public Financial Management Regulations, 2019 (L.I. 2378) identifies the Ghana Integrated Financial Management Information System (GIFMIS) as the core electronic platform of Government which should be used for, among others, revenue management, cash management, expenditure administration; accounting and financial reporting.”

119. 21. Additionally, Regulation 78 of the PFMR and Section 25) of the Public Financial Management Act, 2016 (Act 921) mandate the Principal Spending Officer to enter into the GIFMIS any contract entered into by the covered entity, or any arrangement, including procurement, which commits the Government to make a payment.

120. 22. We noted that, Bosome Freho District Assembly continues to rely on manual payment vouchers for processing transactions in respect of all the sources of funds, as well as the subsequent preparation of monthly trial balances, instead of generating electronic payment vouchers and financial reports from the GIFMIS platform which currently provides little or no room for manipulation.

121. 26. We attributed the irregularity to network challenges.

122. This anomaly has the tendency of misleading the Minister of Finance in making policy decisions in respect of appropriations on all the expenditure ceilings and commitments on the GIFMIS.

123. We recommended to the Coordinating Director and Finance Officer to ensure that all expenditure is made through the GIFMIS and report any challenge to the GIFMIS Secretariat for redress.

Uncollected revenue - GH¢477,148.67

124. 27. Regulation 46 of the PFMR 2019 (L.I. 2378) stipulates that a Principal Spending Officer shall ensure that non-tax revenue is efficiently collected. We noted that four Assemblies failed to collect revenue due totaling GH¢477,148.67 from 202 clients. See details below:

No.	Assembly	Type of Revenue	No. of Defaulter	Amount Outstanding (GH¢)
1	Adansi Asokwa District	Business operating permit	3 Institutions	4,740.00
2	Asante Akim Central Municipal	Business operating permit and property rates	4 institutions	20,609.00
3	Asokore Mampong Municipal	Surtax and refuse dump fee	22 toilet operators, 10 Assembly members 10 Coordinators	64,015.00
4	Oforikrom Municipal	Business operating permit, Surtax and advertisement	50 Institutions 95 toilet operators 8 Agencies	387,784.67
	Total		202	477,148.67

125. The anomaly occurred as a result of inadequate and ineffective revenue collection mechanisms instituted at the Assemblies.

126. The situation made the Assemblies to excessively depend on the District Assemblies' Common Fund to undertake their recurrent activities.

127. We recommended to management of the Assemblies to take effective measures, including legal action, to recover the GH¢477,148.67 from the defaulters.

Misappropriation of revenue - GH¢189,894.00

128. By Regulation 46 of the Public Financial Management Regulations 2019, (L.I 2378), a Principal Spending Officer shall ensure that non-tax revenue is efficiently collected and immediately lodged in gross within 24 hours in the designated Consolidated Fund Transit bank accounts except in the case of internally generated funds retained under an enactment.

129. Contrary to the above provision we noted that 86 revenue collecting agents/revenue collectors of seven Assemblies misappropriated a total amount of GH¢189,894.00 due the Assemblies. See details below:

No.	Assembly	No. of Revenue Collectors	Amount (GH¢)
1	Ahafo Ano North Municipal	36	73,322.00
2	Ahafo Ano South West	8	6,200.00
3	Asante Akim Central Municipal	7	2,810.00
4	Bekwai Municipal	2	2,400.00
5	Ejisu Municipal	18	18,656.00
6	Offinso Municipal	1	1,650.00
7	Oforikrom Municipal	14	84,856.00
	Total	86	189,894.00

130. The desire of the collectors to suppress revenue couple with ineffective supervision by the Finance Officers, the Revenue Superintendents, as well as the heads of the Internal Audit Unit contributed to the lapse.

131. We recommended recovery of the total amount of GH¢189,894.00 misappropriated from the defaulting collectors, failing which the Revenue Collectors, Coordinating Directors and the Finance Officers should jointly be

held liable to pay. Furthermore, the Coordinating Directors and the Finance Officers should be sanctioned for negligence of duty.

Unrecovered rent – GH¢60,796.00

132. 41. Regulation 49 of the Public Financial Management Regulation, 2019 (L.I 2378) states “A public officer who fails to comply with these Regulations on collections, accounting and disclosures in respect of non-tax revenue including internal generated fund is in breach of Section 96 of the Act”.

133. Our review of the rent registers revealed that four Assemblies did not collect rent due from 126 tenants resulting in rent arrears totaling GH¢60,796.00. Details are furnished below:

No.	Assembly	Amount (GH¢)	No. of Tenant	Period of Arrears
1	Ahafo Ano North municipal	23,990.00	41	12-24 months
2	Atwima Nwabiagya Municipal	23,790.00	42	12- 36 months
3	Offinso Municipal	3,726.00	14	4-12 months
4	Sekyere South District	9,290.00	29	12- 24 months
	Total	60,796.00	126	

134. The absence of effective debt recovery mechanisms as well as non-enforcement of existing regulations and agreements in respect of rent resulted in the outstanding debts, thereby negatively affecting the liquidity and cash flow position of the Assemblies involved.

135. We recommended to management of the Assemblies to recover the outstanding debts from the affected staff and ensure that subsequent rents are deducted at source.

Un-presented 136 GCR Books

136. Section 11 of the Audit Service Act 2000, Act 584 requires the Auditor-General or any person authorised or appointed for the purpose by the Auditor-General to have access to all books, records, returns and other documents

including documents in computerized and electronic form relating to or relevant to those accounts.

137. We noted that 42 revenue collectors of four Assemblies failed to present 136 GCRs, with no par value, issued to them for audit. Details are furnished below:

No .	Name Of Assembly	No. of GCR Books	No. of collectors
1	Ahafo Ano North Municipal	88	25
2	Ahafo Ano South West	12	7
3	Bekwai Municipal	24	2
4	Ejisu Municipal	12	8
	Total	136	42

138. This resulted from ineffective supervision by the Finance Officers over the work of the Revenue Collectors in ensuring that completed GCRS are accounted for before new ones are issued.

139. The audit team therefore, could not confirm evidence of payment made in the respective collectors' cashbooks. Due to this, we could not authenticate whether or not the GCRs were used to collect moneys and the collectors accounted for them.

140. We recommended to the Coordinating Directors to seek police assistance where necessary, to retrieve the unrepresented GCR books from the revenue collectors, or in default compute the average value of their collections per GCR for the period and recover same from them.. We further recommended that, the Finance Officers and the Revenue Superintendents should be sanctioned for negligence of duty.

Failure to collect revenue from 18 public toilets managed by Assembly Members

141. Section 34 of the Local Government Act 1993, (Act 462) states “Subject to the guidelines in respect of the charging of fees prescribed by the Minister by legislative instrument, a District Assembly may charge fees for a service or facility provided by the Assembly or for a license or permit issued by or on behalf of the Assembly.

142. Additionally, Section 86(3) also states “Despite an enactment to the contrary, the income from the sources listed in the Sixth Schedule and the revenue from levies, fees and licenses charged in respect of the activities listed in the Sixth Schedule shall be taxed or collected exclusively by or for the District Assembly.

143. We noted during the audit of Kwabre East Municipal Assembly that, management was reluctant in ensuring that revenue generated from the management and operation of 18 public toilets in the Municipality by Assembly Members, was duly accounted to the Assembly. Additionally, there was no formal agreement between the managers of the facilities and the Assembly, detailing terms and conditions of their operations and more importantly the revenue payable to the Assembly.

144. Consequently, we could not determine revenue accrued over the period of their operation and to recommend recovery.

145. We were of the view that, revenue from the public toilets should be shared between the Assembly and the managers of the toilets on percentage basis. Since the Assembly built the public toilets, it was entitled to collect revenues from their operations.

146. The deliberate inaction by management has resulted in loss of unspecified revenue.

147. We recommended to management to sign agreements with the operators of the toilet facilities to ensure proper accountability.

Unsupported payments – GH¢294,274.31

148. Regulation 78 of the Public Financial Management Regulations 2019, (L I 2378) states, “a Principal Spending Officer of a cover entity is personally responsible for ensuring in respect of each payment of that covered entity (a) the validity, accuracy and legality of the claim for the payment; (b) that evidence of service received, certificate for work done and any other supporting document exist.”

149. We noted that management of 10 Assemblies made payments totaling GH¢294,274.31 in respect of goods and services on 207 payment vouchers without supporting them with relevant transaction documents such as receipts, invoices, statement of claims, certificates of claims, etc to authenticate the transactions. The details are provided below:

No.	Assembly	No. of PVs	Amount (GH¢)
1	Afigya Kwabre North District	9	5,400.00
2	Ahafo Ano North Municipal	30	23,909.00
3	Ahafo Ano South West District	28	26,798.00
4	Amansie West District	1	26,000.00
5	Asante Akim North District	16	17,931.00
6	Asante Akim South Municipal	41	10,440.00
7	Ejisu Municipal	44	118,125.15
8	Mampong Municipal	5	4,667.00
9	Tafo Municipal	5	42,875.16
10	Sekyere South District	28	18,129.00
	Total	207	294,274.31

150. The anomaly occurred because the authorizing officers failed to ensure that the transactions documents such as, receipts, invoices and statements of claim among others were obtained before or during payments.

151. This cast doubts over the judicious use of public funds as it could lead to misappropriation and misapplication of funds.

152. We recommended recovery of the amount of GH¢294,274.31 from the Coordinating Directors, Finance Officers and Schedule Officers.

Un-presented payment vouchers – GH¢12,564.00

153. Regulation 82 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires that a payment by a covered entity shall be accompanied with a payment voucher (a) authorized by the head of accounts, and (b) which is approved by the Principal Spending Officer on the Ghana Integrated Financial Management Information System.

154. Ahafo Ano South West District Assembly failed to submit 13 payment vouchers with a face value of GH¢12,564.00 for audit.

155. We attributed the lapse to deliberate act by Finance Officer to conceal financial malfeasance.

156. Payments without duly certified payment vouchers, supported with relevant transaction documents impair transparency and accountability. This act could promote financial improprieties resulting in loss of public funds.

157. We recommended recovery of the amount of GH¢12,564.00 from the Coordinating Director (Simon Asare/ Eunice Nailer) and the Finance Officer (Kwaku Nsiah Boateng).

Payment not fully accounted for – GH¢138,603.59

158. Contrary to Regulation 78 of the Public Financial Management Regulations 2019, (L.I 2378), four Assemblies raised 86 payment vouchers with a total face value of GH¢282,706.58 but acquitted only GH¢144,102.99 leaving GH¢138,603.59 not accounted for. The details are provided below:

No	Name of Assembly	No. of PVs	Amount Paid (GH¢)	Amount Accounted For (GH¢)	Outstanding (GH¢)
1	Ahafo Ano North Municipal	51	157,730.58	90,394.99	67,335.59
2	Asante Akim North District	20	51,692.00	27,034.00	24,658.00
3	Atwima Nwabiagya Municipal	7	38,714.00	11,114.00	27,600.00
4	Bekwai municipal	8	34,570.00	15,560.00	19,010.00
	Total	86	282,706.58	144,102.99	138,603.59

159. This occurred because the authorizing officers failed to ensure that the transactions documents such as, receipts, invoices and statements of claim among others were obtained before or during payments.

160. This cast doubts over the judicious use of public funds as it could lead to misappropriation and misapplication of funds.

161. We recommended recovery of the amount of GH¢138,603.59 from the Coordinating Directors, Finance Officers and Schedule Officers.

Misapplication of Social Investment Fund (SIF) – GH¢16,500.00

162. The Social Investment Fund (SIF) was set up to foster the implementation of economic, financial and social infrastructure and services in support of the overall goal of poverty reduction in targeted poor/deprived areas.

163. Section 96 of the Public Financial Management Act, 2016 (Act 921) prohibits payments of funds for purposes other than intended out of funds earmarked for specific activities, and further stipulate that a person, acting in an office connected with the management or disbursement of amounts in respect of a public fund or a public trust who is responsible for any improper payment of public funds or payment of money that is not duly verified in line with existing procedures, commits an offence.

164. Contrary to the stated objective of the SIF and the regulations cited, Hon. Joyce A. A. Dei, MP for the Bosome Freho Constituency, disbursed GH¢16,500.00 on PV No. 08/11 of 07 November 2019 for personal tour of the constituency from the Fund which are unrelated activities and expenses not prescribed by the guidelines for utilisation of the fund. The breakdown of the expenditure is as follows.

No.	Expenditure Description	Amount (GH¢)
1	Chiefs	7,440.00
2	Media	3,600.00
3	Refreshment	2,960.00
4	Fuel	2,500.00
	Total	16,500.00

165. Hon. Dei's failure to consult the management of the Assembly regarding the proper use of the funds prior to incurring the expenditure was the cause of the infraction.

166. We recommended recovery of the amount of GH¢16,500.00 from Hon. Joyce A. A. Dei into the SIF account of the Assembly.

Unrecovered salary advances - GH¢6,210.00

167. Regulation 110 of the FAR 2004 (L.I 1802) stipulates that a head of department or the office to whom the duties of the head of department have been delegated shall ensure that advances issued are duly recovered in accordance with the appropriate agreement.

168. However, Afigya Kwabre South District Assembly granted salary advance totaling GH¢ 6,210.00 to 10 staff between July 2017 and January 2019, which have not been recovered as at 31 December 2019.

169. The absence of effective debt recovery mechanisms as well as non-enforcement of existing regulations and agreements in respect of advances resulted in the outstanding debts, thereby negatively affecting the liquidity and cash flow position of the Assembly.

170. We recommended recovery of the GH¢ 6,210.00 from defaulters and management should ensure that subsequent advances are deducted at source.

Value books without requisition and issue voucher from CAGD (554)

171. Section 15 of Financial Memoranda of MMDAs requires that "Requisitions for the supply of the receipt forms mentioned in paragraph 3 of this Part shall be placed with the Controller and Accountant General's Department (CAGD)."

172. On the contrary, our examination of Ahafo Ano North Municipal Assembly's stock register of value books revealed that, the Assembly took delivery of 554 Value Book. (124 GCR books, 410 Market Tickets and 20 Lorry Park Tickets).

173. The Assembly however could not produce the supporting requisition which they used to procure the value books and issue voucher from CAGD.

Our effort to retrieve the documents from the Finance Officer, Mr. Isaac Adomako Sarpong also proved futile.

174. The Finance Officer deliberately denied the inspecting team access to the documents. As such the team could not ascertain the actual quantity of value books procured by the Assembly.

175. This possesses a high risk for the Assembly as such value books could be used to suppress revenue.

176. We recommended that, the Coordinating Director should compel the Finance Officer to produce the requisition and issue vouchers covering the Value Books purchased for our scrutiny, failure of which the Finance Officer should be sanctioned appropriately for financial indiscipline.

Unrecovered debts - GH¢967,046.13

177. Regulation 46 of the of the Public Financial Management Regulations, 2019 states that a Principal Spending Officer shall ensure that non- tax revenue is efficiently collected.

178. We found out that Ejura Sekyeredumasi Municipal Assembly failed to exercise its oversight responsibility over the financial activities of the Ejura Water Supply causing the water system to accumulate a total unpaid bills of GH¢967,046.13 by customers especially, the institutional ones. Details are provided below.

Customer	Amount Owed (GH¢)
Ejuraman Anglican SHS	22,362.92
Ejura Agricultural College	283,869.72
Ejura District Police Headquarters	109,938.83
Ejura District Hospital	76,281.29
Ejura Sekyedumase Municipal Assembly	31,169.93
Ejura District Fire Station	14,916.15
Domestic Customers	342,832.10
Non- Domestic Customers	47,112.54
Standpipes	38,562.65
Total	967,046.13

179. This situation has crippled the financial capabilities of the Ejura Water Supply making it difficult to embark on the expansion of the water system and also impacting its operational efficiency and sustainability of the project.

180. 188. We recommended to management of the Assembly to partner the managers of the water system to enter into payment terms with the customers to collect the total debt of GH¢967,046.13 from the customers.

Contract Irregularities

Payment for no work done - GH¢17,000.00

181. Regulation 78 of the Financial Management Regulations 2019 (LI2378) stipulates that “A Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity, the validity, accuracy and legality of the claim for the payment; that evidence of services received, certificates for work done and any other supporting documents exists.

182. Akrofuom District Assembly awarded a contract of GH¢30,480.00 to M/S Muryan Company Limited to construct culverts between Okyerekrom and Kokotenten, out of which GH¢17,000.00 was paid on PV No. 10/06/19 of 6 June 2019. Our project inspection at the site however revealed that the culverts had not been constructed.

183. The lapse occurred because the works Engineer, and monitoring team submitted payments certificate and the monitoring report recommending payments to the contractor when no work was done.

184. Payment for no work done is fraudulent. The Assembly therefore lost the sum of GH¢17,000.00.

185. We recommended recovery of GH¢17,000.00 from the Contractor, failing which the Works Engineer and the monitoring team should be held liable to refund the amount. Furthermore, the officers should also be sanctioned for financial indiscipline.

Failure of Assembly to generate revenue from its commercial assets

186. Regulation 32 of the Public Financial Management Regulations 2019 (L.I 2378) requires the Spending Officer of each covered entity to take effective and appropriate steps to collect money due to the covered entity and report to the office responsible for cash management any impending under-collection of revenue due and shortfalls in budget revenue.

187. Our review of the Offinso Municipal Assembly's records disclosed that the Assembly outsourced the operation of its commercial assets (ie 114 Borehole, 18 refuse containers and 40 toilet facilities) to private persons to manage and to generate revenue for the Assembly.

188. We noted from the review of revenue records that between January and December 2019, the Assembly never realized any cedi from the operations of assets.

189. Management's failure to sign effective contracts with managers of the assets with clear terms and conditions of operations, such as how much sales they should pay within a period of time, penalty for default, and when the contract would be due for renewal caused the anomaly.

190. The Assembly therefore would not be able to recover the sums of money invested in constructing the commercial assets.

191. We recommended the repossession of the commercial assets from the operators and re-assign them to new managers with agreed terms and conditions of operation duly signed by all parties. Furthermore, the key management of the Assembly should be sanctioned by the MLGRD for the appalling manner the assets were managed resulting in revenue loss to the Assembly.

Payroll Irregularities

Unearned Salaries - GH¢41,255.11

192. Regulation 92 of the PFMR, 2019 (L.I. 2378) requires among others that the Principal Spending Officer of a covered entity shall ensure the immediate stoppage of payment of salary to public servants and notify the Controller and

Accountant-General death of an employee or on the vacation of post by an employee and the head of a covered entity shall take the necessary action to retrieve any unearned compensation occasioned by that.

193. We noted that management of three Assemblies failed to recover unearned salaries totaling GH¢41,255.11 from separated staff of the Assemblies, ranging between one and 31 months. The details are provided below:

No.	Assembly	Period	No. of Separated Staff	Cause of Separation	Amount (GH¢)
1	Ahafo Ano North Municipal	July 2017-January 2020	1	Interdiction	35,846.88
2	Kwabre East Municipal	June 2019- July 2019	1	Vacation of post	4,598.00
3	Sekyere Central District	July 2019	1	Vacation of post	810.23
	Total		3		41,255.11

194. The lapse resulted due to management's failure to notify the bankers of these separated staff to return the unearned salaries to chest or submit inputs to the Controller and Accountant General's Department for the deletion of the names of these separated staff.

195. We therefore recommended that the respective Coordinating Directors and the Finance Officers of the three Assemblies should recover the total amount of GH¢41,255.11 from the separated staff or be surcharged with the total unearned salaries paid.

Overpayment of salary - GH¢15,291.89

196. Regulation 86 of Public Financial Management Regulation, 2019 stipulates that the Principal Spending Officer shall keep records of the nominal roll of the respective covered entity in a manner that ensures that the correct amount of emolument is paid.

197. Our review of electronic salary payment vouchers of Kwadaso Municipal Assembly revealed that the Controller and Accountant-General's Department

paid the November 2019 salary of Miss Emily Osei Agyemang of GHc25,508.53 over and above the actual salary of GHc10,216.64 resulting in overpayment of GHc15,291.89.

198. The lapse occurred as a result of wrong computations made at the Controller and Accountant-General Department, coupled with failure of the validation team to detect the overpayment and notify the Controller and Accountant-General Department for the appropriate action.

199. The lapse resulted in loss of GHc15,291.89 to the State.

200. We recommended recovery of GHc15,291.89 from Miss Emily Osei Agyemang and same paid to government chest, failure of which the CAGD should be notified to recover the amount at source. We further recommended to management to ensure that the validation team performs their functions as expected to avoid future recurrence.

Tax and Statutory Deduction Irregularities

Failure to withhold/remit tax - GHc49,737.61

201. By Sections 116 and 117 of the Income Tax Act, 2015 (Act 896), a withholding agent is required to withhold and pay to the Commissioner a tax that has been or should be withheld within 15 days after the end of the month in which the payment of tax was withheld or ought to have been withheld.

202. We noted on the contrary that seven Assemblies did not either withhold or remit taxes amounting to GHc49,737.61 to GRA. The breakdown is as follows: -

No.	Assembly	Non deduction of Tax (GHc)	Non-Remittance of Tax (GHc)	Total (GHc)
1	Afigya Kwabre South District	-	1,123.10	1,123.10
2	Ahafo Ano South West District	1,044.38	-	1,044.38
3	Ashante Akim South Municipal	-	1,080.65	1,080.65

4	Atwima Nwabiagya Municipal	-	3,438.86	3,438.86
5	Kumasi Metro	-	38,698.50	38,698.50
6	Sekyere Central District	2,224.73		2,224.73
7	Tafo Municipal	2,127.39	-	2,127.39
	Total	5,396.50	44,341.11	49,737.61

203. Failure to withhold and remit taxes to the Ghana Revenue Authority (GRA) impact negatively on the inflow of revenue into the Consolidated Fund.

204. We therefore recommended to the Assemblies to remit the withheld taxes of GH¢44,341.11 to the GRA. We further recommended that, the Coordinating Directors and Finance Officers should personally pay the un-deducted tax of GH¢5,396.50 and recover same from the service providers, if they so wish.

Non-payment of Staff SSNIT Contribution - GH¢33,421.85

205. Contrary to Section 63 and 64 of the Pensions Act 2008 (Act 766) as amended by Act 883 2014, we noted that Ahafo Ano South West District Assembly failed to remit a total amount GH¢33,421.85 being temporal workers' Social Security Fund contribution to SSNIT for the period January to December 2019.

206. We attributed the cause of the infraction to inactions on the part of the Coordinating Director and Finance Officer of the Assembly who failed to promptly pay the SSNIT contributions within the time stipulated under the National Pensions Act, 2008 (Act 766) as amended.

207. The continuous non-payment of workers' contributions to the pension fund managers could deny the employees to decent life after retirement. The Assembly could also be charged penalty for the delay.

208. We recommended to the management of the Assembly to pay the workers Social Security contributions to the pension fund manager on time to avoid any sanctions or penalties. In the event of any penalty imposed, the

Coordinating Director and the Finance Officer should be personally held liable to pay.

BONO REGION

Introduction

209. The Bono Region was created after Bono East and Ahafo regions were carved out of the erstwhile Brong Ahafo Region. This is therefore the first report by the Auditor-General on District and Municipal Assemblies under the Bono Region.

210. The Bono Region had 12 Assemblies in 2019, made up of five Municipals and seven Districts. The list of Assemblies, their legislative instruments, district capitals and status are provided as Appendix A.

211. We audited the books and accounts of all the 12 Assemblies for the 2019 financial year and issued management letters thereon. All the Assemblies responded to our management letters as required by Section 29 (1) of the Audit Service Act, 2000 (Act 564) indicating the level of their compliance to our recommendations.

Financial Reporting

Submission of annual financial statements

212. All the 12 Assemblies submitted their 2019 financial statements for audit in compliance with Section 80 of the Public Financial Management Act, 2016 (Act 921). We also issued our opinions on the financial statements of all the 12 Assemblies.

Sources of Income

213. The 12 Assemblies operated with a total income of GH¢86,445,517.75 (Appendix B) during the year. This was made up of Internally Generated Funds (IGF), allocations of the District Assemblies Common Fund, Government Salary Grant and support from Ghana's Development Partners.

214. The total income of GH¢86,445,517.75 represented an increase of GH¢17,428,390.84 or 25.35% as compared to 2018 figure of GH¢69,017,126.91.

Internally Generated Funds

215. The 12 Assemblies collected total IGF of GH¢9,514,607.54 (Appendix C) during the year. This represented an increase of GH¢707,576.96 as compared to the 2018 figure of GH¢8,807,030.58. Eight out of the 12 Assemblies recorded

increases with Sunyani Municipal and Dormaa East District recording the highest increases of GH¢503,548.25 and GH¢218,402.34 respectively. The remaining four Assemblies recorded decreases, with Dormaa Central Municipal (GH¢374,523.31) and Jaman North District (GH¢152,419.18) being the highest.

216. The Assemblies collected IGF from, property rates, fees, licences, royalties and other miscellaneous sources for their recurrent expenditure. Ineffective collection strategies, absence of comprehensive records on properties and businesses, award of easily collectible revenues to private firms who were paid up to 30% of amounts collected as commission, all contributed to the Assemblies' reliance on external incomes from Government and Development Partners.

Expenditure and Operational Results

217. The total expenditure incurred by the 12 Assemblies amounted to GH¢80,460,496.80 which was less than their total income of GH¢86,445,517.75 resulting in a surplus of GH¢5,985,020.95 (Appendix D). Wenchi Municipal and Dormaa West recorded the highest surpluses of GH¢893,773.46 and GH¢781,559.69 respectively.

Assets and Liabilities

218. Total assets of the 12 Assemblies as at 31 December 2019 was GH¢9,034,244.66. These comprised of Cash/Bank balances (GH¢8,959,326.08) Investment (GH¢64,093.50) and Debtors of (GH¢10,825.08). All the 12 Assemblies had positive cash balances with Berekum West ending the year with the least balance of GH¢387,614.21

219. Five Assemblies recorded liabilities totaling GH¢69,687.08 as at 31 December 2019 with Berekum East Municipal reporting the highest liabilities of GH¢41,129.00

220. The bank balances, Investments, debtors and creditors in the books of the 12 Assemblies as detailed in Appendix E.

Management Issues

Cash Irregularities

Unrecovered rent and fees- GH¢289,159.00

221. Regulation 46 of the Public Financial Management Regulation, 2019 (L.I. 2378) enjoins a Principal Spending Officer to ensure that non-tax revenue is efficiently collected.

222. We noted that, five Assemblies failed to collect total rent and fees of GH¢289,159.00 from 231 individuals and organisations. Details are provided below.

Assembly	Revenue Type	No. of defaulters	Amount (GH¢)
Dormaa East District	Rent	8	2,720.00
Wenchi Municipal	Rent	72	120,140.00
Wenchi Municipal	Fees from Telcos and others	64	67,200.00
Sunyani Municipal	Rent	61	37,370.00
Berekum East Municipal	Rent	21	3,870.00
Berekum East Municipal	Operating Fees	3	55,359.00
Dormaa Central Municipal	Operating fees	2	2,500.00
Total		231	289,159.00

223. This lapse arose as a result of ineffective supervision on the part of the Heads of Revenue Unit and Finance Officers to perform their functions as required. The situation has denied the Assemblies of funds for their operations.

224. We recommended that, legal action should be taken against the defaulters for the recovery of the amount and to strengthen monitoring over collection of revenue.

Defaulters of liquid waste dislodging fees - GH¢23,410.00

225. Regulation 46 of the Public Financial Management Regulation, 2019 L.I. 2378 enjoins a Principal Spending Officer to ensure that non-tax revenue is efficiently collected.

226. We noted during the review of liquid waste disposal records at the landfill site of Sunyani Municipal Assembly that, three customers of the Assembly owed a total amount of GH¢23,410.00 to the Assembly for the period ranging from November 2018 to December 2019. Details are provided below.

Company	No. of Dislodgement	Unit Price (GH¢)	Total amount (GH¢)	Payments (GH¢)	Outstanding amount (GH¢)
Prison Service	62	30.00	1,860.00	-	1,860.00
Zoomlion Gha. Ltd	672	30.00	20,160.00	5,210.00	14,950.00
Alhaji Issaka	220	30.00	6,600.00	-	6,600.00
Total	954		28,620.00	5,210.00	23,410.00

227. The Chief Revenue Superintendent's failure to pursue the collection of the fees due, by not serving demand notices on the defaulters resulted in the lapse.

228. This act of dereliction of duty has therefore deprived the Assembly of the needed revenue for its programmes.

229. We recommended the recovery of the amount of GH¢23,410.00 from the defaulters and the Chief Revenue Superintendent sanctioned for negligence of duty.

Payroll Irregularity

Unearned salaries - GH¢10,381.40

230. Regulation 92 of the PFMR, 2019 (L.I. 2378) requires among others that the Principal Spending Officer of a covered entity shall ensure the immediate stoppage of payment of salary to public servants and notify the Controller and Accountant-General death of an employee or on the vacation of post by an employee and the head of a covered entity shall take the necessary action to retrieve any unearned compensation occasioned by that.

231. Managements of two Assemblies failed to ensure the immediate stoppage of salaries of four separated staff thereby resulting in the payment of unearned salaries of GH¢10,381.40 to them. Details are provided below:

No.	Assembly	Name of Separated Staff	Staff No.	Period	Cause/Reason	Amount (GH¢)
1	Dormaa East District	Danquah Eric Kwaku Anguah,	913610	2 Dec. – 31 Dec. 2018	Vacation of post	1,785.30
		John Mensah Mordo	110134	1 March- 31 March 2019	Absence from duty without permission	1,472.50
		Adjei Ernest Yaw	923433	15-31 July 2019	Absence from duty without permission	556.60
2	Tain District Assembly	Paul Apraku	729518	August 2019 to January 2020	Vacation of post	6,567.00
	Total					10,381.00

232. Management's failure to promptly stop the salaries of the separated staff through their bankers and also salary validation by the Human Resource Managers accounted for the irregularity, thereby depriving the state of GH¢10,381.00.

233. We recommended recovery of the unearned salaries of GH¢10,381.00 from the separated staff and same paid into government chest whiles their names are deleted from the payroll, failing which the Coordinating Directors and Human Resource Managers who validated/approved the payment of the salaries should be jointly held liable to pay.

Procurement Irregularity

Uncompetitive procurement-GH¢7,393.08

234. Section 20 of the Public Procurement (Amendment) Act, 2016 (Act 914) requires procurement entities to request quotations from at least, three different sources that should not be related in terms of ownership, shareholding or

directorship. Management of Dormaa East District Assembly out-sourced part of their revenue collections to Messrs. Fairlift Enterprise Limited for a commission of 30% through single-source procurement without seeking for alternative quotations from other prospective suppliers/service providers or approval from the Public Procurement Authority for single source procurement. Details of commission paid are provided below.

Date	PV No.	Cheque Number	Revenue collected (GH¢)	Commission paid (30%)
30/07/19	17/07	001578	13,705.71	4,111.71
09/05/19	11/05	001378	10,937.90	3,281.37
Total			24,643.61	7,393.08

235. The weak internal control procedure over procurement process has denied the Assembly the opportunity to benefit from value for money.

236. We recommended that henceforth, the Assembly should ensure that outsourcing of revenue collections are made competitive in accordance with the Public Procurement (Amendment) Act, 2016 (Act 914). We further recommended that, the District Coordinating Director should be sanctioned as prescribed in Section 51 of the Public Procurement (Amendment) Act, 2016 (Act 914).

Other Irregularity

Assembly properties without Title Deeds

237. Section 52 of the Public Financial Management Act, 2016 (Act 921) stipulates that A Principal Spending Officer of a covered entity, state-owned enterprise or public corporation shall be responsible for the assets of the institution under the care of the Principal Spending Officer and shall ensure that proper control systems exist for the custody and management of the assets.

238. We noted that, the Jaman North District Assembly has no title to its landed property such as, Assembly block, bungalows and undeveloped lands in the district.

239. The Assembly blamed the long delay in regularizing the lands to lack of funds. The situation has resulted in encroachment which has the tendency of hampering future developments.

240. We recommended to Management of the Assembly to give priority to the acquisition of the title deeds to avoid litigations and encroachments.

BONO EAST REGION

Introduction

241. The Region had 11 Assemblies in 2019 comprising of four Municipal and seven District Assemblies. The Bono East Region was created after it and Ahafo Region were carved out of the erstwhile Brong Ahafo Region by C.I. 113 with effect from 13 February 2019.

242. This report is therefore the first to be presented by the Auditor-General on the accounts of District Assemblies under the Bono East Region. The Region had 11 Assemblies comprising of four Municipal and seven District Assemblies. The list of the Assemblies, their Legislative Instruments, District Capitals and status are provided in Appendix A

243. We audited the books and accounts of all the 11 Assemblies for the 2019 financial year and issued management letters thereon. All the 11 Assemblies responded to our management letters indicating the level of their compliance to our recommendation.

Financial reporting

Submission of annual financial statements

244. All the 11 Assemblies submitted their 2019 financial statements for audit in compliance with Section 80 of the Public Financial Management Act, 2016 (Act 921). Again, we also issued our opinions on the financial statements of the 11 Assemblies.

Sources of Income

245. The 11 Assemblies operated with a total income of GH¢72,049,401.32 (Appendix 'B') during the year and represented an increase of GH¢13,875,529.10 or 23.9% as compared to 2018 figure of GH¢58,173,872.22. This was made up of Internally Generated Funds (IGF), allocations of the District Assemblies Common Fund, Government Salary Grant and support from Ghana's Development Partners.

Internally Generated Funds

246. The 11 Assemblies collected total IGF revenue of GH¢8,233,864.71 (Appendix 'C') during the year. This represented an increase of GH¢786,130.05

as compared to the 2018 figure of GH¢7,447,734.66. Nine out of the 11 Assemblies recorded increases with Pru West District and Techiman North Districts recording the highest increases of GH¢209,012.85 and GH¢162,557.27 respectively. Sene West District (GH¢18,789.51) and Atebubu-Amanten Municipal (GH¢2,591.13) were the only Assemblies that recorded decreases in their IGF.

247. The Assemblies collected IGF from, property rates, fees, licences, royalties and other miscellaneous sources for their recurrent expenditure. Ineffective collection strategies, absence of comprehensive records on properties and businesses, award of easily collectible revenues to private firms who were paid up to 30% of amounts collected as commission, all contributed to the Assemblies' reliance on external incomes from Government and Development Partners.

Expenditure and Operational Results

248. The total expenditure incurred by the 11 Assemblies amounted to GH¢67,720,125.95 which was less than their total income of GH¢72,049,401.32 resulting in a surplus of GH¢4,329,275.37 (Appendix 'D'). Techiman Municipal and Sene East District recorded the highest surpluses of GH¢1,776,205.34 and GH¢1,029,658.82 respectively. However, Nkoranza North District recorded a significant deficit of GH¢1,488,052.18 during the year.

Assets and Liabilities

249. Total assets of the 11 Assemblies as at 31 December 2019 was GH¢10,131,325.88. These comprised of Cash/Bank balances (GH¢9,613,145.65) Investment (GH¢421,599.80) and Sundry Debtors of (GH¢96,580.43). All the 11 Assemblies had positive cash balances with Sene East District ending the year with the highest balance of GH¢2,013,651.95 whilst Sene West District reported the least balance of GH¢405,671.20.

250. Five Assemblies recorded liabilities totaling GH¢162,028.26 as at 31 December 2019 with Techiman Municipal reporting the highest liabilities of GH¢114,275.65 and Kintampo Municipal reported the least liabilities of GH¢1,093.83.

251. The bank balances, Investments, debtors and creditors in the books of the 11 Assemblies are attached as Appendix 'E'.

Management Issues

Cash Irregularities

Commitment of expenditure without the use of the GIFMIS - GH¢4,055,274.63

252. Section 25 of the Public Financial Management Act, 2016 (Act 921) states that, where a covered entity enters into a contract or any other arrangement that commits or purports to commit Government to make a payment, the contract or the arrangement shall be approved by the Principal Spending Officer of that covered entity and the Principal Spending Officer shall enter the contract or arrangement into the Ghana Integrated Financial Management Information System (GIFMIS).

253. We noted that, three Assemblies committed expenditure of GH¢4,055,274.63 without the use of the GIFMIS, contrary to the above quoted law. Details are provided below:

No.	Assembly	No. of PVs	Amount (GH¢)
1	Kintampo North District	5	12,760.00
2	Nkoranza North District	10	20,170.15
3	Techiman North District	All PVs of the Assembly	4,022,344.48
	Total		4,055,274.63

254. We attributed the cause to ineffective budgetary controls and non-compliance with above quoted law.

255. The lapse could result in irregularities in disbursements and distortions in the financial reporting of the Assemblies.

256. We recommended to the respective Coordinating Directors and Finance Officers to ensure that all expenditure is committed on the GIFMIS to avoid sanctions.

Unsupported Payments - GH¢50,108.20

257. Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378) provides among others that a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of the covered entity, the validity, accuracy and legality of the claim for the payment and that evidence of services received, certificates for work done and any other supporting document exists.

258. Contrary to the above provision, management of three Assemblies failed to support 26 payment vouchers with a total face value of GH¢50,108.20 with relevant supporting documents such as receipts, invoices, statement of claims, etc, to authenticate the payments. The details are provided below:

No	Assembly	Nature of transactions	No. of PVs	Amount (GH¢)
1.	Kintampo North District	sporting activities, T&T, donations etc	5	14,450.00
2.	Nkoranza South Municipal	Police patrol activities	15	10,280.20
3.	Sene West District	Cost of training, sitting allowances, donations, fuel etc.	16	25,378.00
	Total		26	50,108.20

259. We attributed the lapse to ineffective expenditure controls at the Assemblies. We could therefore not confirm the authenticity of the payments.

260. We recommended that, the total amount of GH¢50,108.20 should be recovered from the Finance Officers and Coordinating Directors involved.

Unretired Imprest - GH¢27,000.00

261. Regulation 102 of the Public Financial Management Regulations, 2019 (L.I. 2378) provides among others that the Principal Spending Officer shall ensure that the standing imprests is fully retired by the end of the financial year and that any unretired imprest shall be charged to the personal name of the Principal Spending Officer or the holder of the imprest or the ultimate recipient of the imprest, as appropriate.

262. On the contrary, we noted that as of May 2020, the Municipal Chief Executive of Techiman Municipal Assembly had not retired accountable imprest totaling GH¢27,000.00 released to him during the year 2019 for various activities. Details are provided below.

Date	PV No.	Particulars	Payee	Amount (GH¢)
13/9/19	46/9	Payment of accountable imprest to MCE	MCE/MCD	2,000.00
8/11/19	30/11	Payment of accountable imprest to MCE	MCD/Fei Boakye	2,000.00
15/11/19	54/11	Payment of accountable imprest to MCE	MCD/MCE	2,000.00
1/11/19	128/11	Payment of accountable imprest to MCE	MCD/MCE/Fei Boakye	3,000.00
11/01/19	27/01	Payment of accountable imprest	MCD/Fei Boakye	2,000.00
19/7/19	81/07	Payment of protocol expenses at the residency	MCD/MCE/Fei Boakye	3,000.00
3/10/19	16/10	Payments to monitor cashew farmers	MCD/Stephen K. Adjei	500.00
3/10/19	23/10	Payments for MCD/MCE to host visitors	MCD/MCE	2,000.00
11/10/19	39/10	Payment for protocol at residency	MCD/MCE/Fei Boakye	2,000.00
18/10/19	54/10	Payments for MCE to host visitors	MCE/ Fei Boakye	3,000.00
18/10/19	55/10	Additional payment for MCE to host guest	MCD	1,500.00
25/10/19	80/10	Payment for various expenses by MCE	MCD/MCE/ Fei Boakye	2,000.00
10/10/19	94/10	Payment for expenses	MCD/MCE/ Fei Boakye	2,000.00
Total				27,000.00

263. Ineffective controls over retirement of imprest at the Assembly caused this anomaly.

264. Non-retirement of imprest facilitates misapplication and misappropriation of public funds to the detriment of the Assembly.

265. We recommended recovery of the total amount of GH¢27,000.00 from the Municipal Chief Executive and the Coordinating Director failing which the amount should be treated as personal advance, recoverable from their salaries.

Uncollected property rates - GH¢22,563.00

266. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) states that a Principal Spending Officer shall ensure that non-tax revenue is efficiently collected.

267. We noted that, management of Nkoranza South Municipal Assembly failed to collect property rates revenue amounting to GH¢22,563.00 from 119 property owners and telecommunication mast operator, with some dating as far back as 2009. Details are provided below.

Name of Rate Payer	Period	Amount (GH¢)
Airtel Ghana Limited	Jan-Dec. 2019	2,688.00
Individuals (118)	2009-2019	19,875.00
Total		22,563.00

268. The anomaly occurred as a result of inadequate and ineffective revenue collection mechanisms instituted at the Assembly.

269. The situation made the Assembly to depend excessively on the District Assemblies Common Fund to undertake its recurrent activities.

270. We recommended to the management of the Assembly to take effective measures to recover the GH¢22,563.00 from the defaulters.

Proceeds from auctioned vehicles not properly accounted for - GH¢23,926.10

271. Regulation 17 of the Financial Administration Regulations, 2004 (L.I. 1982) provides among others that a head of department shall ensure that all Non-Tax Revenue are efficiently collected and immediately lodged in the designated Consolidated Fund Transit bank accounts.

272. We noted that, per letter number OP/1002/005 dated 28 January 2019, the Chief of Staff among other directives, authorised the auction of the under-listed unserviceable vehicles and equipment of Nkoranza North District Assembly and further appointed Nana Wiafe Akenten of Wabsco Mart as the Auctioneer.

No.	Details	Quantity
1	Nissan Pick-up Vehicle (GT 2461 V)	1
2	Farm Track 80 with Trailer (tractor)	2
3	Farm Track 60 with Trailer (tractor)	4
4	Motor bikes	3
5	Harrows and ploughs	3

273. We further noted that proceeds from the auction of the unserviceable vehicles and equipment in February 2019, were not accounted for with proper documentations or details such as, the reserve prices of the vehicles, amount realised from the auction, and Auctioneer's Report for our verification.

274. We only sighted a copy of a Bank of Ghana pay-in-slip dated 17 April 2019 indicating that the Auctioneer deposited an amount of GH¢23,926.10 into account number 1018131461577.

275. We attributed the cause of this anomaly to ineffective supervision and monitoring in the auctioning process by management of the Assembly.

276. As a result, we also could not confirm that the auction process was undertaken in a transparent and proper manner and that the total proceeds were fully accounted for by the Auctioneer, thereby exposing the Government to loss of funds.

277. We recommended to management to ensure that the Auctioneer provides all the relevant documentation covering the auction, failing which the Auctioneer should be blacklisted, while the DCD and DFO sanctioned for not obtaining all the documents before paying the Auctioneer.

Contract Irregularities

Failure to sign contract agreement with outsourced Revenue Collector - GH¢17,751.57

278. Section 7 of the Public Financial Management Act, 2016 (Act 921) states among others that a Principal Spending officer of a covered entity shall ensure the regularity and proper use of money appropriated in that covered entity.

279. Our review of procurement records disclosed that the management of Nkoranza South Municipal Assembly outsourced the collection of revenue from Tigo, Vodafone Ghana, Airtel, MTN, ACT Towers Ghana limited, Ghana Post and Cocoa Board property rates and other revenue sources to Fairlift Company Limited without signing a contract to indicate the terms and conditions of the engagement.

280. Management relied on verbal agreement with the Company and paid a total amount of GH¢17,751.57 being 30 percent commission on total revenue of GH¢59,171.24 collected by the Company during the year 2019.

281. The lapse could be detrimental to the Assembly in the event of any litigation resulting from unforeseeable disagreement.

282. We recommended to the management to take steps to stop the engagement of Fairlift Company Limited until a written agreement is signed with the company to prevent any future litigation.

Delayed and Abandoned projects - GH¢244,541.70

283. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires Principal Spending Officers, to institute proper control systems to prevent losses and wastage.

284. We noted however, during our review of projects that, management of Techiman Municipal Assembly, expended a total amount of GH¢244,541.70 on two projects which were at various stages of completion, but were either delayed or abandoned. The details are below:

No	Project Description	Location	Original Contract Sum (GH¢)	Commencement Date	Level of Completion	Period of Delay	Total Payment to Date (GH¢)	Reasons
1.	Regrassing of Ohene Ameyaw Sports Stadium	Techiman	115,036.50	7 May 2019	90%	5 months	115,036.50	Lack of funds
2.	Construction of 1No 2 unit semi-detached staff quarters	Techiman	351,422.43	4 Aug. 2018	41%	15 months	129,505.20	Lack of funds
	Total		466,458.93				244,541.70	

285. The delayed projects were attributed to the practice of awarding new projects whiles ongoing projects have not been completed.

286. Management's failure to place priority on completion of existing projects before new ones are awarded in view of scarce resources of the Assemblies accounted for the irregularity.

287. The continuous delay in completing the projects, could lead to cost overruns.

288. We recommended the early completion of the projects before awarding new ones, for the communities to derive the intended benefits.

Payroll Irregularity

Unearned salary - GH¢10,596.30

289. Regulation 92 of the PFMR, 2019 (L.I. 2378) also requires among others that the Principal Spending Officer of a covered entity shall ensure the immediate stoppage of payment of salary to public servants and notify the

Controller and Accountant-General on the death, resignation or retirement of an employee and the head of a covered entity shall take the necessary action to retrieve any unearned compensation occasioned by that and paid into the Consolidated Fund.

290. We noted that, two Assemblies paid unearned salaries totaling GH¢10,596.30 to two separated staff. The details are below:

No.	Assembly	Name of staff	Staff ID	Cause/ Reason	Period	Amount (GH¢)
1	Nkoranza South	Margaret Pokua	773757	Retirement	April 2019 to September 2019	5,590.20
2	Pru West	Karimu Rufai	136285	Death	May 2019 to July 2019	5,006.10
	Total					10,596.30

291. We attributed the lapse to the failure of management of the Assemblies to notify the banks and also validate the salary payment voucher to block the unearned salaries.

292. As a result, the State lost the total amount of GH¢10,596.30 which could have been used for other development programmes and projects.

293. We recommended recovery of the unearned salary of GH¢10,596.30 from the payees or their next of kins as the case may be, and pay same to government chest, failing which, the Coordinating Directors and Human Resource Managers who validated and approved the payment of the salaries should be jointly held liable to pay.

Procurement Irregularity

Uncompetitive procurements - GH¢39,495.62

294. Section 20 of the Public Procurement (Amendment) Act, 2016 (Act 914) requires procurement entities to request quotations from at least, three different

sources that should not be related in terms of ownership, shareholding or directorship.

295. We noted that, the management of Atebubu-Amantin Municipal Assembly made seven payments for goods and services totaling GH¢39,495.62 without seeking for alternative quotations from other prospective suppliers/service providers or approval from the Public Procurement Authority for single-source procurement. Details are shown below.

Date	PV No.	Nature of transactions	Amount (GH¢)
18/4/19	17/4/19	Haulage and spreading of 45 trips of gravel and one trip of chippings	5,000.00
15/8/19	18/8/19	Servicing of vehicle	3,007.00
15/5/19	9/5/19	Payment for cadastral of 0.5 acres	2,000.00
19/12/19	12/12/19	Payment for Assembly revenue operation exercise	2,122.00
20/12/19	26/12/19	Cost of refreshment items at the residency as part of Christmas activities	16,523.96
20/12/19	25/12/19	Cost of refreshment items for Atebubu Omanhene palace as part of Christmas festivities	10,842.66
		Total	39,495.62

296. The lapse was attributed to the procurement officer's failure to request for different price quotations from other prospective suppliers

297. We could therefore, not confirm that the Assembly obtained value for money in the transactions. The single source procurement lacks transparency and could lead to abuse or inflated prices of the goods and services.

298. We recommended to the Coordinating Director of the Assembly to ensure that, procurements are always subjected to competition in order to obtain maximum benefit from the transactions. We further recommended that the Municipal Chief Executive, Coordinating Director and Procurement Officer

of the Assembly should be sanctioned in accordance with Section 51 of the Public Procurement Amendment Act, 2016 (Act 914).

Tax and Statutory deduction Irregularities

Failure to remit SSF deductions to SSNIT - GH¢21,412.90

299. Contrary to Section 4 of the National Pensions Act, 2008 (Act 766), we noted that, the management of Kintampo North Municipal Assembly failed to remit deductions made from Social Security Fund (SSF) contributions totaling GH¢21,413.19 to the Social Security and National Insurance Trust (SSNIT) in respect of wages of 20 temporal workers of the Assembly for the period January to December 2019.

300. The anomaly was as a result of the inaction of management of the Assembly to comply with the laws, but used the funds for their recurrent expenditure.

301. The lapse could deny the contributors of their livelihood when they retire from active service. It could also result in penalties and sanctions against the Assembly by SSNIT.

302. We recommended to management of the Assembly to pay the workers SSF contributions amounting to GH¢21,413.19 to SSNIT. We further recommended to management to always pay such deductions on schedule to avoid penalties or sanctions. The Coordinating Director and Finance Officer should be personally held liable for any penalties that may be imposed on the Assembly.

Unremitted taxes - GH¢7,899.78

303. Sections 116 and 117 of the Income Tax Act, 2015 (Act 896), require a withholding agent to withhold and pay to the Commissioner General of Ghana Revenue Authority (GRA), a tax that has been or should be withheld within 15 days after the end of the month in which the tax was withheld or ought to have been withheld.

304. On the contrary, we noted that Atebubu-Amantin Municipal Assembly withheld taxes totaling GH¢7,899.78 from 58 payments made for goods and

services amounting to GH¢76,476.00, but failed to remit the taxes to the Domestic Tax Revenue Division of the GRA.

305. The lapse was due to management using the taxes deducted to finance its operations instead of remitting it to the GRA.

306. We recommended that, the total amount of GH¢7,899.78 is remitted to the Commissioner-General of GRA without further delay to avoid payment of penalty failing which, the Coordinating Director and the Finance Officer should personally be held liable for the unremitted taxes and any penalty that may result therefrom.

CENTRAL REGION

Introduction

307. As at 31 December 2019 the Central Region had 22 MMDA's made up of one Metropolitan, eight Municipal and thirteen District Assemblies. The list of Assemblies, their legislative instruments, district capitals and status are provided as Appendix A.

308. We audited the books and accounts of all the 22 Assemblies for the 2019 financial year and issued management letters thereon. All the Assemblies responded to our management letters as required by Section 29 (1) of the Audit Service Act, 2000 (Act 564) indicating the level of their compliance to our recommendations.

Details of Findings and Recommendations

Financial Reporting

Submission of annual financial statements

309. The 22 Assemblies (Appendix 'A') submitted their 2019 financial statements for audit in compliance with Section 80 of the Public Financial Management Act, 2016 (Act 921). We also issued our opinions on the financial statements of the 22 Assemblies. The compliance of the Assemblies to Section 80 of Act 921 over the 2017 to 2019 financial years is provided below:

Year	No. of Assemblies	Assemblies with audited financial statement	No of defaulting Assemblies
2017	20	20	-
2018	22	22	-
2019	22	22	-

Sources of Income

310. The 22 Assemblies operated with a total income of GH¢145,152,450.88 (Appendix 'B') during the year, compared with 2018 figure of GH¢113,366,716.03, an increase of GH¢31,785,734.85. This was made up of their Internally Generated Funds (IGF), quarterly allocations of the District Assemblies Common Fund, Government salary grant and support from Ghana's Development Partners.

Internally generated funds

311. The Twenty-two (22) Assemblies collected total IGF of GH¢22,300,145.66 (Appendix 'C') during the year. This represented an increase of GH¢3,557,088.09 over their 2018 collections of GH¢18,743,057.57. Eighteen Assemblies reported marginal increases in their IGF with Gomoa East and Awutu Senya East recording the highest increases of GH¢ 1,086,878.38 and GH¢ 947,541.57 respectively.

312. The other four Assemblies ended the year with reductions in IGF with Agona West and Gomoa Central recording reductions of GH¢137,323.63 and GH¢112,103.63 respectively.

313. The Assemblies collected IGF from property rates, fees, licenses, royalties and other miscellaneous sources for their recurrent expenditure. Ineffective collection strategies, absence of comprehensive records on properties and businesses, award of easily collectible revenues to private firms who were paid commission, all contributed to the Assemblies' reliance on external incomes from Government and Development Partners.

Expenditure and Operational Results

314. The total expenditure incurred by the 22 Assemblies amounted to GH¢126,477,513.10 which when compared to their income of GH¢145,152,450.88 resulted in a net surplus of GH¢18,674,937.78 (Appendix 'D'). One Assembly (Assin North) however recorded a deficit, of GH¢ 46,996.94 during the year under review.

Assets and Liabilities

315. Total current assets of the 22 Assemblies as at 31 December 2019 was GH¢20,365,386.95. This comprised of Cash/Bank balances GH¢19,226,575.00 Investments GH¢166,139.22 and Debtors GH¢972,672.73.

316. All the 22 Assemblies had positive cash and bank balances with Effutu Municipal and Gomoa West District Assemblies having the highest and least balances ending the year with GH¢2,384,334.11 and GH¢404,038.71 respectively.

317. The total liabilities in the books of 13 out of the 22 Assemblies was GH¢543,200.18

318. The bank balances, investments, debtors and creditors in the books of the 22 Assemblies are provided at Appendix E.

Details of findings and recommendations

Cash Management

Uncollected rent- GH¢349,475.00

319. Section 96 of the Public Financial Management Act, 2016 requires that a person, acting in an office or employment connected with the collection, management or disbursement of amounts in respect of a public fund or a public trust who fails to collect moneys due to the Government commits an offence.

320. Contrary to the above, we noted that management of five Assemblies failed to collect rent totaling GH¢349,475.00 from 355 staff and individuals occupying the Assemblies' bungalows, quarters and flats and stores for the period ranging from January 2016 to December 2019 as detailed below:

No.	Assembly	No. of defaulters- Stores rent	No. of defaulters - Residential rent	Amount (GH¢)
1	Effutu Municipal	-	116	233,276.00
2	Komenda Edina Eguafo Abrem Municipal	-	8	4,350.00
3	Gomoa West District	-	89	58,660.00
4	Ajumako Enyan Essiam District	29	-	39,629.00
5	Abura Asebu Kwamankese District	-	113	13,560.00
	Total	29	326	349,475.00

321. The absence of effective debt recovery mechanisms as well as non-enforcement of existing regulations and agreements in respect of rent resulted in the outstanding debts thereby negatively affecting the liquidity and cash flow position of the Assemblies involved.

322. We recommended recovery of the rent arrears of GH¢349,475.00 from the affected tenants and ensure that subsequent rents are deducted at source.

Misappropriation of revenue - GH¢57,143.60

323. Section 46 of the Public Financial Management Regulations, 2019 (LI 2378) requires a Principal Spending Officer to ensure that non-tax revenue is effectively collected and immediately lodged in gross within 24 hours.

324. Contrary to the above regulation, 36 revenue collectors from five Assemblies misappropriated revenue totaling GH¢57,143.60 as shown below:

No.	Assembly	Nature of Rev.	No. of collectors	Amount (GH¢)
1	Awutu Senya East Municipal	Weekly toilet payment	4	28,170.00
2	Effutu Municipal	Property rate	2	2,170.00
3	Assin South District	Store license, Distiller's license, market tolls	14	2,898.60
4	Gomoa Central District	Lorry park and market tickets	10	18,905.00
5	Gomoa West District	Market ticket	2	1,700.00
		Market and lorry tickets	4	3,300.00
	Total		36	57,143.60

325. The desire of the collectors to suppress revenue couple with ineffective supervision by the Finance Officers, the Revenue Superintendents, as well as the heads of the Internal Audit Unit contributed to the malpractice.

326. We recommended recovery of the amount of GH¢57,143.60 misappropriated from the defaulting revenue collectors failing which the Coordinating Directors and the Finance Officers should be jointly held liable to pay.

Salaries of revenue collectors exceed revenue collected-GH¢78,619.40

327. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires a Principal Spending Officer to ensure that non – tax revenue is efficiently collected.

328. Our review of revenue performance of four Assemblies revealed that during the period under review, 16 permanent revenue collectors received

salaries totaling GH¢196,040.80 but collected revenue totaling GH¢117,421.40 resulting in a shortfall of GH¢78,619.40 as detailed below.

No.	Assembly	No. of Revenue Collectors	Salaries (GH¢)	Revenue Collected (GH¢)	Shortfall (GH¢)
1	Upper Denkyira West District	2	17,041.20	6,760.00	10,281.20
2	Assin Foso Municipal	5	67,126.00	45,882.00	21,244.00
3	Gomoa West District	5	63,113.60	42,803.00	20,310.60
4	Abura Asebu Kwamankese District	4	48,760.00	21,976.40	26,783.60
	Total	16	196,040.80	117,421.40	78,619.40

329. This was attributable to poor monitoring of revenue collectors and management's failure to apply disciplinary measures against nonperforming revenue collectors caused this anomaly.

330. We recommended that, management of the four Assemblies should ensure targets are set for all revenue collectors while relocating non-performing ones as well as ensure that disciplinary measures are taken against them.

Uncollected revenue- GH¢70,545.50

331. Our audit revealed that three Assemblies failed to collect arrears of revenue totaling GH¢70,545.50, contrary to Regulation 46 of PFMR, 2019 (L.I.2378) which requires heads of departments to ensure that all non-tax revenue are efficiently collected. The details are provided below:

No.	Assembly	Type of Rev.	Budgeted amount	Amount collected - GHc	Amount outstanding GHc	Percentage uncollected
1	Gomoa West District	Property rates, business	77,085.50	28,122.00	48,963.50	63.50

		operating permit				
2	Ajumako Enyan Essiam District	Operating permit and property rate	18,412.00	1,430.00	16,982.00	92.23
3	Agona West Municipal	Business operating permit	4,600.00	0.00	4,600.00	100.00
	Total		100,097.50		70,545.50	

332. We attributed this lapse to ineffective supervision by the District Finance Officers over the work of the revenue collectors in ensuring that targets were achieved.

333. The infraction could lead to loss of revenue to the Assemblies.

334. We recommended that the Assemblies should strengthen revenue collection mechanisms to minimize default of payment. We further recommended to the management of the Assemblies to take legal action against the defaulters for the recovery of the amount involved.

Unrecovered staff advances-GH¢ 23,475.00

335. Regulation 113 of FAR, 2004 (L.I. 1802) requires recoveries from official salaries for staff advance to commence from the next complete month after the month which the advances were made. Regulation 46 of Public Financial Management Regulation, 2019 (L.I. 2378) states that a Principal Spending Officer shall ensure that non-tax revenue is efficiently collected.

336. We noted however that, advances totaling GH¢23,475.00 granted to 30 staff of three Assemblies for period ranging between one year and 10 years were still outstanding after the lapse of the agreed repayment terms.

Assembly	No of staff	Period of advances	Amount (GH¢)	Amount Outstanding (GH¢)
Assin South District	10	March 2010 to August 2016	5,505.00	5,505.00
Cape Coast Metropolitan	17	January 2018-31 December 2019	18,275.00	11,875.00
Mfantseman Municipal	3	February, 2019-31 December 2019	6,095.00	6,095.00
Total	30		29,875.00	23,475.00

337. The absence of effective debt recovery mechanisms as well as non-enforcement of existing regulations and agreements in respect of rent and advances resulted in the outstanding debts thereby negatively affecting the liquidity and cash flow position of the Assemblies involved.

338. We recommended recovery of the outstanding advances of GH¢23,475.00 from the affected staff at source, failing which the respective Coordinating Directors should jointly be held liable to pay.

Unsubstantiated payments - GH¢20,445.00

339. Regulation 39 of the Financial Administration Regulations, 2004 (L.I 1802) states among others that the head of the accounts section of a department shall control the disbursement of funds and ensure that transactions are properly authenticated to show that amounts are due and payable.

340. Regulation 78 of PFMR, 2019 (LI 2378) provides that the Principal Spending Officer of a covered entity is personally responsible for ensuring that evidence of service rendered, certificates of work done and any other supporting documents exists for making payment.

341. We however observed that, a total payment of GH¢20,445.00 on 11 payment vouchers by two Assemblies were not supported with relevant documents such as official receipts, authority notes, works certificate, payee's signature and monitoring and evaluation reports to authenticate the transactions. Details are shown below.

No.	Assembly	No. of PV's	Date of transaction	Nature of transactions	Amount unsupported (GH¢)
1	Upper Denkyira East Municipal	1	02/07/2019	Demonstration materials	10,500.00
2	Gomoa West District	10	18/01/2019 to 30/08/2019	Monitoring, accommodation and feeding cost	9,945.00
	Total	11			20,445.00

342. We attributed the lapse to the failure of the authorizing officers to ensure that the transactions documents such as, receipts, invoices and statements of claim among others were obtained before or during payments.

343. These cast doubts over the judicious use of public funds as it could lead to misappropriation and misapplication of funds.

344. We recommended recovery of the amount of GH¢20,445.00 from the Coordinating Directors and Finance Officers

Indebtedness of operators of public toilet - GH¢17,350.00

345. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I 2378) states that "A principal Spending Officer shall ensure that non-tax revenue is efficiently collected."

346. Our audit of revenue collection showed that, the Effutu Municipal Assembly owned 22 Public toilets franchised to 22 Assembly members to operate on behalf of the Assembly subject to payment of monthly operational fee of GH¢60.00 and GH¢80.00 and an annual commitment fee of GH¢150.00 each from revenue generated from the running of the facility. Our review of the operations further revealed that, out of the total number of 22 operators only one settled his indebtedness to the Assembly for the year 2019 leaving a total amount of GH¢17,350.00 of the debt unpaid. The summary is provided below.

No.	No. of toilet facilities	No of Assemblymen	Period of default	Amount due (GH¢)	Amount paid (GH¢)	Outstanding amount (GH¢)
1	8	8	9 months	7,600.00	-	7,600.00
2	13	13	9 months	9,750.00	-	9,750.00
	Total			17,350.00		17,350.00

347. Management laxity in ensuring that, debt owed to the Assembly by the Honourable Assembly members were collected promptly accounted for the lapse.

348. The Assembly was denied total revenue of GH¢17,350.00 from operations of toilet facilities to carry out some of its pressing programmes and activities.

349. We recommended the recovery of the total amount of GH¢17,350.00 from the Honourable Assembly members, failure which legal action should be taken against them.

Failure to transfer proceeds from auction sale of vehicles and equipment into Consolidated Fund Account-GH¢15,860.00

350. Regulation 46 of the PFMR 2019 (L.I.2378) stipulates that a Principal Spending Officer shall ensure that non-tax revenue should immediately be lodged gross within 24 hours in the designated consolidated fund transit bank accounts except in the case of IGF retained under the enactment.

351. The management of Assin South District Assembly obtained approval from the Chief of Staff, reference number OP/1002/COS dated 3/5/19, to dispose of two unserviceable pick-ups, a tractor and a grader and pay the proceeds into Non-Tax Revenue Account No.1018131461577 at Bank of Ghana. We noted however, the Auctioneer paid the total amount of GH¢15,860.00 into the Assembly's IGF accounts instead of designated account at Bank of Ghana. The Coordinating Director also failed to transfer the money from the IGF accounts into the designated bank account. Details are provided below.

No	Vehicle No.	Make/Type	Chasis No.	Receipt No.	Auction Price (GH¢)
1	GE 3242 Z	NISSAN S/CABIN (PICK-UP) OLD EDITION	ADNJ970000E004 73	14/16334600	3,600.00
2	GT 9252X	NISSAN DOUBLE CABIN (PICK-UP)	JNICJUD22Z0077 604	14/19838002	2,050.00
3	GW 2022Y	FARMTRAC 70 (TRACTOR) OLD EDITION	T2060614	14/16334599	2,210.00
4		X CMG GRADER EQUIPMENT OLD EDITION	G215D0821047	14/16334596	8,000.00
	TOTAL				15,860.00

352. We attributed the lapse to disregard of the law by the Coordinating Director and the Finance Officer.

353. The practice deprived the State needed funds to carry out its developmental projects.

354. We recommended the transfer of the amount of GH¢15,860.00 from the Assembly's Internally Generated Fund account into the designated Bank of Ghana account as directed by the Chief of Staff.

Use of unapproved accounting software - GH¢8,000.00

355. Section 11 of the Audit Service Act, 2000 (Act 584) mandates the Auditor-General to approve the form in which all computerised financial and accounting systems and electronic transactions should be used by all public institutions.

356. We noted that the Komenda Edina Eguafio Municipal and Assin Foso Municipal Assemblies used Macrosoft accounting software purchased from D-R-V Consult Ghana Limited to prepare the Assemblies accounts at an annual maintenance cost of GH¢4,500.00 and GH¢3,500.00 respectively without approval from the Auditor-General.

357. We attributed the infraction to the failure of both Municipal Coordinating Directors and Municipal Finance Officers to ensure that an approval was obtained before the software was acquired.

358. This could compromise the integrity of the data and the information that would be generated from the software.

359. We recommended to Management of the Assembly to seek retrospective approval from the Auditor-General to regularize the use of the accounting software.

Transactions not processed on GIFMIS - GH¢372,603.29

360. Regulation 82 of the Public Financial Management Regulations, L.I 2378 states that, 'A payment by a covered entity shall be accompanied with a payment voucher authorized by the head of accounts, and which is approved by the principal spending officer on the Ghana Integrated Financial Management Information System.

361. Contrary to the above quoted regulation, Effutu Municipal Assembly made payments from IGF to the tune of GH¢372,603.29 on 45 payment vouchers which were not generated through the Ghana Integrated Financial Management Information System (GIFMIS).

362. Management attributed the lapse to power outages, poor internet connectivity and technical issues with coding.

363. The risk of conducting financial transaction outside the GIFMIS could lead to the Assembly spending beyond its budgetary allocation and misstatement in the financial statements.

364. We recommended that the Municipal Coordinating Directors and Municipal Finance Officers should liaise with the Controller and Accountant General to address all the challenges confronting the implementation of the GIFMIS in order to ensure that financial transactions are processed through the GIFMIS platform.

Failure to submit 28 GCR books for audit

365. Section 11 of the Audit Service Act 2000, Act 584 requires the Auditor-General or any person authorised or appointed for the purpose by the Auditor-General to have access to all books, records, returns and other documents including documents in computerized and electronic form relating to or relevant to those accounts.

366. Contrary to the above, we noted that 22 revenue collectors of the Agona West Municipal Assembly, who were issued with 28 General Counterfoil Receipt books whose values could not be determined, failed to submit them for audit.

No.	Name of revenue collector	No. of GCRs
1	Elizabeth Antwi	4
2	Joseph A. Aidoo	1
3	D.C. Dogbe	1
4	Sampson Botchwey	4
5	W. Abbakah	1
6	Nkansah Samuel	1
7	John Adusi	1
8	Daniel Aikins	1
9	Sarah Benny	1
10	Christopher	1
11	Robert Odurah	1
12	Elizabeth Arthur	1
13	John Adusi	1
14	Ebenezer Ofori	1
15	Felix A. Debrah	1
16	Natogmah Aziz	1
17	Gladys Amponsah	1
18	Georgina Norty	1
19	Richard Anokye	1
20	Ernest Ghansah	1
21	Alex Yeboah	1
22	Ebenezer Quansah	1
Total		28

367. The practices of issuing new Value Books to defaulting collectors by the Revenue Superintendents and the Finance Officers accounted for the anomaly.

368. The audit team therefore, could not confirm evidence of payment made in the respective collectors' cashbooks. Due to this, we could not authenticate whether the GCRs were used to collect moneys and the collectors accounted for them.

369. We recommended to the Coordinating Directors to seek police assistance where necessary, to retrieve the unrepresented GCR books from the revenue collectors, or in default compute the average value of their collections per GCR for the period and recover same from them. We further recommended that the Finance Officer and the Revenue Superintendent should be sanctioned for negligence of duty.

Payroll Irregularities

Unearned salary – GH¢10,501.21

370. Regulations 92 of the Public Financial Management Regulations, 2019 (L.I 2378) directs that the Spending Officer of a covered entity shall ensure the immediate stoppage of payment of salary to a public servant and notify the Controller and Accountant-General on the death of that employee. The head of a covered entity shall take the necessary action to retrieve any unearned compensation occasioned by the occurrence of death.

371. We noted that two separated staff of two Assemblies were paid a total of GH¢10,501.23 as unearned salaries as detailed below:

Assembly	No of separated staff	Period	Reason	Amt. Unearned (GH¢)
Komenda Edina Eguafo, Abrim Municipal	1	Sept. 2018	Death	930.13
Assin North District	1	July 19 – Dec 19	Vacation of post	9,571.08
Total	2			10,501.21

372. The anomaly was due to failure by Coordinating Directors and the Validators of the Electronic Salary Payment Voucher (ESPV) to block the salaries and promptly notify the banks to stop payments for the separated staff, thereby resulted in loss of funds of GH¢10,501.23 to the State.

373. We recommended recovery of the GH¢10,501.23 from the separated staff or next of kin, failing which the Coordinating Directors including the Validators of the ESPV should be held responsible to refund the amount.

Unlawful payment of half salary – GH¢53,153.40

374. Section 7 of the Public Financial Management Act, 2016 (Act 921) directs that a Spending Officer of a covered entity shall ensure the regularity and proper use of money appropriated in that covered entity.

375. During the audit, we noted that Mr. Kwamena Mensah-Adams, a Senior Internal Auditor of KEEA with staff ID: 671632, has been on interdiction since May 2014 for alleged forgery. We further noted that the officer had been paid a total amount of GH¢53,153.40 as half salaries for the 51 months from October 2015 to December 2019 after he had jumped bail. Details of the amount paid to him are provided below.

Year	Period	No of months	Half Salary paid (GH¢)	Total half salary paid (GH¢)
2015	October- December	3	765.00	2,295.00
2016	January - December	12	842.00	10,104.00
2017	January - December	12	842.00	10,104.00
2018	January - December	12	1,216.60	14,599.20
2019	January - December	12	1,337.60	16,051.20
	Total	51		53,153.40

376. According to the Elmina Police Command, Mr. Mensah Adams has been absent from court on several adjourned dates and that on 02/10/15 a bench warrant No. CC121/2015 was issued by the court for his arrest. The case has since been pending.

377. This occurred because management failed to stop payment of the half salary to Mr. Mensah Adams when he jumped bail.

378. The State, as a result of the irregularity, paid an amount of GH¢53,153.40 to Mr. Mensah-Adams for no work done.

379. We recommended recovery of the unearned salary of GH¢53,153.40 from the Coordinating Director and the Finance Officer for failing to stop payment of the half salary to Mr. Mensah-Adams when a bench warrant was issued by the court for his arrest. We further recommended to management to stop payment of the half salary to Mr. Mensah-Adams.

Procurement irregularity

Uncompetitive Procurement –GH¢ 51,387.00

380. Section 20 of the Public Procurement Amendment Act, 2016 (Act 914) requires that procurement entities request quotation from at least, three different sources that should not be related in terms of ownership, shareholding or directorship.

381. Contrary to the above provision, two Assemblies procured goods and services totaling GH¢51,387.00 without obtaining alternative price quotations from other prospective suppliers or service providers to ensure competitive pricing. The details are provided below:

Assembly	No of PVs	Transactions	Contract sum (GH¢)	Amount paid (GH¢)
Awutu Senya East Municipal	1	Disinfection of final disposal site	44,200.00	10,000.00
	1	Disinfection of Solid waste	6,200.00	6,200.00
	1	Hiring of pay loader	9,600.00	2,000.00
	1	Tipper trucks for evacuation of refuse	18,000.00	14,200.00
	1	reshaping and filling some portions of road from tipper junction to UN City	8,000.00	5,000.00
	1	Repair of old living room furniture	2,305.00	2,305.00

Subtotal	6		88,305.00	39,705.00
Abura Asebu Kwamankese District	1	Metal refuse container	11,682.00	11,682.00
Total	7		99,987.00	51,387.00

382. This was as a result of management failure to follow procurement procedures indicated above.

383. We could therefore not confirm whether value for money was obtained from the procurement.

384. We recommended that the respective Chief Executives of the two Assemblies should be sanctioned in accordance with Section 51 of Public Procurement (Amendment) Act 2016, (Act 914).

Tax and Statutory deductions irregularities

Failure to withhold/remit tax- GH¢ 7,404.14

385. Contrary to Section 116 and 117 of the Income Tax Act, 2015 (Act 896), our review disclosed that, managements of two Assemblies made a total payments of GH¢224,304.80 on various goods and Services but failed to either withhold or remit tax component of GH¢7,404.14 as shown in the table below.

Assembly	Unwithheld (GH¢)	Unremitted (GH¢)	Total (GH¢)
Awutu Senya East Municipal	4,923.14		4,923.14
Mfantseman Municipal	1,356.00		1,356.00
Agona East		1,125.00	1,125.00
Total	6,279.14	1,125.00	7,404.14

386. Failure to withhold tax and remit withheld tax to the Ghana Revenue Authority denies the State of revenue inflows into the Consolidated Fund.

387. We recommended to Coordinating Directors and Finance Officers of the Assemblies to remit the withheld taxes of GH¢1,125.00 to the Ghana Revenue Authority. We further recommended that the Coordinating Directors and

Finance Officers should personally pay the un-deducted tax of GH¢6,279.14 to GRA and recover same from the suppliers and service providers as required by Section 117 of Income Tax Act 2015(Act 896).

Payment of penalty on delayed SSNIT contributions GHS 2,251.72

388. Section 7 of the Public Financial Management Act, 2016 (Act 921) states “a principal spending officer of a covered entity shall ensure the regularity and proper use of money appropriated in that covered entity”.

389. We noted that Upper Denkyira West District Assembly paid, on PV number IGF/33/04/19 dated 24/4/19, a penalty of GH¢2,251.72 to Social Security and National Insurance Trust (SSNIT) in respect of delay in paying monthly contributions of temporary staffs.

390. The failure of the District Finance Officer, Mr. Alex Quaye, and the District Coordinating Director, Alhaji Ibrahim Tijani, to make prompt payment to SSNIT resulted in the Assembly paying the penalty.

391. This led to loss of GH¢ 2,251.72 to the Assembly, which could have been avoided if payment was made promptly.

392. We recommended that the District Coordinating Director (Alhaji Ibrahim Tijani) and the District Finance Officer (Mr. Alex Quaye) should be held liable for the refund of GH¢ 2,251.72 to the Assembly.

EASTERN REGION

Introduction

393. For the financial year ended 31 December 2019, the Eastern Region had 33 Assemblies comprising 12 Municipals and 21 Districts. The Achiase District Assembly was created in March 2019. The list of Assemblies, their legislative instruments, district capitals and status are provided as Appendix A.

394. All the 33 MMDAs were audited for the period under review and management letters issued. Management of the MMDAs responded to our management letters as required by Section 29 (1) Part III of Act 584

Financial reporting

395. For the financial year ended 31 December 2019, all of the 33 Assemblies submitted their 2019 financial statements for validation in line with Section 80 of the PFM Act, 2016 (Act 921). We also issued our opinion for the financial statement of the 33 Assemblies. Compliance of the Assemblies to Section 80 of Act 921 over the 2017 to 2019 financial years is provided below:

Year	No. of Assemblies	Assemblies with audited financial statement	No of defaulting Assemblies
2017	26	26	-
2018	32	32	-
2019	33	33	-

Source of Income

396. The 33 Assemblies operated with a total Income of GH¢220,868,673.59 (Appendix 'B') during the 2019 financial year and represented an increase of GH¢72, 773,543.99 over the 2018 figure of GH¢148,095,129.60.

397. The source of revenue comprises, IGF, DACF, Government grants and donor funding. Government grants came in the form of salary payments to employees and budgetary support to decentralized departments whiles donor funding included support under the DDF/RFG and UDG among others.

Internally Generated Funds (IGF).

398. For the year under review the 33 Assemblies realized GH¢35,921,789.65 (Appendix 'C') from Internally Generated Funds (IGF) and this account for 16.26% of the total revenue of the Assemblies. IGF collections have generally been low across the Region except for the Birim North, Abuakwa North, and New Juaben South Municipal Assemblies which recorded above 30% of IGF to total revenue.

Expenditure and Operational Results

399. Total expenditure incurred by the Assemblies amounted to GH¢205,287,718.42 which when compared to their revenue of GH¢220,868,673.59 resulted in a surplus of GH¢15,580,955.17 (Appendix D). Three out of the 33 Assemblies however recorded deficits in their operations with Nsawam/Adoagyiri Municipal posting the highest deficit of GH¢108,215.82. Majority of the Assemblies ended the year with surpluses, with the Kwahu East Assembly recording comparatively highest figure of GH¢2,026,204.68.

Assets and liabilities

400. The total value of assets of the 33 Assemblies stood at GH¢25,894,531.68 as of 31 December 2019. This comprised of cash and bank balances of (GH¢24,776,008.54), Investment and stocks (GH¢1,068,841.28), Debtors and prepayments (GH¢49,681.86). Kwahu East recorded the highest cash and bank balance of GH¢2,044,078.44 followed by New Juaben North Municipal (GH¢1,484,796.50) and Kwaebibirem District Assembly recording the least balance amount of GH¢214,837.37.

401. The total liabilities of 11 out of 33 Assemblies stood at GH¢425,290.18 as at 31 December 2019. This comprised of Creditors, Retention/Deposits and Overdrafts.

402. The bank balances, investments, debtors and liabilities in the books of the 33 Assemblies are provided in Appendix E.

Management Issues

Cash Irregularities

Misappropriation of revenue - GH¢42,117.00

403. By Section 15 of FAR, 2004, (L.I 1802) any public officer or revenue collector who collects or receives public and trust moneys shall issue official receipt for them and pay them with the relevant Public Fund Bank Account within 24 hours of receipt except in exceptional circumstances to be identified by the Minister.

404. Additionally, Regulation 46 of the PFMR 2019 (L.I.2378) stipulates that a Principal Spending Officer shall ensure that non-tax revenue should immediately be lodged gross within 24 hours in the designated consolidated fund transit bank accounts except in the case of IGF retained under the enactment.

405. We noted however that, 23 revenue collectors of four Assemblies misappropriated total revenue of GH¢42,117.00 collected between January 2019 and December 2019 as shown below:

No.	Assembly	No. of Collectors	Amount GH¢
1	Fanteakwa North District	5	847.00
2	Fanteakwa South District	6	4,000.00
3	New Juaben North Municipal	1	26,500.00
4	Nsawam Adongyiri Municipal	11	10,770.00
	Total	23	42,117.00

406. Weak supervision over the revenue collectors by the Revenue Heads, the Finance Officers and the Internal Auditors resulted in the lapse.

407. We recommended recovery of the total amount of GH¢42,117.00 from the revenue collectors and their guarantors, failing which the Coordinating Directors and Finance Officers should be jointly held liable to refund the amount. Furthermore, the affected revenue collectors should be sanctioned for financial indiscipline, whiles supervision over revenue collection is stepped up.

Un-presented Value Books - GH¢41,100.00

408. Regulation 15 of the FAR, 2004, and Regulation 46 of the PFMR 2016 require heads of departments to ensure that all non-tax revenue are efficiently collected.

409. Contrary to the above Regulations 38 Revenue collectors of five Assemblies failed to account for or present 95 GCRs with no par value and 280 tickets valued at GH¢41,100.00 collected between January and December 2019.

A summary is furnished below;

No.	Assembly	No. of Collectors	GCRs	Mkt Ticket	Lorry Park Tickets	Sand Winning Ticket	Amount (GH¢)
1	Ayensuano District	20	78	141	71	11	36,200.00
2	New Juaben North Municipal	2	2	-	-	-	-
3	New Juaben South Municipal	3	5	-	-	-	
4	Nsawam Adongyiri Municipal	4	7	-	-	-	
5	West Akim Municipal	9	3	12	37		4,900.00
	Total	38	95	153	108	11	41,100.00

410. The non-presentation of these value books for audit could be a deliberate ploy to conceal fraud.

411. We attributed the lapse to poor supervision and failure of the Assemblies' Revenue Heads, Finance Officers and the Internal Auditors to ensure that revenue collected with value books were accounted for before new ones were issued to revenue collectors.

412. We recommended to the Coordinating Directors to seek police assistance where necessary, to retrieve the un-presented GCR books from the revenue collectors, or in default compute the average value of their collections per GCR for the period and recover same from them. We further recommended recovery of the total amount of GH¢41,100.00 in respect of the tickets sold from the

revenue collectors, failing which the Coordinating Directors and Finance Officers should be held liable to pay.

Uncollected Revenue- GH¢485,900.30

413. Seven Assemblies failed to collect revenue totaling GH¢485,900.30, contrary to Regulation 46 of the PFMR 2019 which requires heads of departments to ensure that all non-tax revenue are efficiently collected. A summary is provided below:

No.	Assembly	Type of Revenue	No. of Defaulters	Amount Outstanding (GH¢)
1	Abuakwa South Municipal	Business Operating License	1 company	1,000.00
2	Birim Central Municipal	Business Operating Permit	183 persons	35,122.83
3	Kwahu West Municipal	Permit/Property Rate	26 Institutions	34,151.70
4	Lower Manya Krobo District	Toilet Operating Fees	13 persons	19,665.00
5	New Juaben North Municipal	Property Rate	15 institutions	38,274.50
6	New Juaben South Municipal	Market Stalls	22 persons	13,184.00
7	Yilo Krobo Municipal	2 Farms/Water fall & market stalls rent	3 companies and 29 persons	344,502.27
	Total			485,900.30

414. The anomaly occurred as a result of inadequate and ineffective revenue collection mechanisms instituted at the Assemblies.

415. The situation made the Assemblies to depend excessively on the District Assemblies' Common Fund to undertake their recurrent activities.

416. We recommended to the management of the Assemblies to take effective measures, including legal action, to recover the GH¢518,339.30 from the defaulters.

Operators of public toilets indebtedness: GH¢100,460.00

417. Contrary to Regulation of the FAR, 2004 and Regulation 46 of the Public Financial Management Regulations, 2019, we noted during the review of revenue management of two Assemblies that 39 individuals owed a total amount of GH¢100,460.00 for operating toilets covering the period January 2017 to December 2019. Details are furnished below.

No	Assembly	No of Defaulters	Period	Amount (GH¢)
1	Yilo Krobo Municipal	24	Jan 2018 – Dec 2019	45,360.00
2	Nsawam Adoagyiri Municipal	15	Jan 2017 – Dec 2019	55,100.00
	Total	39		100,460.00

418. The failure of the MCDs and the MFOs to ensure that the toilet operators promptly paid revenue accruing from the operations of these public toilets caused the anomaly.

419. We recommended recovery of the amount of GH¢100,460.00 from the defaulters with interest at the prevailing Bank of Ghana rate, failure of which the MCDs and the MFOs should be jointly held liable to pay.

Unrecovered rent – GH¢150,021.00

420. In violation with Regulation 46 of the Public Financial Management Regulation, 2019 Management of eight Assemblies failed to collect rent or deduct amount owed from salaries of 221 occupants of official bungalows and quarters. This resulted in rent arrears of GH¢150,021.00 between January and December 2019 as shown below:

No.	Assembly	No. of Tenant	Amount (GH¢)
1	Asuogyaman District	22	12,842.00
2	Birim North District	39	10,635.00
3	Fanteakwa North District	10	3,099.00
4	New Juaben North Municipal	57	46,125.00
5	New Juaben South Municipal	7	11,530.00
6	Nsawam Adongyi, Municipal	46	58,240.00
7	Suhum Municipal	24	5,600.00
8.	West Akim Municipal	16	1,950.00
	Total	221	150,021.00

421. The lapse was as a result of management's failure to put in mechanisms to ensure payment of rent by occupants, thus depriving the Assemblies of income to maintain the buildings.

422. We recommended recovery of the rent arrears of GH¢150,021.00 from the defaulters either through source deductions from their salaries or outright payment by cash. Management should not hesitate to institute legal action against defaulters for the recovery of the arrears.

Unsubstantiated payments: - GH¢23,482.80

423. Regulation 78 of the Public Financial Management Regulations, 2019 which states amongst others that " A Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity, that evidence of services rendered, certificates for work done and any other supporting documents exists"

424. Contrary to the above, we noted that six Assemblies disbursed a total amount of GH¢23,482.80 without any justification. These payments were not supported with the relevant expenditure documentation such as receipts, invoices, statement of claims etc. to authenticate the payments. The details are provided below:

No.	Assembly	Nature of transaction	No. of PVs	Amount (GH¢)
1	Fanteakwa North District	Repair of official vehicles,	3	4,248.80

2.	Fanteakwa South District	Catering for official visitors	1	1,000.00
3	Kwahu Afram Plain South District	Official receipt not procured	8	8,444.00
4	Kwahu East District	Payment for transporting PWD's to workshop	1	7,050.00
5	New Juaben North Municipal	Renovation of Assembly's quarters/ dislodgement of public toilet	2	2,740.00
	Total		15	23,482.80

425. These occurred because the authorizing officers failed to ensure that the transaction documents such as, receipts, invoices and statements of claim among others were obtained before or during payments.

426. As a result, we could not authenticate the genuineness of the transactions and could lead to misappropriation and misapplication of funds.

427. We recommended recovery of the amount of GH¢23,482.80 from the Coordinating Directors, Finance Officers and Schedule Officers.

Misapplication of Royalties: - GH¢45,000.00

428. By Section 7 of the Public Financial Management Act, 2016 (Act 921) a Principal Spending Officer of a covered entity shall ensure the regularity and proper use of money appropriated in that covered entity.

429. Also, a circular with reference No. MC452 dated 18 March 2015 from the Chief Executive Officer of the Minerals Commission, cautioned all Assemblies to desist from using royalties on recurrent expenditure.

430. We however noted that management of the Atiwa East District Assembly misapplied GH¢ 45,000.00 from its royalties account on recurrent expenditure instead of capital projects.

431. We recommended the reimbursement of the royalties account with the total amount of GH¢ 45,000.00 from their IGF account

Failure to pay proceeds from auction sales into designated bank account: - GH¢35,300.00

432. By Regulations, 46 of the Public Financial Management Regulations, 2019 a Principal Spending Officer shall ensure that non-tax revenue is efficiently collected and immediately lodged in gross within 24 hours in the designated Consolidated Fund Transit bank account except in the case of Internally Generated Fund retained under an enactment.

433. Contrary to the above provision, the Management of Akuapem North Municipal Assembly received an amount of GH¢35,300.00 from the auction sale of three Assembly vehicles but failed to lodge the amount into the Non-Tax Revenue account No.1018131461577 at the bank of Ghana as directed by a Circular from the Office of the President. The details are provided below:-

Date	Details	GCR No.	Bank Account Deposited	Payee	Amount (GH¢)
13/02/19	Auction proceeds of Grader & Pick-up	11572838	Account No.2 (20911300013 96)	Cash/Sanidasu Mart (Auctioning Firm)	30,000.00
21/02/19	Auction proceeds of Ford Everest	11574504	Account No.2 (20911300013 96) IGF of 22/2/19	Cash/Sanidasu Mart (Auctioning firm)	5,300.00
	Total				35,300.00

434. Management explained that the Assembly applied to the Chief of Staff for approval to retain the money, but we did not sight any letter authorizing the Assembly to that effect.

435. We recommended the recovery of the amount of **GH¢35,300.00** and payment into the designated account with the Bank of Ghana, failure of which the Coordinating Director and the Finance Officer should be jointly held liable to pay..

Payroll Irregularity

Unearned salaries - GH¢47,012.95

436. Regulation 297 of FAR, 2004 and Regulation 92 of the PFMR, 2019 (L.I. 2378) require heads of departments to immediately stop the payments of salaries of public servants and notify the Controller and Accountant-General of the death of an employee or on the vacation of post by an employee and the head of a covered entity shall take the necessary action to retrieve any unearned compensation occasioned by that.

437. We however noted that the Coordinating Directors and Finance Officers of two Assemblies delayed in ensuring the deletion of names of separated staff from their payroll resulting in the payment of unearned salaries totaling GH¢47,012.95 to five separated staff of the Assemblies for periods ranging between two and 22 months. Details are furnished below.

No.	Assembly	No. of Staff	Period	Reason for separation	Amount (GH¢)
1	Birim Central Municipal	1	March 2018 - Dec 2019	Vacation of post	41,740.94
2	New Juaben South Municipal	4	Jan 2019 - Sept 2019	Retirement/Resignation/Contract Expired/Transfer	5,272.01
	Total				47,012.95

438. We recommended recovery of the GH¢47,012.95 from the beneficiaries or in default, the Coordinating Directors and Finance Officers should be jointly held liable to pay. We further recommended that the Coordinating Directors and Finance Officers to ensure prompt deletion of names of separated staff from their payrolls.

Procurement and Store Irregularities

Non-competitive procurement: - GH¢17,392.00

439. The Manso Akroso District Assembly engaged in uncompetitive purchases totaling GH¢17,392.00 without authority, contrary to Section 20 of

the Public Procurement (Amendment) Act, 2016 (Act 914), which requires procurement entities to request for quotations from as many suppliers or contractors as practicable, but from at least three different sources.

PV number	Nature of transactions	Amount (GH¢)	Payee
20/6/2019	Part payment for commission of screening food vendors.	11,196.00	Health Screening Foundation
19/11/2019	Part payment of commission for screening food vendors	6,196.00	Health Screening Foundation
Total		17,392.00	

440. Laxity on the part of management to request for the price quotation from other perspective suppliers or service providers accounted for the lapse.

441. The practice does not ensure transparency in the procurement process. We could therefore not ascertain whether the Assembly obtained value for money in the said transaction.

442. We recommended that the Coordinating Director and Finance Officer should be sanctioned under Section 51 of the Public Procurement (Amendment) Act, 2016 (Act 914). We further recommended that, the management of the Assembly should ensure that all future procurements are competitive, transparent to ensure value for money is obtained.

Tax Irregularities

Penalty for non-remittance of SSNIT Contribution on schedule: - GH¢14,928.17

443. Sections 63 & 64 of the Pensions Act, 2008 (Act 766) stipulate, that workers contributions to SSNIT must be paid on the last working day of the second week following the month in which the deductions was done.

444. Contrary to the above Act we noted that Asuagyaman District Assembly was slapped with a penalty of GH¢14,928.17 for failing to pay workers monthly contributions to SSNIT on time for a period ranging from January 2015 to January 2018.

445. This lapse occurred because management of the Assembly undermined the laws and used funds meant for payment of the workers' SSNIT contribution to finance its operational expenses.

446. The continuous non-payment of workers' contributions to the pension fund managers could deny the employees to decent life after retirement.

447. We recommended recovery of the amount of GH¢14,928.17 from the Coordinating Director and the Finance Officer.

Failure to withhold/ remit tax: - GH¢60,137.01

448. Section 116 and 117 of the Income Tax Act, 2015 (Act 596) require a withholding agent to withhold and remit to the Commissioner-General of GRA the tax that have been withheld within 15 days after the end of the month in which the payment in which tax was withheld.

449. We noted that management of five Assemblies did not deduct or remit withholding taxes totaling GH¢60,137.01 to the Ghana Revenue Authority in violation of the above quoted Act. The details are provided below.

No	Assembly	Unremitted tax GH¢	Non-deduction of tax (GH¢)	Total (GH¢)
1	Kwabibirem District	2,978.80		2,978.80
2	Kwahu Afram Plains South District	972.33		972.33
3	Kwahu East District	3,109.55		3,109.55
4	Manso Akroso District	1,429.47		1,429.47
5	West Akim Municipal	47,381.04	4,265.82	51,646.86
	Total	55,871.19	4,265.82	60,137.01

450. Failure to withhold and remit tax to the Ghana Revenue Authority denies the State of revenue inflows into the Consolidated Fund.

451. We recommended to Coordinating Directors and Finance Officers of the Assemblies to remit the withheld taxes of GH¢55,871.19 to the Ghana Revenue Authority. We further recommended that the Coordinating Directors and Finance Officers to personally pay the un-deducted tax of GH¢4,265.82 to GRA

and recover same from the suppliers and service providers as required by Section 117 of Income Tax Act 2015, Act 896.

GREATER ACCRA REGION

Introduction

452. The Greater Accra Region had 29 Assemblies in 2019 comprising of two Metropolitan, 23 Municipal and four District Assemblies. The list of the 29 Assemblies, their Legislative Instruments, District Capitals and status are given at Appendix A.

453. We audited the books and accounts of all the 29 Assemblies for the 2019 financial year and issued management letters thereon. All 29 Assemblies responded to our management letters indicating the level of their compliance to our recommendations.

Financial Reporting

Submission of annual financial statements

454. All the Twenty-Nine Assemblies [Appendix A] submitted their 2019 financial statements for audit in compliance with Section 80 of the Public Financial Management Act, 2016 (Act 921). We also issued our opinions on the financial statements of the 29 Assemblies. Compliance of the Assemblies to Section 80 of Act 921 over the 2017 to 2019 financial years is provided below.

Year	No. of Assemblies	Assemblies with audited financial statement	No of defaulting Assemblies
2017	16	16	Nil
2018	26	17	9
2019	29	29	Nil

Sources of Income

455. The 29 Assemblies operated with a total income of GH¢362,755.342.78 [Appendix B) during the year. This was made up of their internally generated funds (IGF), quarterly allocations of the District Assemblies Common Fund, Government salary grant and support from Ghana's Development Partners.

456. The total income of GH¢362,755.342.78 represented an increase of GH¢63,235,962.62 over their 2018 figure of GH¢299,519,380.16. The IGF,

Government salary grant and DACF allocations to the Assemblies contributed 43.9%, 21.7% and 28.1% respectively of the total income received for the year.

457. Four Assemblies recorded a decrease in income and these were Accra Metropolitan (GH¢38,020,148.53), Weija/Gbawe Municipal (GH¢1,416,465.10), Ledzokuku Municipal (GH¢1,517,248.52) and Ga West Municipal Assemblies (GH¢227,815.22).

IGF Performance

458. The 29 Assemblies collected total IGF of GH¢156,125,284.03 [Appendix C] during the year. This represented an increase of GH¢12,129,043.51 as compared to their 2018 collections of GH¢143,996,240.52. Tema Metropolitan Assembly collected GH¢23,292,321.49 representing 14.92% of the total IGF collected in the region. Twenty-Four Assemblies recorded an increased in IGF revenue, while the other five recorded decreases with Accra Metropolitan Assembly reporting the highest decrease in IGF of GH¢30,195,937.67.

459. The Assemblies collected IGF from property rates, fees, licences, royalties and other miscellaneous sources for their recurrent expenditure. Ineffective collection strategies, absence of comprehensive records on properties and businesses, award of easily collectible revenues to private firms who were paid up to 30% of amounts collected as commission, all contributed to the Assemblies' reliance on external incomes from Government and Development Partners.

Expenditure and Operational results

460. The total expenditure incurred by the 29 Assemblies amounted to GH¢342,354,586.07 with a corresponding total income of GH¢362,755,342.78 resulting in a net surplus of GH¢20,400,756.71 [Appendix D]. Accra Metropolitan Assembly and Adentan Municipal recorded the highest deficits of GH¢1,440,231.50 and GH¢719,523.87 respectively.

Assets and Liabilities

461. Total current assets of the 29 Assemblies as at 31 December 2019, was GH¢52,874,793.26. This comprised of Cash/Bank balances (GH¢46,566,805.68),

Investments (GH¢819,293.34) and Debtors (GH¢5,488,694.24). All 29 Assemblies had positive cash bank balances.

462. The total liabilities of seven out of the 29 Assemblies as at 31 December 2019 stood at GH¢ 1,582,664.41.

463. The bank balances, investments, debtors and creditors in the books of the 29 Assemblies are provided at Appendix E.

Management Issues

Cash Irregularities

Expenditure outside GIFMIS – GH¢1,953,397.64

464. Regulation 78 of the Public Financial Management Regulations, 2019 (L.I 2378) requires all covered entities to use the Ghana Integrated Financial Management Information System from the commencement of the procurement process through to payment.

465. Contrarily, we noted from the examination of the vouchers that three Assemblies made 64 payments totalling GH¢1,953,393.64 without using the Ghana Integrated Financial Management Information System (GIFMIS). Details are provided below;

No.	Name of Assembly	No. of PVs	Amount GH¢
1	Ayawaso West Municipal	22	1,686,021.32
2	Ga East Municipal	7	71,464.84
3	La Nkwantanang Madina Municipal	35	195,911.48
	Total	64	1,953,397.64

466. The Finance Officers attributed the non-usage of the system to technical set up challenges such as internet connectivity, and lack of trained staff.

467. The risk of conducting financial transaction outside the GIFMIS could lead to the Assembly spending beyond its budgetary allocation and misstatement in the financial statements.

468. We recommended that the Municipal Coordinating Directors and Municipal Finance Officers should ensure processing of financial transactions through the GIFMIS, and to report any challenge to the GIFMIS Secretariat for redress.

Misappropriation of revenue – GH¢221,534.79

469. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I 2378) states, “A Principal spending officer shall ensure that non – tax revenue is efficiently collected; and ensure that non – tax revenue is immediately lodged in gross within twenty – four hours in the designated Consolidated Fund Transit bank account except in the case of internally generated funds retained under an enactment.”

470. Our audit disclosed that 16 Revenue Collectors of five Assemblies and a Cashier of Ayawaso North Municipal misappropriated a total revenue of GH¢221,534.79 collected. In the case of Ms. Aminatu Abdul Karim, a Cashier of Ayawaso North Municipal Assembly, she received GH¢78,757.00 from Revenue Collectors but failed to account for the cash. Also, she concealed revenue collections totaling GH¢30,715.00 by altering (understating) the figures on carbon copies of General Counterfoil Receipts issued to rate payers. Details are provided below;

No.	Name of Assembly	Name /No. of collectors	Amount (GH¢)
1	Ga East Municipal	Felicia Amui	11,707.00
		Stephen K. Yeboah	35,250.20
2	Ga West Municipal	Comfort Tella and 5 others	36,325.50
3	Okaikwei North Municipal	Koajay Co. Ltd	5,222.50
		Bernard Ankrah	600.00
4	Ablekuma North Municipal	Giftson Lartey and 2 others	13,202.77
5	Ayawaso East Minicipal	3 collectors	9,754.82
6	Ayawaso North Municipal	Aminatu Abdul Karim (Cashier)	109,472.00
	Total	16 Revenue Collectors & a Cashier	221,534.79

471. Weak supervision over the revenue collectors by the Revenue Heads, the Finance Officers and the Internal Auditors resulted in the lapse.

472. We recommended recovery of the total amount of GH¢221,534.79 from the revenue collectors and the Cashier, failing which the Coordinating Directors and Finance Officers should be held liable to refund the amount. Furthermore, the affected revenue collectors and the Cashier should be sanctioned for financial indiscipline; while supervision over revenue collection is stepped up.

Un-presented three GCRs Books

473. Regulation 147 of the Public Financial Management Regulation, 2019 requires a Principal Spending Officer to be responsible for the efficient control of stock of value books of the covered entity.

474. Three Assemblies issued three GCRs books to three revenue collectors for the period under review but they could not produce them for audit. Below are details:

No.	Assembly	Period issued	No. of GCRs	No. of revenue collectors
1	Okaikwei North Municipal Assembly	8/4/2019	1	1
2	Ayawaso East Municipal Assembly	1/4/2019	1	1
3	Ayawaso North Municipal Assembly	Not indicated	1	1
	Totals		3	3

475. The practice of issuing new GCRs to Revenue Collectors by the Revenue Superintendents without ensuring that the old GCRs issued have been duly accounted for, resulted in the anomaly.

476. We recommended to the Coordinating Directors to seek police assistance where necessary, to retrieve the un-presented GCR books or in default compute the average value of their collections per GCR for the period and recover same from them. We further recommended that, the Finance

Officers and the Revenue Superintendents should be sanctioned for negligence of duty.

Uncollected revenue - GH¢175,752.00

477. Contrary to Section 7 of the Public Financial Management Act, 2016 (Act 921) which states, “A Principal Spending Officer shall, in the exercise of duties under this Act, establish an effective system of risk management, internal control and internal audit in respect of the resources and transactions of a covered entity”

478. Our review of revenue records disclosed that four Municipal Assemblies failed to collect restroom revenue, property rates and business operating permit totaling GH¢175,752.00. The details are furnished below.

No.	Name of Assembly	Type of revenue	No. of operatives	Amount GH¢
1	Ga North Municipal	Property rates and business operating permit	214	125,320.00
2.	Ayawaso East Municipal Assembly	Restroom revenue	7	2,868.00
3	La Dade-Kotopon Municipal Assembly	Restroom revenue	12	28,550.00
4	Ayawaso North Municipal Assembly	Restroom revenue	16	19,014.00
	Total		249	175,752.00

479. The anomaly occurred as a result of inadequate and ineffective revenue collection mechanisms instituted at the Assemblies.

480. The situation made the Assemblies to excessively depend on the District Assemblies’ Common Fund to undertake their recurrent activities.

481. We recommended recovery of the amount of GH¢175,752.00 from the defaulters or management should take legal action, to recover the amount.

Unrecovered rent – GH¢8,800.00

482. Regulation 32 of the Public Financial Management Regulations, 2019 (LI 2378) indicates that, relevant covered entities shall collect other non-tax property income; internally generated funds; and any other non-tax revenue. Also, the Principal Spending officer of each covered entity shall take effective and appropriate steps to collect money due to the covered entity.

483. Our review of the rent register at the Ga West Municipal Assembly revealed that eight staff owed rent of GH¢8,800.00 for the periods ranging between four to 24 months.

No.	Name of staff	Period of default (Months)	Amount (GH¢)
1	Joeline Amartey	21	2,100.00
2	Nii Nai Amartey	12	600.00
3	Awo Rebecca	4	200.00
4	Emmanuel Frimpong	12	600.00
5	Amandu Sule	10	1,000.00
6	Godfred A. Mensah	24	1,200.00
7	Mr. Kuagbenu	24	1,200.00
8	Eric J. Donkor	19	1,900.00
	Total		8,800.00

484. The lapse was as a result of management's failure to put in mechanisms to ensure payment of rent by occupants, thus depriving the Assembly of income of GH¢8,800.00 to maintain the buildings.

485. We recommended recovery of the rent arrears of GH¢8,800.00 from the defaulters either through source deductions from their salaries or outright payment by cash. Management should not hesitate to institute legal action against defaulters for the recovery of the arrears.

Unsupported payments – GH¢151,307.41

486. Regulation 78 of the Public Financial Management Regulations, 2019 states “ A Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity, that

evidence of services rendered, certificates for work done and any other supporting documents exists”

487. Contrary to the above provision, five Assemblies paid a total of GH¢151,307.41 on 32 payment vouchers which were not supported with sufficient expenditure documents. The details are below;

No.	Assembly	Nature of transactions	No. of PVs	Amount (GH¢)
1.	Ningo Prampram District	?-	8	19,627.66
2	Tema Metropolitan	Replacement of sewer	4	37,900.00
3.	Ga West Municipal	Community Visitation	4	59,536.00
4.	Kpone Katamanso Municipal	Financial assistance, cost of refreshment, end of year get together etc.	12	31,554.55
5.	Ayawaso North Municipal	Payment for ECG prepaid credit, hiring of vehicle etc.	4	2,689.20
Total			32	151,307.41

488. We attributed the irregularities to the failure on the part of the authorizing officers to ensure that the transactions documents such as, receipts, invoices and statements of claim among others were obtained before or during payments.

489. These cast doubts over the judicious use of public funds as it could lead to misappropriation and misapplication of funds.

490. We recommended recovery of the amount of GH¢151,307.41 from the Coordinating Directors, Finance Officers and Schedule Officers.

Un-presented payment vouchers – GH¢113,670.45

491. Contrary to Section 11 of the Audit Service Act, 2004 (Act 584), three Assemblies failed to produced 10 payment vouchers with a total face value of GH¢113,670.45 for audit scrutiny. The details are provided below;

No.	Assembly	Nature of transactions	No. of PVs	Amount (GH¢)
1	Kpone Katamanso Municipal	Withholding taxes and financial support	6	4,028.50
2	Tema West Municipal	Acquisition of furniture and workshop	4	109,641.95
Total			10	113,670.45

492. Poor records keeping at the Accounts Unit of the Assemblies was identified as the cause of this lapse.

493. In the absence of the payment vouchers, we could not ascertain the authenticity of the transactions.

494. We recommended recovery of the amount of GH¢113,670.45 from the Coordinating Directors and Finance Officers of the respective Assemblies.

Wrongful payment of transfer grant to staff- GH¢206,099.36

495. Paragraph 2(g) of the revised rates of categories 2 and 3 allowances for the Public Service, Ref BD/CMU/16/SAL 1, dated 4th January, 2016 requires three (3) months basic salary be paid to staff on permanent transfer. Further, Point 4.2.7 of the Administrative rules and procedures for implementing Categories 2 and 3 allowances in the Public Service states that “Permanent Posting Allowance/Grant Allowance shall be paid to an employee who is moved from one geographical area, location or station to another, which is 50 kilometers or more radius of his current station, within the same organization or service to perform duties relating to the class of post that the employee belongs for a period exceeding three (3) months”.

496. We noted that, three Assemblies made a total payment of GH¢206,099.36 as transfer grant to 36 staffs for the period under review, however, these staffs did not qualify to benefit from payment of transfer grants, as their movement from their previous posts to their current posts fell below the 50 kilometers radius as stipulated above. The summary is provided below:

No.	Name of Assembly	No of Staff	Amount GH¢
1	Ablekuma North Municipal	23	142,266.75
2	Okaikwei North Municipal	8	60,332.61
3	Ashaiman Municipal	2	3,500.00
	Total	33	206,099.36

497. The lapse was due to management failure to consider the conditions that warranted the payment of permanent transfer allowance.

498. In effect, an amount of GH¢206,099.36 was wrongly paid to undeserving staff which could otherwise be used for development activities. .

499. We recommended to management of the three Assemblies to recover the amount of GH¢206,099.36 from the affected staff or in default the Coordinating Directors and the Finance Officers should be jointly held liable to pay.

Judgement Debt - GH¢282,722.50

500. Section 6 of the Public Financial Management Act, 2016 (Act 921) stipulates that, a Principal Spending Officer, the Chief Director shall co-ordinate the promotion and enforcement of a transparent, efficient and effective management of public revenue, public expenditure, and the assets and liabilities of a covered entity.

501. The Ga West Municipal Assembly awarded a contract to Duratech Signs Ltd on 17/10/2014 to supply and install 700 street sign post with lettering and 1,000 house numbering plates for property numbering at a contract sum of GH¢469,000.00 to be completed by January 2015.

502. We noted that, the Assembly as at 2 January 2015, had paid a total amount of GH¢190,000.00 leaving an outstanding amount of GH¢279,000.00 due to the supplier. In November 2018, the contractor sued the Assembly for:

- a. recovery of the outstanding amount;
- b. and interest on the outstanding amount from 3 January 2015 up to the date of final payment.

503. In May 2019, the court awarded a judgment debt of GH¢561,772.50 out of which GH¢230,000.00 had been paid to the contractor as at the time of compiling this report in September 2020.

504. The lapse was due to management's failure to pay for the contract sum in full after the completion of the project. This had resulted in avoidable loss of GH¢282,722.50 to the Assembly and the State.

505. We recommended that the MCE, MCD and the MFO should be held liable to pay the avoidable cost of GH¢282,722.50 for negligence of duty. We further recommended to management to make prompt payments for contracts and supplies in future to prevent payment of judgment debts.

Unrecovered salary advances – GH¢6,180.00

506. Regulation 46 of the PFMR 2019 (L.I. 2378) stipulates that a Principal Spending Officer shall ensure that non-tax revenue is efficiently collected.

507. On the contrary, our audit disclosed that two employees of La Dade Kotopon Municipal Assembly defaulted in the repayment of salary advances amounting to GH¢6,180.00 granted them. Details are provided in the table below:

Name of staff	Staff ID No.	Period of advances	Amount granted GH¢	Amount Outstanding GH¢
Christiana Asiedu Offei	924278	30/1/2018	4,080.00	3,680.00
Najat Bio	908156	14/5/2019	6,000.00	2,500.00
Total			10,080.00	6,180.00

508. The absence of effective debt recovery mechanisms as well as non-enforcement of existing regulations and agreements in respect of advances resulted in the outstanding debts thereby negatively affecting the liquidity position of the Assembly.

509. We recommended recovery of the outstanding advances of GH¢6,180.00 from the affected staff at source, failing which the Coordinating Director and the Finance Officer should be jointly held liable to pay.

Payroll Irregularity

Unearned salaries – GH¢14,866.38

510. Regulation 86 of the Public Financial Management Regulations, 2019 (L.I 2378) states “A Principal Spending Officer shall ensure that only the names of personnel who are eligible to receive payment for work done are kept on the payment voucher and keep records of the nominal roll of the respective covered entity in a manner that ensures that the correct amount of emolument is paid”,

511. On the contrary, two Assemblies failed to stop the payment of salaries totaling GH¢14,866.38 to 12 separated staff. Details are provided below.

No.	Name of Assembly	Period of separation	Nature of separation	No. of staff	Amount (GH¢)
1	Tema Metropolitan	March - October 2019	Death and resignation	5	4,480.22
2.	Kpone Katamanso Municipal	January - December 2019	Retirement and resignation	7	10,386.16
	Total			12	14,866.38

512. We recommended recovery of the unearned salary of GH¢14,866.38 from the separated staff, failing which the amount should be recovered from the Coordinating Directors, Finance Officers and the Human Resource Officers.

Procurement and stores Irregularities

Outsourcing of revenue collection without following due Procurement process

513. Section 66 of the Public Procurement Act 2003, (Act 663) states, “A procurement entity shall invite consulting services by causing a notice seeking expression of interest in submitting proposal to be published in the Public

Procurement Bulletin for consultancy contracts above the threshold in schedule 3".

514. We noted that, National Road Safety Authority was awarded contract for the collection of revenue on behalf of the Tema Metropolitan Assembly in the area of towing fees from clamped vehicles. Per the agreement document sighted, the Authority was to receive a commission of 70% on all revenue collected for a five year period.

515. We noted the following anomalies in the award of contract to the Authority;

- a. Due procurement processes were not followed as required by Section 20 of the Procurement Act 2016 (Act 914);
- b. There were no performance targets for the Authority to be assessed by the Assembly; and
- c. The contracts did not contain clauses to insulate the Assembly against losses such as misappropriation of amounts collected.

516. We recommended that the Metropolitan Chief Executive and Coordinating Director who signed the contract should be sanctioned in accordance with Section 51 of the Public Procurement (Amendment) Act 2016.

517. We further recommended to management to review the agreement to address the anomalies stated above.

Fuel not accounted for - GH¢30,250.00

518. In violation of Section 7 of the Public Financial Management Act, 2016 (Act 921), Management of Ada West and Ningo Prampram District Assemblies expended total amount of GH¢30,230.00 on fuel with no evidence of usage. Details are as follows;

No	Name of assembly	Amount
.		
1	Ningo Prampram District	5,000.00
2	Ada West District	25,250.00
	Total	30,250.00

519. The lapse was due to lack of proper supervision by the scheduled officers in charge of transport.

520. We could not ascertain whether the fuel was actually purchased and used in the interest of the Assemblies involved. This could lead to loss of funds which could be used for other earmarked activities.

521. We recommended that the District Coordinating Directors, the District Finance Officers and the Transport Officers of the two Assemblies should refund the amount of GH¢ 30,230.00 involved.

Tax irregularities

Payment of VAT without VAT invoices – GH¢21,668.99

522. Section 41 of the Value Added Tax Act, 2013 (Act 870) stipulates, “a taxable person shall, on making a taxable supply of goods or services, issue to the recipient, a tax invoice”.

523. Contrary to the above provision, we noted that Value Added Tax (VAT) amounting to GH¢21,668.99 was paid to 14 suppliers of two Assemblies for the supply of goods and services worth GH¢384,436.57 without obtaining VAT invoices. Details are provided below;

No.	Name of Assembly	Name of Supplier	VAT amount
1	Ayawaso West Municipal	Zico Multimedia Enterprise	10,193.75
2	Kpone Katamanso Municipal	Decky Consult and 12 others	11,475.24
	Total		21,668.99

524. Laxity on the part of the Coordinating Directors and Finance Officers to ensure that VAT invoices were obtained from the suppliers accounted for the lapse.

525. The Suppliers were therefore overpaid by GH¢21,668.99 which also resulted in loss of tax revenue to the State.

526. We recommended recovery of the VAT component of GH¢21,668.99 from the suppliers, failing which the Coordinating Directors and the Municipal Finance Officers should be held liable to refund the amount.

Withholding taxes not deducted/remitted – GH¢95,647.15

527. Section 116 and 117 of the Income Tax Act, 2015 (Act 896) requires a withholding agent to deduct tax and pay to the Commissioner a tax that has been withheld within 15 days after the end of the month in which the payment subject to withholding tax was made.

528. On the contrary, management of four Assemblies failed to withhold or remit taxes amounting to GH¢95,647.15 to GRA. The breakdowns are shown below.

No	Assembly	Tax not Deducted (GH¢)	Tax not Remitted (GH¢)	Total (GH¢)
1	Tema Metropolitan	4,346.33	52,552.60	56,898.93
2	Ablekuma North Municipal	-	6,045.00	6,045.00
3	Kpone Katamanso Municipal	3,388.00	28,005.22	31,393.22
4	Tema West Municipal	1,310.00		1,310.00
		9,044.33	86,602.82	95,647.15

529. Failure to withhold tax and remit withheld tax to the Ghana Revenue Authority denies the State of revenue inflows into the Consolidated Fund.

530. We recommended to Coordinating Directors and Finance Officers of the Assemblies to remit the withheld taxes of GH¢86,602.82 to the Ghana Revenue Authority. We further recommended that the Coordinating Directors and Finances Officers should personally pay the un-deducted tax of GH¢9,044.33 to GRA and recover same from Suppliers.

Failure to remit SSF deductions – GH¢35,283.60

531. Section 63 of National Pension Act 2008, (Act 776) demands that employers shall within Fourteen (14) days at the end of each month, remit Social Security deductions from staff emoluments to the Trust.

532. On the contrary, we noted that Ada East District Assembly deducted total amount of GH¢35,283.60 as SSF contributions of temporal staff of the Assembly for the period under review but failed to remit the amount to SSNIT.

533. This lapse occurred because management of the Assembly undermined the laws and used the funds to finance their operational expenses.

534. The continuous non-payment of workers' contributions to the pension fund managers could deny the employees decent life after retirement. The Assembly could also be charged penalties for the delay.

NORTH EAST REGION

Introduction

535. The North East Region was created by C.I. 116 after it was carved out of the erstwhile Northern Region with effect from February 2019. This report is therefore the first to be presented by the Auditor-General on the Municipal and District Assemblies under the North East Region.

536. The North East Region had six Assemblies in 2019 comprising of one Municipal and five District Assemblies. The list of the six Assemblies, their Legislative Instruments, District Capitals and status are given at Appendix A.

537. We audited the books and accounts of all the six Assemblies for the 2019 financial year and issued management letters thereon. All the six Assemblies responded to our management letters indicating the level of their compliance to our recommendations.

Financial Reporting

Submission of annual financial statements

538. Six Assemblies [Appendix A] submitted their 2019 financial statements for audit in compliance with Section 80 of the Public Financial Management Act, 2016 (Act 921). We also issued our opinions on the financial statements of the six Assemblies in compliance with Section 80 of Act 921.

Sources of Income

539. The six Assemblies operated with a total income of GH¢32,556,331.07 (Appendix B) during the year. This was made up of their internally generated funds (IGF), quarterly allocations of the District Assemblies Common Fund, Government salary grant and support from Ghana's Development Partners.

540. The income received for the year rose by GH¢9,138,489.63 (or 39%) over the 2018 collections figure of GH¢23,417,841.44. Five Assemblies recorded increases in income which included Yungu Nansua (GH¢2,550,243.77 or 351%) and East Mumprusi (GH¢4,596,228.69 or 92%).

541. Mamprugu Moagduri Assembly recorded a slight drop in income of GH¢268,277.42 or 7% during the period under review.

IGF Performance

542. The total IGF collected by the six Assemblies amounted GH¢922,502.28 [Appendix C] representing 3% of total income received during the period. This figure increased over the previous year's figure of GH¢706,501.76 by GH¢216,000.52. West Mamprusi Assembly collected the highest revenue of GH¢368,899.98 representing 40% of the total collections of the six Assemblies.

543. The IGF sources were property rates, fees, licenses, royalties and other miscellaneous sources for their recurrent expenditure. Ineffective collection strategies, absence of comprehensive records on properties and businesses, award of easily collectible revenues to private firms who were paid up to 30% of amounts collected as commission, all contributed to the Assemblies' reliance on external incomes from Government and Development Partners.

Expenditure and Operational Results

544. The total expenditure incurred by the six Assemblies amounted to GH¢25,078,391.97 which fell short of their income of GH¢32,556,331.07 resulting in a net surplus of GH¢7,477,939.10 [Appendix D].

Assets and Liabilities

545. Total current assets of the six Assemblies as at 31 December 2019, was GH¢35,083,528.76. This comprised of Cash/Bank balances (GH¢6,855,430.18), Investments (GH¢28,227,168.58) and Debtors (GH¢930.00).

546. No liabilities were reported on the six Assemblies as at 31 December 2019.

547. The bank balances, investments, debtors and creditors in the books of the six Assemblies are provided in Appendix E.

Management Issues

Payroll Irregularities

Unearned Salary -GH¢9,047.53

548. Regulation 90 of the Public Financial Management Regulation, 2019 (LI 2378), requires a head of department to cause the immediate stoppage of payment of salary to a public servant when that public servant has been absent from duty without leave or reasonable cause for the period.

549. Contrary to the above requirements, a head count conducted at the Mamprugu Moagduri District Assembly and a further check on the attendance register of the Assembly disclosed that Mr. Bahampee Kofi Paul, an Environmental Health Assistant with Staff ID 979055 vacated post for the period March to December, 2019, and was paid salary of GH¢9,047.53 for no work done.

550. This anomaly, resulted from laxity on the part of the District Coordinating Director and the Human Resource Officer in discharging their duties.

551. We recommended recovery of the amount of GH¢9,047.53 from Mr. Bahampee Kofi Paul, or in default the District Coordinating Director (Mr. M. Osman Mahamud) and the Human Resource Officer (Mr. Yidana Abdulai) should be jointly be held liable to pay.

NORTHERN REGION

Introduction

552. The Northern Region had 16 Assemblies in 2019 comprising of one Metropolitan, three Municipal and 12 District Assemblies. The list of the 16 Assemblies, their Legislative Instruments, District Capitals and status are given at Appendix A.

553. We audited the books and accounts of all the 16 Assemblies for the 2019 financial year and issued management letters thereon. All 16 Assemblies responded to our management letters indicating the level of their compliance to our recommendations.

Financial reporting

Submission of annual financial statements

554. Sixteen Assemblies^[Appendix A] submitted their 2019 financial statements for audit in compliance with Section 80 of the Public Financial Management Act, 2016 (Act 921). We also issued our opinions on the financial statements of the 16 Assemblies. Compliance of the Assemblies to Section 80 of Act 921 over the 2017 to 2019 financial years is provided below:

Year	No. of Assemblies	Assemblies with audited financial statement	No of defaulting Assemblies
2017	26	26	-
2018	28	27	1
2019	16	16	-

Sources of Income

555. The 16 Assemblies operated with a total income of GH¢118,130,674.26 (Appendix B) during the year. This was made up of their internally generated funds (IGF), quarterly allocations of the District Assemblies Common Fund, Government salary grant and support from Ghana's Development Partners.

556. The income received for the year rose by GH¢ 22,212,871.19 over the 2018 collections figure of GH¢ 95,917,803.10. Fourteen Assemblies recorded significant increases in income which included Nanton (GH¢1,983,914.88 or

172%), Nanumba North District (GH¢2,814,990.93 or 41%), Yendi Municipal Assembly (GH¢2,046,559.85 or 40%) and Sagnarigu District (GH¢ 2,647,589.53 or 38%)

557. Two Assemblies recorded a slight drop in income which included, Saboba (GH¢760,790.64) and Tolon (GH¢327,870.35)

IGF Performance

558. The total IGF collected by the 16 Assemblies amounted GH¢6,140,507.30, [Appendix C) representing 5% of total income received during the period. This figure increased over the previous year's figure of GH¢ GH¢4,792,611.06 by 1,347,896.24. Tamale Metropolitan Assembly collected the highest revenue of GH¢2,369,601.89 representing 39% of the total collections of the 16 Assemblies.

559. The IGF sources were property rates, fees, licences, royalties and other miscellaneous sources for their recurrent expenditure. Ineffective collection strategies, absence of comprehensive records on properties and businesses, award of easily collectible revenues to private firms who were paid up to 30% of amounts collected as commission, all contributed to the Assemblies' reliance on external incomes from Government and Development Partners.

Expenditure and Operational Results

560. The total expenditure incurred by the 16 Assemblies amounted to GH¢85,238,772.58 which fell short of their income of GH¢118,130,674.29 resulting in a net surplus of GH¢32,891,901.71[Appendix D).

Assets and Liabilities

561. Total current assets of the 16 Assemblies as at 31 December 2019, was GH¢64,435,333.76. This comprised of Cash/Bank balances (GH¢19,167,456.65), Investments (GH¢44,642,293.48) and Debtors (GH¢ 625,583.63).

562. The total liabilities of five out of the 16 Assemblies was GH¢1,915,528.30.

563. The bank balances, investments, debtors and creditors in the books of the 16 Assemblies are provided at Appendix E.

Management Issues

Cash Irregularities

Un-presented Value Books

564. Section 11 of the Audit Service Act, 2000 (Act 584) requires the Auditor-General or any person authorised by the Auditor-General to have access to all books, records and other returns including documents in computerized and electronic form relating to or relevant to the account for audit.

565. Contrary to the above provision, the Zabzugu District Assembly failed to present for audit inspection seven value books.

No	Names of Revenue collector	GCR Serial Number	Date of Issue
1	Shabu Yakuru	15858001-100	12/09/18
2	L.L.Gado	15858401-500	20/11/18
3	Abu Iddrisu	15859001-100	08/02/19
4	Kworh Area Council	15860101-200	22/07/19
5	Zabzugu Area Council	15860201-300	23/07/19
6	L.L.Gado	15860301-400	26/07/19
7	Hamdawei Mutaru	15860901-1000	08/10/19

566. The irregularities were due to ineffective supervision by the District Finance Officer and the Revenue Head of the Assembly.

87. The anomaly has denied the Assembly of the needed revenue for their operational activities.

567. We recommended to the Coordinating Directors to seek police assistance where necessary, to retrieve the un-presented GCR books from the revenue collectors, or in default compute the average value of their collections per GCR for the period and recover same from them. We further recommended that, the Finance Officers and the Revenue Superintendents should be sanctioned for negligence of duty.

Unrecovered rent - GH¢24,532.00

568. Section 96 of the Public Financial Management Act 2016, (Act 921) states among others that a person, acting in an office or employment connected with the procurement or control of Government stores, or the collection, management or disbursement of amounts in respect of a public fund or a public trust who fails to collect moneys due to the Government commits an offence.

569. We noted that, Savelugu Municipal Assembly failed to collect rent revenue totalling GH¢24,532 from 30 occupants of bungalows and quarters' for the period, January 2012 to December 2019.

No.	Names of occupant	Period in arrears	Amount due (GH¢)
1	Daniel Tang	2013-2018	1,200.00
2	Elijah Mensah	2017-2019	2,265.00
3	Duut Kombian	2012-2019	1,365.00
4	Mohammed Abubakari	2012-2019	1,335.00
5	Ishaku Gunu	2012-2019	1,620.00
6	Ahinkra Charles	2013-2019	1,040.00
7	Kyerewah Charles	2013-2019	1,230.00
8	Awudu Azure & 22 others	2013-2019	14,477.00
	Total		24,532.00

570. The absence of effective debt recovery mechanisms as well as non-enforcement of existing regulations and agreements in respect of rent resulted in the outstanding debts, thereby negatively affecting the liquidity and cash flow position of the Assemblies involved.

571. We recommended to management of the Assemblies to recover the outstanding debts from the affected staff and ensure that subsequent rents are deducted at source from their salaries.

Misappropriation of revenue - GH¢ 24,300.00

572. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires the Principal Spending Officer to ensure that non-tax revenue is immediately lodged in gross within twenty-four hours.

573. We noted that Mr. Mohammed H. Mubarik, a revenue collector of the Tamale Metropolitan Assembly misappropriated revenue totaling GH¢24,300.00 generated from vendors at the 2019 Hajj activities. Details are provided below:

Name of Revenue Collector	Serial Nos. of receipts	Amount collected (GHc)	Period of collection
Mohammed H. Mubarik	13692401-500	19,800.00	2019
	13692601-627	4,500.00	2019
Total		24,300.00	

574. The Head of Revenue and the Finance officer of Tamale Metropolitan Assembly did not exercise proper supervision over the revenue collection, thus, allowing the suppression of cash totaling GH¢24,300.00 by the revenue collector.

575. Revenue losses may impact negatively on the Assembly's recurrent and developmental activities.

576. We recommended recovery of the amount GH¢24,300.00 from Mohammed H. Mubarik, failing which the DCD, DFO and the Revenue Superintendent should be jointly held liable to pay. We further recommended to management to step up the supervision over the Revenue Collectors to ensure prompt lodgment of all revenue collected.

Unrecovered rent on market stores - GH¢9,780.00

577. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires the Principal spending officer to ensure that all Non-Tax Revenue are efficiently collected.

578. Our review of rent collections at the Tamale Metropolitan Assembly in relation to market stores located at the Tamale Central and Lamashegu markets disclosed that 71 occupants of the market stores failed to pay rent totaling GH¢9,780.00 covering the period 2018 to 2019.

579. Management's failure to activate the default clause in the tenancy agreement resulted in the anomaly.

580. The lapse resulted in the loss of revenue totaling GH¢9,780.00 to the Assembly which could have been used to finance its recurrent expenditure.

581. We recommended recovery of the rent arrears of GH¢9,780.00, including taking legal action against the affected defaulters.

Uncollected operating fees- GH¢8,500.00

582. Regulation 51 of the Public Financial Management Regulations, 2019 (L.I. 2378) States "Except as otherwise provided in any other enactment, the collection of public and trust moneys shall be the responsibility of the Principal Spending Officer, who shall appoint supervising collectors for each area where collection is required".

583. We noted at Karaga District Assembly that three (3) Telecommunication Companies namely, Vodafone Ghana, MTN and AirtelTigo operating within the District had not paid operating fees and registration fees in 2019 amounting to GH¢8,500.00 as per the fee fixing resolution.

584. Laxity on the part of the Revenue Head to ensure efficient and regular payment of fees by the Telecommunication companies resulted in the anomaly.

585. This denied the Assembly the needed revenue for its operations.

586. We recommended recovery of the amount of GH¢8,500.00 from the Telecommunication Companies and measures put in place to enhance efficient collection of the fees in future.

Expenditure outside GIFMIS - GH¢33,820.00

587. Section 25 (6) of the Public Financial Management Act, 2016 (Act 921) provides that where a covered entity enters into a contract or any other arrangement that commits or purports to commit Government to make a payment, the contract or arrangement shall be approved by the Principal Spending Officer of that covered entity and the Principal Spending Officer shall enter the contract or arrangement into the Ghana Integrated Financial Management Information System (GIFMIS).

588. We noted that management of Gushiegu Municipal Assembly incurred expenditure totaling GH¢33,820.00 on 109 payment vouchers but processed them outside the GIFMIS platform.

589. Management attributed the irregularity to internet connectivity challenge.

590. This anomaly has the tendency of misleading the Minister of Finance in making policy decisions in respect of appropriations on all the expenditure ceilings and commitments on the GIFMIS.

591. We recommended to management to report all challenges to CAGD for redress and ensure that all expenditures are made through the GIFMIS platform.

Doubtful debts - GH¢ 121,142.46

592. Section 171 of the Local Government Act, 2016 (Act 936) states that a District Assembly may write off any sum due and payable to that District Assembly from or by any person for sufficient cause which shall be an irrecoverable debt in any one year, but this shall not exceed an amount to be determined each year by the Minister.

593. We noted during the review of Yendi Municipal Assembly's financial statements over the years including that of the year ended 31 December 2019 that GH¢121,142.46 has been standing as receivables under Poverty Alleviation Fund, yet no steps had been taken by management towards recovery of the amount. The amount represents advances to individuals within the community to undertake various economic activities under government's Poverty Alleviation Agenda which dates back to 2003.

594. The audit disclosed among other circumstances surrounding the scheme that, beneficiaries of the facility could not be identified thereby making the recovery of the amount impossible.

595. We recommended to management to seek approval from the General Assembly and write to the Minister for Finance through the Minister for Local

Government and Rural Development for approval in order to write off the amount involved.

Payroll Irregularity

Unearned salaries – GH¢74,881.16

596. Regulation 92 of the PFMR, 2019 (L.I. 2378) also requires among others that the Principal Spending Officer of a covered entity shall ensure the immediate stoppage of payment of salary to public servants and notify the Controller and Accountant-General on the death, resignation or retirement of an employee and the head of a covered entity shall take the necessary action to retrieve any unearned compensation occasioned by that and paid into the Consolidated Fund.

597. Contrary to the above regulation, we noted that management of three District Assemblies paid unearned salaries totaling GH¢74,881.16 to five former staff who had been separated for various reasons. The details are furnished below:

No.	Name of Assembly	Name of Staff	Staff Number	Reason for separation	No. Of months	Total unearned salary GH¢
1	Kpandai	Yakubu Charles	843154	Vacation of post	29	42,574.16
2	Nanton District Assembly	Abass Abdul Razaq	924305	Ghost name	4	10,001.20
		Abass Abdul Rauf. S	924364	Ghost name	4	10,001.20
3	Kumbungu District	Juliana Abare	923833	Vacation of post	2	5,000.60
		Alhassan Mohammed Hardi	905211	Vacation of post	4	7,304.00
Total						74,881.16

598. The anomaly was due to the failure of the validators of the Electronic Salary Payment Voucher (ESPV) to block the salaries of the affected staff and promptly notify their banks to stop the payment of the unearned salaries.

599. The lapse has resulted in the payment of unearned salaries of GH¢74,881.16 which could lead to loss of funds to the State if not recovered.

600. We recommended recovery of the unearned salary of GH¢74,881.16 from the respective separated staff, failing which the validators of the Electronic Salary Payment Vouchers should be held liable.

Statutory deductions Irregularity

Unremitted of SSNIT contributions - GH¢4,206.20

601. Section 3 of the National Pensions Act, 2008 (Act 766) requires an employer of an establishment to deduct from the salary of every worker in the establishment immediately at the end of the month, a worker's contribution of an amount equal to 5.5% of the worker's salary for the period, irrespective of whether or not the salary is actually paid to the worker.

602. An employer of an establishment shall also pay for each month in respect of each worker, an employer's contribution of an amount equal to 13% of the worker's salary during the month.

603. The employer shall within 14 days from the end of each month transfer the deductions made to the mandatory schemes on behalf of each worker.

604. We noted from our review of records at Savelugu Municipal Assembly that management deducted the 5% from the monthly wages paid to six temporary workers of the Assembly, but failed to remit the 18.5% contributions amounting to GH¢4,206.20 for the period, January to December 2019 to SSNIT.

605. Non-remittance of the SSNIT contributions of the temporal workers will expose them to financially hardships when they eventually retire from active service. The Assembly could also be charged penalties for belated remittance of SSF contributions to SSNIT.

606. We recommended to management to remit the total amount of GH¢4,206.21 to SSNIT and ensure that monthly deductions are promptly remitted. Also, any penalties against the Assembly as a result of late or non-

remittance of the deductions should be borne by the MCD, MFO and the HR Officer.

OTI REGION

Introduction

607. The Oti Region was created by C.I. 112 after it was carved out of the erstwhile Volta Region with effect from February 2019. This report is therefore the first to be presented by the Auditor-General on the Municipal and District Assemblies under the Oti Region.

608. The Oti Region had eight Assemblies in 2019 comprising of two Municipal and six District Assemblies. The list of the eight Assemblies, their Legislative Instruments, District Capitals and status are given at Appendix A.

609. We audited the books and accounts of all the eight Assemblies for the 2019 financial year and issued management letters thereon. All the eight Assemblies responded to our management letters indicating the level of their compliance to our recommendations.

Financial Reporting

Submission of Annual Financial Statements

610. Eight Assemblies^[Appendix A] submitted their 2019 financial statements for audit in compliance with Section 80 of the Public Financial Management Act, 2016 (Act 921). We also issued our opinions on the financial statements of the eight Assemblies in compliance with Section 80 of Act 921.

Sources of income

611. The eight Assemblies operated with a total income of GH¢38,976,103.86 [Appendix B] during the year. This was made up of their internally generated funds (IGF), quarterly allocations of the District Assemblies Common Fund, Government salary grant and support from Ghana's Development Partners. The total income of the seven Assemblies exceeded their 2018 figure of GH¢31,368,663.50 by GH¢7,607,440.36.

612. Krachi East Municipal Assembly recorded the highest revenue of GH¢5,481,635.57 representing 14% of the total Income.

IGF performance

613. The eight Assemblies collected total IGF of GH¢2,084,136.89 [Appendix C] during the year. This represented a reduction of GH¢1,175,464.37 over their 2018 collections of GH¢3,259,601.26.

614. Krachi Nchumuru, Jasikan and Biakoye District Assemblies recorded decreases in IGF revenue of 80% 79% and 58% respectively.

615. The Assemblies collected IGF from property rates, fees, licenses and other miscellaneous sources for their recurrent expenditure. Ineffective collection strategies, absence of comprehensive records on properties and businesses, award of easily collectible revenues to private firms who were paid up to 30% of amounts collected as commission, all contributed to the Assemblies' reliance on external incomes from Government and Development Partners.

Expenditure and Operational Results

616. The total expenditure incurred by the eight Assemblies amounted to GH¢31,372,845.80 as against total income of GH¢38,976,103.86 resulting in a net surplus of GH¢7,603,258.06 [Appendix D].

Assets and Liabilities

617. Total assets of the eight Assemblies as at 31 December 2019, was GH¢22,656,620.71. This comprised of Cash/Bank balances GH¢4,983,371.28, Investments - GH¢17,608,954.35, Debtors - GH¢64,295.08. All the eight Assemblies had positive cash bank balances.

618. The total liabilities of the eight Assemblies stood at GH¢2,064,844.03. These liabilities of the Assemblies comprised of deposits, unpaid taxes and other payables.

619. The bank balances, investments, debtors and liabilities in the books of the eight Assemblies are provided at Appendix E.

Management Issues

Cash Irregularities

Payments not fully accounted for – GH¢23,579.10

620. Public Financial Management Act, 2016 (Act 921), Section 7 enjoins management of public institutions to ensure the regularity and proper use of money appropriated in that entity.

621. We noted that four staff of Jasikan, Krachi Nchumuru and Nkwanta North District Assemblies failed to account for an amount of GH¢23,579.10 out of a total amount of GH¢44,755.00 release to them to carry out official assignments. Details are provided below:

Assembly	Nature of transaction	No. of PV	No of Staff	Amount paid (GH¢)	Amount accounted for (GH¢)	Amount not accounted for (GH¢)
Jasikan District	Official activities	9	3	24,979.00	21,175.90	3,803.10
Krachi Nchumuru District	Screening of food vendors, imprest, T and T and others	8	1	19,776.00	-	19,776.00
Total		17	4	44,755.00	21,175.90	23,579.10

622. Laxity on the part of the Finance Officers to ensure that payments were properly accounted for caused the lapse.

623. This could result in misapplication and misappropriation of funds meant for programmes of the Assemblies.

624. We recommended recovery of the total amount of GH¢23,579.10 from the affected staff or in default the Coordinating Directors and the Finance Officers of the Assemblies should be jointly held liable to pay.

Misappropriation of revenue -GH¢4,337.00

625. Public Financial Management Regulation, 2019 Regulation 46 (b) enjoins public officers or revenue collectors collect or receive public and trust moneys to issue official receipt and pay same into the relevant public fund bank account within twenty four hours of receipt.

626. Contrary to the above provision, we noted that a total revenue of GH¢ 4,337.00 collected by four revenue collectors of two District Assemblies was not accounted for. Details are shown below:

No.	Assembly	Name of collector	Amount collected (GH¢)	Amount accounted for (GH¢)	Amount misappropriated (GH¢)
1	Jasikan District	Emma Darkey	200.00	-	200.00
		Olivia Dzre	2,672.00	-	2,672.00
		Emmanuel Breni	465.00	-	465.00
2	Nkwanta North District	Attah Jonathan	1,000.00	-	1,000.00
		Total	4,337.00	-	4,337.00

627. The Finance Officers and Revenue Superintendents of the Assemblies failure to exercise proper supervision over their revenue collectors, hence the irregularity.

628. The irregularity resulted in financial loss of GH¢4,337.00 to the Assembly.

629. We recommended recovery of the GH¢4,337.00 from the defaulting Revenue Collectors, failure of which Coordinating Directors, the Finance Officers and the Revenue Superintendents of the Assemblies should be jointly held liable to pay.

Un-authorised Printing of Value Books - GH¢7,900.00

630. Regulation 147 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires the Principal Spending Officer of a covered entity to obtain approval from the Controller and Accountant-General before printing any value books for use by that covered entity, in the conduct of public business.

631. The Nkwanta North District Assembly contracted Messrs Ajahabi Company Ltd to print assorted Value Books at a total cost of GH¢ 7,900.00 during the year under review without approval from the Controller and Accountant-General. The details are provided below.

No.	Contractor	Type of Value Book	Quantity Printed (Unit)	Amount (GH¢)
1	Ajahabi Company Ltd	Tricycle Stickers	600	7,900.00
		Tractor Stickers	100	
		Motor Bike Stickers	6000	

632. This lapse was occasioned by management's disregard for due process and the above regulation.

633. These printed value books may not contain the needed security features and controls to avoid duplication and abuse.

634. We recommended that management should desist from such practice in future. Management should also seek retrospective approval from the Controller and Accountant-General Department for the transaction.

Contract Irregularity

Completed lockable stores not put to use - GH¢406,598.00

635. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires Coordinating Directors as the Principal Spending Officers to institute proper control systems to prevent losses and wastage

636. We noted that Jasikan District Assembly had not put to use 30 lockable stores completed at the cost of GH¢406,598.00 in 2017.

637. We attributed the situation to the refusal of management to allocate the stores to interested persons to boost the revenue base of the Assembly.

638. Whiles the beneficiary communities have been deprived of the use of the facilities, the market stores could also deteriorate and result in cost overruns.

639. We recommended to management to form a committee to allocate the lockable stores to interested persons to enhance revenue generation

SAVANNAH REGION

Introduction

640. The Savanna Region was created by C.I. 115 after it was carved out of the erstwhile Northern Region with effect from February 2019. This report is therefore the first to be presented by the Auditor-General on the Municipal and District Assemblies under the Savanna Region.

641. The Savanna Region had seven Assemblies in 2019 comprising of two Municipal and five District Assemblies. The list of the seven Assemblies, their Legislative Instruments, District Capitals and status are given at Appendix A.

642. We audited the books and accounts of all the seven Assemblies for the 2019 financial year and issued management letters thereon. All the seven Assemblies responded to our management letters indicating the level of their compliance to our recommendations.

Financial Reporting

Submission of annual financial statements

643. Seven Assemblies [Appendix A] submitted their 2019 financial statements for audit in compliance with Section 80 of the Public Financial Management Act, 2016 (Act 921). We also issued our opinions on the financial statements of the seven Assemblies in compliance with Section 80 of Act 921.

Sources of Income

644. The seven Assemblies operated with a total income of GH¢37,207,218.59 (Appendix B) during the year. This was made up of their internally generated funds (IGF), quarterly allocations of the District Assemblies Common Fund, Government salary grant and support from Ghana's Development Partners.

645. The income received for the year rose by GH¢6,814,103.20 over the 2018 collections figure of GH¢30,393,115.39. All the seven Assemblies recorded increases in income with Sawla Tuna Kalba reporting the highest increase of GH¢1,777,613.53 or 49% followed by West Gonja Assembly of GH¢1,644,210.65 or 39%.

IGF Performance

646. The total IGF collected by the seven Assemblies amounted to GH¢2,651,457.24, [Appendix C) representing 7% of total income received during the period. This figure falls short of the previous year's figure of GH¢3,322,346.82 by GH¢670,889.58. Central Gonja Assembly collected the highest revenue of GH¢882,292.73 representing 33% of the total collections of the seven Assemblies. With the exception of North East Gonja Assembly which was created in 2019, all the other six Assemblies reported drops in revenue with East Gonja, Sawla Tuna Kalba and Bole recording 50%, 39% and 32% respectively.

647. The IGF sources were property rates, fees, licenses, royalties and other miscellaneous sources for their recurrent expenditure. Ineffective collection strategies, absence of comprehensive records on properties and businesses, award of easily collectible revenues to private firms who were paid up to 30% of amounts collected as commission, all contributed to the Assemblies' reliance on external incomes from Government and Development Partners.

Expenditure and Operational Results

648. The total expenditure incurred by the seven Assemblies amounted to GH¢26,972,937.69 which when compared with their income of GH¢37,207,218.59 resulting in a net surplus of GH¢10,234,280.90 (Appendix D).

Assets and Liabilities

649. Total current assets of the seven Assemblies as at 31 December 2019, was GH¢67,231,212.91. This comprised of Cash/Bank balances (GH¢4,895,330.33), Investments (GH¢62,329,005.58) and Debtors (GH¢6,877.00).

650. The total liabilities of three out of the seven Assemblies as at 31 December 2019 stood at GH¢108,104.82.

651. The bank balances, investments, debtors and creditors in the books of the six Assemblies are provided at Appendix E.

Management Issues

Cash Irregularities

Delayed payment of auctioned proceeds into Consolidated Fund - GH¢21,860.00

652. Regulation 37 of the Public Financial Management Regulations 2019 (L.I.2378) states; “the Ghana Revenue Authority and other covered entities shall ensure that tax and non-tax revenues and other moneys owed to the Ghana Revenue Authority and other covered entities received are within forty-eight hours, paid at an office of the Bank of Ghana or any other commercial bank with which the Government has a transit account.”

653. We noted that East Gonja Municipal Assembly (EGMA) appointed Alhaji Mohammed Osman of Mali-Bi-Vihira Mart as an Auctioneer to auction the Assembly’s vehicles and motor bikes through a letter with reference number OP/1002/COS dated, 10th October, 2018, from the office of the President, Jubilee House Accra. The Auctioneer auctioned the vehicles on the 15 October, 2018 and obtained total proceeds of GH¢21,860.00. The said amount was however paid to Bank of Ghana account number 1018131161577 on the 18 November 2019, a year after the auction.

654. The delay in payment of the proceeds into the designated bank account denied the State the needed funds for developmental activities.

655. Management did not state any reason for the anomaly.

656. We recommended that the Auctioneer should be made to pay interest on the amount at the Bank of Ghana lending rate. We further recommended that the Coordinating Director of the Assembly should be sanctioned for failing to ensure prompt lodgment of the proceeds into the designated bank account by the Auctioneer.

Store Irregularity

Fuel purchased not accounted for - GH¢12,944.70

657. Section 52 the Public Financial Management Act, 2016 (Act 921) states “the Principal Spending Officer is discharged of accountability of government

stores where the stores have been consumed in the course of public business and records are available to show that the stores have been consumed”

658. We noted during the examination of payment vouchers that fuel amounting to GH¢ 12,944.70 was allegedly purchased by two Assemblies for official use but no record of usage was provided for audit scrutiny. The details are provided below:

No	Name of Assembly	Quantity (Litres)	Amount (GH¢)
1	West Gonja District Assembly	675.54	3,630.00
2	North Gonja District Assembly	1,717.30	9,314.70
TOTAL			12,944.70

659. There were no entries in the vehicle log books or other evidence to show how the fuel was utilised.

660. Managements of the Assemblies did not give any explanations for the infraction.

661. The audit team could not authenticate that the fuel was purchased and used in the interest of the respective Assemblies.

662. We therefore recommended recovery of the total amount of GH¢12,944.70 from the DCDs and DFOs of the respective Assemblies.

Other Irregularities

Use of software without approval by the Auditor-General - GH¢ 13,200.00

663. Also, Article 187 of the 1992 Constitution of Ghana states “the public accounts of Ghana and of all other persons or authorities referred to in Clause (2) of the Article shall be kept in such form as the Auditor-General shall approve.”

664. We however noted that managements of East Gonja Municipal and Bole District Assemblies both used a private software called LoGA Solution managed by Data MS limited to prepare their Assemblies’ financial statements and paid the Consultant an annual total maintenance fee of GH¢ 13,200.00 (GH¢6,600.00 each), contrary to the above stated provisions.

665. Management attributed the lapse to delays by the Controller and Accountant-General department to approve the use of the software.

666. The absence of evaluation and approval of the Software by the Auditor-General, connotes that the Assemblies may be operating with inappropriate Software which could impact negatively on accountability and financial reporting.

667. We recommended to managements of the Assemblies to obtain retrospective approval for the use of the software from the Auditor-General and also ensure full compliance with the above stated laws.

UPPER EAST REGION

Introduction

668. The Upper East Region had 15 Assemblies in 2019 comprising of three Municipal and 12 District Assemblies. The list of the 15 Assemblies, their Legislative Instruments, District Capitals and status are given at Appendix A.

669. We audited the books and accounts of 15 Assemblies for the 2019 financial year and issued management letters thereon. The 15 Assemblies responded to our management letters indicating the level of their compliance to our recommendations.

Financial Reporting

Submission of Annual Financial Statements

670. All the Fifteen Assemblies [Appendix A] submitted their 2019 financial statements for audit in compliance with Section 80 of the Public Financial Management Act, 2016 (Act 921). We also issued our opinions on the financial statements of the 15 Assemblies. Compliance of the Assemblies to Section 80 of Act 921 over the 2017 to 2019 financial years is provided below:

Year	No. of Assemblies	Assemblies with Audited Financial Statement.	No of Defaulting Assemblies
2017	13	12	1
2018	15	14	1
2019	15	15	-

Sources of Income

671. The 15 Assemblies operated with a total income of GH¢87,381,544.74 [Appendix B] during the year. This was made up of their internally generated funds (IGF), quarterly allocations of the District Assemblies Common Fund, Government salary grant and support from Ghana's Development Partners.

672. The income received for the year rose by GH¢23,623,147.82 over the 2018 collections figure of GH¢63,758,396.92. All the fifteen Assemblies recorded increase in revenue with the following two recording significant increases:

Bolga East District (GH¢3,376,644.80 or 354%) and Tempene District (GH¢3,332,106.07 or 396%).

IGF performance

673. The total IGF collected by the 15 Assemblies amounted to GH¢5,358,011.43 [Appendix C] representing 24% of total income received during the period. This figure increased over the previous year's figure of GH¢4,645,019.29 by GH¢712,992.14. Four Assemblies recorded reduction in revenue, namely Garu (46%), Builsa North (20%), Bulsa South (17%) and Kassena Nankana West (7%) Districts. The other 11 Assemblies recorded increases with Bolga East and Tempene Assemblies recording an increase of GH¢324,632.25 (or 1151%) and GH¢56,880.09 (or 111%) respectively.

Expenditure and Operational Results

674. The total expenditure incurred by the 15 Assemblies amounted to GH¢77,957,035.87 which fell short of their total income of GH¢87,381,544.74 resulting in a net surplus of GH¢9,394,508.87 (Appendix D).

Assets and Liabilities

675. Total current assets of the 15 Assemblies as at 31 December 2019, was GH¢16,009,213.21. This comprised of Cash/Bank balances (GH¢15,709,713.48), Investments in Equity and unrecovered Poverty Alleviation Fund (GH¢229,449.35) and Debtors (GH¢70,050.38).

676. The Assemblies ended the year with total liabilities of GH¢59,100.68.

677. The bank balances, investments, debtors/prepayments, and liabilities in the books of the 15 Assemblies are provided at Appendix E.

Management Issues

Cash Irregularities

Poor revenue performance: GH¢1,021,086.58

678. Regulation 46 of the Public Financial Management Regulation, 2019 requires that a Principal Spending Officer should ensure that non-tax revenue is efficiently collected.

679. On the contrary we noted that three Assemblies performed poorly in mobilizing internally generated funds for development. We noted that out of the total budgeted revenue of GH¢1,767,693.8 only GH¢746,607.26 (42.3%) was realized as Internally Generated Funds (IGF), depicting a shortfall of GH¢1,021,086.58 (57.7%). The table below gives the details.

Assembly	Budget (GH¢)	Actual (GH¢)	Variance (GH¢)	Percentage Variance
Builsa North District	185,952.60	144,286.61	(41,665.99)	22.24
Kassena Nankana East Municipal	1,501,739.60	551,112.29	(950,627.35)	63.31
Binduri District	80,001.60	51,208.36	(28,793.24)	35.99
Total	1,767,693.80	746,607.26	(1,021,086.58)	

680. The short fall in revenue was as a result of laxity on the part of the Finance and Administration Sub-Committees to ensure that, the Assemblies embark on vigorous revenue generation drive to maximize IGF.

681. The funds needed by the Assemblies to initiate and complete their developmental projects could not therefore be met to enable the Assemblies meet its commitments to the communities.

682. We recommended to the Finance and Administration Sub-Committees to carryout investigations into the short falls in the IGF and find solutions to the poor revenue performance.

Misappropriation of revenue- GH¢5,851.00

683. By Regulation 46 of the Public Financial Management Regulations 2019, (L.I 2378), a Principal Spending Officer shall ensure that non-tax revenue is efficiently collected and immediately lodged in gross within 24 hours in the designated Consolidated Fund Transit bank accounts except in the case of internally generated funds retained under an enactment.

684. Contrary to the above, we noted that, Mr. Ayabil Jonah, a revenue collector at Garu District Assembly misappropriated GH¢5,851.00 of revenue collected during the year. The table below provides the details.

District Assembly	Revenue Collector	Serial No. of GCR	Amount Collected (GH¢)	Amount Accounted for (GH¢)	Unaccounted Amount (GH¢)
Garu	Ayabil Jonah	12297401 to 12297500 12300601 to 12300700 15890801 to 15890900	6,841.00	990.00	5,851.00
Total			6,841.00	990.00	5,851.00

685. We attributed the lapse to ineffective supervision over the revenue collector by the Head of Revenue Unit and the District Finance Officer.

686. The loss has deprived the Assembly of the much needed revenue to enhance the provision of social services to its people.

687. We recommended recovery of the total amount of GH¢5,851.00 by Mr. Ayabil Jonah and appropriate administrative sanctions meted out to the culprit to serve as a deterrent to others, failing which the DCD and DFO should be jointly held liable to pay.

Uncollected revenue – GH¢117,594.02

688. Regulation 46(a) of the Public Financial Management Regulation, 2019 requires that a Principal Spending Officer should ensure that non-tax revenue is efficiently collected.

689. Our review of the revenue registers of four Assemblies revealed that four MMDAs failed to retrieve outstanding revenue totaling GH¢117,594.02 from rate payers, occupants of market stores and sheds, etc. as at the close of 31 December 2019. The table below provides the details.

Assembly	Revenue Source	No. Defaulters	Duration of default	Amount (GH¢)
Bolgatanga East District	Property Rate	297	12-24 months	12,304.52

Bolgatanga Municipal	Business Operating License	36	12-24 months	23,997.50
Bawku Municipal	Market Stores & Sheds	590	6-12 months	42,112.00
Bongo District	Rent on Government Bungalows	39	10-24 months	39,180.00
Total		962		117,594.02

690. Failure on the part of the Coordinating Directors to put in pragmatic measures in the collection of these rates, rents etc. accounted for the lapse.

691. The non-collection of these revenues has denied the Assemblies of the much needed revenue to fund their planned activities. Inefficient IGF generation also impacts negatively on the Assemblies' share of the DACF, since the Assemblies rely on the latter to finance their recurrent expenditure.

692. We recommended to managements of the four Assemblies to ensure that pragmatic measures are put in place to enhance the collection of all revenue due the Assemblies.

Failure to collect revenue on privatised toilets

693. Regulation 46 (a) of the Public Financial Management Regulations, 2019 (L.I. 2378) states that a Principal Spending Officer shall ensure that non-tax revenue is efficiently collected.

694. A review of the Bolgatanga Municipal Assembly's revenue collections for the period under review revealed that management failed to collect revenue from caretakers of 11 privatised toilets in the municipality since 2017. A visit to the facilities disclosed that caretakers of the facilities could generate revenue ranging between GH¢300.00 and GH¢400.00 daily but failed to pay revenue, to the Assembly. Furthermore, our request for the allocation letters of the caretakers of these privatized toilet facilities from the Municipal Environmental Officer was not headed to.

695. Management's failure to sign contractual agreement with operators of

the toilets resulted in the anomaly.

696. The Assembly has been denied revenue for its planned activities.

697. We recommended to management to sign agreement with the caretakers to ensure proper accountability and also improve revenue mobilization of the Municipal Assembly. Furthermore, the Coordinating Director, Finance Officer and the Environmental Health Officer should be sanctioned for negligence of duty.

Un-presented Value Books

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

699. On the contrary, we noted at Kassena Nankana East and Tempene District Assemblies that three General Counterfoil Receipts (GCRs) books issued to two revenue collectors were not submitted for audit. The table below provides the details:

Assembly	Name of Revenue Collector	GCR No.		Date of Issue
		From	To	
Kassena Nankana West	Sulemana Mohammed	1434801	1434900	28/6/2019
		1438401	1438500	29/11/2019
Tempene	Awuni Inusah	12339201	12339300	21/5/2018

700. This resulted from ineffective supervision by the Finance Officers over the work of the Revenue Collectors in ensuring that completed GCRs are accounted for before new ones are issued.

701. The audit team therefore, could not confirm evidence of payment made in the respective collectors' cashbooks. Due to this, we could not authenticate whether or not the GCRs were used to collect moneys and the collectors accounted for them.

702. We recommended to the Coordinating Directors to seek police assistance where necessary, to retrieve the un-presented GCR books from the revenue collectors, or in default compute the average value of their collections per GCR for the period and recover same from them.

703. We further recommended that, the Finance Officers and the Revenue Superintendents should be sanctioned for negligence of duty.

Failure to process transactions on GIFMIS platform:- GH¢448,976.93

704. Contrary to Regulation 83 of the Public Financial Management Regulations of 2019 (L.I. 2378), we noted that management two Assemblies processed 92 payments amounting to GH¢448,976.93 from the Internally Generated Fund (IGF) accounts outside the GIFMIS platform. Details are provided below;

Assembly	Nature of transactions	No. of PV	Amounts (GH¢)
Talensi District	Payment for fuel, workshop expenses and others	16	20,373.00
Bawku Municipal	Payment for allowances, repairs of official vehicles and others	76	428,603.93
Total		92	448,976.93

705. The Finance Officers attributed the lapse to the fact that most of the officers that were trained on the use of the system had been transferred outside the District/Municipality and poor communication network.

706. We recommended to management to show full commitment to the migration and desist from processing warrants outside the GIFMIS by ensuring new officers are trained on the use of GIFMIS and retained in the District/Municipality. We also recommended to the two Assemblies to liaise

with the Controller and Accountant-General to work on the network challenges.

Payroll Irregularity

Payment of unearned salaries: GH¢12,354.10

707. Contrary to Regulation 92 of the Public Financial Management Regulation, 2019 (L.I. 2378), our review of the payroll revealed that between April and October 2019, two staff of two Assemblies who separated for various reasons were paid a total unearned salary of GH¢12,354.10. The table below provides the details.

No.	Assembly	Name of staff	Period	Reasons for Separation	Amount (GH¢)
1	Bolgatanga Municipal	Ananga Baba	Apr-May'19	Death	2,965.60
2	Bolgatanga East District	Cletus Akane	Jun- Aug'19 & Oct-Nov'19	Vacation of post	9,388.50
	Total				12,354.10

708. Failure by the Coordinating Directors and the Heads of the Human Resource of the two Assemblies to stop the salaries of the separated staff in the course of monthly validation of salaries, accounted for the irregularity, thereby depriving the state of GH¢12,354.10.

709. We recommended that, the total amount of GH¢12,354.10 should be recovered from the two beneficiaries, failing which the DCD, DFO and the HR should be jointly held liable for the refund of the amount. We further recommended that, the Coordinating Directors, Finance Officers as well as officers in charge of the validation of the Electronic Salary Payment Voucher (ESPV) should manage the payroll system to eliminate the occurrence of unearned salaries.

UPPER WEST REGION

Introduction

710. The Upper West Region had 11 Assemblies in 2019 comprising of four Municipal and seven District Assemblies. The list of the 11 Assemblies, their Legislative Instruction, District Capital and Status are given at Appendix 'A'.

711. We audited the books and accounts of the 11 Assemblies for the 2019 financial year and issued management letters thereon. The 11 Assemblies responded to our management letters indicating the level of their compliance to our recommendations.

Financial Reporting

Submission of annual financial statements

712. All the 11 Assemblies [Appendix A] submitted their 2019 financial statements for audit in compliance with Section 80 of the Public Financial Management Act, 2016 (Act 921). We also issued our opinions on the financial statements of the 11 Assemblies. Compliance of the Assemblies to Section 80 of Act 921 over the 2017 to 2019 financial years is provided below:

Year	No. of Assemblies	Assemblies with audited financial statement	No of defaulting Assemblies
2017	11	11	-
2018	11	10	1
2019	11	11	-

Sources of Income

713. The 11 Assemblies operated with a total income of GH¢65,679,598.19 [Appendix B) during the year. This was made up of their internally generated funds (IGF), quarterly allocations of the District Assemblies Common Fund, Government salary grant and support from Ghana's Development Partners. Their income for 2019 rose by GH¢12,689,257.17 over their 2018 figure of GH¢52,990,341.02 with Lawra Municipal Assembly recorded the highest increase of (GH¢2,510,820.51 or 88%) followed by Sissala West District Assembly with (GH¢2,085,798.29 or 54%).

Internally Generated Funds

714. The 11 Assemblies collected total IGF of GH¢4,549,897.38 [Appendix C] during the year. This represented an increase of GH¢377,742.21 compared with their 2018 IGF of GH¢4,172,155.17. Five Assemblies reported reduction in the IGF, which included: Jirapa (GH¢80,316.71), Sissala East (GH¢68,097.94) and Wa West (GH¢60,544.30). The other six Assemblies, on the other hand reported increases in the IGF which included Sissala West (GH¢145,867.06 or 48%), Nadowli Kaleo (GH¢126,730.93 or 92%) and Nandom (GH¢72,890.06 or 118%).

Expenditure and Operational Results

715. The total expenditure incurred by the 11 Assemblies amounted to GH¢62,014,020.24 which was lower than their income of GH¢65,679,598.19 resulting in a net surplus of GH¢3,665,577.95 [Appendix D]. Four Assemblies namely: Jirapa (GH¢123,601.41), Wa East (GH¢345,912.47), Nandom (GH¢88,074.87) and Nadowli Kaleo (GH¢43,149.73) recorded deficits whilst the remaining seven Assemblies reported surpluses with Wa West reporting the highest figure of GH¢1,409,307.57 followed by Daffiama Bussie- Issa GH¢808,556.45.

Assets and Liabilities

716. Total current assets of the 11 Assemblies as at 31 December 2019, was
717. GH¢8,977,187.13. This comprised of Cash/Bank balances (GH¢8,753,558.37), Investments (GH¢171,715.50) and Debtors and Advances (GH¢51,913.26). All 11 Assemblies had positive cash/bank balances with Wa West District ending the year with the highest balance of GH¢1,542,409.63.

718. The total liabilities of six out of the 11 Assemblies was GH¢577,845.41

719. The bank balances, investments, debtors and creditors in the books of the 11 Assemblies are provided in Appendix E.

Management issues

Cash Irregularities

Misappropriation of revenue - GH¢2,564.22

720. Section 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) states, "A Principal Spending Officer shall ensure that non-tax revenue is efficiently collected".

721. Contrary to the above provision, we noted that six revenue collectors of two Assemblies misappropriated a total revenue of GH¢2,564.22 for the period under review. Details are provided below;

No.	Assembly	No. of Revenue Collectors	Amount (GH¢)
1	Nadowli/Kaleo District	2	776.00
2	Jirapa Municipal	4	1,788.22
	Total	6	2,564.22

722. Lack of effective supervision by the Revenue Superintendents and Finance Officers over the activities of the revenue collectors caused the anomaly.

723. The unaccounted revenue has denied the Assemblies the use of the funds which could have been used for their recurrent expenditure.

724. We recommended recovery of the total amount of GH¢2,564.22 misappropriated from the defaulting collectors, failing which the Revenue Collectors, Coordinating Directors and the Finance Officers should jointly be held liable to pay. Furthermore, the Coordinating Directors and the Finance Officers should be sanctioned for negligence of duty.

Un-presented Value Books

725. Contrary to Section 11 of the Audit Service Act 2000 (Act 584), we noted that 15 revenue collectors of two Assemblies failed to present 84 market tickets valued at GH¢8,400.00 and 29 GCRs with no par value for audit scrutiny. Details are provided below.

No.	Assembly	No. of Revenue Collectors	No. of Market Tickets	No. of GCRs	Total No. of Value Books	Value (GH¢)
1	Nadowli/Kaleo District	5	69	-	69	6,900.00
2	Wa West District	10	15	29	44	1,500.00
	Total	15	84	29	113	8,400.00

726. Ineffective supervision over the work of the revenue collectors by the Revenue Heads and District Finance Officers of the Assemblies accounted for this anomaly.

727. The lapse resulted in loss of revenue to the detriment of the Assemblies.

728. We recommended recovery of the GH¢8,400.00 from the revenue collectors. We further recommended to the Coordinating Directors to seek police assistance where necessary, to retrieve the un-presented GCR books from the revenue collectors, or in default compute the average value of their collections per GCR for the period and recover same from them.

Uncollected revenue - GH¢5,260.00

729. Section 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) states “A Principal Spending Officer shall ensure that non-tax revenue is efficiently collected”.

730. Contrary to Section 46 of the Public Financial Management Regulations, 2019 (L.I. 2378), we observed at Wa Municipal Assembly that GH¢5,260.00 being total levies due to be collected for the year 2017, 2018 and 2019 in respect of Business Operating Permit, property rates and erection of billboards mounted were not collected by the Assembly. Details are provided below;

No.	Enterprise	Type of Revenue	Amount Due (GH¢)
1	Goil Filling Station, Wa	Mounting/Erection of signage	450.00
2	Biyad Gas, Wa	Mounting/Erection of signage	560.00
3	Total Filling Station, Wa	Mounting/Erection of signage	450.00
4	Abdulai Issahaque Company Ltd, Wa	Business Operating Permit, Property rate, Mounting of Signage	3,800.00
	Total		5,260.00

731. Laxity on the part of Management of the Assembly to ensure that revenue due the Assembly was collected resulted in the anomaly.

732. The situation has therefore deprived the Assembly of revenue for its recurrent expenditure.

733. We recommended to the Coordinating Director to ensure that the total revenue of GH¢ 5,260.00 is collected from the respective enterprises and same paid to the Assembly's IGF account without delay.

Uncollected rent – GH¢38,248.00

734. Regulation 32 of the Public Financial Management Regulations, 2019 (L.I. 2378) states , “for the purpose of paragraph (c) of subsection (1) of section 7 of the act, the Principal Spending Officer of each covered entity shall take effective and appropriate steps to collect money due to the covered entity”.

735. We noted during our audit that 76 staff of Lawra and Jirapa Municipal Assemblies, who were allocated bungalows and quarters between January 2018 and December 2019 failed to pay rent amounting to GH¢38,248.00. Details are provided below.

Assembly	No. of Occupants	Amount (GH¢)
Lawra Municipal	29	16,610.00
Jirapa Municipal	47	21,638.00
Total	76	38,248.00

736. Lack of commitment on the part of management of the Assemblies to put effective rent collection measures in place accounted for the anomaly.

737. The uncollected rent arrears could result in revenue loss and the Assemblies' inability to renovate these buildings, which are already in a deplorable state.

738. We recommended recovery of the rent arrears of GH¢38,248.00 from the affected tenants and ensure that subsequent rents are deducted at source from their salaries.

Burnt 36 Seater Mercedes Bus of the Assembly: - GV 420-17

739. Section 52 of the Public Financial Management Act, 2016 (Act 921) states that a principal spending officer of a covered entity, state-owned enterprise or public corporation shall be responsible for the assets of the institution under the care of the Principal Spending Officer and shall ensure that proper control systems exist for the custody and management of the assets.

740. We noted during our review of vehicle records at Sissala East Municipal Assembly that a 36 seater Mercedes bus donated by Ministry of Local Government and Rural Development in 2018 with registration number GV 420-17 was not insured. The vehicle got burnt between Banu and Kunchugu communities along the Tumu-Bolga road on 10 November 2019. Reports from both the Fire and Police Services in Tumu within the Sissala East Municipal Assembly indicated that the vehicle is burnt beyond repairs.

741. The Fire Service's report attributed the cause of fire to overheating of the wheel drum due to friction.

742. Management explained that they were unable to insure the vehicle due to lack of funds.

743. The non-insurance of the vehicle has therefore deprived the Assembly of its replacement for their operations and irrecoverable cost.

744. We recommended that the MCE, MCD and MFO should be sanctioned for their actions or inactions that resulted in the loss.

745. We further recommended to management to ensure that, all vehicles bought or donated to the Assembly are insured at their fair market values.

VOLTA REGION

Introduction

746. The Volta Region had 18 Assemblies in 2019 comprising of five Municipal and 13 District Assemblies. The list of the 18 Assemblies, their Legislative Instruments, District Capitals and status are given below. The Anloga District Assembly was inaugurated during the year 2019.

747. We audited the books and accounts of all the 18 Assemblies for the 2019 financial year and issued management letters thereon. The 18 Assemblies responded to our management letters indicating the level of their compliance to our recommendations.

Financial Reporting

Submission of annual financial statements

748. Sixteen out of 18 Assemblies (Appendix A) submitted their 2019 financial statements for audit in compliance with section 80 of the Public Financial Management Act, 2016 (Act 921). We also issued our opinion on the Financial Statements of the 16 Assemblies.

749. The two outstanding Assemblies which fails to submit its accounts for validation by the statutory date were Adaklu and Keta Assemblies. Compliance of the Assemblies to section 80 of Act 921 over the 2017-2019 financial years is provided below.

Year	No. of Assemblies	Assemblies with Audited Financial Statement.	No of Defaulting Assemblies
2017	18	18	-
2018	18	18	-
2019	18	16	2

Sources of income

750. The 16 Assemblies operated with a total income of GH¢98,984,752.83 (Appendix B) during the year. This was made up of their internally generated

funds (IGF), quarterly allocations of the District Assemblies Common Fund, Government salary grant and support from Ghana's Development Partners. The total income of the 16 Assemblies exceeded their 2018 figure of GH¢83,806,673.24 by GH¢15,178,079.59.

751. Thirteen Assemblies recorded over 25% increases in income over the previous years with Ketu South Municipal Assembly recorded the highest percentage increase in revenue of 69% (GH¢3,844,296.02). Ketu North and Agotime Ziope Assemblies recorded the least revenue increase of 8% (GH¢415,186.15), and 9% (GH¢399,940.54) respectively.

IGF performance

752. The 16 Assemblies collected total IGF of GH¢10,158,700.04 during the year. This represented an increase of GH¢2,532,368.23 (33%) over their 2018 collections of GH¢7,626,331.81. The least performing Assembly was Akatsi North (GH¢153,660.20). Ho Municipal (628%), Central Tongu (326%), North Tongu (270%) and Ketu South (219%) Assemblies recorded over 200% increases in IGF revenue over the previous year's performance.

753. Ho West and Kpando Assemblies recorded significant decreases in IGF revenue of 83% (GH¢1,949,170.66) and 57% (GH¢670,202.66) respectively. Ketu North, Afadjato South and Akatsi North reported marginal decreases of 2%, 6% and 9% respectively.

754. The Assemblies collected IGF from property rates, fees, licenses and other miscellaneous sources for their recurrent expenditure. Ineffective collection strategies, absence of comprehensive records on properties and businesses, award of easily collectible revenues to private firms who were paid up to 30% of amounts collected as commission, all contributed to the Assemblies' reliance on external incomes from Government and Development Partners. Details are provided in Appendix C.

Expenditure and Operational Results

755. The total expenditure incurred by the 16 Assemblies amounted to GH¢77,445,380.15 as against total income of GH¢98,984,752.83 resulting in a net surplus of GH¢21,539,372.68 [Appendix D]. Only North Dayi District Assembly recorded a deficit of GH¢310,620.46.

Assets and Liabilities

756. Total assets of the 16 Assemblies as at 31 December 2019, was GH¢100,300,476.93. This comprised of Cash/ Bank balances - GH¢15,220,974.56, Investments - GH¢82,446,778.10, Debtors -GH¢2,170,084.96. All the 16 Assemblies had positive cash bank balances.

757. The total liabilities of 16 out of the 18 Assemblies was GH¢24,550,641.75. These liabilities of the Assemblies comprised of deposits, unpaid taxes and other payables.

758. The bank balances, investments, debtors and liabilities in the books of the 14 Assemblies are provided at Appendix E.

Management Issues

Cash Irregularities

Expenditure outside the GIFMIS: - GH¢107,065.42

759. The Public Financial Management Regulation, 2019 (L.I 2378) Regulation 78 (2) stipulates that all covered entities shall use the Ghana Integrated Financial Management Information System (GIFMIS) from commencement of the procurement process through to payment.

760. We noted that the managements of Ketu South Municipal and Adaklu District Assemblies manually processed and paid GH¢107,065.42 on 43 payment vouchers outside the GIFMIS platform. Details are provided below.

No.	Assembly	No of Payments	Amount (GH¢)
1	Adaklu District	13	24,697.00
2	Ketu South Municipal	30	82,368.42
	Total	43	107,065.42

761. Management cited internet challenges as the cause of the infraction.

762. The risk of conducting financial transaction outside the GIFMIS could lead to the Assembly spending beyond their budgetary allocation. This also has

the tendency of misleading the Minister of Finance in making policy decisions in respect of appropriations on all the expenditure ceilings and commitments in the GIFMIS.

763. We recommended to Managements of the two Assemblies to liaise with Controller and Accountant General to address all challenges facing the successful implementation the GIFMIS by ensuring that all expenditures are made through the GIFMIS Platform to promote better financial management in the Assemblies to avoid sanction.

Payments not fully accounted for – GH¢8,323.25

764. Public Financial Management Act, 2016 (Act 921), Section 7 enjoins management of public institutions to ensure the regularity and proper use of money appropriated in that entity.

765. Contrary to the above, we noted that a total amount of GH¢20,596.94 was given to six staff of two Assemblies to carry out official assignment but accounted for only GH¢12,273.69 leaving GH¢8,323.25 not accounted as at the close of the financial year. Details are provided below:

No	Assembl y	Nature of transactions	No. of PVs	No of Staff	Amount Paid	Amount Accounted For	Amount Unaccou nted For
1	Kpando	Allowances and imprest	7	5	10,394.34	5,517.09	4,877.25
2	Akatsi South	Miscellaneo us expenses	1	1	10,202.60	6,756.60	3,446.00
	Total		8	6	20,596.94	12,273.69	8,323.25

766. Lack of supervise over the work of the Accounts officers by the Finance Officers of ensuring that payments were properly accounted for at the end of the financial year accounted for the lapse.

767. This could result in misapplication and misappropriation of funds meant for the programmes of the Assemblies.

768. We recommended recovery of the total amount of GH¢8,323.25 from the affected staff failure of which the Coordinating Directors and the Finance Officers should be jointly held liable to pay.

Unjustified Payments – GH¢16,600.00

769. Public Financial Management Act, 2016 (Act 921), Section 7 enjoins management of public institutions to ensure the regularity and proper use of money appropriated in that entity.

770. Contrarily, we noted on payment voucher number 11/07/19 of 24 July 2019 that an amount of GH¢16,600.00 was paid to three officers of the Akatsi South District Assembly as T&T, accommodation and feeding fees to enable them attend a sponsored short certificate course at GIMPA. Details are provide below:

Date	PV No.	Details	Beneficiary	Memo details	Amount GHc
24/7/2019	11/7/2019	Capacity Building	Bismark Von Golloh	T&T, Accommodation and feeding	5,950.00
			Bukari Noah	T&T, Accommodation and feeding	5,650.00
			Linda Dzifa Nyarku	T&T, Accommodation and feeding	5,000.00
		Total			16,600

771. Though full fees of GH¢16,600.00 was paid to the officers, our enquiries revealed that GIMPA did not run the programme, yet the officers failed to refund the monies advanced to them after the aborted programme.

772. Management's failure to ensure recovery of the amount of GH¢16,600.00 from the officers accounted for the anomaly.

773. We recommended recovery of the amount of GH¢16,600.00 from the affected officers or in default the Coordinating Director and the Finance Officer should be jointly held liable to pay.

Misappropriation of revenue- GH¢31,109.50

774. Regulation 46 of the Public Financial Management Regulation, 2019 (L.I 2378) enjoins public officers or revenue collectors who collect or receive public and trust moneys to issue official receipt and pay same into the relevant public fund bank account within twenty four hours of receipt.

775. Contrary to the above provision we noted that 14 revenue collecting agents and revenue collectors from two Assemblies failed to account for a total amount of GH¢26,909.50 due to the Assemblies. Also, the Head of Works of Kpando Municipal Assembly failed to account for sales from tender documents to the tune of GH¢4,200.00. Details are provided in the table below:

No	Assembly	No of Revenue Collectors	Amount (GH¢)
1	Biakoye Districts	13	22,209.50
2	North Tongu District	1	4,700.00
3	Kpando Municipal	1	4,200.00
	Total	15	31,109.50

776. The Finance Officers and the Revenue Superintendents' failure to exercise proper supervision over the revenue collectors and the Head of Works resulted in this irregularity.

777. The lapse resulted in loss of revenue of GH¢31,109.50 to the Assemblies.

778. We recommended recovery of the GH¢31,109.50 from the defaulting Collectors and the Head of Works, failure of which the Coordinating Director, Finance Officer and Revenue Superintendents should be jointly held liable to pay..

Unrecovered rent – GH¢85,360.00

779. Public Financial Management Regulations, 2019 (L.I. 2378), Regulation 32 (2a) states that “For the purpose of paragraph (c) of Subsection (1) of Section 7

of the Act, the Principal Spending Officer of each covered entity shall take effective and appropriate steps to collect money due to the covered entity”

780. Our review of the rent registers revealed that four Assemblies failed to collect rent due from 103 tenants resulting in rent arrears totaling GH¢85,360.00. Details are provided below:

No.	Assembly	No of Defaulters	Period	Amount GH¢
1	Ketu North District	22	2018-2019	15,535.00
2	Akatsi South District	38	2018-2019	32,335.00
3	Kpando Municipal	33	2017 – 2019	30,520.00
4	Agotime-Ziope District	10	2017-2019	6,970.00
	Total	103		85,360.00

781. This infraction was due to failure on the part of management of the Assemblies to ensure that proper procedures were put in place for the collection of rent.

782. The current situation has deprived the Assemblies of the needed funds to renovate the dilapidated bungalows and quarters.

783. We recommended recovery of the rent arrears of GH¢85,360.00 from the defaulting staff and more pragmatic measures put in place to prevent the reoccurrence.

Un-presented Value Books

784. Section 11 of the Audit Service Act 2000, (Act 584) requires the Auditor-General or any person authorised or appointed for the purpose by the Auditor-General to have access to all books, records, returns and other documents including documents in computerized and electronic form relating to or relevant to those accounts.

785. We noted during the review of the stock register of value books of Agotime-Ziope District Assembly that the District Finance Officer failed to produce three GCR's for audit. The details are provides below.

No.	GCR Serial No.	
	From	To
1	7753301	7753400
2	7753401	7753500
3	7753501	7753600

786. We attributed this lapse to Mr. Danny Willie Belle, the former DFO who failed to hand over the GCRs before going on retirement.

787. The possibility of these Value Books being used to collect undisclosed revenue at the blind side of management cannot be ruled out.

788. We recommended that Management should seek police assistance where necessary to retrieve the value books from the former District Finance Officer – Mr. Danny Willie Belle or in default compute the average value of the collections per GCR for the period and recover same from him.

Issue of value books to unauthorized persons

789. Regulation 42 (1) of the Public Financial Management Regulation 2019 (L.I. 2378) states that “A person or officer other than a revenue collector authorized under the law or authorized by the Principal Spending Officer shall not collect revenue and other money owed to the Government and a covered entity”

790. We noted during the review of the stock register of Value Books and revenue collectors cash books of Kpando Municipal Assembly that two individuals who were not staff of the Assembly were issued 32 lorry park tickets between October and November 2019 to collect revenue. We further noted that, the unauthorized revenue collectors failed to account for GH¢1,232.00 collected to the Assembly. The details are provided below;

Date Issued	Lorry Park Tickets	Quantity	Name of Collector	Amount	Accounted For	Unaccounted for
25/10/19	22960001-22960100	1 Booklet	Abotsi Emmanuel	150.00	1,314.00	336.00
19/11/19	22964001-22967000	10 Booklets	Abotsi Emmanuel	1,500.00		

Sub-Total				1,650.00		
16/11/19	22966001-22966100	1 Booklet	Matchor Paapa	150.00	2,654.00	896.00
29/11/19	22967001-22967600	6 Booklets	Matchor Paapa	900.00		
	22967601-2296800	4 Booklets	Matchor Paapa	800.00		
	22962001-22962601	6 Booklets	Matchor Paapa	900.00		
	22962601-22963000	4 Booklets	Matchor Paapa	800.00		
Sub-Total				3,550.00		
Grand Total		32		5,200.00	3,968.00	1,232.00

791. We attributed the irregularity to management's disregard to the provisions in the Public Financial Management Regulation which could lead to diversion of Assembly's funds thereby affecting its revenue target.

792. We recommended recovery of the outstanding amount of GH¢1,232.00 from the unauthorized revenue collectors failing which the MCD and MFO should be held personally liable to pay. We further recommended to management to desist from the practice of issuing Value Books to unauthorised persons for the purpose of revenue collection.

Doubtful debts - GH¢ 73,099.52

793. 55. Section 171 of the Local Governance Act, 2016 (Act 936) states that a District Assembly may write off any sum due and payable to that District Assembly from or by any person for sufficient cause which shall be an irrecoverable debt in any one year, but this shall not exceed an amount to be determined each year by the Minister.

794. We noted during the review of Akatsi South District Assembly's financial statements over the years including that of the year ended 31 December 2019 that GH¢73,099.52 has been standing as receivables under Poverty Alleviation Fund, yet no steps had been taken by management towards recovery of the amount. The amount represents advances to individuals within the community

to undertake various economic activities under government's Poverty Alleviation Agenda which dates back to 2003.

795. The audit disclosed among other circumstances surrounding the scheme that, beneficiaries of the facility could not be identified thereby making the recovery of the amount impossible.

796. We recommended that management should seek approval from the General Assembly before writing to the Minister for Finance through the Minister for Local Government and Rural Development for approval to write off the debt from the books of account.

Payroll Irregularity

Unearned Salaries- GH¢89,699.61

797. Regulation 92 (1 & 2) of the Public Financial Management Regulations, 2019 (L. I. 2378) mandates the Principal Spending Officer of a covered entity to stop the payment of salary and take the necessary action to retrieve any unearned compensation.

798. We noted that management of two Assemblies paid five officers unearned salaries totaling GH¢89,699.61 for the period May 2018 to December 2019. The details are provided below:

No	Assembly	No of Staff	Period	Reason for separation	Amount (GH¢)
1	Ketu South District	4	September 2018 to December 2019	Retirement and Study Leave with Pay	55,563.40
2	North Dayi District	1	May 2018 to August 2019	Vacation of post	34,136.21
	Total	5			89,699.61

799. The anomaly was due to failure by Coordinating Directors and the Validators of the Electronic Salary Payment Voucher (ESPV) to block the salaries and notify the paying banks to stop payments of the salaries.

800. The situation resulted in loss of GH¢89,699.61 to the State.

801. We recommended recovery of the GH¢89,699.61 from the separated staff, failing which the Coordinating Directors including the Validators of the ESPV should be held responsible to refund the amount.

Failure to pay temporal and commission workers- GH¢65,114.68

802. Section 75 of the Labour Act, 2003 (Act 651) states that a temporary worker who is employed by the same employer for a continuous period of six months and more shall be treated under this Part as a permanent worker. Without prejudice to the terms and conditions of employment mutually agreed to by the parties, the provisions of this Act in respect of minimum wage, hours of work, rest period, paid public holidays, night work and sick leave are applicable to a contract of employment with a temporary worker.

803. Contrary to the provisions in the Labour Act, we noted that Management of Kpando Municipal Assembly failed to pay 29 temporal workers between February and December 2019 totaling GH¢54,450.00.

804. Also Kpando Municipal and North Dayi District Assemblies failed to pay their commission collectors of GH¢5,393.00 and GH¢5,271.68 respectively during the year under review. Details are provided below.

No	Assembly	No of Staff	Period	No. of months in arrears	Amount GH¢
1	Kpando Municipal	29 Casual Workers	February to December 2019	11	54,450.00
2	Kpando Municipal	11 Commissioned Collectors	September to December 2019	4	5,393.00
3	North Dayi District	16 Commissioned Collectors	January to December 2019	12	5,271.68
	Total				65,114.68

805. This lapse was attributed to management of the Assemblies insensitivity towards the plight of the workers.

806. Non-payment of staff wages and commissions could lead to workers unrest and poor revenue performance at the Assemblies. Refusing to pay revenue collectors is a recipe for financial malfeasance.

807. We recommended the payment of the amount of GH¢65,114.68 to the affected workers.

Procurement and stores Irregularities

Fuel not accounted for - GH¢ 6,800.00

808. Public Financial Management Act, 2016 (Act 921), Section 7 requires a Principal Spending Officer of a covered entity, the proper use of money appropriated the entity.

809. On the contrary, a total amount of GH¢6,800.00 used in the purchase of fuel by the Ketu North Municipal Assembly was not accounted for in the vehicle log books to confirm receipts and usage during the year under review.

810. This infraction was as a result of improper supervision of the drivers by the head of transport, Municipal Finance Officer and Municipal Coordinating Director.

811. Fuel purchased without accounting for its usage creates room for irregularities that could lead to financial loss to the Assembly.

812. We recommended the recovery of the amount of GH¢6,800.00 from the Municipal Coordinating Director, Municipal Finance Officer and the head of transport.

Missing Laptops

813. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires Principal Spending Officer to institute proper control systems to prevent losses and wastage.

814. We noted at Afadzato South District Assembly that, two 'Hp' laptops could not be produced for audit inspection. Details are provided below:

No.	Type of Asset	Date of purchase	Brand	Name of Officer	Department
1.	Probook laptop	2012	Hp	Christian Agboada	District works
2.	Probook laptop	2017	Hp	Oliver Kuarcoo	Stores

815. The officers to whom the laptops were issued explained that they were stolen but could not produce police report to substantiate their claim.

816. This resulted in loss of assets to the Assembly.

817. We recommended recovery of the cost of the missing laptops, from the officers involved. We further recommended to management of the Assembly to institute proper controls to safeguard its properties.

Tax Irregularities

Withholding taxes not deducted/ remitted – GH¢4,349.81

818. Section 116 and 117 of the Income Tax Act, 2015, (Act 896) require a withholding agent to withhold and pay to the Commissioner-General the tax that has been withheld within 15 days after the end of the month in which the tax was withheld.

819. Management of three Assemblies either failed to deduct or remit withholding taxes totaling GH¢4,349.81 to the Ghana Revenue Authority in violation of the above quoted Act. The details are provided below:

No	Assembly	Tax not deducted GHf¢	Tax not remitted (GH¢)	Total (GH¢)
1	Biakoye	1,724.20	-	1,724.20
2	North Dayi	635.61	-	635.61
3	Ketu South	-	1,990.00	1,990.00
	Total	2,359.81	1,990.00	4,349.81

820. Failure to withhold or remit taxes to the Ghana Revenue Authority denies the State of revenue into the Consolidated Fund.

821. We recommended that management of Ketu South Municipal Assembly should remit the withheld taxes to the Ghana Revenue Authority, while the Coordinating Directors and Finance Officers of the other two Assemblies should personally pay the un-deducted tax totaling GH¢2,359.81 to GRA and recover same from the suppliers and service providers.

Payment of penalty due to delay in SSNIT remittance - GH¢2,715.95

822. Section 64 of the National Pensions Act 2008, (Act 766), requires that if a contribution is not paid within the specified period (a) a sum equal to three per centum per month of the contribution payable shall be added to the contribution as a penalty.

823. We noted during the review of payment vouchers that management of Kpando Municipal Assembly paid a total amount of GH¢5,322.95 on PV number 24/1/19 to SSNIT of which GH¢2,715.95 was penalty for delay in remitting SSNIT contributions of casual staff.

824. This occurred because the Assembly used the funds to finance other activities rather than paying the workers contributions on time.

825. The failure to remit SSNIT contributions on time will affect the future livelihood of staff after retirement.

826. We recommended recovery of the penalty of GH¢2,715.95 from the Coordinating Director and Finance Officer.

Payment of penalty due to delay in remittance of withholding tax - GH¢2,615.94

827. Section 117 (1) of the Income Tax Act, 2015 (Act 896) states that "A withholding agent shall pay to the Commissioner-General within fifteen days after the end of each calendar month a tax that has been withheld in accordance with this Division during the month."

828. The Ketu North Municipal Assembly paid an amount of GH¢2,615.94 to GRA as penalty for the delay in the remittances of withholding tax covering the period 2014 to 2017. Details are provided below:

Year	Unpaid WHT (GH¢)	Penalty (GH¢)	Total (GH¢)
2014	570.23	171.07	741.30
2015	1,322.26	396.68	1,718.94
2016	3,765.08	1,129.52	4,894.60
2017	3,062.24	918.67	3,980.91
Total	8,719.81	2,615.94	11,335.75

829. We attributed the irregularity to lack of supervision on the work of the Accounts Officers by the Finance Officer for not paying the tax withheld on time.

830. Consequently, the Assembly lost GH¢2,615.94 which could have been used for other programmed activities.

831. We recommended recovery of the penalty of GH¢2,615.94 from the former Coordinating Director and Finance Officer whose names appear below:

No.	Name of Officer	Period	Remarks
1.	Jones J. Faniyi (Former)	2014 - 2015	Former DCD
2.	Martin K. Ahiati (Former)	2014 - 2016	DFO
3.	Eli Tsikata	2016 - 2017	DCD
4.	Cecilia Donkor	2017	DFO

Failure to remit SSNIT contribution GH¢15,117.27

832. Section 3 of the National Pensions Act 2008, (Act 766) enjoins employers to deduct and remit thirteen and half per centum to the first tier mandatory basic national social security scheme; and five per centum to the second tier mandatory occupational pension scheme.

833. Contrary to the above Section, we noted that two Assemblies failed to remit a total amount of GH¢15,117.27 being temporal workers Social Security Fund (SSF) contribution to SSNIT. The details are provided below.

No	Assembly	Period	Amount (GH¢)	% Contribution
1	North Dayi	April 2018 to November 2019	1,605.00	5%
2	North Tongu	October 2018 to November 2019	13,512.27	18.5%
	Total		15,117.27	

834. We attributed the cause of the infraction to inactions on the part of the Coordinating Directors and the Finance Officers of the Assemblies who failed to pay the SSNIT contributions as provided for under the National Pensions Act, 2008 (Act 766) as amended .

835. The non-payment of workers SSF contributions could have consequences on the employees since they would not be able to access their pension benefits on retirement and the possibility of the Assemblies paying penalties for delaying in remitting the contributions.

836. We recommended to Coordinating Directors and Finance Officers of the two Assemblies to pay the workers SSF contribution of GH¢15,117.27 to SSNIT and subsequently pay on time to avoid any sanctions or penalties.

Other Irregularity

Assembly lands without title deeds.

837. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), we noted that Management of two Assemblies did not have land title deeds covering their lands and as a result we could not confirm the Assembly's right of ownership. Details are provided below:

No	Assembly	Description	Location
1	Ho Municipal	4 acres	Barracks New town mkt
2		20 acres	Daglama
3		Unspecified	Nyive Market
4		Unspecified	Sokode Market
5		Unspecified	Ahoe Market
6		Unspecified	Ho Central Market
7		Unspecified	Civic Center Mall
8		Unspecified	Civic Center Canteen

9		Unspecified	CIC stadium area
10		Unspecified	Landfill Site
11		Unspecified	Abattoir
12		Unspecified	Children's park
13		Unspecified	Capt. Retired Nfojo's park
14	Kpando	Unspecified	Kpando-Tordzi
15		48 acres	Refuse Dump Golokwati Road
16		13.50 plots	New Cemetery Land
17		33 acres	FESI

838. The non-availability of title deeds makes the properties vulnerable to unauthorized access and dispossession when dispute arises.

839. We recommended to the management of the Assemblies to obtain the land title documents in order to secure the properties.

Procurement of 4 bedroom DCE's bungalow without transfer of ownership GH¢296,550.00

840. Our review of the purchase agreement between North Dayi District Assembly and Madam Sylvia Selly Adzanku on the 18 September 2015 revealed that the Assembly was required to pay GH¢296,550.00 for the acquisition of 4 bedroom property. The agreement also required Madam Sylvia Selly Adzanku to transfer the ownership of property after the settlement of the full amount by the Assembly. However, the transfer has not been effected after the payment of the full amount.

841. We attributed the lapse to non-adherence to the provisions in the purchase agreement on the part of Madam Sylvia Selly Adzanku and failure by management to ensure that ownership of the property was transferred to the Assembly. As a result, the Assembly stands the risk of losing the property in the event of any dispute.

842. We recommended to the DCD and the works department to pursue Madam Sylvia Selly Adzanku for the transfer of ownership to secure the property for the Assembly and to avoid any litigation and its attendant problems in future.

WESTERN REGION

Introduction

843. The Western Region had 14 Assemblies in 2019 comprising of one Metropolitan, seven Municipals and six District Assemblies. The list of the 14 Assemblies, their Legislative Instruments, District Capitals, and status are given at Appendix A.

844. We audited the books and accounts of all the 14 Assemblies for the 2019 financial year and issued management letters thereon. All the 14 Assemblies responded to our management letters indicating the level of their compliance to our recommendations.

Financial Reporting

Submission of annual financial statements

845. All the 14 Assemblies^[Appendix A] submitted their 2019 financial statements for audit in compliance with Section 80 of the Public Financial Management Act, 2016 (Act 921). We also issued our opinions on the financial statements of the 14 Assemblies in compliance with Section 80 of Act 921.

Sources of Income

846. All the 14 Assemblies received a total income of GH¢119,884,601.90 ^[Appendix B] during the year. This was made up of their Internally Generated Funds (IGF), quarterly allocations of the District Assemblies Common Fund, Government salary grants and support from Ghana's Development Partners. With the exception of Sekondi/Takoradi and Shama Assemblies which recorded decreases in total income of GH¢1,139,611.80 and GH¢ 59,741.26 respectively, all the other Assemblies reported increases in total income with Effia Kwesimintsim, Wassa Amenfi West and Ellembele District Assemblies recording the highest increases of GH¢4,540,756.27(144.4%),GH¢ 2,593,427.12 (86.4%) and GH¢ 2,828,865.26 (44.2%) respectively.

Internally Generated Funds

847. The 14 Assemblies collected total IGF of GH¢ 41,393,391.73 ^[Appendix C] during the year representing an increase of GH¢7,787,965.50 as compared with their collections for 2018. Four Assemblies namely Mpohor, Jomoro, Wassa Amenfi Central and Prestea-Huni Valley ended the year with drops in IGF

collection of GH¢ 78,527.76, GH¢ 60,223.40, GH¢ 35,297.81 and GH¢29,526.62 respectively . The rest of the 14 Assemblies recorded a marginal increase in IGF collections. The least performing Assemblies were Sekondi/Takoradi Metropolitan GH¢147,566.46, Wassa Amenfi West GH¢ 83,628.46 and Wassa Amenfi East GH¢ 72,520.32.

848. The Assemblies collected IGF from property rates, fees, licences, royalties and other miscellaneous sources for their recurrent expenditure. Ineffective collection strategies, absence of comprehensive records on properties and businesses, award of easily collectible revenues to private firms who were paid up to 30% of amounts collected as commission, all contributed to the Assemblies' reliance on external incomes from Government and Development Partners.

Expenditure and Operational Results

849. The total expenditure incurred by the 14 Assemblies amounted to GH¢ 90,034,904.12 which fell short of their income of GH¢ 119,884,601.90 resulting in a net surplus of GH¢ 29,849,697.78 (Appendix D). All the 14 Assemblies recorded increases in surplus with Tarkwa-Nsuaem Assembly recording the highest surplus of GH¢ 6,506,833.28 followed by Sekondi/Takoradi Metropolitan GH¢ 5,902,487.94 and Prestea-Huni Valley GH¢ 4,530,779.07.

Assets and Liabilities

850. Total current assets of the 14 Assemblies as at 31 December 2019, was GH¢142,870,723.14. This comprised of Cash and Bank balances (GH¢15,121,222.72), Investments (GH¢126,439,067.48) and Debtors (GH¢ 1,310,432.94). All the 14 Assemblies had positive cash/bank balances as at the close of the financial year.

851. The total liabilities of the 14 Assemblies stood at GH¢10,215,736.01 comprising deposits and retentions on contracts payments.

852. The bank balances, investments, debtors and creditors in the books of the 14 Assemblies are provided at Appendix E.

MANAGEMENT ISSUES

Cash Irregularities

Misappropriation of Revenue - GH¢92,278.48

853. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I 2378) stipulates a Principal Spending Officer shall ensure that non-tax revenue is immediately lodged gross within twenty-four hours in the designated consolidated fund transit bank accounts except in the case of Internally-generated Funds retained under the enactment.

854. Contrary to the above regulation, we noted that 40 revenue collectors of three Assemblies misappropriated a total amount of GH¢92,278.48 of revenue collected. The breakdown is as follows:

No.	Assembly	No of collectors	Amount (GH¢)
1	Ahanta West	6	12,989.08
2	Sekondi Takoradi	3	14,605.25
3	Wassa Amenfi East	31	64,684.15
	Total	40	92,278.48

855. The desire of the collectors to suppress revenue, coupled with ineffective supervision by the Finance Officers, the Revenue Superintendents, as well as the heads of the Internal Audit Unit contributed to the malpractice.

856. We recommended recovery of the amount of GH¢92,278.48 misappropriated from the defaulting collectors failing which the Revenue Superintendents, Coordinating Directors and the Finance Officers should be jointly held liable to pay. We further recommended that the Coordinating Directors and the Finance Officers should be sanctioned for negligence of duty.

Misappropriation of funds - GH¢ 144,194.00

857. Regulation 78 of Public Financial Management Regulation states that, a principal spending officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity; the validity, accuracy and legality of the claim for the payment; that evidence of service received, certificate for work done and any other supporting documents exist.

858. A review of the bank reconciliation statement of Nzema East Municipal Assembly showed that, total cash of GH¢144,194.00 was withdrawn from the under-listed bank accounts between January and December 2019 but these withdrawals were not entered in the cash books, neither were there payment vouchers nor expenditure documents to confirm the purpose of the expenditure.

Account Name	Accounts Numbers	Cash withdrawal GH¢
IGF A/C 3	4081130000132	114,194.00
IGF A/Cs 2	4081130000030	30,000.00
Total		144,194.00

859. The failure of the Coordinating Director to exercise due diligence before signing the cheques and the Finance Officer's failure to also keep proper books of accounts on the transactions resulted in the fraud.

860. The lapse resulted in the loss of GH¢144,194.00 to the Assembly.

861. We recommended recovery of the amount of GH¢144,194.00 from the Municipal Coordinating Directors (Mr. Gilbert Nuuri-Teg and Mr. Gideon Sagoe) and Municipal Finance Officers (Mr. Sylvester Kwesi Esuah and Mr Emmanuel Aya).

Uncollected revenue GH¢191,000.00

862. Regulation 46 of the Public Financial Management Regulation, 2019 requires that a principal spending officer shall ensure that non-tax revenue is efficiently collected.

863. The Management of Nzema East District Assembly rented out a Roll-on Roll-out vehicle and a compactor truck to Rosaben Waste Management Company Limited in Takoradi since February 2018 at a monthly rate of GH¢5,000.00 and GH¢4,000.00 respectively. We noted that the Contractor had not paid the Assembly the accumulated rental charges of GH¢191,000.00 for the periods despite several demand notices served on the Contractor. Details are provided below:

Type of Vehicle	Period	Period of Default	Rental/month GH¢	Amount Owning GH¢
Roll-on Roll-out Truck	Feb.2018 to Dec. 2019	23	5,000.00	115,000.00
Compactor Truck	Jun 2018 to Dec. 2019	19	4,000.00	76,000.00
Total				191,000.00

864. We further noted that the heavy truck machines were still being used by the Contractor as at the time of the audit in February 2020.

865. We attributed the lapse to the failure by management of the Assembly to enter into contractual agreement with the contractor for the hiring of the machines and also to take legal action against the Contractor for the recovery of the outstanding rent.

866. The Assembly was therefore deprived of the amount of GH¢191,000.00 as a result of the negligence of duty by the management.

867. We recommended to the Municipal Chief Executive and Municipal Coordinating Director to take legal action against Rosaben Waste Management Company Limited for the payment of the amount due and retrieve the vehicles from the company.

Unrecovered advances/rent – GH¢69,910.30

868. Contrary to Regulation 46 of Public Financial Management Regulation, 2019 (L.I. 2378), we noted that management of seven Assemblies had outstanding staff advances and rent of GH¢69,910.30 from 220 officers for periods ranging between January and December 2019. Details are shown below:

No.	Assembly	No. Of Staff	Rent	Advances	Total
			GH¢	GH¢	GH¢
1	Prestea Hunni-Valley	25	13,750.00	-	13,750.00
2	Sekondi Takoradi	81	3,923.00	-	3,923.00
3	Tarkwa Nsuaem	25	7,630.50	-	7,630.50

4	Wassa Amenfi Central	4	-	7,888.80	7,888.80
5	Wassa Amenfi East	35	22,008.00	-	22,008.00
6	Wassa Amenfi West	43	9,600.00	-	9,600.00
7	Wassa East	7	-	5,110.00	5,110.00
	Total	220	56,911.50	12,998.80	69,910.30

869. The absence of effective debt recovery mechanisms as well as non-enforcement of existing regulations and agreements in respect of rent and advances resulted in the outstanding debts thereby negatively affecting the liquidity and cash flow position of the Assemblies involved.

870. We recommended to management of the Assemblies to recover the outstanding debts from the affected staff and ensure that subsequent rents/advances are deducted at source from their salaries.

Un-presented Value Books - GH¢ 96,400.00

871. Forty-nine revenue collectors of 10 Assemblies failed to submit for audit 46 GCRs, 11 Bar Licences (whose value could not be determined), 296 booklet of market tickets and five booklet of lorry park tickets valued at GH¢96,400.00 issued to them, in contravention of Section 11 of the Audit Service Act, 2004 (Act 584). Details are provided below:

No.	Assembly	No. of Collectors	GCRS	Market tickets	Lorry park tickets	Bar licence	Amount GH¢
1	Ellembelle	1	2	-	-	-	-
2	Jomoro	2	3	-	-	-	-
3	Nzema East	1	1				
4	Sekondi Takoradi	2	3	-	-	-	-
5	Shama	4	14	-	-	-	-
6	Tarkwa Nsuaem	3	3	-	-	-	-
7	Wassa Amenfi Central	8	2	32	5	-	4,600.00

8	Wassa Amenfi East	16	8	36	-	-	36,000.00
9	Wassa Amenfi West	11	7	228	-	11	55,800.00
10	Wassa East	1	3	-	-	-	-
	Total	49	46	296	5	11	96,400.00

872. The practices of issuing new Value Books to defaulting collectors by the Revenue Superintendents and the Finance Officers without ensuring that old ones are accounted for resulted in the anomaly.

873. We recommended the recovery of the amount GH¢96,400.00 from the revenue collectors and also seek police assistance where necessary, to retrieve the un-presented GCRs and Bar License books, or in default, compute the average value of their collections per GCR for the period and recover same from them. We further recommended that the Finance Officers and the Revenue Superintendents should be sanctioned for negligence of duty.

Un-presented payment vouchers – GH¢ 118,437.36

874. Management of two Assemblies failed to submit 34 payment vouchers with a total face value of GH¢118,437.36 for audit contrary to Section 11 of the Audit Service Act, 2004 (Act 584). Details are provided below:

No.	Assembly	Nature of transactions	No of PVS	Amount (GH¢)
1	Nzema East	Maintenance of vehicle and accommodation expenses	3	1,358.00
2	Wassa Amenfi East	Hotel accommodation, stationeries, fuel etc.	31	117,079.36
	Total		34	118,437.36

875. The Finance Officer's failure to ensure proper maintenance of financial record was the cause of the lapse. We could therefore not ascertain the authenticity of the transactions.

876. We recommended recovery of the amount of GH¢118,437.36 from the Coordinating Directors and Finance Officers of the respective Assemblies.

Unsupported payments - GH¢774,705.47

877. Regulation 78 of the Public Financial Management Regulation, 2019 (L.I 2378) states that, a principal Spending officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity that evidence of services received, certificates for work done and any other supporting documents exists.

878. Contrary to the above regulation, we noted that eight Assemblies made unsubstantiated payments totaling GH¢774,705.47. Details are provided below:

No.	Assembly	Nature of transactions	No of PVs	Amount GH¢
1	Effia-Kwesimintsim Municipal	Accommodation, protocol expenses etc.	94	348,865.85
2	Ellembelle District	Protocol expenses, meetings etc.	9	23,165.00
3	Nzema East Municipal	Fuel, allowances etc	6	34,231.00
4	Prestea Hunni-Valley Municipal	Special Imprest and other Programmes	32	19,838.00
5	Sekondi Takoradi Metro.	Workshops, maintenance of vehicles, educational support etc.	16	33,083.70
6	Wassa Amenfi East Municipal	Reshaping of roads, Protocol expenses etc	76	284,641.17
7	Wassa East District	Workshops, DISEC meetings,	10	16,978.00

		travel and transport		
8	Shama District	DISEC meetings, training, conference etc.	18	13,902.75
	Total		261	774,705.47

879. We attributed the irregularity to the failure on the part of the authorizing officers to ensure that the supporting documents such as, receipts, invoices and statements of claim among others were obtained before or during payments.

880. We could therefore not authenticate the genuineness of the transactions as they could lead to misappropriation and misapplication of funds.

881. We recommended recovery of the amount of GH¢774,705.47 from the Coordinating Directors and Finance Officers.

Unlawful payments - GH¢112,944.09

882. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (LI 2378), we noted that a total amount of GH¢109,344.09 paid on 10 payment vouchers by management of Effia Kwesimintsim Municipal to meet various commitments were fraught with numerous irregularities. Among them were, the purposes of transactions were unknown, acquittal documents had no dates of issuance and the SRAs are several months ahead of payment or absence of legal basis for payments, etc.

883. Mr. Robert Tetteh, a Revenue Superintendent at the Nzema East Municipal paid an amount of GH¢12,000.00 into the Assembly's IGF 'Account 3' number 4081130000132 at GCB in Axim as revenue collected. We further noted that a commission of GH¢3,600.00 or 30% on the amount collected was unlawfully paid into the Municipal Coordinating Director on cheque number 653539 dated 13/9/19.

No.	Assembly	Nature of transactions	No. of PVs	Total Amount (GH¢)
1	Effia-Kwesimintsim Municipal (EKMA)	Food items, fuel, travel and transport etc.	10	109,344.09

2	Nzema East Municipal	Commission on revenue collected	1	3,600.00
	Total		11	112,944.09

884. The anomaly resulted from non-performance of the Assemblies' Internal Audit Units coupled with managements' perception that mere receipts and invoices are enough to acquit payment vouchers.

885. We could therefore not authenticate the genuineness of the transactions as they could lead to misappropriation of funds. The action of the managements of the two Assemblies led to financial loss of GH¢112,944.09 to the Assemblies.

886. We recommended that Mr. Kojo Acquah (the Municipal Chief Executive), Mr. Samuel Owusu Andoh (the Municipal Coordinating Director) and Mr. Stephen Dessadro (the Finance Officer) of EKMA should be held liable to refund the total payments of GH¢109,344.09 to chest and GH¢3,600.00 recovered from the former Coordinating Director of Nzema East Municipal Assembly, Mr. Gilbert Nuuri-Teg.

Fictitious payment to Isaac Nakoja - GH¢12,650.00

988. Contrary to Regulation 78 of the Public Financial Management Regulation, 2019 (L.I 2378), the Ahanta West Municipal Assembly paid the Municipal Physical Planning Officer (MPPO) – Mr. Isaac Nakoja an amount GH¢24,410.00 on PV number 56/04/19 of 17 April 2019 on cheque number 000704 to undertake street naming exercise in the Municipality.

989. We reviewed the transaction and noted the following deficiencies;

- In supporting the expenditure incurred on the exercise, the MPPO attached a VAT invoice of GH¢9,100.00 for the cost of procuring 5X5 Aerial Satellite Photo from Geoda-Links Enterprise.
- Geoda-Links is a company registered in the name of Mr. Isaac Nakoja, the Physical Planning Officer of the Assembly.
- The examination of the properties of the photograph on his personal computer disclosed that, the said image was not procured but rather was installed on his personal computer since February 2012.
- The VAT invoice attached to support the cost of the Photograph was fictitious as the VAT booklet from which the invoice number FRA

13036640 was issued from was found to have been used by multiple suppliers.

- e. An amount of GH¢3,550.00 out of GH¢24,410.00 was also not accounted for.

990. We therefore could not authenticate the genuineness of the transaction since Mr. Isaac Nakoja engaged in fictitious transactions and conflict of interest. We recommended that he refunds the total amount of GH¢12,650.00 to the Assembly.

Contract Irregularity

Outsourcing of easily collectible revenue to Private Firms - GH¢376,318.43

991. Section 7 of Public Financial Management Act, 2016 (Act 921) states “A Principal Spending Officer shall, in the exercise of duties under this Act, establish an effective system of risk management, internal control and internal audit in respect of the resources and transactions of a covered entity”.

992. We noted that managements of four Assemblies outsourced easily collectible revenue such as collection of property rates and business operating permits from corporate bodies to four contractors, for a commission of 30%. The total revenue collected by the four contractors and commission paid to them amounted to GH¢1,272,579.45 and GH¢376,318.43 respectively as shown below.

No.	Assembly	Contractor	Nature of transaction	Gross Amount GH¢	Commission GH¢
1	Ahanta West	De Orbit Net Ltd	Business Operating Permit, property rate	25,200.00	7,560.76
		Power Genius Ltd	Business Operating Permit, property rate	605,284.15	181,585.25
2	Tarkwa Nsuaem	Greenfield Management Ltd	Business Operating Permit, property rate	550,060.15	161,598.05
3	Wassa Amenfi Central	Matphijoe Consult &	Business Operating Permit, property rate	28,700.34	8,610.00

		Business Service Ltd			
4	Wassa Amenfi West	Matphijoe Consult & Business Service Ltd	Business Operating Permit, property rate	63,334.81	16,964.37
	Total			1,272,579.45	376,318.43

993. Our review of the contract agreement between the agents and the Assemblies revealed the following difficiencies:

- a. The revenue outsourced were very easy to collect and should not have been outsourced.
- b. The Assemblies did not involve their attorneys in the signing of the contracts
- c. No revenue targets were set for the service providers;
- d. No sanctions were prescribed for any breach of the agreement;
- e. In view of the ease of collection, the commission of 30% was unjustifiably high

994. We attributed these anomalies to the failure of managements of the Assemblies to exercise due diligence in the award of the contracts. Consequently, the Assemblies lost GH¢376,317.67 in the payment of commission for services they could have performed with little effort.

995. We therefore recommended to the Assemblies, to either abrogate the contract and collect the revenue themselves or reduce the commission to acceptable levels on the expiry of the agreement and to involve their attorneys in all contractual agreements.

Payroll Irregularities

Unearned salaries- GH¢20,056.24

996. Regulation 86 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires a principal spending officer to ensure that only the names of personnel who are eligible to receive payment for work are kept on the payment voucher, the effective date of stoppage of salaries shall be the day following the separation date.

997. We noted that managements of Sekondi-Takoradi Metropolitan Assembly paid unearned salaries of GH¢20,056.24 to four separated staff who retired and died from July 2018 to November 2019. Details are provided below:

No	Name of separated staff	Nature of Separation	Staff ID	Period of separation	Amount (GH¢)
1	Kwame Djan	Retirement	28568	Aug. 2019- Sept. 2019	10,049.60
2	Kwadwo Medease	Retirement	73183	July 2018- Jan. 2019	2,366.91
3	Thomas Nketshia	Deceased	920061	Nov. 2018 - Jan. 2019	5,373.18
4	Edward Simon	Retirement	28779	November 2019	2,266.55
	Total				20,056.24

998. The anomaly was due to failure by Coordinating Directors and the Validators of the Electronic Salary Payment Voucher (ESPV) to block the salaries and notify the paying banks to stop payments of the salaries.

999. The situation resulted in loss of funds of GH¢20,056.24 to the State.

1000. We recommended recovery of the GH¢20,056.24 from the separated staff, failing which the Coordinating Directors including the Validators of the ESPV should be held responsible to refund the amount.

Store Irregularity

Stolen computers - GH¢3,360.00

1001. Section 52 of the Public Financial Management Act, 2016 (Act 921) states "Principal Spending Officer is discharged of accountability of Government stores, where the stores have been (a) consumed in the course of public business and records are available to show that the stores have been consumed.

1002. We were informed during our verification of fixed assets of Amenfi West Assemblies that thieves broke into the offices and made away with assets valued at GH¢3,360.00. Details provided below:

No.	Date of theft	Asset	No of Assets	Amount GH¢
	26/01/2019	Laptop/Desktop Computer	2	3,360.00
		Total	2	3,360.00

1003. Even though management of the Assembly intimated that the matters were reported to the Police, we did not sight any police report to that effect.

1004. We attributed the lapse to management's failure to ensure adequate security for the Assembly's assets, which resulted in the loss of computers and accessories with vital information of the Assembly.

1005. We recommended to management to provide adequate security at the Assembly to avert further theft. Meanwhile management should, as matter of urgency, obtain the current status of the police investigation and any person found culpable held liable.

Tax Irregularities

Non-payment of SSNIT contribution - GH¢51,256.85

1006. Contrary to Sections 63 and 64 of the Pensions Act, 2008 (Act 766), we noted that four Assemblies failed to remit a total amount of GH¢51,256.85 being casual workers Social Security Fund (SSF) contribution for the period January 2018 to December 2019 to SSNIT. The details are provided below;

No.	Assembly	No of staff	Amount (GH¢)
1	Jomoro	31	4,565.88
2	Tarkwa Nsuaem	66	29,158.04
3	Wassa Amenfi East	24	4,812.67
4	Wassa Amenfi West	26	12,720.26
	TOTAL	147	51,256.85

1007. The anomaly occurred due to failure by Coordinating Directors and the Validators of the Electronic Salary Payment Voucher (ESPV) to block the salaries and notify the paying banks to stop payments.

1008. The continuous non-payment of workers' contributions to the pension fund managers could deny the employees to decent life after retirement. The Assemblies could also be charged with penalties by SSNIT for delay payment.

1009. We recommended to the management of the four Assemblies to pay the workers Social Security contributions to the pension fund manager on time to avoid any sanctions or penalties. In the event of any penalty imposed, the Coordinating Directors and the Finance Officers should be personally held liable to pay.

Withholding taxes not deducted/ remitted – GH¢49,662.96

1010. Section 116 and 117 of the Income Tax Act, 2015, (Act 896) require a withholding agent to withhold and pay to the Commissioner-General the tax that has been withheld within 15 days after the end of the month in which the tax was withheld.

1011. During the year under review, management of six Assemblies either did not deduct or remit withholding taxes totaling GH¢49,662.96 to the Ghana Revenue Authority in violation of the above quoted Act. The details are provided below;

No.	Assembly	Tax Not Deducted	Tax Not Remitted	Total Amount
		GH¢	GH¢	GH¢
1	Ellembelle	4,956.07	-	4,956.07
2	Nzema East	-	28,062.59	28,062.59
3	Prestea Hunni-Valley	639.60	-	639.60
4	Shama	881.18	1,980.80	2,861.98
5	Wassa Amenfi East	627.71	6,742.21	7,369.92
6	Wassa East	5,772.80	-	5,772.80
	Total	12,877.36	36,785.60	49,662.96

1012. Failure to withhold tax and remit withheld tax to the Ghana Revenue Authority deny the State of revenue inflows into the Consolidated Fund.

1013. We recommended to Coordinating Directors and Finance Officers of the Assemblies to remit the withheld taxes of GH¢36,785.60 to the Ghana Revenue

Authority. We further recommended that the Coordinating Directors and Finance Officers should personally pay the un-deducted tax of GH¢12,877.36 to GRA and recover same from the suppliers and service providers as required by Section 117 of Income Tax Act 2015, (Act 896).

Fictitious VAT Invoices – GH¢17,336.98

1014. Regulation 21 of the VAT Service Regulations, 2016 states that “A taxable person shall, in accordance of section 41 of the Act, on supply of taxable goods or service to a customer issue to the customer a tax invoice”. Subsection (2) states among others that a tax invoices shall contain the number of the invoice taken from a consecutive series. This implies that each taxable person is supplied by the Ghana Revenue Authority a separate VAT Invoice booklet serially numbered from another.

1015. We noted that 18 suppliers used VAT invoices from the same VAT invoice booklets to support various payments by the Assemblies, as shown below;

Assembly	Details	No. of Suppliers	Gross Amount	VAT Amount
			GH¢	GH¢
Ahanta West	Issue from same VAT invoice booklet	15	133,563.32	16,375.30
EKMA	Issue from same VAT invoice booklet	2	3,525.00	105.75
EKMA	Issue of VAT service invoice	1	27,675.07	855.93
Total		18	164,763.39	17,336.98

1016. These irregularities occurred as a result of the failure on the part of the suppliers to use the VAT Invoice booklet serially numbered issued by GRA but rather resorted to the use of fictitious VAT invoices to support the payment for the services.

1017. This resulted in overpayment of GH¢17,336.98 to the suppliers resulting in loss of revenue to the State.

1018. We recommended the recovery of GH¢17,336.98 from the affected suppliers in line with Section 41 and Section 58 of the Value Added Tax Act, 2013 (Act 870). Again, management should blacklist all the suppliers who issued the illegal VAT invoices.

Payment for VAT without VAT invoices and receipts- GH¢6,051.40

1019. Contrary to Regulation 21 and 41 of the Vat Service Regulations, 2016, we noted that, management of Sekondi Takoradi Metropolitan Assembly paid an amount of GH¢45,872.21 on eight payment vouchers to eight suppliers, but the service providers failed to issue VAT invoices and receipts to support the expenditure, though the amount paid included a total VAT component of GH¢6,051.40.

1020. We attributed the irregularities to the failure of the authorizing officers to exercise due diligence in the payment for the services rendered which resulted in overpayment of GH¢6,051.40 to the suppliers.

1021. We recommended recovery of the amount of GH¢6,051.40 from the suppliers, failure of which the Coordinating Director and the Finance Officer should jointly be held liable to pay. We further recommended management to blacklist the suppliers involved.

Suppliers with the same Tax Identification Number (TIN) - GH¢9,180.73

1022. Section 116 and 117 of the Income Tax Act, 2015, (Act 896) require a withholding agent to withhold and pay to the Commissioner-General the tax that has been withheld within 15 days after the end of the month in which the tax was withheld.

1023. The TIN is a unique number issued by Ghana Revenue Authority to identify all information relating to a Tax payer, as such, each Tax payer is identifiable to one TIN.

1024. We noted that Nzema East and Effia Kwesimintsim (EKMA) Municipal Assemblies transacted business with 33 suppliers who issued VAT invoices amounting to GH¢215,814.04 with a VAT component of GH¢9,180.73 with the same TIN.

No.	Assembly	No. of Suppliers	TIN	Gross Amount GH¢	Tax GH¢
1	EKMA	10	V0009899863	94,119.00	2,808.55
2	Nzema East	9	V0009899863	32,943.72	661.71
		14	G0009884068	88,751.32	5,710.47
	Total	33		215,814.04	9,180.73

1025. The lapses occurred because the suppliers were not VAT registered but fraudulently issued VAT invoices to inflate the cost of their goods and services, using the TIN of Nzema East Municipal Assembly and Half Assini GRA office.

1026. This resulted in overpayment of GH¢9,180.73 to the suppliers resulting in the loss of revenue to the State.

1027. We recommended recovery of the amount of GH¢9,180.73 from the suppliers failure of which the Coordinating Director and the Finance Officer should be made liable to pay the amount involved. Management should henceforth blacklist the affected suppliers.

Other Irregularities

Abandoned Residences

1028. Section 96 of the Public Financial Management Act, 2016 (Act 921) requires that A person, acting in an office or employment connected with the procurement or control of Government stores, or the collection, management or disbursement of amounts in respect of a public fund or a public trust should be responsible for any deficiency in or for the loss, damage or destruction of any public funds, stamp, security, stores or any other Government property.

1029. We noted that the official residences of the Municipal Chief Executive and Municipal Finance Officer of Ahanta West Municipal Assembly have been abandoned and not in use since 2017, with serviceable items like refrigerators, deep freezers and poly tank left to rot.

1030. This has rendered the place very deplorable and uninhabitable.

1031. The management of the Assembly claimed they needed huge amount of money to refurbish the residences before they could be occupied which we found untenable.

1032. Our further investigation revealed that the Municipal Chief Executive and Municipal Finance Officer are in their private residences, hence management's lack of interest in refurbishing the official residences.

1033. We recommended that the Assembly should renovate the two official residences to make it habitable and to prevent further deterioration and eventual collapse of the structures.

WESTERN NORTH REGION

Introduction

1034. The Western North region was created by C.I. 117 after it was carved out of the erstwhile Western Region with effect from February 2019. This report is therefore the first to be presented by the Auditor-General on the Municipal and District Assemblies under the Western North Region.

1035. The Western North Region had nine Assemblies in 2019, made up of three Municipals and six Districts. All the nine Assemblies have been audited. The list of Assemblies, their legislative instruments, district capitals and status are provided as Appendix A.

Financial Reporting

Submission of annual financial statements

1036. All the nine Assemblies (Appendix A) submitted their 2019 financial statements for audit in compliance with Section 80 of the Public Financial Management Act, 2016 (Act 921). We also issued our opinions on the financial statements of all the nine Assemblies.

Sources of Income

1037. The nine Assemblies operated with a total income of GH¢47,801,558.15 (Appendix B) during the year. This was made up of Internally Generated Funds (IGF), allocations of the District Assemblies Common Fund, Government Salary Grant and support from Ghana's Development Partners.

1038. The total income of GH¢47,801,558.15 represented an increase of GH¢7,967,073.70 or 20% as compared to 2018 figure of GH¢39,834,484.45.

Internally Generated Funds

1039. The nine Assemblies collected total IGF revenue of GH¢8,584,006.20 (Appendix C) during the year. This represented an increase of GH¢962,476.93 as compared to the 2018 figure of GH¢7,621,529.27. Four out of the nine Assemblies which recorded increases in IGF were Aowin, Juaboso, Sefwi Akontombra and Sefwi Wiawso, with Aowin recording the highest

(GH¢859,955.53 or 126%). The other five Assemblies recorded reductions with Bodi District recording the highest decrease of 46% (GH¢86,457.15).

1040. The Assemblies collected IGF from, property rates, fees, licences, royalties and other miscellaneous sources for their recurrent expenditure. Ineffective collection strategies, absence of comprehensive records on properties and businesses, award of easily collectible revenues to private firms who were paid up to 30% of amounts collected as commission, all contributed to the Assemblies' reliance on external incomes from Government and Development Partners.

Expenditure and Operational Results

1041. The total expenditure incurred by the nine Assemblies amounted to GH¢35,745,538.39 which was less than their total income of GH¢47,801,558.15 resulting in a surplus of GH¢12,056,019.76 (Appendix D). Aowin and Suaman Assemblies recorded the highest surpluses of GH¢2,544,886.46 and GH¢1,855,709.73 respectively.

Assets and Liabilities

1042. Total assets of the nine Assemblies as at 31 December 2019 was GH¢44,024,821.54. These comprised of Cash/Bank balances (GH¢6,821,382.52) Investment (GH¢36,765,849.55) and Debtors of (GH¢437,589.47). All the nine Assemblies had positive cash balances with Sefwi Akontombra ending the year with the least balance of GH¢239,369.19.

1043. Six Assemblies recorded liabilities totaling GH¢738,252.05 with Juaboso District Assembly reporting the highest liabilities of GH¢276,212.30.

1044. The bank balances, Investments, debtors and creditors in the books of the nine Assemblies are attached as Appendix E.

Management Issues

Cash Irregularities

Misappropriation of revenue - GH¢42,721.00

1045. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I 2378) stipulates that a Principal Spending Officer shall ensure that non-tax

revenue is immediately lodged gross within twenty-four hours in the designated consolidated fund transit bank accounts except in the case of Internally-Generated Funds retained under the enactment.

1046. Contrary to the above regulation, we noted that 17 revenue collectors of six Assemblies misappropriated revenue collected amount of GH¢42,721.00. Details are provided below:

No.	Assembly	No. of Collectors	Amount (GH¢)
1	Aowin Municipal	1	19,227.00
2	Bia East District	1	2,785.00
3	Juaboso District	7	8,526.00
4	Sefwi Akontombra District	4	7,267.00
5	Sefwi Wiawso Municipal	2	4,042.00
6	Suaman District	2	874.00
	Total	17	42,721.00

1047. The desire of the collectors to suppress revenue couple with ineffective supervision by the Finance Officers, the Revenue Superintendents, as well as the heads of the Internal Audit Unit contributed to the malpractice.

1048. We recommended recovery of the amount of GH¢42,721.00 misappropriated from the defaulting collectors failing which the Coordinating Directors and the Finance Officers should be jointly held liable to pay.

Unrecovered rent – GH¢44,208.00

1049. Contrary to Regulation 46 of Public Financial Management Regulation, 2019 (L.I. 2378), we noted that management of three Assemblies had outstanding rent of GH¢44,208.00 due from 120 officers occupying residential accommodation ranging from January to December 2019. Details are provided below:

No.	Assembly	No. of officers	Amount (GH¢)
1	Bibiani/ Anhwiaso/Bekwai Municipal	90	37,390.00
2	Sefwi Akontombra District	19	3,650.00
3	Suaman District	11	3,168.00
	Total	120	44,208.00

1050. The absence of effective debt recovery mechanisms as well as non-enforcement of existing regulations and agreements in respect of rent resulted in the outstanding debts thereby negatively affecting the liquidity and cash flow position of the Assemblies involved.

1051. We recommended to management of the Assemblies to recover the outstanding debts from the affected staff and ensure that subsequent rents are deducted at source.

Un-presented value books - GH¢17,452.00

1052. Revenue collectors of six Assemblies failed to submit 57 GCRs whose value we could not determine and 187 booklets of Market tickets valued at GH¢17,452.00 issued to them in contravention of Section 11 of the Audit Service Act 2004, (Act 584). Details are provided below:

No.	Assembly	No. of Collectors	GCRS	Market tickets	Amount GH¢
1	Aowin Municipal	5	-	37	3,700.00
2	Bia West District	24	49	-	-
3	Bibiani/ Anhwiaso/ Bekwai Municipal	1	1	-	5,252.00
4	Juaboso District	5	2	150	8,500.00
5	Sefwi Wiawso Municipal	1	2		-
6	Suaman District	3	3		-
	Total	39	57	187	17,452.00

1053. The practice of issuing new Value Books to defaulting collectors by the Revenue Superintendents and the Finance Officers without ensuring that old ones are accounted for, accounted for the anomaly.

1054. We recommended to the Coordinating Directors (CDs) the Revenue Superintendents (RSs) and the Finance Officers (FOs) to recover the amount of GH¢17,452.00 from the revenue collectors and also seek police assistance where necessary, to retrieve the un-presented GCRs, failing which the CDs, RSs and the FOs should be jointly held liable to pay the amount involved.

Un-presented payment vouchers – GH¢13,482.00

1055. Management of Aowin Municipal Assembly failed to submit five payment vouchers with a total face value of GH¢13,482.00 for audit, contrary to Section 11 of the Audit Service Act, 2004 (Act 584).

1056. We attributed the lapse to negligence and improper record keeping by the Finance Officer of the Assembly.

1057. In the absence of the payment vouchers, we could not ascertain the authenticity of the transactions.

1058. We recommended recovery of the amount of GH¢13,482.00 from the Coordinating Director and the Finance Officer of the Assembly.

Unsupported payments – GH¢200,820.22

1059. Regulation 78 of the Public Financial Management Regulation, 2019 (L.I 2378) states that, a principal Spending officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity that evidence of services received, certificates for work done and any other supporting documents exists.

1060. Contrary to the above regulation, we noted that three Assemblies made payments with a total face value of GH¢200,820.22 without the relevant supporting documents such as receipts, invoices, statements of claim etc. The details are provided below:

No.	Assembly	Nature of transaction	No. of PVS	Amount (GH¢)
1	Aowin Municipal	Reshaping of Feeder roads and meetings expenses	12	160,850.22
2	Sefwi Wiawso Municipal	Allowances and funeral donations	2	1,920.00
3	Suaman District	Payment for attending workshop and contribution etc.	5	38,050.00
	Total		19	200,820.22

1061. These occurred because the authorizing officers failed to ensure that the transaction documents were obtained before or during payments.

1062. We could therefore not authenticate the genuineness of the payments as it could lead to misappropriation and misapplication of funds.

1063. We recommended recovery of the amount of GH¢200,820.22 from the Coordinating Directors, Finance Officers and Schedule Officers.

Contract Irregularity

Award of easily collectible revenue to Private Firms - GH¢8,454.12

1064. Contrary to Regulation 78 of the Public Financial Management Regulations, 2019 (LI 2378), we noted that the Suaman District Assembly had entered into agreement with Matphijoe Consult and Business Service Limited on the 7 December 2017.

1065. This contract was signed on behalf of the District by the Hon. District Chief Executive (Hon. Christian Baah) and witnessed by the DCD (Mr. Samuel Yirenkyie Appiah) whiles Mr. Mathias G. Nuspr and Philip Darko Akonnor signed on behalf of Matphijoe, but no legal person witnessed the signing of the contract.

1066. The contract provided that the agent is entitled to a commission of 30% of the total amount collected, and that the said commission shall be calculated and paid on every cheques presented.

1067. Our audit revealed that the agent was paid GH¢8,454.12 representing 30% of GH¢28,180.40 collected during the period under review.

1068. We are of the opinion that the outsourced revenue was easy to collect by the Assembly hence the commission of 30% to an agent was unjustifiably high.

1069. We therefore recommended that the Assembly on the expiry of the agreement should either abrogate the contract and collect the revenue themselves or negotiate downwards the commission to acceptable levels.

Payroll Irregularity

Unearned salaries - GH¢19,437.12

1070. Regulation 86 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires a principal spending officer to ensure that only the names of personnel who are eligible to receive payment for work are kept on the payment voucher and the effective date of stoppage of salaries shall be the day following the separation date.

1071. We however noted that managements of two Assemblies paid unearned salaries of GH¢19,437.12 to two separated officers. Details are provided below:

No.	Assembly	Period of separation	Name of staff	Nature of separation	Amount (GH¢)
1	Bia West District	November 2019	Mr. James Kwarteng	Vacation of Post	1,133.00
2	Sefwi Akontombra District	October 2018 - October 2019	Mr. Collins Tadi	Study with pay without approval	18,304.12
	Total				19,437.12

1072. The anomaly occurred due to failure by Coordinating Directors and the Validators of the Electronic Salary Payment Voucher (ESPV) to block the salaries and notify the paying banks to stop payments.

1073. The situation resulted in loss of funds of GH¢19,437.12 to the State.

1074. We recommended recovery of the GH¢19,437.12 from the separated staff or next of kin, failing which the Coordinating Directors including the Validators of the ESPV should be held responsible to refund the amount.

Taxes and Statutory Deductions Irregularities

Non-payment of SSNIT contribution - GH¢11,712.57

1075. Contrary to Sections 63 and 64 of the Pensions Act, 2008 (Act 766), we noted that three Assemblies failed to remit a total amount of GH¢11,712.57 being casual workers Social Security Fund (SSF) contributions to SSNIT. The details are provided below.

No.	Assembly	No. of staff	Amount (GH¢)
1	Juaboso	7	1,284.18
2	Sefwi Wiawso	40	7,996.00
3	Suaman	14	2,432.39
	Total	61	11,712.57

1076. We attributed the cause of this irregularity to deliberate action by the managements of the Assemblies, who used the funds to finance their operational expenses.

1077. The continuous non-payment of workers' contributions to the pension fund managers could deny the employees decent life after retirement. The Assemblies could also be charged penalties for non-payment or delay payment.

1078. We recommended to the management of the three Assemblies to pay the workers Social Security contributions to the pension fund managers and on time, to avoid any sanctions or penalties. In the event of any penalty imposed, the Coordinating Directors and the Finance Officers should be personally held liable to pay.

Withholding taxes not deducted/ remitted- GH¢10,977.84

1079. Section 116 and 117 of the Income Tax Act, 2015, (Act 896) require a withholding agent to withhold and pay to the Commissioner-General the tax that has been withheld within 15 days after the end of the month in which the tax was withheld.

1080. During the year under review, management of four Assemblies either did not deduct or remit withholding taxes of GH¢10,977.84 to the Ghana Revenue Authority in violation to the above quoted Act 896. The details are provided below.

No.	Assembly	Tax not deducted	Tax not remitted	Total amount
		GH¢	GH¢	GH¢
1	Bibiani / Anhwaiso / Bekwai Municipal	5,710.54	-	5,710.54
2	Juaboso District	2,577.00	-	2,577.00

3	Sefwi Municipal	Wiawso	1,084.65	-	1,084.65
4	Suaman District		-	1,605.65	1,605.65
	Total		9,372.19	1,605.65	10,977.84

1081. Failure to withhold tax and remit withheld tax to the Ghana Revenue Authority denies the State of revenue inflows into the Consolidated Fund.

1082. We recommended to the Coordinating Director and Finance Officer of the Suaman District Assembly to remit the withheld taxes of GH¢1,605.65 to the Ghana Revenue Authority. We further recommended that the Coordinating Directors and Finance Officers should personally pay the un-deducted tax of GH¢9,371.37 to GRA and recover same from the suppliers and service providers as required by Section 117 of Income Tax Act 2015, Act 896.

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Ahafo Region						
No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Asunafo North	Goaso	Municipal	1873	2019	Nil
2	Asunafo South	Kukuom	District	1773	2019	Nil
3	Asutifi North	Kenyasi	District	2093	2019	Nil
4	Asutifi South	Hwidiem	District	2054	2019	Nil
5	Tano North	Duayaw Nkwanta	Municipal	1754	2019	Nil
6	Tano South	Bechem	Municipal	1755	2019	Nil

Ashanti Region						
No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Adansi Asokwa	Adansi Asokwa	District	2331	2019	Nil
2	Adansi North	Fomena	District	1758	2019	Nil
3	Adansi South	New Adubiase	District	1752	2019	Nil
4	Afigya Kwabre North	Boamang	District	2334	2019	Nil
5	Afigya Kwabre South	Kodie	District	1856	2019	Nil
6	Ahafo Ano North	Tepa	District	1402	2019	Nil
7	Ahafo Ano South East	Adugyama	District	2324	2019	Nil
8	Ahafo Ano South West	Mankraso	District	1401	2019	Nil
9	Akrofuom	Akrofuom	District	2329	2019	Nil
10	Amansie Central	Jacobi	District	1774	2019	Nil
11	Amansie South	Manso Adubia	District	2325	2019	Nil
12	Amansie West	Manso Nkwanta	District	1403	2019	Nil
13	Asante Akim Central	Konongo	Municipal	2056	2019	Nil
14	Asante Akim North	Agogo	District	2057	2019	Nil
15	Asante Akim South	Juaso	District	1409	2019	Nil
16	Asokore Mampong	Asokore	Municipal	2055	2019	Nil
17	Asokwa Municipal	Asokwa	Municipal	2294	2019	Nil
18	Atwima Kwanwoma	Foase	District	1853	2019	Nil
19	Atwima Mponua	Nyinahin	District	1785	2019	Nil
20	Atwima Nwabiagya North	Nkawie	District	1738	2019	Nil
21	Atwima Nwabiagya South	Barekese	District	2327	2019	Nil
22	Bekwai	Bekwai	Municipal	1906	2019	Nil
23	Bosome Freho	Asiwa	District	1852	2019	Nil
24	Bosomtwe	Kuntananse	District	1922	2019	Nil
25	Ejisu	Ejisu	Municipal	1890	2019	Nil
26	Ejura Sekyedumase	Ejura	Municipal	2098	2019	Nil
27	Juaben	Juaben	Municipal	2296	2019	Nil
28	Kumasi Metro	Kumasi	Metro	2059	2019	Nil
29	Kwabre East	Mamponteng	District	1894	2019	Nil
30	Kwadaso	Kwadaso	Municipal	2292	2019	Nil
31	Mampong	Mampong	Municipal	1908	2019	Nil
32	Obuasi	Obuasi	Municipal	1795	2019	Nil
33	Obuasi East	Tutuka	District	2332	2019	Nil
34	Offinso Municipal	Offinso	Municipal	1909	2019	Nil
35	Offinso North	Akumadan	District	1856	2019	Nil

36	Oforikrom Municipal	Oforikrom	Municipal	2391	2019	Nil
37	Old Tafo Municipal	Tafo	Municipal	2293	2019	Nil
38	Sekyere Affram Plains	Drobonso	District	2058	2019	Nil
39	Sekyere Central	Nsuta	District	1841	2019	Nil
40	Sekyere East	Effiduase	District	1900	2019	Nil
41	Sekyere Kumawu	Kumawu	District	2060	2019	Nil
42	Sekyere South	Agona	District	1898	2019	Nil
43	Suame	Suame	Municipal	2295	2019	Nil

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Bono Region						
No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Banda	Banda Ahenkro	District	2092	2019	Nil
2	Berekum	Berekum	Municipal	1874	2019	Nil
3	Berekum West	Jinijini	District	2017	2019	Nil
4	Dormaa Central	Dormaa Ahenkro	Municipal	2098	2019	Nil
5	Dormaa East	Wamfie	District	1851	2019	Nil
6	Dormaa West	Nkrankwanta	District	2094	2019	Nil
7	Jaman North	Sampa	District	1779	2019	Nil
8	Jaman South	Drobo	Municipal	1777	2019	Nil
9	Sunyani	Sunyani	Municipal	1924	2019	Nil
10	Sunyani West	Odumase	Municipal	1881	2019	Nil
11	Tain	Nsawkaw	District	2090	2019	Nil
12	Wenchi	Wenchi	Municipal	1876	2019	Nil

Bono East Region						
No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Atebubu-Amanten	Atebubu	District	1770	2019	Nil
2	Kintampo	Kintampo	Municipal	1871	2019	Nil
3	Kintampo South	Jema	District	1781	2019	Nil
4	Nkoranza North	Busunya	District	1844	2019	Nil
5	Nkoranza South	Nkoranza	Municipal	2089	2019	Nil
6	Pru	Yeji	District	1778	2019	Nil
7	Pru West	Prang	District	2335	2019	Nil
8	Sene East	Kajaji	District	2091	2019	Nil
9	Sene West	Kwame Danso	District	2088	2019	Nil
10	Techiman	Techiman	Municipal	2096	2019	Nil
11	Techiman North	Tuobodom	District	2095	2019	Nil

Central Region						
No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Abura/ Asebu/Kwamankese	Abura Dunkwa	District	1381	2019	Nil
2	Agona East	Nsaba	District	1921	2019	Nil
3	Agona West	Agona Swedru	Municipal	1920	2019	Nil
4	Ajumako-Enyan-Essiam	Ajumako	District	1383	2019	Nil
5	Asikuma Odoben Brakwa	Breman Asikuma	District	1378	2019	Nil
6	Assin Fosu	Assin Foso	Municipal	1859	2019	Nil
7	Assin North	Assin Bereku	District	2338	2019	Nil

8	Assin South	Nsuem-Kyekyawere	District	1760	2019	Nil
9	Awutu Senya	Awutu-Brekum	District	2024	2019	Nil
10	Awutu Senya East	Kasoa	Municipal	2025	2019	Nil
11	Cape Coast	Cape Coast	Metro	1927	2019	Nil
12	Effutu	Winneba	Municipal	1660	2019	Nil
13	Ekumfi	Essarkyir	District	2027	2019	Nil
14	Gomoa Central	Afranse	District	2339	2019	Nil
15	Gomoa East	Potsin	District	1883	2019	Nil
16	Gomoa West	Apam	District	1896	2019	Nil
17	Komenda/Edina/Eguafo/Abirem	Hemang	District	2022	2019	Nil
18	Mfantseman	Elmina	Municipal	1857	2019	Nil
19	Twifo Ati-Morkwa	Saltpond	Municipal	2026	2019	Nil
20	Twifo Hemang Lower Denkyira	Twifo Praso	District	2023	2019	Nil
21	Upper Denkyira East	Dunkwa on Offin	Municipal	1877	2019	Nil
22	Upper Denkyira West	Diaso	District	1848	2019	Nil

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Eastern Region						
No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Abuakwa North	Kukurantumi	Municipal	2305	2019	Nil
2	Abuakwa South	Kibi	Municipal	2304	2019	Nil
3	Achiase	Achiase	District	2370	2019	Nil
4	Akuapem North	Akropong	Municipal	2041	2019	Nil
5	Akuapem South	Aburi	District	2040	2019	Nil
6	Akyemasa	Akyem Ofoase	District	1919	2019	Nil
7	Asene-Manso-Akroso	Manso	District	2341	2019	Nil
8	Asuogyaman	Atimpoku	District	1430	2019	Nil
9	Atiwa	Kwabeng	District	1784	2019	Nil
10	Atiwa East	Anyinam	District	2344	2019	Nil
11	Ayensuano	Coaltar	District	2052	2019	Nil
12	Birim Central	Akim Oda	Municipal	1863	2019	Nil
13	Birim North	New Abirem	District	1923	2019	Nil
14	Birim South	Akyem Swedru	District	1850	2019	Nil
15	Denkyembour	Akwatia	District	2042	2019	Nil
16	Fanteakwa North	Begoro	District	1411	2019	Nil
17	Fanteakwa South	Osino	District	2345	2019	Nil
18	Kwaebibirim	Kade	District	2043	2019	Nil
19	Kwahu Afram Plains North	Donkorkrom	District	2044	2019	Nil
20	Kwahu Afram Plains South	Tease	District	2045	2019	Nil
21	Kwahu East	Abetifi	District	1839	2019	Nil
22	Kwahu South	Mpraeso	District	1740	2019	Nil
23	Kwahu West	Nkawkaw	Municipal	1870	2019	Nil
24	Lower Manya Krobo	Odumase Krobo	Municipal	2046	2019	Nil
25	New Juaben North	Effiduase	Municipal	2302	2019	Nil
26	New Juaben South	Koforidua	Municipal	2301	2019	Nil
27	Nsawam/Adoagyiri	Nsawam	Municipal	2047	2019	Nil
28	Okere	Adukrom	District	2342	2019	Nil

29	Suhum	Suhum	Municipal	2048	2019	Nil
30	Upper Manya Krobo	Asesewa	District	1842	2019	Nil
31	Upper West Akim	Adeiso	District	2049	2019	Nil
32	West Akim	Asamankese	Municipal	2050	2019	Nil
33	Yilo Krobo	Somanya	Municipal	2051	2019	Nil

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Greater Accra Region						
No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Ablekuma Central	Lartebio korshie	Municipal	2376	2019	Nil
2	Ablekuma North Municipal	Darkuma	Municipal	2308	2019	Nil
3	Ablekuma West	Dansoma	Municipal	2309	2019	Nil
4	Accra	Accra	Metro	2034	2019	Nil
5	Ada East	Ada	District	2029	2019	Nil
6	Ada West	Sege	District	2028	2019	Nil
7	Adentan	Adenta	Municipal	1888	2019	Nil
8	Ashaiman	Ashaiman	Municipal	1889	2019	Nil
9	Ayawaso Central	Kokomlemle	Municipal	2366	2019	Nil
10	Ayawaso East	Nima	Municipal	2310	2019	Nil
11	Ayawaso North	Accra New Town	Municipal	2311	2019	Nil
12	Ayawaso West	Dzorwulu	Municipal	2312	2019	Nil
13	Ga Central	Sowutuom	Municipal	2036	2019	Nil
14	Ga East	Abokobi	Municipal	1864	2019	Nil
15	Ga North	Ofankor	Municipal	2314	2019	Nil
16	Ga South	Ngleshie Amanfro	Municipal	2037	2019	Nil
17	Ga West	Amasaman	Municipal	1858	2019	Nil
18	Korle Klottey	Circle	Municipal	2365	2019	Nil
19	Kpone Katamanso	Kpone	Municipal	2031	2019	Nil
20	Krowor	Nungua	Municipal	2318	2019	Nil
21	La Dade-Kotopon	La	Municipal	2038	2019	Nil
22	La Nkwantanang-Madina Municipa	Madina	Municipal	2030	2019	Nil
23	Ledzokuku	Teshie	Municipal	1865	2019	Nil
24	Ningo-Prampram	Prampram	District	2035	2019	Nil
25	Okaikwei North	Abeka	Municipal	2307	2019	Nil
26	Shai-Osudoku	Dodowa	District	2039	2019	Nil
27	Tema	Tema	Metro	2033	2019	Nil
28	Tema West Municipal	Tema Community 2	Municipal	2317	2019	Nil
29	Weija/Gbawe	Weija	Municipal	2315	2019	Nil

North East Region						
No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Bunkpurugu-Nakpanduri	Bunkpurugu	District	1748	2019	Nil
2	Chereponi	Chereponi	District	1854	2019	Nil
3	East Mamprusi	Gambaga	Municipal	2274	2019	Nil
4	Mamprugu Moagduri	Yagaba	District	2063	2019	Nil
5	West Mamprusi	Walewale	Municipal	2276	2019	Nil
6	Yunyoo-Nasuan	Yunyoo	District	2349	2019	Nil

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Northern Region						
No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Gushegu	Gushegu	Municipal	2277	2019	Nil
2	Karaga	Karaga	District	1787	2019	Nil
3	Kpandai	Kpandai	District	1845	2019	Nil
4	Kumbungu	Kumbungu	District	2062	2019	Nil
5	Mion	Sang	District	2089	2019	Nil
6	Nanton	Nanton	District	2347	2019	Nil
7	Nanumba North	Bimbilla	Municipal	1754	2019	Nil
8	Nanumba South	Wulensi	District	1763	2019	Nil
9	Saboba	Saboba	District	1854	2019	Nil
10	Sagnarigu	Sagnarigu	Municipal	2272	2019	Nil
11	Savelugu	Savelugu	Municipal	2071	2019	Nil
12	Tamale	Tamale	Metro.	2068	2019	Nil
13	Tatale Sanguli	Tatale	District	2067	2019	Nil
14	Tolon	Tolon	District	2142	2019	Nil
15	Yendi	Yendi	Municipal	2070	2019	Nil
16	Zabzugu	Zabzugu	District	2053	2019	Nil

Oti Region						
No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Biakoye	Ahenkro	District	1887	2019	Nil
2	Jasikan	Jasikan	District	1901	2019	Nil
3	Kadjebi	Kadjebi	District	1465	2019	Nil
4	Krachi East	Dambai	District	2084	2019	Nil
5	Krachi Ntsumuru	Kete Krachi	District	1843	2019	Nil
6	Krachi West	Chinderi	District	2078	2019	Nil
7	Nkwanta North	Kpassa	District	1846	2019	Nil
8	Nkwanta South	Nkwanta	District	2081	2019	Nil

Savannah Region						
No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Bole	Bole	District	1786	2019	Nil
2	Central Gonja	Buipe	District	1750	2019	Nil
3	East Gonja	Salaga	District	1938	2019	Nil
4	North East Gonja	Kpalbe	District	2378	2019	Nil
5	North Gonja	Daboya	District	2065	2019	Nil
6	Sawla-Tuna-Kalba	Sawla	District	1768	2019	Nil
7	West Gonja	Damongo	District	2069	2019	Nil

Upper East Region						
No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Bawku	Bawku	Municipal	1442	2019	Nil

2	Bawku West	Zebilla	District	2107	2019	Nil
3	Binduri	Binduri	District	2108	2019	Nil
4	Bolga	Bolgatanga	Municipal	2103	2019	Nil
5	Bolga East	Zuuarungu	District	2350	2019	Nil
6	Bongo	Bongo	District	1447	2019	Nil
7	Builsa North	Sandema	District	1895	2019	Nil
8	Builsa South	Fumbisi	District	2105	2019	Nil
9	Garu	Garu	District	1797	2019	Nil
10	Kassena Nankana East	Navrongo	Municipal	1769	2019	Nil
11	Kassena Nankana West	Paga	District	2106	2019	Nil
12	Nabdam	Nangodi	District	2104	2019	Nil
13	Pusiga	Pusiga	District	2110	2019	Nil
14	Talensi	Tongo	District	2148	2019	Nil
15	Tempane	Tempane	District	2352	2019	Nil

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Submission of Annual Financial Statements

Upper West Region						
No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Daffiama-Bussie-Issa	Issa	District	2100	2019	Nil
2	Jirapa	Jirapa	Municipal	1902	2019	Nil
3	Lambussie-Karni	Lambussie	District	1849	2019	Nil
4	Lawra	Lawra	Municipal	2099	2019	Nil
5	Nadowli Kaleo	Nadowli	District	2101	2019	Nil
6	Nandom	Nandom	Municipal	2102	2019	Nil
7	Sissala East	Tumu	District	1766	2019	Nil
8	Sissala West	Gowllu	District	1771	2019	Nil
9	Wa	Wa	Municipal	1751	2019	Nil
10	Wa East	Funsi	District	1800	2019	Nil
11	Wa West	Wechiau	District	1746	2019	Nil

Oti Region						
No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Biakoye	Ahenkro	District	1887	2019	Nil
2	Jasikan	Jasikan	District	1901	2019	Nil
3	Kadjebi	Kadjebi	District	1465	2019	Nil
4	Krachi East	Dambai	District	2084	2019	Nil
5	Krachi Ntsumuru	Kete Krachi	District	1843	2019	Nil
6	Krachi West	Chinderi	District	2078	2019	Nil
7	Nkwanta North	Kpassa	District	1846	2019	Nil
8	Nkwanta South	Nkwanta	District	2081	2019	Nil

Volta Region						
No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Adaklu	Adaklu	District	2085	2018	1 Year
2	Afadzeto South	Ve-Golokwati	District	2079	2019	Nil
3	Agortime-Ziope	Kpetoe	District	2080	2019	Nil
4	Akatsi North	Ave Dakpa	District	2082	2019	Nil
5	Akatsi South	Akatsi	District	2086	2019	Nil

6	Anloga	Anloga	District	2372	2019	Nil
7	Central Tongu	Adidome	District	2077	2019	Nil
8	Ho	Ho	Municipal	2074	2019	Nil
9	Ho West	Dzodokpuita	District	2083	2019	Nil
10	Hohoe	Hohoe	Municipal	2072	2019	Nil
11	Keta	Keta	Municipal	1886	2018	1 Year
12	Ketu North	Dzodze	District	1897	2019	Nil
13	Ketu South	Denu	Municipal	2073	2019	Nil
14	Kpando	Kpando	Municipal	1755	2019	Nil
15	North Dayi	Amfoega	District	1892	2019	Nil
16	North Tongu	Battor Dugame	District	2076	2019	Nil
17	South Dayi	Kpeve	District	1753	2019	Nil
18	South Tongu	Sogakope	District	1466	2019	Nil

APPENDIX A

Submission of Annual Financial Statements

Western Region						
No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Ahanta West	Agona Nkwanta	Municipal	1395	2019	Nil
2	Effia-Kwesimintsim	Effia Kuma	Municipal	2322	2019	Nil
3	Ellembelle	Nkroful	District	2020	2019	Nil
4	Jomoro	Half Assini	Municipal	2019	2019	Nil
5	Mpohor	Mpohor	District	1840	2019	Nil
6	Nzema East	Axim	Municipal	1884	2019	Nil
7	Prestea-Huni Valley	Bogoso	Municipal	2015	2019	Nil
8	Sekondi / Takoradi	Sekondi	Metro	2016	2019	Nil
9	Shama	Shama	District	1886	2019	Nil
10	Tarkwa-Nsuaem	Tarkwa	Municipal	2011	2019	Nil
11	Wassa Amenfi Central	Manso Amenfi	District	1757	2019	Nil
12	Wassa Amenfi East	Wassa Akropong	Municipal	2017	2019	Nil
13	Wassa Amenfi West	Asankragua	Municipal	2014	2019	Nil
14	Wassa East	Daboase	District	2018	2019	Nil

Western North Region						
No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Aowin	Enchi	Municipal	2013	2019	Nil
2	Bia East	Adabokrom	District	1387	2019	Nil
3	Bia West	Essam-Debiso	District	2021	2019	Nil
4	Bibiani / Anhwiaso	Bibiani	Municipal	1918	2019	Nil
5	Bodi	Bodi	District	1394	2019	Nil
6	Juaboso	Juaboso	District	1917	2019	Nil
7	Sefwi Akontombra	Sefwi Akontombra	District	1928	2019	Nil
8	Sefwi Wiawso	Sefwi Wiawso	Municipal	1882	2019	Nil
9	Suman	Dadieso	District	2012	2019	Nil

Total Income 2017 to 2019

No.	Assembly	2017 (A)	2018 (B)	2019 ('C)	C - B
Ahafo Region					
1	Asutifi North District	5,837,289.67	9,000,289.26	10,194,263.60	1,193,974.34
2	Asutifi South District	2,999,423.74	4,249,693.24	5,064,071.66	814,378.42
3	Asunafo North Municipal	5,775,800.62	6,912,227.45	7,295,927.98	383,700.53
4	Asunafo South District	3,658,920.55	4,483,142.54	6,017,581.79	1,534,439.25
5	Tano North Municipal	4,699,964.25	5,188,248.90	7,228,740.38	2,040,491.48
6	Tano South Municipal	4,938,136.06	6,390,995.63	7,353,490.20	962,494.57
	Total	27,909,534.89	36,224,597.02	43,154,075.61	6,929,478.59

Ashanti Region					
1	Adansi Asokwa	-	990,606.17	4,418,921.32	3,428,315.15
2	Adansi North	4,041,520.73	4,785,109.04	5,198,521.60	413,412.56
3	Adansi South	4,005,221.80	4,360,129.65	5,319,677.33	959,547.68
4	Afigya Kwabre North	-	2,058,307.38	4,484,313.13	2,426,005.75
5	Afigya Kwabre South	5,386,774.35	7,010,588.48	6,565,882.19	(444,706.29)
6	Ahafo Ano North	3,747,689.69	4,456,850.70	7,022,310.64	2,565,459.94
7	Ahafo Ano South East	-	1,296,542.56	3,401,494.20	2,104,951.64
8	Ahafo Ano South West	3,509,493.80	4,743,370.17	6,365,803.81	1,622,433.64
9	Akrofrom District	-	985,603.31	3,708,231.10	2,722,627.79
10	Amansie Central	3,318,599.74	4,360,765.00	5,295,206.98	934,441.98
11	Amansie South	-	2,428,832.56	5,510,536.89	3,081,704.33
12	Amansie West	3,705,482.34	7,590,100.00	7,521,901.08	(68,198.92)
13	Asante Akim Central	5,996,817.45	5,390,159.10	6,704,925.01	1,314,765.91
14	Asante Akim North	4,036,321.77	5,592,314.57	6,371,480.70	779,166.13
15	Asante Akim South	3,831,956.79	5,359,517.29	6,856,393.48	1,496,876.19
16	Asokore Mampong	7,275,943.59	11,412,228.77	14,681,859.90	3,269,631.13
17	Asokwa	-	3,143,465.27	9,434,310.52	6,290,845.25
18	Atwima Kwanwoma	3,398,914.25	5,089,169.18	6,487,838.09	1,398,668.91
19	Atwima Mponua	3,025,629.11	4,093,390.36	5,725,044.23	1,631,653.87
20	Atwima Nwabiagya	4,456,800.20	6,440,726.18	4,731,042.72	(1,709,683.46)
21	Atwima Nwabiagya North	-	1,965,220.25	5,859,657.54	3,894,437.29
22	Bekwai	6,167,311.84	6,316,320.80	6,724,307.24	407,986.44
23	Bosome Freho	3,314,709.17	4,087,173.23	5,435,739.28	1,348,566.05
24	Bosomtwe	2,837,803.73	4,045,323.92	6,111,868.25	2,066,544.33
25	Ejisu	8,957,943.36	7,253,223.97	8,644,518.03	1,391,294.06
26	Ejura Sekyedumase	4,630,639.37	5,752,421.65	6,435,188.94	682,767.29
27	Juaben	-	735,828.87	4,393,130.96	3,657,302.09
28	Kumasi Metro	71,717,132.91	49,502,192.33	44,402,308.44	(5,099,883.89)
29	Kwabre East	4,770,120.94	6,546,985.80	7,213,601.49	666,615.69
30	Kwadaso	-	3,137,402.17	7,992,434.56	4,855,032.39
31	Mampong	6,484,759.38	7,167,193.57	7,543,612.68	376,419.11
32	Obuasi	10,489,435.82	8,288,458.56	8,795,956.47	507,497.91
33	Obuasi East	-	1,704,123.49	4,195,568.66	2,491,445.17

34	Offinso	3,902,847.31	6,673,806.30	6,345,017.29	(328,789.01)
35	Offinso North	5,133,098.26	4,533,556.49	6,179,490.65	1,645,934.16
36	Oforikrom	-	3,216,899.64	8,970,828.95	5,753,929.31
37	Old Tafo	-	2,169,298.09	6,798,824.35	4,629,526.26
38	Sekyere Affram Plains	2,532,431.86	2,532,432.86	4,628,575.36	2,096,142.50
39	Sekyere Central	3,721,458.41	5,131,179.44	7,555,980.24	2,424,800.80
40	Sekyere East	3,268,774.44	5,580,573.01	6,620,082.12	1,039,509.11
41	Sekyere Kumawu	3,302,731.52	4,780,163.56	5,298,088.47	517,924.91
42	Sekyere South	5,056,560.41	6,340,832.44	6,833,253.26	492,420.82
43	Suame	-	3,019,010.55	10,313,965.87	7,294,955.32
Total		206,024,924.34	242,067,396.73	319,097,694.02	77,030,297.29

APPENDIX B

Total Income 2017 to 2019

No.	Assembly	2017 (A)	2018 (B)	2019 (C)	C - B
Bono Region					
1	Banda District	2,898,023.23	4,520,440.62	5,094,308.86	573,868.24
2	Berekum East Municipal	7,353,024.91	7,705,784.65	7,896,407.93	190,623.28
3	Berekum West District	-	835,111.04	3,952,923.77	3,117,812.73
4	Dormaa Central Municipal	7,800,411.04	6,886,839.42	7,366,727.35	479,887.93
5	Dormaa East District	3,465,280.23	4,501,958.20	5,806,683.56	1,304,725.36
6	Dormaa West District	2,933,554.31	4,209,165.42	4,929,878.00	720,712.58
7	Jaman North District	3,184,297.57	5,258,482.38	7,019,840.86	1,761,358.48
8	Jaman south Municipal	4,386,052.43	5,523,500.63	7,410,566.81	1,887,066.18
9	Sunyani Municipal	9,032,380.53	10,347,673.44	13,534,306.48	3,186,633.04
10	Sunyani West District	4,895,245.35	5,913,098.16	8,729,355.94	2,816,257.78
11	Tain District Assembly	3,342,889.63	5,522,575.10	5,430,588.87	(91,986.23)
12	Wenchi Municipal	7,413,420.47	7,792,497.85	9,273,929.32	1,481,431.47
Total		56,704,579.70	69,017,126.91	86,445,517.75	17,428,390.84

No.	Assembly	2017 (A)	2018 (B)	2019 (C)	C - B
Bono East Region					
1	Atebubu Amantin Municipal	4,034,207.84	6,074,125.61	7,210,661.63	1,136,536.02
2	Kintampo Municipal	6,032,630.01	6,309,413.85	7,600,150.97	1,290,737.12
3	Kintampo South District	3,214,971.25	4,546,630.50	5,999,846.11	1,453,215.61
4	Nkoranza North District	2,971,054.81	5,944,181.42	5,364,763.85	(579,417.57)
5	Nkoranza South Municipal	4,999,869.37	5,986,737.42	6,988,442.31	1,001,704.89
6	Pru East District	3,738,433.08	5,126,163.29	5,064,082.43	(62,080.86)
7	Pru West District	-	966,344.77	3,799,342.14	2,832,997.37
8	Sene East District	3,412,722.40	4,418,937.83	5,583,683.08	1,164,745.25
9	Sene West District	3,623,655.82	4,569,042.00	6,107,883.27	1,538,841.27
10	Techiman Municipal	6,629,941.16	9,984,853.61	12,536,357.13	2,551,503.52
11	Techiman North District	3,367,370.53	4,247,441.92	5,794,188.40	1,546,746.48
Total		42,024,856.27	58,173,872.22	72,049,401.32	13,875,529.10

APPENDIX B

Total Income 2017 to 2019

No.	Assembly	2017 (A)	2018 (B)	2019 (C)	C - B
Central region					
1	Abura/ Asebu/ Kwamankese	3,682,154.90	5,082,186.17	7,036,065.91	1,953,879.74
2	Agona East	3,239,875.29	4,064,862.70	5,332,837.00	1,267,974.30
3	Agona West	7,764,442.93	6,671,167.73	8,739,760.08	2,068,592.35
4	Ajumako-Enyan-Essiam	3,968,231.00	4,906,725.63	6,096,801.09	1,190,075.46
5	Asikuma Odoben Brakwa	3,773,574.85	4,744,118.62	6,546,350.59	1,802,231.97
6	Assin North	6,218,709.63	1,385,519.96	6,214,376.87	4,828,856.91
7	Assin South	3,296,458.95	5,106,692.49	4,054,814.64	(1,051,877.85)
8	Awutu Senya	4,018,030.13	5,342,131.06	5,155,839.66	(186,291.40)
9	Awutu Senya East	6,579,131.44	7,983,760.04	6,557,922.38	(1,425,837.66)
10	Cape Coast	8,044,605.90	9,525,518.24	11,199,786.89	1,674,268.65
11	Effutu	6,114,592.95	6,047,422.15	10,174,678.71	4,127,256.56
12	Ekumfi	2,385,000.05	3,918,008.21	8,863,365.72	4,945,357.51
13	Gomoa East	4,211,958.92	1,419,601.01	4,973,778.55	3,554,177.54
14	Gomoa West	3,659,821.92	5,129,893.83	5,485,948.04	356,054.21
15	Hemang Lower Denkyira	2,981,305.58	3,676,743.32	5,368,982.77	1,692,239.45
16	Komenda/Edina/ Eguafo/ Abire	5,757,902.67	5,749,018.88	6,306,500.11	557,481.23
17	Mfantseman	7,277,388.56	5,640,954.89	7,157,468.06	1,516,513.17
18	Twifo Ati-Morkwa	3,678,362.65	4,462,629.33	6,840,241.68	2,377,612.35
19	Upper Denkyira East	4,660,866.23	4,668,426.40	6,032,984.36	1,364,557.96
20	Upper Denkyira West	3,773,566.81	5,766,400.63	5,621,226.70	(145,173.93)
21	Gomoa Central		5,468,923.32	4,677,132.45	(791,790.87)
22	Assin Central		6,606,011.42	6,715,588.62	109,577.20
Total		95,085,981.36	113,366,716.03	145,152,450.88	31,785,734.85

No.	Assembly	2017 (A)	2018 (B)	2019 (C)	C - B
Eastern Region					
1	Abuakwa North		1,551,944.41	4,788,973.96	3,237,029.55
2	Abuakwa South	6,352,826.43	6,266,641.75	7,747,119.18	1,480,477.43
3	Achiase			2,813,637.79	2,813,637.79
4	Akuapem North	5,460,054.31	6,904,645.14	8,319,967.88	1,415,322.74
5	Akuapem South	10,362,657.01	3,115,514.48	6,116,147.93	3,000,633.45
6	Asene Manso Akroso		988,542.62	4,402,686.35	3,414,143.73
7	Akyemansa	2,791,359.94	3,887,893.85	6,343,566.66	2,455,672.81
8	Asuogyaman	3,564,581.40	4,804,563.64	7,909,584.47	3,105,020.83

9	Atiwa East		1,373,474.53	4,916,551.69	3,543,077.16
10	Atiwa West	4,696,586.68	5,315,603.81	6,992,602.74	1,676,998.93
11	Ayensuano	3,180,911.39	4,053,299.57	5,981,199.19	1,927,899.62
12	Birim Central	7,023,544.81	7,254,625.75	8,584,259.86	1,329,634.11
13	Birim North	3,338,761.56	2,187,708.89	10,156,762.53	7,969,053.64
14	Birim South	3,533,603.84	5,225,373.30	6,141,396.54	916,023.24
15	Denkyembour	3,845,012.24	4,679,434.80	7,101,547.00	2,422,112.20
16	Fanteakwa North	3,947,078.69	5,727,465.42	5,900,862.38	173,396.96
17	Fanteakwa South		1,626,988.02	4,243,598.45	2,616,610.43
18	Kwaebibirem	3,870,871.76	4,815,446.80	6,191,814.36	1,376,367.56
19	Kwahu East	2,385,501.78	4,652,014.18	7,085,694.62	2,433,680.44
20	Kwahu Afram Plains North	3,531,241.56	4,940,962.92	5,900,339.24	959,376.32
21	Kwahu Afram Plains South	3,400,339.26	4,088,447.61	6,860,419.37	2,771,971.76
22	Kwahu South	3,498,337.59	5,436,200.98	5,725,767.44	289,566.46
23	Kwahu West	6,183,258.12	6,887,122.88	8,532,334.72	1,645,211.84
24	Lower Manya Krobo	4,010,580.52	5,431,419.93	5,893,547.84	462,127.91
25	New Juaben North		1,705,559.55	4,389,196.04	2,683,636.49
26	New Juaben South	11,990,030.18	11,392,933.71	12,971,402.36	1,578,468.65
27	Nsawam/ Adoagyiri	6,110,972.98	6,992,269.81	8,549,576.65	1,557,306.84
28	Okere		1,667,799.28	5,077,411.26	3,409,611.98
29	Suhum/ Kraboa/ Coaltar	4,686,644.03	5,742,174.02	7,685,311.37	1,943,137.35
30	Upper Manya Krobo	7,455,704.66	3,254,040.91	5,596,079.61	2,342,038.70
31	Upper West Akim	2,407,503.81	3,412,416.86	6,405,094.40	2,992,677.54
32	West Akim	10,518,162.73	6,346,686.33	8,829,167.64	2,482,481.31
33	Yilo Krobo	4,943,584.48	6,365,913.85	6,715,052.07	349,138.22
Total		133,089,711.76	148,095,129.60	220,868,673.59	72,773,543.99

APPENDIX B

Total Income 2017 to 2019

No.	Assembly	2017 (A)	2018 (B)	2019 (C)	C - B
Greater Accra Region					
1	Ablekuma Central Municipal		-	5,285,885.05	5,285,885.05
2	Ablekuma North Municipal		2,779,369.84	8,742,477.37	5,963,107.53
3	Ablekuma West Municipal		2,893,552.49	9,617,316.57	6,723,764.08
4	Tema West		-	9,576,345.91	9,576,345.91
5	Accra	94,318,669.17	83,170,347.86	45,150,199.33	(38,020,148.53)
6	Ada East	2,375,115.37	6,291,791.33	6,797,422.82	505,631.49
7	Ada West	3,314,012.53	4,112,437.28	5,387,391.85	1,274,954.57
8	Adenta	17,842,270.44	19,018,635.49	19,515,471.87	496,836.38
9	Ashaiman	13,776,790.89	11,022,430.60	14,639,274.48	3,616,843.88
10	Ayawaso East Municipal.		1,861,903.75	7,307,341.52	5,445,437.77
11	Ayawaso Central Municipal.		-	4,236,724.27	4,236,724.27
12	Ayawaso North Municipal		1,972,595.01	6,029,318.58	4,056,723.57
13	Ayawaso West Municipal		6,613,174.91	15,421,623.24	8,808,448.33
14	Ga Central	12,056,713.92	10,663,067.29	12,190,426.14	1,527,358.85
15	Ga East	16,263,320.70	12,295,944.68	14,139,712.54	1,843,767.86
16	Ga North Municipal		2,382,770.73	6,979,854.78	4,597,084.05
17	Ga South-Ngleshie Amanfro		6,199,438.72	9,577,945.90	3,378,507.18
18	Ga South-Weija/Gbawe	15,566,211.20	10,539,040.71	9,122,575.61	(1,416,465.10)
19	Ga West	20,208,275.72	13,210,545.31	12,982,730.09	(227,815.22)
20	Korle Klottey			8,912,084.52	8,912,084.52
21	Kpone Katamanso	11,463,107.24	16,836,498.24	20,880,020.99	4,043,522.75
22	Krowor Municipal.		2,187,217.77	6,747,735.11	4,560,517.34

23	La Dade-Kotopon	15,155,477.24	14,896,169.18	18,538,074.01	3,641,904.83
24	La Nkwatanang Madina	13,246,132.48	9,185,192.40	11,169,348.59	1,984,156.19
25	Ledzokuku-Krowor	19,497,228.40	12,097,434.05	10,580,185.53	(1,517,248.52)
26	Ningo/Prampram	6,325,353.45	7,890,463.77	8,684,617.38	794,153.61
27	Okaikwei North Municipal	-	3,350,545.54	10,775,838.86	7,425,293.32
28	Shai/Osudoku	7,276,521.29	7,254,233.93	8,377,165.43	1,122,931.50
29	Tema Metropolitan	46,530,333.69	30,794,579.28	35,390,234.44	4,595,655.16
Total		315,215,533.73	299,519,380.16	362,755,342.78	63,235,962.62

No.	Assembly	2017 (A)	2018 (B)	2019 (C)	C - B
North East Region					
1	Bunkprugu Nakpanduri	3,543,234.57	3,466,165.08	4,270,333.47	804,168.39
2	Yunyo-Nansua		725,603.68	3,275,847.45	2,550,243.77
3	Chereponi	4,080,805.82	5,221,951.70	5,344,389.07	122,437.37
4	East Mamprusi	4,487,085.31	4,993,516.92	9,589,745.61	4,596,228.69
5	Mamprugu-Moagduri	2,424,136.36	3,864,505.66	3,596,228.24	(268,277.42)
6	West Mamprusi	3,789,391.90	5,146,098.40	6,479,787.23	1,333,688.83
Total		18,324,653.96	23,417,841.44	32,556,331.07	9,138,489.63

APPENDIX B

Total Income 2017 to 2019

No.	Assembly	2017 (A)	2018 (B)	2019 (C)	C - B
Northern Region					
1	Gushiegu	4,493,484.51	5,975,937.81	6,459,661.48	483,723.67
2	Karaga	4,554,946.43	5,168,638.48	6,220,759.73	1,052,121.25
3	Kpandai	4,602,127.84	6,174,438.14	6,960,858.21	786,420.07
4	Kumbugu	3,234,773.26	5,663,603.48	7,525,644.20	1,862,040.72
5	Mion	3,487,015.32	4,681,522.58	6,036,722.87	1,355,200.29
6	Nanumba North	6,304,613.96	6,903,613.00	9,718,603.93	2,814,990.93
7	Nanumba South	4,347,918.60	5,184,792.00	6,237,488.08	1,052,696.08
8	Saboba	4,712,196.24	5,475,882.23	4,715,091.59	(760,790.64)
9	Sagnarigu	4,458,538.56	7,045,036.77	9,692,626.30	2,647,589.53
10	Savelugu	5,438,776.94	6,174,955.53	7,640,837.86	1,465,882.33
11	Nanton		1,151,864.64	3,135,779.52	1,983,914.88
12	Tamale	14,159,694.71	16,268,851.64	19,873,554.89	3,604,703.25
13	Tatale Sanguli	2,569,148.94	3,661,899.42	5,063,023.47	1,401,124.05
14	Tolon	5,408,443.28	7,185,095.12	6,857,224.77	(327,870.35)
15	Yendi	3,629,884.58	5,167,182.29	7,213,742.14	2,046,559.85
16	Zabzugu	2,790,446.48	4,034,489.97	4,779,055.25	744,565.28
Total		74,192,009.65	95,917,803.10	118,130,674.29	22,212,871.19

No.	Assembly	2017 (A)	2018 (B)	2019 (C)	C - B
Oti Region					
1	Biakoye	2,165,231.38	2,782,477.68	4,323,809.15	1,541,331.47
2	Jasikan	3,217,974.90	3,764,892.72	4,645,532.58	880,639.86
3	Kadjebi	3,266,740.54	4,242,707.57	4,874,857.61	632,150.04
4	Krachi East District	3,557,456.64	5,448,955.20	5,481,635.57	32,680.37
5	Krachi Nchumuru District	2,843,986.57	3,385,492.55	4,424,398.54	1,038,905.99
6	Krachi District	2,602,509.22	4,242,498.84	4,835,741.15	593,242.31
7	Nkwanta North District	2,197,952.68	3,132,963.10	5,071,602.45	1,938,639.35

8	Nkwanta South District	3,324,470.91	4,368,675.84	5,318,526.81	949,850.97
Total		23,176,322.84	31,368,663.50	38,976,103.86	7,607,440.36

No.	Assembly	2017 (A)	2018 (B)	2019 ('C)	C - B
Savannah Region					
1	Bole	4,877,988.03	4,993,681.10	5,755,849.16	762,168.06
2	Central Gonja	6,039,749.43	5,944,251.95	6,311,829.88	367,577.93
3	East Gonja	5,966,413.47	6,550,250.70	6,912,443.18	362,192.48
4	North Gonja	2,885,051.07	5,039,413.94	5,188,760.42	149,346.48
5	Sawla Tuna Kalba	3,079,972.08	3,615,120.15	5,392,733.68	1,777,613.53
6	North East Gonja			1,750,994.07	1,750,994.07
7	West Gonja	4,656,425.26	4,250,397.55	5,894,608.20	1,644,210.65
Total		27,505,599.34	30,393,115.39	37,207,218.59	6,814,103.20

No.	Assembly	2017 (A)	2018 (B)	2019 ('C)	C - B
Upper East Region					
1	Bawku	5,391,173.39	6,594,988.68	8,778,028.33	2,183,039.65
2	Bawku West	3,388,336.82	4,397,113.19	5,214,872.34	817,759.15
3	Binduri	2,197,561.67	4,102,079.10	4,909,495.18	807,416.08
4	Bolga	6,726,923.24	7,137,560.71	7,463,499.31	325,938.60
5	Bongo	4,068,027.24	5,969,400.59	6,774,327.10	804,926.51
6	Builsa North	2,586,927.85	3,388,073.23	4,733,000.08	1,344,926.85
7	Builsa South		3,752,154.79	5,005,432.66	1,253,277.87
8	Garu	3,168,284.29	4,744,578.39	5,720,457.56	975,879.17
9	Kassena Nankana East	4,978,449.19	6,556,293.57	8,768,985.15	2,212,691.58
10	Kassena Nankana West	1,941,801.46	4,338,053.17	5,246,963.16	908,909.99
11	Nabdam	2,670,427.74	3,785,458.47	5,326,542.08	1,541,083.61
12	Pusiga	2,983,428.95	2,686,402.36	5,593,312.52	2,906,910.16
13	Talensi	1,852,111.82	4,511,819.35	5,343,457.08	831,637.73
14	Tempane		841,984.35	4,174,090.42	3,332,106.07
15	Bolga East		952,436.97	4,329,081.77	3,376,644.80
Total		41,953,453.66	63,758,396.92	87,381,544.74	23,623,147.82

APPENDIX B

Total Income 2017 to 2019

Upper West Region					
1	Daffiama-Bussie-Issa	3,032,710.87	3,466,737.76	4,722,133.18	1,255,395.42
2	Jirapa	2,858,968.65	4,758,079.76	5,956,286.12	1,198,206.36
3	Lambussie-Karni	2,829,887.68	4,323,148.10	5,133,851.00	810,702.90
4	Lawra	2,646,457.38	2,851,166.84	5,361,987.35	2,510,820.51
5	Nadowli Kaleo	3,255,588.05	5,102,368.23	5,317,732.23	215,364.00
6	Nandom	2,715,613.22	4,113,679.64	5,344,903.15	1,231,223.51
7	Sissala East	3,850,064.42	6,193,811.04	5,691,154.53	(502,656.51)
8	Sissala West	2,904,773.94	3,828,530.17	5,914,328.46	2,085,798.29
9	Wa East	2,841,772.25	5,425,977.97	6,148,609.06	722,631.09
10	Wa	6,775,210.22	8,115,358.66	9,533,377.48	1,418,018.82
11	Wa West	3,026,361.80	4,811,482.85	6,555,235.63	1,743,752.78
Total		36,737,408.48	52,990,341.02	65,679,598.19	12,689,257.17

No.	Assembly	2017 (A)	2018 (B)	2019 ('C)	C - B
Volta Region					

1	Adaklu District	2,781,933.67	3,294,572.85		(3,294,572.85)
2	Afadzato South District	3,400,144.30	4,066,874.07	5,912,086.78	1,845,212.71
3	Agotime Ziopie	3,307,969.22	4,408,503.12	4,808,443.66	399,940.54
4	Akatsi North	3,399,280.56	4,082,465.78	4,894,883.59	812,417.81
5	Akatsi South	3,590,904.00	4,039,695.77	5,282,290.66	1,242,594.89
6	Anloga			1,787,947.49	1,787,947.49
7	Central Tongu	3,450,966.29	4,327,730.11	5,966,800.52	1,639,070.41
8	Ho Municipal	11,774,524.70	9,712,463.30	12,853,551.91	3,141,088.61
9	Ho West	3,156,911.54	4,076,830.56	5,121,423.81	1,044,593.25
10	Hohoe Municipal	5,741,894.10	6,898,717.00	8,910,783.31	2,012,066.31
11	Keta Municipal	4,610,419.16	5,782,307.91		(5,782,307.91)
12	Ketu North	3,322,017.73	5,020,883.12	5,436,069.27	415,186.15
13	Ketu South	3,609,224.83	5,534,152.55	9,378,448.57	3,844,296.02
14	Kpando	3,627,538.41	4,508,792.80	6,737,884.24	2,229,091.44
15	North Dayi District	1,733,250.64	3,731,697.06	4,352,154.73	620,457.67
16	North Tongu District	3,312,354.18	4,710,994.44	5,797,485.14	1,086,490.70
17	South Dayi District	3,124,819.77	4,257,568.29	5,161,017.53	903,449.24
18	South Tongu District	2,238,572.76	5,352,424.51	6,583,481.62	1,231,057.11
Total		66,182,725.86	83,806,673.24	98,984,752.83	15,178,079.59

APPENDIX B

Total Income 2017 to 2019

No.	Assembly	2017 (A)	2018 (B)	2019 (C)	C - B
Western region					
1	Ahanta West	4,258,477.40	6,624,337.08	7,798,119.19	1,173,782.11
2	Ellembelle	3,264,837.27	6,400,634.03	9,229,499.29	2,828,865.26
3	Effia-Kwesimintsim	-	3,143,790.56	7,684,546.83	4,540,756.27
4	Jomoro	2,998,258.07	5,407,795.82	5,590,144.41	182,348.59
5	Mpohor	3,804,671.53	4,007,860.53	4,880,517.05	872,656.52
6	Nzema East	5,879,076.04	4,343,402.96	5,613,047.41	1,269,644.45
7	Prestea-Huni Valley	5,879,076.04	10,090,508.36	10,454,240.54	363,732.18
8	Sekondi / Takoradi	23,100,116.16	24,615,960.20	23,476,348.40	(1,139,611.80)
9	Shama	3,618,711.56	6,676,903.43	6,617,162.17	(59,741.26)
10	Tarkwa-Nsuaem	12,505,880.45	13,135,449.48	16,029,881.96	2,894,432.48
11	Wassa Amenfi Central	2,481,858.30	3,517,833.54	4,485,033.77	967,200.23
12	Wassa Amenfi East	4,341,527.81	4,957,002.01	6,258,731.39	1,301,729.38
13	Wassa Amenfi West	3,135,468.03	3,001,860.20	5,595,287.32	2,593,427.12
14	Wassa East	2,592,357.75	5,105,168.88	6,172,042.17	1,066,873.29
Total		77,860,316.41	101,028,507.08	119,884,601.90	18,856,094.82

No.	Assembly	2017 (A)	2018 (B)	2019 (C)	C - B
Western North region					

1	Aowin	3,180,699.23	4,482,218.04	6,076,671.77	1,594,453.73
2	Bia East	2,478,316.77	3,100,694.73	3,546,499.42	445,804.69
3	Bia West	2,842,096.65	4,568,595.98	4,062,833.52	(505,762.46)
4	Bibiani / Anhwiaso	5,412,444.10	7,783,588.80	9,659,172.30	1,875,583.50
5	Bodi	4,563,846.95	3,205,052.51	3,878,344.86	673,292.35
6	Juaboso	2,875,399.49	3,751,239.18	4,606,371.21	855,132.03
7	Sefwi Akontombra	2,583,264.36	2,882,176.61	4,495,166.10	1,612,989.49
8	Sefwi Wiawso	3,056,997.03	6,288,307.74	7,170,170.33	881,862.59
9	Suaman	2,613,582.28	3,772,610.86	4,306,328.64	533,717.78
Total		29,606,646.86	39,834,484.45	47,801,558.15	7,967,073.70

SUMMARY

No.	Assembly	2017 (A)	2018 (B)	2019 (C)	C - B
1	Ahafo Region	27,909,534.89	36,224,597.02	43,154,075.61	6,929,478.59
2	Ashanti Region	206,024,924.34	242,067,396.73	319,097,694.02	77,030,297.29
3	Bono Region	56,704,579.70	69,017,126.91	86,445,517.75	17,428,390.84
4	Bono East Region	42,024,856.27	58,173,872.22	72,049,401.32	13,875,529.10
5	Central region	95,085,981.36	113,366,716.03	145,152,450.88	31,785,734.85
6	Eastern Region	133,089,711.76	148,095,129.60	220,868,673.59	72,773,543.99
7	Greater Accra Region	315,215,533.73	299,519,380.16	362,755,342.78	63,235,962.62
8	North East Region	18,324,653.96	23,417,841.44	32,556,331.07	9,138,489.63
9	Northern Region	74,192,009.65	95,917,803.10	118,130,674.29	22,212,871.19
10	Oti Region	23,176,322.84	31,368,663.50	38,976,103.86	7,607,440.36
11	Savannah Region	27,505,599.34	30,393,115.39	37,207,218.59	6,814,103.20
12	Upper East Region	41,953,453.66	63,758,396.92	87,381,544.74	23,623,147.82
13	Upper West Region	36,737,408.48	52,990,341.02	65,679,598.19	12,689,257.17
14	Volta Region	66,182,725.86	83,806,673.24	98,984,752.83	15,178,079.59
15	Western region	77,860,316.41	101,028,507.08	119,884,601.90	18,856,094.82
16	Western North region	29,606,646.86	39,834,484.45	47,801,558.15	7,967,073.70
	Total	1,271,594,259.11	1,488,980,044.81	1,896,125,539.57	407,145,494.76

IGF TREND 2017 - 2019

No.	Assembly	2017 (A)	2018 (B)	2019 (C)	C - B
Ahafo Region					
1	Asutifi North District	2,203,915.93	4,431,389.12	4,402,426.91	-28,962.21
2	Asutifi South District	542,216.30	468,123.62	446,325.63	-21,797.99
3	Asunafo North Municipal	1,112,118.55	1,317,799.60	1,256,690.19	-61,109.41
4	Asunafo South District	269,360.40	467,548.52	455,034.49	-12,514.03
5	Tano North Municipal	1,014,651.27	759,150.40	1,003,794.69	244,644.29
6	Tano South Municipal	323,565.83	466,703.19	527,766.43	61,063.24
	Total	5,465,828.28	7,910,714.45	8,092,038.34	181,323.89

Ashanti Region					
1	Adansi Asokwa District		98,345.70	238,515.33	140,169.63
2	Adansi North	397,173.75	265,768.42	279,048.37	13,279.95
3	Adansi South	561,833.56	378,588.93	501,544.48	122,955.55
4	Afigya Kwabre North		189,810.03	358,100.36	168,290.33
5	Afigya Kwabre South	1,063,814.88	913,225.25	1,024,638.29	111,413.04
6	Ahafo Ano North	365,533.09	349,583.77	544,568.80	194,985.03
7	Ahafo Ano South East		91,095.00	209,368.04	118,273.04
8	Ahafo Ano South West	389,758.44	411,845.76	239,231.45	(172,614.31)
9	Akrofrom District		72,622.00	401,874.61	329,252.61
10	Amansie Central	373,204.95	421,644.70	539,082.40	117,437.70
11	Amansie South		1,156,782.44	1,948,021.57	791,239.13
12	Amansie West	1,196,565.09	2,578,481.72	2,222,664.09	(355,817.63)
13	Asante Akim Central	1,254,797.02	863,659.84	1,087,566.22	223,906.38
14	Asante Akim North	469,918.28	607,645.66	623,056.02	15,410.36
15	Asante Akim South	533,505.30	620,851.68	649,588.19	28,736.51
16	Asokore Mampong	928,266.53	1,463,599.77	1,439,207.99	(24,391.78)
17	Asokwa		1,787,541.80	3,229,713.33	1,442,171.53
18	Atwima Kwanwoma	585,996.00	1,065,863.15	1,146,057.85	80,194.70
19	Atwima Mponua	377,727.99	360,185.77	693,216.66	333,030.89
20	Atwima Nwabiagya North		360,301.46	515,443.47	155,142.01
21	Atwima Nwabiagya	1,146,438.24	894,697.90	1,630,597.88	735,899.98
22	Bekwai	800,596.15	1,191,426.70	643,127.09	(548,299.61)
23	Bosome Freho	249,754.75	200,369.15	206,235.15	5,866.00
24	Bosomtwe	539,061.96	662,486.61	959,399.68	296,913.07
25	Ejisu	1,687,619.55	1,585,571.21	2,308,732.01	723,160.80
26	Ejura Sekyedumase	813,286.68	1,033,967.73	1,186,220.81	152,253.08
27	Juaben		181,445.28	412,258.00	230,812.72
28	Kumasi Metro	35,292,656.16	22,708,381.22	24,683,840.45	1,975,459.23
29	Kwabre East	991,800.93	1,198,300.07	1,620,454.92	422,154.85
30	Kwadaso		994,883.63	1,905,775.48	910,891.85
31	Mampong	1,299,745.73	1,367,421.96	1,144,820.45	(222,601.51)
32	Obuasi	2,940,382.70	2,007,914.68	1,879,793.10	(128,121.58)
33	Obuasi East		403,842.50	606,767.10	202,924.60

34	Offinso North	574,869.12	317,301.71	709,702.88	392,401.17
35	Offinso	386,648.81	709,563.50	487,972.31	(221,591.19)
36	Oforikrom		927,653.84	1,891,543.38	963,889.54
37	Old Tafo		766,799.11	1,275,453.44	508,654.33
38	Suame		1,211,840.54	88,920.00	(1,122,920.54)
39	Sekyere Affram Plains	66,404.50	54,053.00	647,207.84	593,154.84
40	Sekyere Central	502,717.10	583,050.57	441,777.03	(141,273.54)
41	Sekyere East	373,452.38	545,403.28	680,252.48	134,849.20
42	Sekyere Kumawu	513,018.70	703,542.84	800,531.49	96,988.65
43	Sekyere South	674,928.00	634,284.75	2,017,371.78	1,383,087.03
	Total	57,351,476.34	54,941,644.63	66,119,262.27	11,177,617.64

APPENDIX C

IGF TREND 2017 - 2019

No.	Assembly	2017 (A)	2018 (B)	2019 (C)	C - B
Bono Region					
1	Banda District	235,551.00	185,336.27	156,942.51	-28,393.76
2	Berekum East Municipal	687,200.28	948,452.62	892,227.76	-56,224.86
3	Berekum West District	-	89,375.64	182,742.00	93,366.36
4	Dormaa Central Municipal	565,545.24	1,289,029.36	914,506.05	-374,523.31
5	Dormaa East District	227,412.46	264,113.77	482,516.11	218,402.34
6	Dormaa West District	148,255.48	238,492.69	247,873.69	9,381.00
7	Jaman North District	443,336.00	1,279,882.28	1,127,463.10	-152,419.18
8	Jaman south Municipal	320,360.06	433,268.00	660,602.83	227,334.83
9	Sunyani Municipal	1,811,376.30	2,327,651.17	2,831,199.42	503,548.25
10	Sunyani West District	476,060.28	598,137.64	742,093.20	143,955.56
11	Tain District Assembly	180,706.05	224,930.00	270,818.91	45,888.91
12	Wenchi Municipal	599,020.75	928,361.14	1,005,621.96	77,260.82
	Total	5,694,823.90	8,807,030.58	9,514,607.54	707,576.96

No.	Assembly	2017 (A)	2018 (B)	2019 (C)	C - B
Bono East Region					
1	Atebubu Amantin Municipal	996,237.30	1,676,738.02	1,674,146.89	-2,591.13
2	Kintampo Municipal	671,414.85	760,871.36	837,683.95	76,812.59
3	Kintampo South District	257,968.00	328,192.87	348,785.90	20,593.03
4	Nkoranza North District	228,156.06	252,474.58	274,782.00	22,307.42
5	Nkoranza South Municipal	415,559.65	583,957.49	670,685.88	86,728.39
6	Pru East District	515,396.70	536,972.40	663,698.24	126,725.84
7	Pru West District	-	134,646.48	343,659.33	209,012.85
8	Sene East District	243,875.54	267,364.79	302,007.76	34,642.97
9	Sene West District	357,304.48	339,372.28	320,582.77	-18,789.51
10	Techiman Municipal	1,964,186.50	2,249,785.55	2,317,915.88	68,130.33
11	Techiman North District	249,437.00	317,358.84	479,916.11	162,557.27
	Total	5,899,536.08	7,447,734.66	8,233,864.71	786,130.05

APPENDIX C

IGF TREND 2017 - 2019

No.	Central Region	2017 (A)	2018 (B)	2019 (C)	C - B
1	Abura/Asebu/Kwamankese	200,427.07	292,492.41	441,252.57	148,760.16
2	Agona East	253,422.39	383,417.85	376,971.00	-6,446.85
3	Agona West	1,380,710.03	1,517,411.38	1,380,087.75	-137,323.63
4	Ajumako-Enyan-Essiam	259,070.52	371,674.89	451,749.74	80,074.85
5	Asikuma Odoben Brakwa	290,580.90	334,512.67	369,651.48	35,138.81
22	Assin Central	83,575.48	630,876.62	622,910.56	-7,966.06
6	Assin North	621,928.40	122,167.48	181,377.98	59,210.50
7	Assin South	183,575.48	223,348.88	295,481.09	72,132.21
8	Awutu Senya	394,586.11	621,471.11	681,309.38	59,838.27
9	Awutu Senya East	2,712,437.26	3,149,173.67	4,096,715.24	947,541.57
10	Cape Coast	1,841,234.05	3,143,600.87	3,144,752.78	1,151.91
11	Effutu	838,577.86	1,067,001.18	1,244,484.27	177,483.09
12	Ekumfi	173,336.50	126,246.67	146,226.49	19,979.82
21	Gomoa Central		438,375.74	326,272.11	-112,103.63
13	Gomoa East	537,096.58	442,856.49	1,529,734.87	1,086,878.38
14	Gomoa West	401,271.96	454,688.24	464,757.13	10,068.89
16	Komenda/Edina/Eguafo/Abi	719,210.43	702,473.13	961,471.87	258,998.74
17	Mfantseman	1,514,258.77	1,370,547.75	1,635,295.85	264,748.10
18	Twifo Ati-Morkwa	583,796.23	533,032.48	607,317.03	74,284.55
15	Twifo Hemang Lower Denkyi	168,418.11	212,088.25	274,818.28	62,730.03
19	Upper Denkyira East	408,499.70	459,316.27	592,278.20	132,961.93
20	Upper Denkyira West	758,868.83	2,146,283.54	2,475,229.99	328,946.45
	Total	14,324,882.66	18,743,057.57	22,300,145.66	3,557,088.09

No.	Assembly	2017 (A)	2018 (B)	2019 (C)	C - B
Eastern Region					
1	Abuakwa North	-	538,359.16	1,615,684.48	1,077,325.32
2	Abuakwa South	1,235,698.45	970,115.77	1,289,345.06	319,229.29
3	Achiase			239,223.64	239,223.64
4	Akuapem North	1,056,874.56	1,202,182.23	1,861,943.57	659,761.34
5	Akuapem South	417,084.98	511,185.20	863,665.26	352,480.06
6	Asene Manso Akroso	-	98,728.42	339,314.51	326,085.86
7	Akyemansa	312,263.97	265,085.39	424,814.28	74,229.12
8	Asuogyaman	679,896.56	698,177.78	987,793.78	289,616.00
9	Atiwa East	-	360,444.86	675,224.83	442,136.34
10	Atiwa West	759,914.12	431,515.99	802,581.20	243,708.84
11	Ayensuano	508,600.00	446,152.68	416,924.57	(29,228.11)
12	Birim Central	980,514.35	1,202,148.31	1,546,785.82	344,637.51
13	Birim North	1,522,853.09	4,908,696.43	4,515,039.68	(393,656.75)
14	Birim South	337,380.54	403,879.27	310,200.61	(93,678.66)
15	Denkyembour	975,009.35	412,180.21	679,004.36	266,824.15
16	Fanteakwa North	731,428.65	535,721.96	657,808.58	122,086.62
17	Fanteakwa South	-	346,271.29	601,295.80	255,024.51
18	Kwaebibirem	980,783.34	671,552.39	882,385.39	210,833.00

19	Kwahu East	375,768.11	363,953.18	446,051.88	(12,721.18)
20	Kwahu Afram Plains North	251,557.89	222,366.48	351,232.00	144,597.18
21	Kwahu Afram Plains South	449,654.56	465,415.98	366,963.66	(19,364.10)
22	Kwahu South	399,190.90	561,451.54	677,896.13	116,444.59
23	Kwahu West	1,105,240.81	1,451,378.80	1,856,248.38	404,869.58
24	Lower Manya Krobo	634,423.30	707,795.93	723,282.41	15,486.48
25	New Juaben North	-	479,714.88	878,022.18	398,307.30
26	New Juaben South	4,971,328.15	4,847,662.36	4,705,239.50	(142,422.86)
27	Nsawam/ Adoagyiri	1,349,315.58	1,460,387.60	1,615,474.63	155,087.03
28	Okere	-	225,668.20	335,328.66	109,660.46
29	Suhum/Krabo/Coaltar	968,459.98	929,187.20	1,099,393.62	170,206.42
30	Upper Manya Krobo	512,748.57	577,532.46	581,856.71	4,324.25
31	Upper West Akim	257,840.84	562,478.62	688,120.15	125,641.53
32	West Akim	935,870.70	1,087,946.49	1,953,461.90	865,515.41
33	Yilo Krobo	796,622.48	935,407.61	934,182.42	(1,225.19)
Total		23,506,323.83	28,880,744.67	35,921,789.65	7,041,044.98

APPENDIX C

IGF TREND 2017 - 2019

No.	Assembly	2017 (A)	2018 (B)	2019 (C)	C - B
Greater Accra					
1	Ablekuma Central Municipal			2,450,278.90	2,450,278.90
2	Ablekuma North Municipal		1,541,944.56	3,046,158.04	1,504,213.48
3	Ablekuma West Municipal		835,650.05	2,438,598.23	1,602,948.18
4	Accra Metropolitan	45,147,296.26	50,589,102.48	20,393,164.81	(30,195,937.67)
5	Ada East	542,998.75	1,048,017.15	945,504.40	(102,512.75)
6	Ada West	490,437.39	587,112.10	833,416.89	246,304.79
7	Adenta	6,226,769.44	6,438,222.87	9,534,610.31	3,096,387.44
8	Ashaiman	3,497,146.51	3,940,447.72	4,280,860.42	340,412.70
9	Ayawaso East Municipal		583,563.30	1,394,722.83	811,159.53
10	Ayawaso Central Municipal			1,423,624.13	1,423,624.13
11	Ayawaso North Municipal		728,744.49	1,178,575.34	449,830.85
12	Ayawaso West Municipal		5,347,196.72	9,437,002.59	4,089,805.87
13	Ga Central	2,697,046.44	2,863,717.46	3,110,729.27	247,011.81
14	Ga East	4,322,787.94	4,621,815.24	6,123,685.51	1,501,870.27
15	Ga North Municipal		1,321,980.98	2,695,668.05	1,373,687.07
16	Ga South-Ngleshie Amanfro		3,105,472.61	4,045,579.92	940,107.31
17	Ga South-Weija/Gbawe	3,576,145.41	3,329,744.63	4,355,016.19	1,025,271.56
18	Ga West	5,680,023.67	5,023,821.37	3,627,833.56	(1,395,987.81)
19	Korle Klottey			5,337,382.54	5,337,382.54
20	Kpone Katamanso	6,248,552.02	10,316,314.39	12,759,792.10	2,443,477.71
21	Krowor Municipality		804,539.17	2,429,901.18	1,625,362.01
22	La Dade-Kotopon	6,198,705.70	6,669,230.27	7,360,324.22	691,093.95
23	La Nkwatanang Madina	4,798,810.82	3,703,274.04	4,799,081.53	1,095,807.49
24	Ledzokuku-Krowor	5,801,840.64	4,125,890.15	3,388,287.57	(737,602.58)
25	Ningo/Prampram	2,348,650.40	2,977,111.70	2,691,353.85	(285,757.85)
26	Okaikwei North Municipal		1,649,186.23	4,888,845.23	3,239,659.00
27	Shai/Osudoku	3,650,485.93	2,782,882.55	3,074,336.43	291,453.88

28	Tema Metropolitan	27,515,669.24	19,061,258.29	23,292,321.49	4,231,063.20
29	Tema West Municipal		-	4,788,628.50	4,788,628.50
	Total	128,743,366.56	143,996,240.52	156,125,284.03	12,129,043.51

APPENDIX C

IGF TREND 2017 - 2019

No.	Assembly	2017 (A)	2018 (B)	2019 (C)	C - B
North East Region					
1	Bunkprugu Nakpanduri	53,551.15	20,801.00	81,990.06	61,189.06
2	Yunyo-Nansua		2,647.00	13,751.00	11,104.00
3	Chereponi	59,942.10	87,328.14	126,643.56	39,315.42
4	East Mamprusi	103,977.55	151,675.72	212,287.64	60,611.92
5	Mamprugu-Moagduri	131,765.00	163,347.78	118,930.04	-44,417.74
6	West Mamprusi	270,920.42	280,702.12	368,899.98	88,197.86
	Total	620,156.22	706,501.76	922,502.28	216,000.52

No.	Assembly	2017 (A)	2018 (B)	2019 (C)	C - B
Northern Region					
1	Gushiegu	196,116.64	117,992.00	126,924.93	8,932.93
2	Karaga	97,392.53	111,977.12	452,687.31	340,710.19
3	Kpandai	57,409.70	125,003.54	137,323.87	12,320.33
4	Kumbugu	109,984.98	152,738.45	173,075.18	20,336.73
5	Mion	81,391.77	116,092.71	159,580.88	43,488.17
6	Nanumba North	363,823.46	172,277.57	237,740.34	65,462.77
7	Nanumba South	98,269.55	95,626.00	92,680.49	-2,945.51
8	Saboba	53,031.50	111,088.82	52,169.05	-58,919.77
9	Sagnarigu	299,384.80	408,606.25	546,884.37	138,278.12
10	Savelugu	332,104.04	284,466.75	308,820.14	24,353.39
11	Nanton		43,853.00	118,392.00	74,539.00
12	Tamale	1,608,986.90	1,990,442.56	2,369,601.89	379,159.33
13	Tatale Sanguli	50,555.20	109,870.13	136,449.71	26,579.58
14	Tolon	146,577.00	194,977.96	161,371.47	-33,606.49
15	Yendi	571,498.06	521,204.75	892,916.71	371,711.96
16	Zabzugu	122,387.50	236,393.45	173,888.96	-62,504.49
	Total	4,188,913.63	4,792,611.06	6,140,507.30	1,347,896.24

No.	Assembly	2017 (A)	2018 (B)	2019 (C)	C - B
Oti Region					
1	Biakoye	169,374.96	392,455.46	163,583.42	-228,872.04
2	Jasikan	253,680.55	1,008,427.00	209,745.96	-798,681.04
3	Kadjebi	3,266,740.54	238,893.47	247,699.76	8,806.29
4	Krachi East	438,720.36	409,275.06	490,465.43	81,190.37
5	Krachi Nchumuru	145,879.50	601,994.03	117,098.00	-484,896.03
6	Krachi West	128,572.58	88,549.72	101,925.80	13,376.08
7	Nkwanta North	263,937.70	163,080.70	358,446.07	195,365.37
8	Nkwanta South	215,977.35	356,925.82	395,172.45	38,246.63

	Total	4,882,883.54	3,259,601.26	2,084,136.89	-1,175,464.37
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APPENDIX C

IGF TREND 2017 - 2019

No.	Assembly	2017 (A)	2018 (B)	2019 (C)	C - B
Savannah Region					
1	Bole	1,312,740.41	1,052,612.35	713,666.15	-338,946.20
2	Central Gonja	817,427.39	908,383.35	882,292.73	-26,090.62
3	East Gonja	107,128.49	285,975.87	142,743.41	-143,232.46
4	North East Gonja			33,150.00	33,150.00
5	North Gonja	139,878.55	314,752.20	278,795.47	-35,956.73
6	Sawla Tuna Kalba	290,318.59	238,809.29	144,437.94	-94,371.35
7	West Gonja	425,699.90	521,813.76	456,371.54	-65,442.22
	Total	3,093,193.33	3,322,346.82	2,651,457.24	-670,889.58

No.	Assembly	2017 (A)	2018 (B)	2019 (C)	C - B
Upper East Region					
1	Bawku	750,001.50	997,148.19	1,096,430.49	99,282.30
2	Bawku West	310,084.92	325,492.03	344,646.89	19,154.86
3	Binduri	51,980.91	49,974.23	51,208.36	1,234.13
4	Bolga	1,248,743.85	923,860.75	1,118,110.29	194,249.54
5	Bongo	194,077.68	271,715.18	280,046.11	8,330.93
6	Builsa North	129,052.97	181,159.66	144,286.61	-36,873.05
7	Builsa South		154,946.32	127,871.42	-27,074.90
8	Garu	405,041.41	275,794.88	149,246.00	-126,548.88
9	Kassena Nankana East	340,420.61	416,616.80	551,112.29	134,495.49
10	Kassena Nankana West	297,442.29	369,492.53	342,505.72	-26,986.81
11	Nabdam	62,480.73	100,386.20	124,579.18	24,192.98
12	Pusiga	296,291.11	319,702.29	353,953.89	34,251.60
13	Talensi	144,753.38	178,234.22	213,161.34	34,927.12
14	Tempane		52,315.51	108,040.09	55,724.58
15	Bolga East		28,180.50	352,812.75	324,632.25
	Total	4,230,371.36	4,645,019.29	5,358,011.43	712,992.14

No.	Assembly	2017 (A)	2018 (B)	2019 (C)	C - B
Upper West Region					
1	Daffiama-Bussie-Issa	167,886.00	198,366.16	253,148.73	54,782.57
2	Jirapa	147,838.25	260,364.05	180,047.34	(80,316.71)
3	Lambussie-Karni	137,907.45	210,225.89	204,425.34	(5,800.55)
4	Lawra	83,985.80	152,937.00	144,051.01	(8,885.99)
5	Nadowli Kaleo	76,870.54	137,120.06	263,850.99	126,730.93
6	Nandom	138,520.41	61,547.54	134,437.60	72,890.06
7	Sissala East	430,615.45	783,918.20	715,820.26	(68,097.94)
8	Sissala West	331,725.27	300,490.63	446,357.69	145,867.06
9	Wa East	349,207.41	683,717.30	769,076.76	85,359.46
10	Wa	829,535.00	1,130,065.02	1,245,822.64	115,757.62

11	Wa West	232,041.41	253,403.32	192,859.02	(60,544.30)
	Total	2,926,132.99	4,172,155.17	4,549,897.38	377,742.21

APPENDIX C

IGF TREND 2017 - 2019

No.	Assembly	2017 (A)	2018 (B)	2019 (C)	C - B
Volta Region					
1	Adaklu District	296,732.89	166,240.47		-166,240.47
2	Afadzato South	171,937.07	166,240.47	162,883.60	-3,356.87
3	Agotime-Ziope	222,140.84	167,219.78	216,542.53	49,322.75
4	Akatsi North	109,627.00	169,495.00	153,660.20	-15,834.80
5	Akatsi South	247,684.00	134,189.67	475,851.11	341,661.44
6	Anloga			263,733.97	263,733.97
7	Central Tongu	274,642.88	158,346.72	675,602.43	517,255.71
8	Ho	2,038,828.47	329,670.83	2,402,018.40	2,072,347.57
9	Ho West	290,115.33	2,337,896.03	388,725.37	-1,949,170.66
10	Hohoe	657,442.10	417,255.44	1,183,572.01	766,316.57
11	Keta	471,784.40	208,008.26		-208,008.26
12	Ketu North	386,917.40	410,243.19	385,123.47	-25,119.72
13	Ketu South	858,557.01	407,447.26	1,299,971.93	892,524.67
14	Kpando	268,774.71	1,168,826.41	498,623.75	-670,202.66
15	North Dayi	127,951.67	293,805.34	263,162.51	-30,642.83
16	North Tongu	463,893.00	159,463.10	591,012.20	431,549.10
17	South Dayi	335,985.23	518,917.53	493,553.72	-25,363.81
18	South Tongu	401,408.57	413,066.31	704,662.84	291,596.53
	Total	7,624,422.57	7,626,331.81	10,158,700.04	2,532,368.23

APPENDIX C

IGF TREND 2017 - 2019

No.	Assembly	2017 (A)	2018 (B)	2019 (C)	C - B
Western region					
1	Ahanta West	1,200,459.94	1,300,050.62	2,261,330.89	961,280.27
2	Ellembele	2,015,997.70	2,760,550.68	4,365,991.36	1,605,440.68
3	Effia-Kwesimintsim	-	1,012,250.98	2,142,072.13	1,129,821.15
4	Jomoro	455,481.34	867,288.00	807,064.60	(60,223.40)
5	Mpohor	262,486.38	693,235.27	614,707.51	(78,527.76)
6	Nzema East	314,412.81	449,347.52	744,606.78	295,259.26
7	Prestea-Huni Valley	3,330,421.38	5,578,956.86	5,549,430.24	(29,526.62)
8	Sekondi / Takoradi	8,233,601.23	8,838,260.26	8,985,826.72	147,566.46
9	Shama	673,901.70	918,487.01	1,338,579.34	420,092.33
10	Tarkwa-Nsuaem	5,720,072.21	7,825,503.69	10,809,664.22	2,984,160.53
11	Wassa Amenfi Central	285,445.73	506,024.45	470,726.64	(35,297.81)

12	Wassa Amenfi East	902,498.84	1,038,651.69	1,111,172.01	72,520.32
13	Wassa Amenfi West	335,557.29	700,011.28	783,639.74	83,628.46
14	Wassa East	833,310.09	1,116,807.92	1,408,579.55	291,771.63
Total		24,563,646.64	33,605,426.23	41,393,391.73	7,787,965.50

APPENDIX C

IGF TREND 2017 - 2019

No.	Assembly	2017 (A)	2018 (B)	2019 (C)	C - B
Western North Region					
5	Aowin	704,722.98	680,188.72	1,540,144.25	859,955.53
6	Bia East	306,529.96	375,034.09	273,949.34	(101,084.75)
7	Bia West	344,216.80	349,770.37	323,171.05	(26,599.32)
8	Bibiani / Anhwiaso	1,933,354.98	3,661,790.30	3,585,303.51	(76,486.79)
9	Bodi	119,649.13	187,112.39	100,655.24	(86,457.15)
13	Juaboso	394,341.13	312,372.57	368,191.77	55,819.20
17	Sefwi Akontombra	204,084.88	224,493.37	352,639.88	128,146.51
18	Sefwi Wiawso	1,015,261.33	1,660,813.30	1,910,807.12	249,993.82
21	Suaman	94,698.96	169,954.16	129,144.04	(40,810.12)
Total		5,116,860.15	7,621,529.27	8,584,006.20	962,476.93

SUMMARY

No.	Assembly	2017 (A)	2018 (B)	2019 (C)	C - B
1	Ahafo Region	5,465,828.28	7,910,714.45	8,092,038.34	181,323.89
2	Ashanti Region	57,351,476.34	54,941,644.63	66,119,262.27	11,177,617.64
3	Bono Region	5,694,823.90	8,807,030.58	9,514,607.54	707,576.96
4	Bono East Region	5,899,536.08	7,447,734.66	8,233,864.71	786,130.05
5	Central region	14,324,882.66	18,743,057.57	22,300,145.66	3,557,088.09
6	Eastern Region	23,506,323.83	28,880,744.67	35,921,789.65	7,041,044.98
7	Greater Accra Region	128,743,366.56	143,996,240.52	156,125,284.03	12,129,043.51
8	North East Region	620,156.22	706,501.76	922,502.28	216,000.52
9	Northern Region	4,188,913.63	4,792,611.06	6,140,507.30	1,347,896.24
10	Oti Region	4,882,883.54	3,259,601.26	2,084,136.89	(1,175,464.37)
11	Savannah Region	3,093,193.33	3,322,346.82	2,651,457.24	(670,889.58)
12	Upper East Region	4,230,371.36	4,645,019.29	5,358,011.43	712,992.14
13	Upper West Region	2,926,132.99	4,172,155.17	4,549,897.38	377,742.21
14	Volta Region	7,624,422.57	7,626,331.81	10,158,700.04	2,532,368.23
15	Western region	24,563,646.64	33,605,426.23	41,393,391.73	7,787,965.50
16	Western North region	5,116,860.15	7,621,529.27	8,584,006.20	962,476.93
Total		298,232,818.08	340,478,689.75	388,149,602.69	47,670,912.94

OPERATIONAL RESULTS - 2019

No.	Assembly	Income (A)	Expenditure (B)	Surplus/(Deficit) (C=A-B)
Ahafo Region				
1	Asutifi North District	10,194,263.60	9,204,019.33	990,244.27
2	Asutifi South District	5,064,071.66	4,457,796.51	606,275.15
3	Asunafo North Municipal	7,295,927.98	7,072,168.83	223,759.15
4	Asunafo South District	6,017,581.79	5,853,202.66	164,379.13
5	Tano North Municipal	7,228,740.38	6,748,067.36	480,673.02
6	Tano South Municipal	7,353,490.20	7,008,470.16	345,020.04
	Total	43,154,075.61	40,343,724.85	2,810,350.76

Ashanti Region				
1	Adansi Asokwa	4,418,921.32	3,969,122.62	449,798.70
2	Adansi North	5,198,521.60	4,989,440.51	209,081.09
3	Adansi South	5,319,677.33	5,052,967.47	266,709.86
4	Afigya Kwabre North	4,484,313.13	3,961,714.86	522,598.27
5	Afigya Kwabre South	6,565,882.19	6,284,187.01	281,695.18
6	Ahafo Ano North	7,022,310.64	6,321,554.77	700,755.87
7	Ahafo Ano South East	3,401,494.20	2,734,959.26	666,534.94
8	Ahafo Ano South West	6,365,803.81	5,568,656.66	797,147.15
9	Akrofrom District	3,708,231.10	3,154,397.42	553,833.68
10	Amansie Central	5,295,206.98	4,627,754.04	667,452.94
11	Amansie South	5,510,536.89	4,787,507.16	723,029.73
12	Amansie West	7,521,901.08	7,287,917.96	233,983.12
13	Asante Akim Central	6,704,925.01	6,224,700.21	480,224.80
14	Asante Akim North	6,371,480.70	5,628,855.83	742,624.87
15	Asante Akim South	6,856,393.48	5,999,536.40	856,857.08
16	Asokore Mampong	14,681,859.90	13,451,147.11	1,230,712.79
17	Asokwa	9,434,310.52	8,318,917.66	1,115,392.86
18	Atwima Kwanwoma	6,487,838.09	4,796,101.98	1,691,736.11
19	Atwima Mponua	5,725,044.23	5,689,542.86	35,501.37
20	Atwima Nwabiagya	4,731,042.72	4,631,819.95	99,222.77
21	Atwima Nwabiagya North	5,859,657.54	5,492,280.02	367,377.52
22	Bekwai	6,724,307.24	6,230,940.85	493,366.39
23	Bosome Freho	5,435,739.28	4,816,257.11	619,482.17
24	Bosomtwe	6,111,868.25	4,994,066.15	1,117,802.10
25	Ejisu	8,644,518.03	8,181,476.84	463,041.19
26	Ejura Sekyedumase	6,435,188.94	6,262,584.47	172,604.47
27	Juaben	4,393,130.96	3,963,639.09	429,491.87
28	Kumasi Metro	44,402,308.44	40,478,779.08	3,923,529.36
29	Kwabre East	7,213,601.49	6,748,953.49	464,648.00
30	Kwadaso	7,992,434.56	7,270,694.26	721,740.30

31	Mampong	7,543,612.68	7,243,664.50	299,948.18
32	Obuasi	8,795,956.47	8,747,200.62	48,755.85
33	Obuasi East	4,195,568.66	3,935,150.65	260,418.01
34	Offinso	6,345,017.29	6,051,626.65	293,390.64
35	Offinso North	6,179,490.65	5,572,050.65	607,440.00
36	Oforikrom	8,970,828.95	7,839,818.90	1,131,010.05
37	Old Tafo	6,798,824.35	5,916,551.18	882,273.17
38	Sekyere Affram Plains	4,628,575.36	3,970,683.01	657,892.35
39	Sekyere Central	7,555,980.24	6,863,892.25	692,087.99
40	Sekyere East	6,620,082.12	5,190,162.83	1,429,919.29
41	Sekyere Kumawu	5,298,088.47	4,681,560.84	616,527.63
42	Sekyere South	6,833,253.26	6,388,116.27	445,136.99
43	Suame	10,313,965.87	9,796,540.38	517,425.49
Total		319,097,694.02	290,117,491.83	28,980,202.19

APPENDIX D

OPERATIONAL RESULTS - 2019

Bono Region				
1	Banda District	5,094,308.86	4,739,334.79	354,974.07
2	Berekum East Municipal	7,896,407.93	7,427,159.62	469,248.31
3	Berekum West District	3,952,923.77	3,652,137.16	300,786.61
4	Dormaa Central Municipal	7,366,727.35	7,114,821.73	251,905.62
5	Dormaa East District	5,806,683.56	5,277,269.79	529,413.77
6	Dormaa West District	4,929,878.00	4,148,318.31	781,559.69
7	Jaman North District	7,019,840.86	6,746,778.19	273,062.67
8	Jaman south Municipal	7,410,566.81	6,866,216.88	544,349.93
9	Sunyani Municipal	13,534,306.48	13,239,684.65	294,621.83
10	Sunyani West District	8,729,355.94	8,037,162.28	692,193.66
11	Tain District Assembly	5,430,588.87	4,831,457.54	599,131.33
12	Wenchi Municipal	9,273,929.32	8,380,155.86	893,773.46
Total		86,445,517.75	80,460,496.80	5,985,020.95

No.	Assembly	Income (A)	Expenditure (B)	Surplus/(Deficit) (C=A-B)
Bono East Region				
1	Atebubu Amantin Municipal	7,210,661.63	6,709,917.12	500,744.51
2	Kintampo Municipal	7,600,150.97	7,199,255.26	400,895.71
3	Kintampo South District	5,999,846.11	5,639,194.24	360,651.87
4	Nkoranza North District	5,364,763.85	6,852,816.03	(1,488,052.18)
5	Nkoranza South Municipal	6,988,442.31	6,920,804.50	67,637.81
6	Pru East District	5,064,082.43	4,746,437.14	317,645.29
7	Pru West District	3,799,342.14	3,250,777.92	548,564.22
8	Sene East District	5,583,683.08	4,554,024.26	1,029,658.82
9	Sene West District	6,107,883.27	5,813,935.45	293,947.82
10	Techiman Municipal	12,536,357.13	10,760,151.79	1,776,205.34
11	Techiman North District	5,794,188.40	5,272,812.24	521,376.16

Total	72,049,401.32	67,720,125.95	4,329,275.37
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APPENDIX D

OPERATIONAL RESULTS - 2019

No.	Assembly	Income (A)	Expenditure (B)	Surplus/(Deficit) (C=A-B)
Central region				
1	Abura/ Asebu/Kwamankese	7,036,065.91	6,623,654.67	412,411.24
2	Agona East	5,332,837.00	4,920,077.00	412,760.00
3	Agona West	8,739,760.08	7,997,111.22	742,648.86
4	Ajumako-Enyan-Essiam	6,096,801.09	5,719,124.48	377,676.61
5	Asikuma Odoben Brakwa	6,546,350.59	5,789,445.48	756,905.11
6	Assin North	6,214,376.87	6,261,373.81	(46,996.94)
7	Assin South	4,054,814.64	3,527,477.45	527,337.19
8	Awutu Senya	5,155,839.66	3,790,421.40	1,365,418.26
9	Awutu Senya East	6,557,922.38	4,579,377.48	1,978,544.90
10	Cape Coast	11,199,786.89	10,728,153.79	471,633.10
11	Effutu	10,174,678.71	10,090,681.39	83,997.32
12	Ekumfi	8,863,365.72	6,825,632.44	2,037,733.28
13	Gomoa East	4,973,778.55	4,414,460.38	559,318.17
14	Gomoa West	5,485,948.04	5,400,061.55	85,886.49
15	Hemang Lower Denkyira	5,368,982.77	4,725,459.24	643,523.53
16	Komenda/Edina/Eguafo/ Abire	6,306,500.11	5,953,688.16	352,811.95
17	Mfantseman	7,157,468.06	5,468,505.14	1,688,962.92
18	Twifo Ati-Morkwa	6,840,241.68	5,992,831.44	847,410.24
19	Upper Denkyira East	6,032,984.36	5,825,059.02	207,925.34
20	Upper Denkyira West	5,621,226.70	5,304,762.45	316,464.25
21	Gomoa Central	4,677,132.45	3,305,785.79	1,371,346.66
22	Assin Central	6,715,588.62	3,234,369.32	3,481,219.30
Total		145,152,450.88	126,477,513.10	18,674,937.78

No.	Assembly	Income (A)	Expenditure (B)	Surplus/(Deficit) (C=A-B)
Eastern Region				
1	Abuakwa North	4,788,973.96	4,363,342.37	425,631.59
2	Abuakwa South	7,747,119.18	7,213,771.77	533,347.41
3	Achiase	2,813,637.79	2,454,043.91	359,593.88
4	Akuapem North	8,319,967.88	8,235,173.03	84,794.85
5	Akuapem South	6,116,147.93	5,860,155.10	255,992.83
6	Asene Manso Akroso	4,402,686.35	3,871,167.53	531,518.82
7	Akyemasa	6,343,566.66	5,646,946.89	696,619.77
8	Asuogyaman	7,909,584.47	7,267,325.66	642,258.81
9	Atiwa West	4,916,551.69	4,444,484.41	472,067.28
10	Atiwa East	6,992,602.74	5,807,884.01	1,184,718.73
11	Ayensuano	5,981,199.19	5,478,044.08	503,155.11
12	Birim Central	8,584,259.86	8,221,154.44	363,105.42
13	Birim North	10,156,762.53	10,166,905.55	(10,143.02)
14	Birim South	6,141,396.54	5,445,334.10	696,062.44

15	Denkyembour	7,101,547.00	6,808,814.88	292,732.12
16	Fanteakwa North	5,900,862.38	5,881,956.24	18,906.14
17	Fanteakwa South	4,243,598.45	3,908,538.52	335,059.93
18	Kwaebibirim	6,191,814.36	6,273,682.49	(81,868.13)
19	Kwahu East	7,085,694.62	5,059,489.94	2,026,204.68
20	Kwahu Afram Plains North	5,900,339.24	5,746,463.99	153,875.25
21	Kwahu Afram Plains South	6,860,419.37	6,507,442.80	352,976.57
22	Kwahu South	5,725,767.44	5,261,294.61	464,472.83
23	Kwahu West	8,532,334.72	7,896,736.32	635,598.40
24	Lower Manya Krobo	5,893,547.84	5,620,425.14	273,122.70
25	New Juaben North	4,389,196.04	3,346,260.67	1,042,935.37
26	New Juaben South	12,971,402.36	12,352,878.00	618,524.36
27	Nsawam/Adoagyiri	8,549,576.65	8,657,792.47	(108,215.82)
28	Okere	5,077,411.26	4,405,897.09	671,514.17
29	Suhum/Krabo/Coaltar	7,685,311.37	7,279,979.59	405,331.78
30	Upper Manya Krobo	5,596,079.61	5,154,824.99	441,254.62
31	Upper West Akim	6,405,094.40	5,937,186.94	467,907.46
32	West Akim	8,829,167.64	8,351,622.42	477,545.22
33	Yilo Krobo	6,715,052.07	6,360,698.47	354,353.60
Total		220,868,673.59	205,287,718.42	15,580,955.17

APPENDIX D

OPERATIONAL RESULTS - 2019

No.	Assembly	Income (A)	Expenditure (B)	Surplus/(Deficit) (C=A-B)
Greater Accra Region				
1	Ablekuma Central Municipal	5,285,885.05	3,681,325.89	1,604,559.16
2	Ablekuma North Municipal	8,742,477.37	8,142,486.71	599,990.66
3	Ablekuma West Municipal	9,617,316.57	8,916,469.05	700,847.52
4	Tema West	9,576,345.91	8,544,672.18	1,031,673.73
5	Accra	45,150,199.33	46,590,430.83	(1,440,231.50)
6	Ada East	6,797,422.82	6,494,433.79	302,989.03
7	Ada West	5,387,391.85	5,030,306.49	357,085.36
8	Adenta	19,515,471.87	20,234,995.74	(719,523.87)
9	Ashaiman	14,639,274.48	13,760,933.39	878,341.09
10	Ayawaso Central Municipal.	4,236,724.27	2,148,220.44	2,088,503.83
11	Ayawaso East Municipal.	7,307,341.52	6,901,391.10	405,950.42
12	Ayawaso North Municipal	6,029,318.58	5,935,138.40	94,180.18
13	Ayawaso West Municipal	15,421,623.24	14,819,100.37	602,522.87
14	Ga Central	12,190,426.14	10,543,345.32	1,647,080.82
15	Ga East	14,139,712.54	13,743,338.40	396,374.14
16	Ga North Municipal	6,979,854.78	5,988,824.95	991,029.83
17	Ga South-Ngleshie Amanfro	9,577,945.90	8,999,404.83	578,541.07
18	Ga South-Weija/Gbawe	9,122,575.61	9,109,897.75	12,677.86
19	Ga West	12,982,730.09	12,435,586.28	547,143.81
20	Korle Klottey	8,912,084.52	6,448,875.49	2,463,209.03
21	Kpone Katamanso	20,880,020.99	18,243,211.49	2,636,809.50
22	Krowor Municipal.	6,747,735.11	7,044,012.53	(296,277.42)
23	La Dade-Kotopon	18,538,074.01	15,805,286.32	2,732,787.69
24	La Nkwatanang Madina	11,169,348.59	11,102,358.01	66,990.58
25	Ledzokuku-Krowor	10,580,185.53	10,067,914.64	512,270.89
26	Ningo/Prampram	8,684,617.38	8,615,574.63	69,042.75

27	Okaikwei North Municipal	10,775,838.86	9,595,879.93	1,179,958.93
28	Shai/Osudoku	8,377,165.43	7,707,783.50	669,381.93
29	Tema Metropolitan	35,390,234.44	35,703,387.62	(313,153.18)
Total		362,755,342.78	342,354,586.07	20,400,756.71

APPENDIX D

OPERATIONAL RESULTS - 2019

No.	Assembly	Income (A)	Expenditure (B)	Surplus/(Deficit) (C=A-B)
North East Region				
1	Bunkprugu Nakpanduri	4,270,333.47	4,485,663.85	(215,330.38)
2	Yunyo-Nansua	3,275,847.45	1,852,168.44	1,423,679.01
3	Chereponi	5,344,389.07	3,990,369.17	1,354,019.90
4	East Mamprusi	9,589,745.61	7,674,182.95	1,915,562.66
5	Mamprugu-Moagduri	3,596,228.24	3,409,892.21	186,336.03
6	West Mamprusi	6,479,787.23	3,666,115.35	2,813,671.88
Total		32,556,331.07	25,078,391.97	7,477,939.10

No.	Assembly	Income (A)	Expenditure (B)	Surplus/(Deficit) (C=A-B)
Northern Region				
1	Gushiegu	6,459,661.48	4,759,631.01	1,700,030.47
2	Karaga	6,220,759.73	4,391,432.88	1,829,326.85
3	Kpandai	6,960,858.21	6,064,069.96	896,788.25
4	Kumbugu	7,525,644.20	6,078,102.42	1,447,541.78
5	Mion	6,036,722.87	3,650,919.43	2,385,803.44
6	Nanumba North	9,718,603.93	5,235,389.67	4,483,214.26
7	Nanumba South	6,237,488.08	4,006,260.40	2,231,227.68
8	Saboba	4,715,091.59	3,204,937.42	1,510,154.17
9	Sagnarigu	9,692,626.30	6,914,346.44	2,778,279.86
10	Savelugu	7,640,837.86	5,676,862.21	1,963,975.65
11	Nanton	3,135,779.52	1,572,725.13	1,563,054.39
12	Tamale	19,873,554.89	15,246,950.55	4,626,604.34
13	Tatale Sanguli	5,063,023.47	2,808,553.13	2,254,470.34
14	Tolon	6,857,224.77	5,992,778.60	864,446.17
15	Yendi	7,213,742.14	6,604,252.35	609,489.79
16	Zabzugu	4,779,055.25	3,031,560.98	1,747,494.27
Total		118,130,674.29	85,238,772.58	32,891,901.71

No.	Assembly	Income (A)	Expenditure (B)	Surplus/(Deficit) (C=A-B)
Oti Region				
1	Biakoye	4,323,809.15	3,592,536.01	731,273.14
2	Jasikan	4,645,532.58	3,399,514.91	1,246,017.67
3	Kadjebi	4,874,857.61	2,969,707.25	1,905,150.36
4	Krachi East District	5,481,635.57	4,872,065.46	609,570.11
5	Krachi Nchumuru District	4,424,398.54	3,156,803.43	1,267,595.11

6	Krachi District	4,835,741.15	3,376,609.60	1,459,131.55
7	Nkwanta North District	5,071,602.45	4,641,148.91	430,453.54
8	Nkwanta South District	5,318,526.81	5,364,460.23	(45,933.42)
Total		38,976,103.86	31,372,845.80	7,603,258.06

APPENDIX D

OPERATIONAL RESULTS - 2019

No.	Assembly	Income (A)	Expenditure (B)	Surplus/(Deficit) (C=A-B)
Savannah Region				
1	Bole	5,755,849.16	4,304,753.50	1,451,095.66
2	Central Gonja	6,311,829.88	4,351,121.19	1,960,708.69
3	East Gonja	6,912,443.18	5,089,350.67	1,823,092.51
4	North Gonja	5,188,760.42	3,502,035.08	1,686,725.34
5	Sawla Tuna Kalba	5,392,733.68	3,413,153.38	1,979,580.30
6	North East Gonja	1,750,994.07	1,680,877.86	70,116.21
7	West Gonja	5,894,608.20	4,631,646.01	1,262,962.19
Total		37,207,218.59	26,972,937.69	10,234,280.90

No.	Assembly	Income (A)	Expenditure (B)	Surplus/(Deficit) (C=A-B)
Upper East Region				
1	Bawku	8,778,028.33	7,478,096.23	1,299,932.10
2	Bawku West	5,214,872.34	4,969,336.49	245,535.85
3	Binduri	4,909,495.18	4,518,926.50	390,568.68
4	Bolga	7,463,499.31	6,520,968.83	942,530.48
5	Bongo	6,774,327.10	6,313,185.24	461,141.86
6	Builsa North	4,733,000.08	4,109,552.60	623,447.48
7	Builsa South	5,005,432.66	4,670,038.29	335,394.37
8	Garu	5,720,457.56	5,293,083.77	427,373.79
9	Kassena Nankana East	8,768,985.15	7,911,276.48	857,708.67
10	Kassena Nankana West	5,246,963.16	4,781,585.00	465,378.16
11	Nabdam	5,326,542.08	5,025,560.49	300,981.59
12	Pusiga	5,593,312.52	5,006,542.18	586,770.34
13	Talensi	5,343,457.08	4,580,991.02	762,466.06
14	Tempane	4,174,090.42	3,373,807.66	800,282.76
15	Bolga East	4,329,081.77	3,434,085.09	894,996.68
Total		87,381,544.74	77,987,035.87	9,394,508.87

No.	Assembly	Income (A)	Expenditure (B)	Surplus/(Deficit) (C=A-B)
Upper West Region				
1	Daffiama-Bussie-Issa	4,722,133.18	3,913,576.73	808,556.45
2	Jirapa	5,956,286.12	6,079,887.61	(123,601.49)
3	Lambussie-Karni	5,133,851.00	5,122,618.64	11,232.36
4	Lawra	5,361,987.35	4,936,514.73	425,472.62
5	Nadowli Kaleo	5,317,732.23	5,360,881.96	(43,149.73)
6	Nandom	5,344,903.15	5,432,978.02	(88,074.87)
7	Sissala East	5,691,154.53	5,105,812.93	585,341.60
8	Sissala West	5,914,328.46	5,491,397.67	422,930.79
9	Wa East	6,148,609.06	6,494,521.53	(345,912.47)

10	Wa	9,533,377.48	8,929,902.36	603,475.12
11	Wa West	6,555,235.63	5,145,928.06	1,409,307.57
Total		65,679,598.19	62,014,020.24	3,665,577.95

APPENDIX D

OPERATIONAL RESULTS - 2019

No.	Assembly	Income (A)	Expenditure (B)	Surplus/(Deficit) (C=A-B)
Volta Region				
1	Adaklu District			-
2	Afadzato South District	5,912,086.78	3,726,213.33	2,185,873.45
3	Agotime Ziope	4,808,443.66	4,465,366.90	343,076.76
4	Akatsi North	4,894,883.59	4,027,438.45	867,445.14
5	Akatsi South	5,282,290.66	4,868,023.17	414,267.49
6	Anloga	1,787,947.49	1,311,958.17	475,989.32
7	Central Tongu	5,966,800.52	4,411,256.93	1,555,543.59
8	Ho Municipal	12,853,551.91	10,464,382.49	2,389,169.42
9	Ho West	5,121,423.81	4,927,750.08	193,673.73
10	Hohoe Municipal	8,910,783.31	5,786,267.93	3,124,515.38
11	Keta Municipal			
12	Ketu North	5,436,069.27	5,256,556.93	179,512.34
13	Ketu South	9,378,448.57	6,123,777.24	3,254,671.33
14	Kpando	6,737,884.24	4,093,203.81	2,644,680.43
15	North Dayi District	4,352,154.73	4,662,775.19	(310,620.46)
16	North Tongu District	5,797,485.14	5,050,589.53	746,895.61
17	South Dayi District	5,161,017.53	4,296,184.73	864,832.80
18	South Tongu District	6,583,481.62	3,973,635.27	2,609,846.35
Total		98,984,752.83	77,445,380.15	21,539,372.68

No.	Assembly	Income (A)	Expenditure (B)	Surplus/(Deficit) (C=A-B)
WESTERN REGION				
1	Ahanta West	7,798,119.19	6,565,610.25	1,232,508.94
2	Ellembele	9,229,499.29	7,371,317.44	1,858,181.85
3	Effia-Kwesimintsim	7,684,546.83	5,642,383.05	2,042,163.78
4	Jomoro	5,590,144.41	4,160,856.88	1,429,287.53
5	Mpohor	4,880,517.05	3,451,975.97	1,428,541.08
6	Nzema East	5,613,047.41	5,531,110.56	81,936.85
7	Prestea-Huni Valley	10,454,240.54	5,923,461.47	4,530,779.07
8	Sekondi / Takoradi	23,476,348.40	17,573,860.46	5,902,487.94
9	Shama	6,617,162.17	5,166,618.29	1,450,543.88
10	Tarkwa-Nsuaem	16,029,881.96	9,523,048.68	6,506,833.28
11	Amenfi Central	4,485,033.77	3,897,463.11	587,570.66

12	Amenfi East	6,258,731.39	5,499,421.84	759,309.55
13	Amenfi West	5,595,287.32	4,098,846.21	1,496,441.11
14	Wassa East	6,172,042.17	5,628,929.91	543,112.26
Total		119,884,601.90	90,034,904.12	29,849,697.78

APPENDIX D

OPERATIONAL RESULTS - 2019

No.	Assembly	Income (A)	Expenditure (B)	Surplus/(Deficit) (C=A-B)
WESTERN NORTH REGION				
1	Aowin	6,076,671.77	3,531,785.31	2,544,886.46
2	Bia East	3,546,499.42	2,495,462.77	1,051,036.65
3	Bia West	4,062,833.52	3,731,017.36	331,816.16
4	Bibiani / Anhwiaso / Bekwai	9,659,172.30	7,845,565.63	1,813,606.67
5	Bodi	3,878,344.86	2,802,180.88	1,076,163.98
6	Juaboso	4,606,371.21	4,072,206.05	534,165.16
7	Sefwi Akontombra	4,495,166.10	3,391,539.39	1,103,626.71
8	Sefwi Wiawso	7,170,170.33	5,425,162.09	1,745,008.24
9	Suaman	4,306,328.64	2,450,618.91	1,855,709.73
Total		47,801,558.15	35,745,538.39	12,056,019.76

SUMMARY

No.	Assembly	Income (A)	Expenditure (B)	Surplus/(Deficit) (C=A-B)
1	Ahafo Region	43,154,075.61	40,343,724.85	2,810,350.76
2	Ashanti Region	319,097,694.02	290,117,491.83	28,980,202.19
3	Bono Region	86,445,517.75	80,460,496.80	5,985,020.95
4	Bono East Region	72,049,401.32	67,720,125.95	4,329,275.37
5	Central region	145,152,450.88	126,477,513.10	18,674,937.78
6	Eastern Region	220,868,673.59	205,287,718.42	15,580,955.17
7	Greater Accra Region	362,755,342.78	342,354,586.07	20,400,756.71
8	North East Region	32,556,331.07	25,078,391.97	7,477,939.10
9	Northern Region	118,130,674.29	85,238,772.58	32,891,901.71
10	Oti Region	38,976,103.86	31,372,845.80	7,603,258.06
11	Savannah Region	37,207,218.59	26,972,937.69	10,234,280.90
12	Upper East Region	87,381,544.74	77,987,035.87	9,394,508.87
13	Upper West Region	65,679,598.19	62,014,020.24	3,665,577.95
14	Volta Region	98,984,752.83	77,445,380.15	21,539,372.68
15	Western region	119,884,601.90	90,034,904.12	29,849,697.78
16	Western North region	47,801,558.15	35,745,538.39	12,056,019.76
	Total	1,896,125,539.57	1,664,651,483.83	231,474,055.74

Assets and Liabilities - 2017 to 2019

Ahafo Region								
No.	Assembly	Year	Cash/Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Total Assets (GH¢)	Total Liabilities (GH¢)	Assets Less Liabilities (GH¢)
1	Asunafo North	2017	292,737.47	19,750.00	22,480.50	334,967.97		334,967.97
		2018	341,160.90	19,750.00	22,480.50	383,391.40	42,743.33	340,648.07
		2019	557,417.95	19,750.00	22,480.50	599,648.45	35,241.27	564,407.18
2	Asunafo South	2017	272,293.90		6,433.00	278,726.90		278,726.90
		2018	134,684.86		6,433.00	141,117.86	4,416.84	136,701.02
		2019	294,647.15		6,433.00	301,080.15		301,080.15
3	Asutifi North	2017	645,922.06	600,000.00	3,000.00	1,248,922.06		1,248,922.06
		2018	16,902.12	-	60.00	16,962.12	2,056.10	14,906.02
		2019	1,015,001.64			1,015,001.64	9,851.35	1,005,150.29
4	Asutifi South	2017	313,603.76			313,603.76		313,603.76
		2018	27,416.22			27,416.22		27,416.22
		2019	633,691.37			633,691.37		633,691.37
5	Tano North	2017	316,354.75		6,900.00	323,254.75		323,254.75
		2018	361,118.04	-	6,900.00	368,018.04	1,000.00	367,018.04
		2019	842,659.29		6,900.00	849,559.29	1,868.23	847,691.06
6	Tano South	2017	319,959.94	37,298.77	2,913.72	360,172.43		360,172.43
		2018	41,924.89	100.00	-	42,024.89	4,217.99	37,806.90
		2019	383,915.34	100.00		384,015.34	1,188.40	382,826.94
	Total	2019	3,727,332.74	19,850.00	35,813.50	3,782,996.24	48,149.25	3,734,846.99

Ashanti Region								
1	Adansi Asokwa	2017						
		2018	282,164.87			282,164.87		282,164.87
		2019	731,963.57			731,963.57		731,963.57
2	Adansi North	2017	342,278.58		2,385.00	344,663.58	12,098.80	332,564.78
		2018	281,264.33		2,685.00	283,949.33	26,640.71	257,308.62
		2019	490,345.42		2,685.00	493,030.42	26,640.71	466,389.71
3	Adansi South	2017	312,725.22		744.00	313,469.22		313,469.22
		2018	195,726.90		744.00	196,470.90	148.87	196,322.03
		2019	462,436.76		744.00	463,180.76		463,180.76
4	Afigya Kwabre North	2017				-		-
		2018	180,125.83		500.00	180,625.83		180,625.83
		2019	702,724.10			702,724.10		702,724.10
5	Afigya Kwabre South	2017	529,893.23		6,195.00	536,088.23	3,578.49	532,509.74
		2018	416,561.54		10,245.00	426,806.54	1,000.00	425,806.54
		2019	617,027.06		7,610.00	624,637.06	1,000.00	623,637.06
6	Ahafo Ano North	2017	153,973.79	1,248,029.53	-	1,402,003.32	327,416.49	1,074,586.83
		2018	194,274.92	8,200.00		202,474.92	5,294.10	197,180.82
		2019	890,604.93			890,604.93	22,674.64	867,930.29
7	Ahafo Ano South East	2017				-		-
		2018	149,677.11			149,677.11		149,677.11
		2019	816,212.05			816,212.05		816,212.05
8	Ahafo Ano South West	2017	468,771.04	38,000.00	5,210.00	511,981.04	50,341.26	461,639.78
		2018	767,229.05	38,000.00	2,110.00	807,339.05	50,341.26	756,997.79
		2019	801,543.04			801,543.04		801,543.04
9	Akrofuom	2017				-		-
		2018	244,143.93			244,143.93		244,143.93
		2019	797,977.61			797,977.61		797,977.61
10	Amansie Central	2017	355,535.05		1,250.00	356,785.05	11,553.87	345,231.18
		2018	63,463.87		1,250.00	64,713.87	11,553.87	53,160.00
		2019	730,916.81		1,250.00	732,166.81	11,553.87	720,612.94
11	Amansie South	2017				-		-
		2018	76,553.62			76,553.62		76,553.62
		2019	799,583.35			799,583.35		799,583.35
12	Amansie west	2017	1,161,280.15		19,001.10	1,180,281.25	18,000.00	1,162,281.25
		2018	325,155.09		36,693.10	361,848.19	3,923.34	357,924.85
		2019	630,719.84		14,581.10	645,300.94	53,392.97	591,907.97

13	Asante Akim Central	2017	487,133.02	61,314.45	1,750.00	550,197.47	-	550,197.47
		2018	636,634.88	61,314.45	1,750.00	699,699.33		699,699.33
		2019	1,116,859.68	61,314.45	1,750.00	1,179,924.13		1,179,924.13
14	Asante Akim North	2017	179,362.49		-	179,362.49	-	179,362.49
		2018	27,183.10			27,183.10		27,183.10
		2019	400,460.12			400,460.12		400,460.12
15	Asante Akim South	2017	299,881.59	23,600.00	41,080.88	364,562.47	4,545.36	360,017.11
		2018	46,246.61		40,780.88	87,027.49	4,545.36	82,482.13
		2019	963,239.21			963,239.21		963,239.21
16	Asokore Mampong	2017	836,451.47			836,451.47	-	836,451.47
		2018	732,980.66		9,623.28	742,603.94	169,707.56	572,896.38
		2019	1,929,530.09			1,929,530.09	125,920.92	1,803,609.17
17	Asokwa	2017				-		-
		2018	275,003.34			275,003.34		275,003.34
		2019	1,390,396.20			1,390,396.20		1,390,396.20
18	Atwima Kwanwoma	2017	357,731.83		1,785.00	359,516.83	2,000.00	357,516.83
		2018	92,010.25		1,785.00	93,795.25	2,000.00	91,795.25
		2019	478,075.78		1,785.00	479,860.78	2,000.00	477,860.78
19	Atwima Mponua	2017	189,866.06		17,001.23	206,867.29	72,709.53	134,157.76
		2018	209,050.04		49,015.73	258,065.77	50,060.33	208,005.44
		2019	269,855.95		59,363.89	329,219.84	85,713.03	243,506.81
20	Atwima Nwabiagya North	2017				-		-
		2018	162,673.43			162,673.43	6,970.84	155,702.59
		2019	254,925.36			254,925.36		254,925.36
21	Atwima Nwabiagya South	2017	475,072.34	24,221.00	12,642.00	511,935.34	59,675.46	452,259.88
		2018	495,459.38	24,221.00	12,642.00	532,322.38	120,956.28	411,366.10
		2019	505,069.93		12,642.00	517,711.93	33,981.46	483,730.47
22	Bekwai	2017	508,085.39	500.00	81,359.75	589,945.14	12,285.38	577,659.76
		2018	482,212.33	500.00	81,359.75	564,072.08	12,285.38	551,786.70
		2019	975,578.72		81,359.75	1,056,938.47	12,285.38	1,044,653.09
23	Bosome Freho	2017	185,686.06		-	185,686.06	334.43	185,351.63
		2018	116,452.60			116,452.60	73,236.76	43,215.84
		2019	663,550.37			663,550.37		663,550.37
24	Bosomtwe	2017	766,919.24		-	766,919.24	34.64	766,884.60
		2018	353,436.81		117,500.00	470,936.81	34.65	470,902.16
		2019	1,211,375.87			1,211,375.87	2,479.13	1,208,896.74
25	Ejisu	2017	504,178.95	6,000.00	-	510,178.95	37,225.22	472,953.73
		2018	121,632.58			121,632.58		121,632.58
		2019	592,484.15			592,484.15	7,809.39	584,674.76
26	Ejura Sekyeredomasi	2017	80,321.63		500.00	80,821.63	7,022.73	73,798.90
		2018	225,353.03		500.00	225,853.03	1,596.31	224,256.72
		2019	406,092.78			406,092.78	9,231.59	396,861.19
27	Juaben	2017				-		-
		2018	1,957.38			1,957.38		1,957.38
		2019	431,449.25			431,449.25		431,449.25
28	Kumasi	2017	5,631,208.83	1,472,194.20		7,103,403.03	2,381,109.93	4,722,293.10
		2018	2,364,764.43	400.00	453,910.00	2,819,074.43	1,969,094.90	849,979.53
		2019	5,235,719.62	500,000.00		5,735,719.62	1,442,990.01	4,292,729.61
29	Kwabre East	2017	371,621.28	3,535.17		375,156.45	-	375,156.45
		2018	257,709.50	3,535.17		261,244.67		261,244.67
		2019	722,357.50	3,535.17		725,892.67		725,892.67
30	Kwadaso	2017				-		-
		2018	442,551.09			442,551.09		442,551.09
		2019	1,164,291.39			1,164,291.39		1,164,291.39
31	Mampong	2017	172,902.88			172,902.88	2,466.83	170,436.05
		2018	284,751.32	25,500.00		310,251.32	1,558.80	308,692.52
		2019	591,545.13	25,500.00		617,045.13	8,404.43	608,640.70
32	Obuasi	2017	1,996,744.46	40,689.04	10,247.45	2,047,680.95	139,732.03	1,907,948.92
		2018	1,766,486.80	40,689.04	9,532.95	1,816,708.79	126,730.61	1,689,978.18
		2019	1,684,104.30		9,532.95	1,693,637.25		1,693,637.25
33	Obuasi East	2017				-		-
		2018	348,608.49			348,608.49	13,844.75	334,763.74
		2019	621,017.36			621,017.36	25,835.61	595,181.75
34	Offinso	2017	270,472.52	138,500.00	700.00	409,672.52	78,745.08	330,927.44
		2018	263,600.24	138,500.00	37,600.00	439,700.24	4,245.08	435,455.16

		2019	594,590.88	138,500.00		733,090.88	4,245.08	728,845.80
35	Offinso North	2017	534,039.33		41,649.20	575,688.53	85,426.69	490,261.84
		2018	71,547.60		4,400.00	75,947.60	158,502.21	(82,554.61)
		2019	541,961.94		91,700.00	633,661.94	108,776.55	524,885.39
36	Oforikrom	2017				-		-
		2018	6,568,334.05			6,568,334.05		6,568,334.05
		2019	1,715,974.61			1,715,974.61		1,715,974.61
37	Old Tafo	2017				-		-
		2018	749,976.47			749,976.47		749,976.47
		2019	1,671,929.64			1,671,929.64	39,680.00	1,632,249.64
38	Sekyere Afram Plains	2017	235,432.90		22,628.43	258,061.33	27,731.69	230,329.64
		2018	167,586.17		4,643.63	172,229.80	28,553.10	143,676.70
		2019	801,482.08		188.03	801,670.11	101.06	801,569.05
39	Sekyere Central	2017	28,924.94		-	28,924.94	1,643.64	27,281.30
		2018	97,834.80			97,834.80	7,695.37	90,139.43
		2019	794,945.04			794,945.04	12,717.62	782,227.42
40	Sekyere East	2017	50,193.63		6,150.98	56,344.61	20,808.93	35,535.68
		2018	133,904.96			133,904.96		133,904.96
		2019	692,307.28			692,307.28		692,307.28
41	Sekyere Kumawu	2017	165,707.02		-	165,707.02	100,883.67	64,823.35
		2018	160,008.90		103,847.41	263,856.31	120,061.48	143,794.83
		2019	795,557.32		146,430.33	941,987.65	181,665.19	760,322.46
42	Sekyere South	2017	84,229.89		430.00	84,659.89	5,800.00	78,859.89
		2018	237,594.27		430.00	238,024.27	5,800.00	232,224.27
		2019	683,161.26			683,161.26	5,800.00	677,361.26
43	Suame	2017				-		-
		2018	258,219.07			258,219.07	7,885.71	250,333.36
		2019	1,055,644.56			1,055,644.56	287,885.71	767,758.85
	Total	2019	39,427,587.91	728,849.62	431,622.05	40,588,059.58	2,512,784.35	38,075,275.23

APPENDIX E

Assets and Liabilities - 2017 to 2019

Bono Region								
No.	Assembly	Year	Cash/Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Total Assets (GH¢)	Total Liabilities (GH¢)	Assets Less Liabilities (GH¢)
1	Banda	2017	233,912.16		3,446.00	237,358.16	234,455.36	2,902.80
		2018	180,232.21			180,232.21	283.79	179,948.42
		2019	531,038.53	4,223.50	-	535,262.03	339.54	534,922.49
2	Berekum	2017	907,009.26	100.00		907,109.26		907,109.26
		2018	105,706.11	100.00		105,806.11	40,645.00	65,161.11
		2019	575,438.42	100.00	-	575,538.42	41,129.00	534,409.42
3	Berekum West	2017				-		-
		2018	86,827.60		-	86,827.60		86,827.60
		2019	387,614.21			387,614.21		387,614.21
4	Dormaa Central	2017	656,567.42	450.00		657,017.42		657,017.42
		2018	247,186.96	450.00		247,636.96	8,124.59	239,512.37
		2019	490,967.99	450.00		491,417.99		491,417.99
5	Dormaa East	2017	242,081.58			242,081.58		242,081.58
		2018	118,491.87		-	118,491.87		118,491.87
		2019	647,905.64	-	-	647,905.64		647,905.64
6	Dormaa West	2017	78,504.43			78,504.43		78,504.43
		2018	29,976.72		-	29,976.72		29,976.72
		2019	811,536.41	-		811,536.41		811,536.41
7	Jaman North	2017	261,109.94			261,109.94		261,109.94
		2018	177,572.46		-	177,572.46		177,572.46
		2019	450,635.13			450,635.13		450,635.13
8	Jaman South	2017	498,144.01	59,120.00	3,390.72	560,654.73		560,654.73
		2018	391,210.45	59,120.00	3,390.72	453,721.17		453,721.17
		2019	935,560.38	59,120.00	3,390.72	998,071.10		998,071.10
9	Sunyani	2017	1,586,399.86	100.00	9,465.46	1,595,965.32		1,595,965.32
		2018	689,462.09	100.00	5,465.46	695,027.55	23,151.68	671,875.87
		2019	978,887.92	100.00	5,465.46	984,453.38	17,955.68	966,497.70
10	Sunyani West	2017	490,813.15			490,813.15		490,813.15
		2018	531,414.62			531,414.62		531,414.62
		2019	1,223,608.28			1,223,608.28		1,223,608.28
11	Tain	2017	27,371.94		4,415.00	31,786.94		31,786.94
		2018	252,876.45			252,876.45		252,876.45
		2019	852,077.32			852,077.32	69.54	852,007.78
12	Wenchi	2017	612,825.73	100.00	1,968.90	614,894.63		614,894.63
		2018	266,756.66		1,968.90	268,725.56	10,193.32	258,532.24

		2019	1,074,055.85	100.00	1,968.90	1,076,124.75	10,193.32	1,065,931.43
	Total	2019	8,959,326.08	64,093.50	10,825.08	9,034,244.66	69,687.08	8,964,557.58

APPENDIX E

Assets and Liabilities - 2017 to 2019

Bono East Region								
No.	Assembly	Year	Cash/Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Total Assets (GH¢)	Total Liabilities (GH¢)	Assets Less Liabilities (GH¢)
1	Atebubu-Amanten	2017	422,091.87	165,692.99	17,756.19	605,541.05		605,541.05
		2018	68,588.25	150,375.99	33,073.19	252,037.43		252,037.43
		2019	569,332.76	150,375.99	33,073.19	752,781.94	-	752,781.94
2	Kintampo	2017	225,338.03	35,397.80	57,907.22	318,643.05		318,643.05
		2018	14,272.26	19,235.00	70,270.02	103,777.28	22,225.69	81,551.59
		2019	430,935.87	110.00	54,295.02	485,340.89	1,093.83	484,247.06
3	Kintampo South	2017	370,236.00			370,236.00		370,236.00
		2018	142,879.06	-	-	142,879.06		142,879.06
		2019	503,530.93	-	-	503,530.93		503,530.93
4	Nkoranza North	2017	489,463.90			489,463.90		489,463.90
		2018	2,528,800.00	-	-	2,528,800.00		2,528,800.00
		2019	1,042,910.96	-	-	1,042,910.96	2,162.99	1,040,747.97
5	Nkoranza South	2017	648,802.89	48,867.96	1,940.00	699,610.85		699,610.85
		2018	726,891.29	48,867.96	-	775,759.25	5,000.00	770,759.25
		2019	794,569.33	48,867.96		843,437.29	5,040.23	838,397.06
6	Pru East	2017	349,558.86	44,919.16		394,478.02		394,478.02
		2018	434,556.56	44,919.16	-	479,475.72	39,455.56	440,020.16
		2019	752,201.85	44,919.16		797,121.01	39,455.56	757,665.45
7	Pru West	2017				-		-
		2018	24,517.49	-	-	24,517.49		24,517.49
		2019	573,081.71	-	-	573,081.71		573,081.71
8	Sene East	2017	676,632.25			676,632.25		676,632.25
		2018	983,993.13	-	43.00	984,036.13		984,036.13
		2019	2,013,651.95	-	43.00	2,013,694.95		2,013,694.95
9	Sene West	2017	140,123.76	16,740.00		156,863.76		156,863.76
		2018	212,423.38	16,740.00	-	229,163.38		229,163.38
		2019	405,671.20	16,740.00	700.00	423,111.20		423,111.20
10	Techiman	2017	483,202.38	160,586.69	8,469.22	652,258.29		652,258.29
		2018	84,633.31	160,586.69	8,469.22	253,689.22	39,081.93	214,607.29
		2019	1,935,532.37	160,586.69	8,469.22	2,104,588.28	114,275.65	1,990,312.63
11	Techiman North	2017	321,082.87			321,082.87		321,082.87
		2018	70,350.56	-	-	70,350.56		70,350.56
		2019	591,726.72			591,726.72		591,726.72
	Total	2019	9,613,145.65	421,599.80	96,580.43	10,131,325.88	162,028.26	9,969,297.62

No.	Assembly	Year	Cash/Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Total Assets (GH¢)	Total Liabilities (GH¢)	Assets Less Liabilities (GH¢)
Central Region								
1	Abura/Asebu/Kwamankese	2017	56,351.22		2,300.00	58,651.22		58,651.22
		2018	23,296.43		2,800.00	26,096.43		26,096.43
		2019	436,537.67		1,970.00	438,507.67	318.00	438,189.67
2	Agona East	2017	455,349.31			455,349.31	65,580.00	389,769.31
		2018	108,450.62			108,450.62	65,580.00	42,870.62
		2019	521,211.00			521,211.00	65,580.00	455,631.00
3	Agona West	2017	505,449.54	161,823.82	6,311.30	673,584.66	21,155.91	652,428.75
		2018	643,180.93	163,739.22	3,831.30	810,751.45	1,722.40	809,029.05
		2019	1,384,807.39	163,739.22	3,831.30	1,552,377.91	-	1,552,377.91
4	Ajumako-Enyan-Essiam	2017	541,344.93	132,976.42		674,321.35	6,719.93	667,601.42
		2018	716,737.46	900.00	132,976.42	850,613.88	2,591.59	848,022.29
		2019	1,094,414.07	900.00	132,976.42	1,228,290.49	2,591.59	1,225,698.90
5	Asikuma Odoben Brakwa	2017	277,602.62	300.00		277,902.62		277,902.62
		2018	223,711.50	300.00		224,011.50		224,011.50
		2019	980,616.61	300.00		980,916.61	-	980,916.61
6	Assin Central	2017	629,070.25	1,200.00	10,143.31	640,413.56	2,322.62	638,090.94
		2018	555,291.08	1,200.00	10,143.31	566,634.39	503.72	566,130.67
		2019	514,279.58	1,200.00	10,143.31	525,622.89	8,308.06	517,314.83
		2017				-		-

7	Assin North	2018	81,059.63			81,059.63		81,059.63
		2019	608,396.82			608,396.82	-	608,396.82
8	Assin South	2017	433,186.23	9,000.00	5,615.00	447,801.23	213,925.25	233,875.98
		2018	418,492.23	9,000.90	5,615.00	433,108.13		433,108.13
		2019	669,402.18		5,405.00	674,807.18	213,925.25	460,881.93
9	Awutu Senya	2017	441,040.42			441,040.42	4,931.41	436,109.01
		2018	111,770.60			111,770.60		111,770.60
		2019	554,791.71		378,424.48	933,216.19	2,380.00	930,836.19
10	Awutu Senya East	2017	834,671.27		6,659.00	841,330.27		841,330.27
		2018	1,136,188.96			1,136,188.96		1,136,188.96
		2019	1,607,822.06			1,607,822.06	-	1,607,822.06
11	Cape Coast	2017	963,398.09		18,825.00	982,223.09		982,223.09
		2018	915,978.11		17,325.00	933,303.11		933,303.11
		2019	1,005,710.44		11,590.00	1,017,300.44	-	1,017,300.44
12	Effutu	2017	227,871.85	59,723.70	133,188.90	420,784.45		420,784.45
		2018	346,600.83	59,723.70	133,188.90	539,513.43		539,513.43
		2019	2,384,334.11		81,968.15	2,466,302.26	2,236.00	2,464,066.26
13	Ekumfi	2017	345,899.23			345,899.23		345,899.23
		2018	95,312.24			95,312.24		95,312.24
		2019	654,630.41			654,630.41		654,630.41
14	Gomoa Central	2017	376,607.60	10,000.00		386,607.60	959.32	385,648.28
		2018	19,673.80		335,845.22	355,519.02		355,519.02
		2019	431,405.51		10,000.00	441,405.51	959.32	440,446.19
15	Gomoa East	2017				-		-
		2018	36,163.02			36,163.02		36,163.02
		2019	679,686.55			679,686.55		679,686.55
16	Gomoa West	2017	30,421.95		229,663.10	260,085.05	78,917.05	181,168.00
		2018	102,446.01		229,663.10	332,109.11	51,219.25	280,889.86
		2019	404,038.71		229,663.10	633,701.81		633,701.81
17	Komenda/ Edina/Eguafo/A birem	2017	1,178,936.56		21,567.25	1,200,503.81		1,200,503.81
		2018	476,105.56		20,467.25	496,572.81		496,572.81
		2019	1,310,521.04		19,667.25	1,330,188.29		1,330,188.29
18	Mfantseman	2017	890,512.73	55,308.72	7,930.00	953,751.45	2,744.02	951,007.43
		2018	226,186.41	55,308.72	3,125.00	284,620.13	373,634.65	(89,014.52)
		2019	699,636.02	-	61,503.72	761,139.74	2,744.02	758,395.72
19	Twifo Ati-Morkwa	2017	331,859.21		127,569.37	459,428.58	17,986.45	441,442.13
		2018	501,446.38	102,569.37	25,000.00	629,015.75	7,528.30	621,487.45
		2019	739,586.66		25,000.00	764,586.66	50,284.18	714,302.48
20	Twifo Hemang Lower Denkyira	2017	269,014.96		650.00	269,664.96	2,026.42	267,638.54
		2018	340,556.84		650.00	341,206.84	2,434.88	338,771.96
		2019	657,671.09			657,671.09	6,026.59	651,644.50
21	Upper Denkyira East	2017	648,409.70	118.96	70,533.00	719,061.66	179,439.35	539,622.31
		2018	381,563.86	118.96	70,533.00	452,215.82	69,008.23	383,207.59
		2019	689,752.20			689,752.20	179,439.35	510,312.85
22	Upper Denkyira West	2017	1,227,089.96		1,950.00	1,229,039.96	43,576.25	1,185,463.71
		2018	692,455.92		700.00	693,155.92	1,222.37	691,933.55
		2019	1,197,323.17		530.00	1,197,853.17	8,407.82	1,189,445.35
	Total	2019	19,226,575.00	166,139.22	972,672.73	20,365,386.95	543,200.18	19,822,186.77

APPENDIX E

Assets and Liabilities - 2017 to 2019

No.	Assembly	Year	Cash/Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Total Assets (GH¢)	Total Liabilities (GH¢)	Assets Less Liabilities (GH¢)
Eastern Region								
1	Abuakwa North	2017						
		2018	88,904.74			88,904.74		88,904.74
		2019	514,023.71			514,023.71		514,023.71
2	Abuakwa South	2017	1,177,668.81		150.00	1,177,818.81		1,177,818.81
		2018	863,275.90			863,275.90		863,275.90
		2019	936,314.39			936,314.39		936,314.39
3	Achiase	2017						-
		2018						-
		2019	359,618.85			359,618.85		359,618.85

4	Akuapem North	2017	462,702.75	161,677.59	3,561.00	627,941.34		627,941.34
		2018	342,533.27	161,677.59	4,911.00	509,121.86		509,121.86
		2019	590,105.71		3,811.00	593,916.71		593,916.71
5	Akuapem South	2017	489,955.67			489,955.67		489,955.67
		2018	335,912.16			335,912.16		335,912.16
		2019	591,912.16			591,912.16		591,912.16
6	Akyemasa	2017	164,042.61			164,042.61		164,042.61
		2018	333,440.45			333,440.45		333,440.45
		2019	1,030,060.22			1,030,060.22		1,030,060.22
7	Asene Manso Akroso	2017						-
		2018	6,356.86			6,356.86		6,356.86
		2019	537,875.68			537,875.68		537,875.68
8	Asuogyaman	2017	199,526.15	73,773.35	640.00	273,939.50	75,137.98	198,801.52
		2018	78,203.79	73,773.35	140.00	152,117.14		152,117.14
		2019	720,462.60			720,462.60		720,462.60
9	Atiwa West	2017	562,981.77	30,000.00	3,000.00	595,981.77		595,981.77
		2018	145,429.91	30,000.00	3,000.00	178,429.91		178,429.91
		2019	1,333,148.64			1,333,148.64		1,333,148.64
10	Atiwa East	2017						-
		2018	219,735.83			219,735.83		219,735.83
		2019	691,813.11			691,813.11		691,813.11
11	Ayensuano	2017	311,850.07		460.00	312,310.07	15,000.00	297,310.07
		2018	116,007.11		460.00	116,467.11	15,000.00	101,467.11
		2019	619,162.22		460.00	619,622.22	15,000.00	604,622.22
12	Birim Central	2017	503,168.32	212,606.17	23,374.03	739,148.52		739,148.52
		2018	107,242.90	212,606.17	23,374.03	343,223.10		343,223.10
		2019	470,348.32			470,348.32		470,348.32
13	Birim North	2017	101,483.72	50,000.00	4,653.25	156,136.97	4,914.59	151,222.38
		2018	1,055,473.23			1,055,473.23		1,055,473.23
		2019	1,046,386.24	47,948.00		1,094,334.24		1,094,334.24
14	Birim South	2017	72,802.16			72,802.16		72,802.16
		2018	(1,939.56)			(1,939.56)	1,680.00	(3,619.56)
		2019	692,731.39			692,731.39		692,731.39
15	Denkyem bour	2017	562,013.19		50.00	562,063.19		562,063.19
		2018	135,434.18			135,434.18		135,434.18
		2019	428,166.30			428,166.30		428,166.30
16	Fanteakwa North	2017	216,364.44		987.00	217,351.44		217,351.44
		2018	582,367.50		21,885.00	604,252.50		604,252.50
		2019	613,715.52		42,740.86	656,456.38	33,297.74	623,158.64
17	Fanteakwa South	2017						-
		2018	178,946.89		1,000.00	179,946.89	41,477.00	138,469.89
		2019	513,145.55			513,145.55		513,145.55
18	Kwaebibirim	2017	375,723.33		78,722.14	454,445.47	95,555.00	358,890.47
		2018	225,269.00		71,436.50	296,705.50		296,705.50
		2019	214,837.37			214,837.37		214,837.37
19	Kwahu Afram Plains North	2017	168,324.47	54,670.90	960.00	223,955.37	3,438.78	220,516.59
		2018	417,842.80	54,670.90	550.00	473,063.70	3,438.78	469,624.92
		2019	571,768.05	54,670.00	500.00	626,938.05	3,438.78	623,499.27
20	kwahu Affram Plains South	2017	296,305.65			296,305.65		296,305.65
		2018	617,200.59			617,200.59		617,200.59
		2019	970,177.16			970,177.16		970,177.16
21	Kwahu East	2017	239,481.84			239,481.84		239,481.84
		2018	30,695.21			30,695.21		30,695.21
		2019	2,044,078.44			2,044,078.44		2,044,078.44
22	Kwahu South	2017	235,704.05	165,069.63		400,773.68	6,300.00	394,473.68
		2018	98,815.31	165,069.63		263,884.94	5,900.00	257,984.94
		2019	563,288.05	165,069.63		728,357.68	5,900.00	722,457.68
23	Kwahu West	2017	849,556.54		57,527.70	907,084.24	74,885.13	832,199.11
		2018	265,407.10	34,179.90	1,110.00	300,697.00	74,885.13	225,811.87
		2019	901,005.50	34,179.90	1,110.00	936,295.40	74,885.13	861,410.27
24	Lower Manya Krobo	2017	74,923.03	72,473.75		147,396.78		147,396.78
		2018	27,030.85	72,473.75		99,504.60		99,504.60
		2019	687,895.76	72,473.75		760,369.51		760,369.51
25	New Juaben North	2017						-
		2018	441,861.13			441,861.13		441,861.13
		2019	1,484,796.50			1,484,796.50		1,484,796.50

26	New Juaben South	2017	1,294,882.90		5,000.00	1,299,882.90		1,299,882.90
		2018	418,671.30		1,820.00	420,491.30		420,491.30
		2019	1,021,995.66		560.00	1,022,555.66		1,022,555.66
27	Nsawam/ Adoagyiri	2017	263,031.36			263,031.36	33,299.00	229,732.36
		2018	415,132.84			415,132.84	50,000.00	365,132.84
		2019	306,581.58			306,581.58	50,025.15	256,556.43
28	Okere	2017						-
		2018	297,779.02			297,779.02		297,779.02
		2019	969,293.19			969,293.19		969,293.19
29	Suhum/Krabo/Coaltar	2017	326,143.92		3,460.00	329,603.92	9,298.00	320,305.92
		2018	82,004.33		3,160.00	85,164.33	9,298.00	75,866.33
		2019	488,426.60			488,426.60		488,426.60
30	Upper Manya Krobo	2017	515,807.40		630.00	516,437.40	11,446.50	504,990.90
		2018	576,957.47		630.00	577,587.47	88,792.00	488,795.47
		2019	1,018,842.09			1,018,842.09	88,792.00	930,050.09
31	Upper West Akim	2017	171,015.04			171,015.04	133,500.00	37,515.04
		2018	18,640.50			18,640.50	133,500.00	(114,859.50)
		2019	477,047.96			477,047.96	124,000.00	353,047.96
32	West Akim	2017	983,851.39		105,783.44	1,089,634.83		1,089,634.83
		2018	84,997.67			84,997.67		84,997.67
		2019	563,400.86			563,400.86		563,400.86
33	Yilo Krobo	2017	329,498.47	69,450.00	2,500.00	401,448.47	21,276.24	380,172.23
		2018	473,860.12	69,450.00	2,500.00	545,810.12	56,593.39	489,216.73
		2019	803,583.16	694,500.00	500.00	1,498,583.16	29,951.38	1,468,631.78
	Total	2019	24,776,008.54	1,068,841.28	49,681.86	25,894,531.68	425,290.18	25,469,241.50

APPENDIX E

Assets and Liabilities - 2017 to 2019

No.	Assembly	Year	Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Assets (GH¢)	Liabilities (GH¢)	Liabilities (GH¢)
Greater Accra Region								
1	Ablekuma Central	2017						
		2018						
		2019	1,608,175.66			1,608,175.66		1,608,175.66
2	Ablekuma North	2017				-		-
		2018	4,729.42			4,729.42	31,019.17	(26,289.75)
		2019	576,003.91			576,003.91	2,303.00	573,700.91
3	Ablekuma West	2017				-		-
		2018	739,276.96			739,276.96		739,276.96
		2019	1,440,124.48			1,440,124.48		1,440,124.48
4	Accra	2017	2,647,675.58	677,328.86		3,325,004.44	8,811.00	3,316,193.44
		2018	2,136,556.58	677,328.86		2,813,885.44	746,223.76	2,067,661.68
		2019	1,289,228.21	677,328.86		1,966,557.07	1,339,126.89	627,430.18
5	Ada East	2017	677,994.72	-	44,656.25	722,650.97	7,000.00	715,650.97
		2018	745,942.31	-	-	745,942.31		745,942.31
		2019	1,035,015.97	-	27,260.67	1,062,276.64	2,792.08	1,059,484.56
6	Ada West	2017	264,041.70	-	-	264,041.70		264,041.70
		2018	103,862.17	-	-	103,862.17		103,862.17
		2019	460,947.53	-	-	460,947.53		460,947.53
7	Adenta	2017	3,680,010.31	-	16,261.50	3,696,271.81		3,696,271.81
		2018	4,852,090.02	-	8,149.50	4,860,239.52		4,860,239.52
		2019	4,140,415.65	-	-	4,140,415.65		4,140,415.65
8	Ashaiman	2017	934,394.42	20,000.00	4,737.42	959,131.84	144,474.34	814,657.50
		2018	765,378.42	20,000.00	4,737.42	790,115.84	241,691.31	548,424.53
		2019	1,360,665.25	20,000.00	4,737.42	1,385,402.67	173,135.87	1,212,266.80
9	Ayawaso East	2017				-		-
		2018	922,189.91	-	-	922,189.91		922,189.91
		2019	1,348,440.33	-	-	1,348,440.33	20,300.00	1,328,140.33
10	Ayawaso Central	2017				-		-
		2018				-		-
		2019	2,087,503.83	-	1,000.00	2,088,503.83		2,088,503.83
11	Ayawaso North	2017				-		-
		2018	662,501.65	-	11,000.00	673,501.65		673,501.65
		2019	767,681.83			767,681.83		767,681.83
12	Ayawaso West	2017				-		-
		2018	292,738.07	-	1,502,000.00	1,794,738.07		1,794,738.07

		2019	888,260.94	-	1,509,000.00	2,397,260.94		2,397,260.94
13	Ga Central	2017	4,006,385.20	-	23,557.17	4,029,942.37		4,029,942.37
		2018	837,895.74	-	18,260.17	856,155.91		856,155.91
		2019	2,490,765.11	-	12,471.00	2,503,236.11		2,503,236.11
14	Ga East	2017	1,356,139.00	-	76,491.68	1,432,630.68	87,210.17	1,345,420.51
		2018	660,277.00		92,973.36	753,250.36		753,250.36
		2019	817,682.07	-	331,942.49	1,149,624.56		1,149,624.56
15	Ga North	2017				-		-
		2018	1,563,335.97			1,563,335.97		1,563,335.97
		2019	1,671,669.18	-	2,550.00	1,674,219.18		1,674,219.18
16	Ga South-Ngleshie Amanfro	2017				-		-
		2018	435,427.14	-	1,000.00	436,427.14		436,427.14
		2019	1,014,968.21	-	-	1,014,968.21		1,014,968.21
17	Ga South-Weija/Gbawe	2017	1,779,512.28	3,192.13	17,170.00	1,799,874.41		1,799,874.41
		2018	3,313,215.78	3,192.13	15,080.00	3,331,487.91		3,331,487.91
		2019	3,333,975.77	-	10,190.00	3,344,165.77		3,344,165.77
18	Ga West	2017	1,852,578.67	1,212.50	5,353.00	1,859,144.17		1,859,144.17
		2018	337,890.61	88,124.00	45,353.00	471,367.61		471,367.61
		2019	875,034.42	88,124.00	55,353.00	1,018,511.42		1,018,511.42
19	Korle Klottey	2017				-	-	-
		2018				-	-	-
		2019	2,564,310.78	-	-	2,564,310.78	-	2,564,310.78
20	Kpone Katamanso	2017	1,120,716.01	-	4,551.50	1,125,267.51	-	1,125,267.51
		2018	769,380.11		8,054.00	777,434.11	8,199.14	769,234.97
		2019	3,406,044.47	-	-	3,406,044.47	-	3,406,044.47
21	Krowor	2017				-		-
		2018	603,103.08	-	1,500.00	604,603.08	-	604,603.08
		2019	306,925.66	-	300.00	307,225.66	-	307,225.66
22	La Dade-Kotopon	2017	2,854,995.73	-	6,980.00	2,861,975.73	-	2,861,975.73
		2018	2,169,031.40	-	8,720.00	2,177,751.40	-	2,177,751.40
		2019	4,887,709.09	-	22,830.00	4,910,539.09	-	4,910,539.09
23	La Nkwantanag-Madina	2017	852,282.76	-	3,000.00	855,282.76	-	855,282.76
		2018	666,279.29	-	-	666,279.29	-	666,279.29
		2019	733,269.87	-	-	733,269.87	-	733,269.87
24	Ledzokuku	2017	3,362,819.23	-	8,466.00	3,371,285.23	-	3,371,285.23
		2018				-		-
		2019	1,066,154.56	-	2,006.00	1,068,160.56	-	1,068,160.56
25	Ningo-Prampram	2017	460,354.41	-	-	460,354.41	30,000.00	430,354.41
		2018	309,943.91	-	6,880.00	316,823.91	-	316,823.91
		2019	387,366.66	-	-	387,366.66	1,500.00	385,866.66
26	Okaikwei	2017				-		-
		2018	251,890.80	-	-	251,890.80	-	251,890.80
		2019	1,431,849.31	-	-	1,431,849.31	-	1,431,849.31
27	Shai/ Osudoku	2017	404,724.88	-	3,000.00	407,724.88	-	407,724.88
		2018	804,014.22	-	3,000.00	807,014.22	-	807,014.22
		2019	1,143,218.85	-	3,006.65	1,146,225.50	-	1,146,225.50
28	Tema	2017	5,137,379.16	33,840.48	3,889,641.46	9,060,861.10	43,506.57	9,017,354.53
		2018	1,488,677.96	33,840.48	3,963,116.39	5,485,634.83	43,506.57	5,442,128.26
		2019	1,656,084.94	33,840.48	3,482,556.23	5,172,481.65	43,506.57	5,128,975.08
29	Tema West	2017				-		-
		2018				-		-
		2019	1,777,313.14	-	23,490.78	1,800,803.92	-	1,800,803.92
	Total	2019	46,566,805.68	819,293.34	5,488,694.24	52,874,793.26	1,582,664.41	51,292,128.85

No.	Assembly	Year	Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Assets (GH¢)	Liabilities (GH¢)	Liabilities (GH¢)
North East Region								
1	Bunkpurugu Yunyoo	2017						-
		2018	243,502.92		3,573.50	247,076.42	1,445.80	245,630.62
		2019	30,024.63			30,024.63		30,024.63
		2017	375,558.04		930.00	376,488.04		376,488.04

2	Chereponi	2018	486,911.41			486,911.41		486,911.41
		2019	1,127,185.55	8,867,709.55	930.00	9,995,825.10		9,995,825.10
3	East Mamprusi	2017	612,389.16	1,040.00		613,429.16		613,429.16
		2018	480,828.52	1,040.00		481,868.52		481,868.52
		2019	2,396,391.18	9,321,890.27		11,718,281.45		11,718,281.45
4	Manprugu Moagduri	2017	492,625.05	-	-	492,625.05		492,625.05
		2018	296,480.90			296,480.90		296,480.90
		2019	482,816.93			482,816.93		482,816.93
5	West Mamprusi	2017	187,343.45	48,303.01	-	235,646.46		235,646.46
		2018	154,410.49			154,410.49		154,410.49
		2019	1,956,462.66	9,139,471.21		11,095,933.87		11,095,933.87
6	Yunyoo Nasuan	2017				-		-
		2018	332,326.77			332,326.77		332,326.77
		2019	862,549.23	898,097.55		1,760,646.78		1,760,646.78
	Total	2019	6,855,430.18	28,227,168.58	930.00	35,083,528.76	-	35,083,528.76

APPENDIX E

Assets and Liabilities - 2017 to 2019

No.	Assembly	Year	Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Assets (GH¢)	Liabilities (GH¢)	Liabilities (GH¢)
Northern region								
1	Gushiegu	2017	-			-		-
		2018	982,692.96			982,692.96	42,528.57	940,164.39
		2019	1,242,348.18	3,242,312.06		4,484,660.24		4,484,660.24
2	Karaga	2017	546,468.17			546,468.17	31,457.60	515,010.57
		2018	545,699.21			545,699.21	31,457.60	514,241.61
		2019	1,366,075.86	9,210,935.08		10,577,010.94	31,457.60	10,545,553.34
3	Kpandai	2017	613,545.89			613,545.89		613,545.89
		2018	601,103.17			601,103.17		601,103.17
		2019	1,491,912.30	3,497,931.42		4,989,843.72	1,467,182.47	3,522,661.25
4	Kumbungu	2017	257,412.51	-	1,600.00	259,012.51		259,012.51
		2018	347,329.43		1,600.00	348,929.43		348,929.43
		2019	870,545.97	6,248,304.16		7,118,850.13		7,118,850.13
5	Mion	2017	441,430.10	-	-	441,430.10		441,430.10
		2018	490,354.29			490,354.29		490,354.29
		2019	959,707.83	7,727,699.18		8,687,407.01		8,687,407.01
6	Nanton	2017						
		2018						
		2019	732,107.46	1,522,679.01		2,254,786.47		2,254,786.47
7	Nanumba North	2017	481,209.83	-	546.00	481,755.83	412.50	481,343.33
		2018				-		
		2019	3,699,599.14		546.00	3,700,145.14	412.50	3,699,732.64
8	Nanumba South	2017	410,472.36	318.60	-	410,790.96		410,790.96
		2018	57,262.07			57,262.07		57,262.07
		2019	712,924.44			712,924.44		712,924.44
9	Saboba	2017	378,272.29	-	-	378,272.29		378,272.29
		2018	541,735.21			541,735.21		541,735.21
		2019	1,169,413.78			1,169,413.78		1,169,413.78
10	Sagnerigu	2017	618,874.77	-	-	618,874.77		618,874.77
		2018	1,094,344.21			1,094,344.21		1,094,344.21
		2019	1,634,627.54			1,634,627.54		1,634,627.54
11	Savelugu	2017	188,865.57	-	250.00	189,115.57		189,115.57
		2018	99,743.86			99,743.86		99,743.86
		2019	829,014.49	69,392.01	250.00	898,656.50		898,656.50
12	Tamale	2017	1,121,236.41	10,000,542.05	1,000.00	11,122,778.46	2,299,036.98	8,823,741.48
		2018	1,222,406.15		781,392.03	2,003,798.18	1,485,324.56	518,473.62
		2019	1,223,310.42	12,868,334.83	624,387.63	14,716,032.88	415,573.75	14,300,459.13
13	Tatale Sanguli	2017	287,905.05	-	-	287,905.05		287,905.05
		2018	111,952.57	-	-	111,952.57		111,952.57
		2019	449,394.94			449,394.94		449,394.94
14	Tolon	2017	163,546.82	104,092.97	5,323.84	272,963.63	901.98	272,061.65
		2018	182,060.77	104,092.97	700.00	286,853.74	901.98	285,951.76
		2019	1,046,806.94	104,092.97	400.00	1,151,299.91	901.98	1,150,397.93
15	Yendi	2017	374,670.53	121,142.30	-	495,812.83	5,475.31	490,337.52
		2018	185,693.11	134,612.76		320,305.87		320,305.87

		2019	795,182.90	134,612.76		929,795.66		929,795.66
16	Zabzugu	2017						-
		2018	359,664.30			359,664.30		359,664.30
		2019	944,484.46	16,000.00		960,484.46		960,484.46
Total		2019	19,167,456.65	44,642,293.48	625,583.63	64,435,333.76	1,915,528.30	62,519,805.46

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Assets and Liabilities - 2017 to 2019

No.	Assembly	Year	Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Assets (GH¢)	Liabilities (GH¢)	Liabilities (GH¢)
Oti Region								
1	Biakoye	2017	259,786.65		900.00	260,686.65	43,911.21	216,775.44
		2018				-	-	-
		2019	584,444.85	1,162,068.45	900.00	1,747,413.30	43,911.21	1,703,502.09
2	Jasikan	2017	776,350.95		26,065.00	802,415.95	226,791.08	575,624.87
		2018	152,227.30		26,065.00	178,292.30	226,791.08	(48,498.78)
		2019	625,782.45		1,800.00	627,582.45	381,463.09	246,119.36
3	Kadjebi	2017	339,347.37	13,159.56		352,506.93		352,506.93
		2018	252,852.56	13,159.56		266,012.12		266,012.12
		2019				-		-
4	Krachi East	2017	334,955.44	45,000.00	848.00	380,803.44	17,721.37	363,082.07
		2018	495,455.81	45,000.00	556,496.25	1,096,952.06	105,553.57	991,398.49
		2019	1,097,448.32	2,736,231.47	61,274.44	3,894,954.23	97,361.97	3,797,592.26
5	Krachi West	2017	334,955.44	45,000.00	848.00	380,803.44	17,721.37	363,082.07
		2018	316,253.31	18,700.00	-	334,953.31	23,352.17	311,601.14
		2019	1,178,832.16	939,359.17		2,118,191.33	23,352.17	2,094,839.16
6	Krachi Ntsumuru	2017	115,537.38		1,950.00	117,487.38	478,110.43	(360,623.05)
		2018	385,912.38		62,016.50	447,928.88	755,037.03	(307,108.15)
		2019				-		-
7	Nkwanta North	2017	165,190.49		15,512.60	180,703.09	108,462.95	72,240.14
		2018	49,309.36		2,230.60	51,539.96	32,331.50	19,208.46
		2019	481,672.31	6,968,936.10	320.64	7,450,929.05	1,022,800.46	6,428,128.59
8	Nkwanta South	2017	470,608.05	137,147.00	4,000.00	611,755.05	16,406.94	595,348.11
		2018	359,530.94	137,147.00	4,000.00	500,677.94	12,205.16	488,472.78
		2019	1,015,191.19	5,802,359.16		6,817,550.35	495,955.13	6,321,595.22
Total		2019	4,983,371.28	17,608,954.35	64,295.08	22,656,620.71	2,064,844.03	20,591,776.68

No.	Assembly	Year	Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Assets (GH¢)	Liabilities (GH¢)	Liabilities (GH¢)
Savannah Region								
1	Bole	2017	587,992.81	84,850.20	20,000.00	692,843.01		692,843.01
		2018	687,718.01		2,360.00	690,078.01		690,078.01
		2019	496,447.59	19,676,854.89	2,360.00	20,175,662.48		20,175,662.48
2	Central Gonja	2017	354,623.18	712,624.21	18,969.00	1,086,216.39	18,602.50	1,067,613.89
		2018	562,539.24		1,040.00	563,579.24	18,602.50	544,976.74
		2019	1,268,420.50	10,612,701.62	1,040.00	11,882,162.12	18,602.50	11,863,559.62
3	East Gonja	2017	993,266.36			993,266.36	25,060.00	968,206.36
		2018	1,191,016.04	10,959.62		1,201,975.66	1,124.76	1,200,850.90
		2019	1,044,630.46	3,533,985.51		4,578,615.97	6,709.87	4,571,906.10
4	North East Gonja	2017				-		-
		2018				-		-
		2019	70,116.21	658,518.24		728,634.45		728,634.45
5	North Gonja	2017	284,029.06	-	-	284,029.06		284,029.06
		2018	29,381.02			29,381.02		29,381.02
		2019	311,818.08	10,450,132.59		10,761,950.67		10,761,950.67
6	Sawla Tuna Kalba	2017	343,900.85	27,830.00	-	371,730.85		371,730.85
		2018	324,278.16	27,830.00		352,108.16		352,108.16
		2019	1,174,456.10	10,186,581.45		11,361,037.55		11,361,037.55
7	West Gonja	2017	435,342.95	-	31,777.00	467,119.95	82,792.45	384,327.50
		2018	143,512.09		3,477.00	146,989.09	82,792.45	64,196.64
		2019	529,441.39	7,210,231.28	3,477.00	7,743,149.67	82,792.45	7,660,357.22
Total		2019	4,895,330.33	62,329,005.58	6,877.00	67,231,212.91	108,104.82	67,123,108.09

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Assets and Liabilities - 2017 to 2019

No.	Assembly	Year	Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Assets (GH¢)	Liabilities (GH¢)	Liabilities (GH¢)
Upper East Region								
1	Bawku	2017	495,690.16	-	-	495,690.16	-	495,690.16
		2018	750,117.69	-	-	750,117.69	-	750,117.69
		2019	2,050,049.79	-	-	2,050,049.79	-	2,050,049.79
2	Bawku West	2017	291,685.58	148,617.94	-	440,303.52	34,580.10	440,303.52
		2018	360,809.20	148,617.94	-	509,427.14	34,580.10	509,427.14
		2019	606,345.05	148,617.94	-	754,962.99	34,580.10	754,962.99
3	Binduri	2017	252,343.55	-	2,300.00	254,643.55	-	254,643.55
		2018	553,721.03	-	2,300.00	556,021.03	-	556,021.03
		2019	946,589.71	-	-	946,589.71	-	946,589.71
4	Bolga East	2017	-	-	-	-	-	-
		2018	278,059.96	-	-	278,059.96	-	278,059.96
		2019	1,173,056.65	-	-	1,173,056.65	-	1,173,056.65
5	Bolga	2017	1,657,785.89	1,099.11	117,087.42	1,775,972.42	24,272.90	1,775,972.42
		2018	412,480.86	1,099.11	-	413,579.97	72,271.75	413,579.97
		2019	1,307,012.49	1,099.11	-	1,308,111.60	24,272.90	1,308,111.60
6	Bongo	2017	852,089.33	9,595.00	119.84	861,804.17	-	861,804.17
		2018	749,890.00	9,595.00	119.84	759,604.84	-	759,604.84
		2019	1,220,747.46	-	-	1,220,747.46	-	1,220,747.46
7	Builsa North	2017	473,432.93	70,749.84	-	544,182.77	1,259.55	544,182.77
		2018	423,576.88	70,749.84	-	494,326.72	-	494,326.72
		2019	1,047,024.36	70,749.84	-	1,117,774.20	-	1,117,774.20
8	Builsa South	2017	-	-	-	-	-	-
		2018	674,393.45	-	8,199.00	682,592.45	-	682,592.45
		2019	1,009,937.82	-	8,049.00	1,017,986.82	-	1,017,986.82
9	Garu	2017	656,857.10	7,121.46	229.00	664,207.56	-	664,207.56
		2018	204,752.37	7,121.46	229.00	212,102.83	-	212,102.83
		2019	632,126.16	7,121.46	229.00	639,476.62	-	639,476.62
10	Kassena Nankana	2017	162,601.78	1,861.00	13,709.73	178,172.51	247.68	178,172.51
		2018	108,658.28	1,861.00	13,709.73	124,229.01	247.68	124,229.01
		2019	966,366.95	1,861.00	13,709.73	981,937.68	247.68	981,937.68
11	Kassena Nankana West	2017	230,394.04	-	400.00	230,794.04	-	230,794.04
		2018	175,719.47	-	400.00	176,119.47	-	176,119.47
		2019	641,497.63	-	28,479.00	669,976.63	-	669,976.63
12	Nabdam	2017	329,237.53	-	20.00	329,257.53	-	329,257.53
		2018	245,910.19	-	20.00	245,930.19	-	245,930.19
		2019	546,891.78	-	20.00	546,911.78	-	546,911.78
13	Pusiga	2017	861,397.00	-	-	861,397.00	-	861,397.00
		2018	876,879.09	-	-	876,879.09	-	876,879.09
		2019	1,463,649.98	-	-	1,463,649.98	-	1,463,649.98
14	Talensi	2017	413,710.91	-	-	413,710.91	-	413,710.91
		2018	474,029.88	-	-	474,029.88	-	474,029.88
		2019	1,236,495.94	-	-	1,236,495.94	-	1,236,495.94
15	Tempane	2017	-	-	-	-	-	-
		2018	60,416.05	-	-	60,416.05	-	60,416.05
		2019	861,921.71	-	19,563.65	881,485.36	-	881,485.36
	Total	2019	15,709,713.48	229,449.35	70,050.38	16,009,213.21	59,100.68	16,009,213.21

No.	Assembly	Year	Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Assets (GH¢)	Liabilities (GH¢)	Liabilities (GH¢)
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Upper West Region								
1	Daffiama-Bissie-Issa	2017	405,516.38			405,516.38		405,516.38
		2018	345,266.02			345,266.02		345,266.02
		2019	1,153,822.47			1,153,822.47		1,153,822.47
2	Jirapa	2017	325,722.00			325,722.00	54,347.56	271,374.44
		2018	1,101,286.71	12,427.00		1,113,713.71	51,052.89	1,062,660.82
		2019	927,752.34	12,427.00		940,179.34	1,120.01	939,059.33
3	Lambussie	2017	185,110.80			185,110.80	18,168.02	166,942.78
		2018	145,147.97			145,147.97	4,775.60	140,372.37
		2019	155,764.05			155,764.05	4,159.32	151,604.73
4	Lawra	2017	358,901.91	89,214.87	32,113.26	480,230.04	205,212.82	275,017.22
		2018	348,312.55	89,214.87	32,113.26	469,640.68	203,429.79	266,210.89
		2019	773,785.17	89,214.87	32,113.26	895,113.30	203,429.79	691,683.51
5	Nadowli-Kaleo	2017	392,671.04			392,671.04		392,671.04
		2018	498,827.36	-		498,827.36		498,827.36
		2019	457,057.88			457,057.88		457,057.88
6	Nandom	2017	517,663.47			517,663.47		517,663.47
		2018	376,418.74	-		376,418.74		376,418.74
		2019	288,343.87			288,343.87		288,343.87
7	Sissala East	2017	240,829.21			240,829.21		240,829.21
		2018	81,097.72	32,537.00	847,065.60	960,700.32	546,936.65	413,763.67
		2019	1,058,490.72	32,537.00		1,091,027.72	91,922.45	999,105.27
8	Sissala West	2017	289,564.40	22,500.00	1,800.00	313,864.40	243,777.11	70,087.29
		2018	375,734.12	22,500.00		398,234.12	243,777.11	154,457.01
		2019	798,664.91	22,500.00		821,164.91	243,777.11	577,387.80
9	Wa	2017	541,171.22			541,171.22		541,171.22
		2018	458,506.82	-		458,506.82		458,506.82
		2019	1,061,981.94			1,061,981.94		1,061,981.94
10	Wa East	2017	467,237.54		21,740.00	488,977.54	33,436.73	455,540.81
		2018	881,197.86	15,036.63	20,000.00	916,234.49	33,436.73	882,797.76
		2019	535,485.39	15,036.63	19,800.00	570,322.02	33,436.73	536,885.29
11	Wa West	2017	455,108.29			455,108.29		455,108.29
		2018	391,402.06	-		391,402.06	258,300.00	133,102.06
		2019	1,542,409.63			1,542,409.63		1,542,409.63
	Total	2019	8,753,558.37	171,715.50	51,913.26	8,977,187.13	577,845.41	8,399,341.72

APPENDIX E

Assets and Liabilities - 2017 to 2019

No.	Assembly	Year	Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Assets (GH¢)	Liabilities (GH¢)	Liabilities (GH¢)
Volta Region								
1	Adaklu	2017	217,679.62			217,679.62	634,217.01	(416,537.39)
		2018				-	-	-
		2019				-	-	-
2	Afadzeto South	2017	295,924.34			295,924.34		295,924.34
		2018				-		-
		2019	785,891.23	1,944,260.88	82,190.00	2,812,342.11	526,332.81	2,286,009.30
3	Agortime-Ziope	2017	245,962.80	17,504.65		263,467.45		263,467.45
		2018				-		-
		2019	277,080.57	3,587,735.81	19,572.65	3,884,389.03	2,382,399.92	1,501,989.11
4	Akatsi North	2017	252,875.48			252,875.48		252,875.48
		2018	428,964.65		828,752.96	1,257,717.61	6,799,547.45	(5,541,829.84)
		2019	1,296,409.79	3,616,073.15	-	4,912,482.94	5,352,929.46	(440,446.52)
5	Akatsi South	2017	346,041.00	85,630.00		431,671.00	41,823.00	389,848.00
		2018				-		-
		2019	720,498.46	85,629.52	633,163.29	1,439,291.27	65,337.29	1,373,953.98
6	Anloga	2017					-	-
		2018					-	-
		2019	475,989.32	5,658,433.87		6,134,423.19	-	6,134,423.19
7	Central Tongu	2017	44,817.33	92,381.97	20,040.00	157,239.30	1,690.00	155,549.30
		2018	172,769.58	92,381.97	9,085.00	274,236.55	1,690.00	272,546.55
		2019	347,944.23	6,214,814.95	49,335.00	6,612,094.18	1,924,876.09	4,687,218.09
8	Ho	2017	1,647,318.58	199.11	2,015.00	1,649,532.69	1,985,757.64	(336,224.95)
		2018	470,222.71	199.11	1,101,348.71	1,571,770.53	5,846,247.39	(4,274,476.86)
		2019	1,744,371.48	28,468,293.17	291,864.10	30,504,528.75	4,679,633.41	25,824,895.34
		2017	330,278.67			330,278.67		330,278.67

9	Ho West	2018	406,499.99			406,499.99	2,685.21	403,814.78
		2019	683,540.83	1,444,378.56	-	2,127,919.39	795,772.75	1,332,146.64
10	Hohoe	2017	570,584.38	55,377.36	13,930.48	639,892.22	19,365.10	620,527.12
		2018				-	-	-
		2019	504,488.57	6,313,375.77	635.00	6,818,499.34	3,277,705.20	3,540,794.14
11	Keta	2017	826,601.60			826,601.60	421,552.87	405,048.73
		2018	144,014.37			144,014.37	393,725.45	(249,711.08)
		2019				-	-	-
12	Ketu North	2017	462,639.31			462,639.31		462,639.31
		2018				-	-	-
		2019	1,363,452.34			1,363,452.34	8,058.00	1,355,394.34
13	Ketu South	2017	561,623.12	100.00	41,675.60	603,398.72	705,157.54	(101,758.82)
		2018				-	-	-
		2019	1,643,198.48	9,396,433.85	580,272.81	11,619,905.14	918,922.26	10,700,982.88
14	Kpando	2017	226,140.41	135,669.19	1,640.00	363,449.60		363,449.60
		2018				-	-	-
		2019	1,009,025.87	2,679,026.97	132,740.00	3,820,792.84	540,719.18	3,280,073.66
15	North Dayi	2017	237,015.17			237,015.17		237,015.17
		2018				-	-	-
		2019	617,704.87	3,127,252.33	88,643.43	3,833,600.63	3,380,130.91	453,469.72
16	North Tongu	2017	869,521.28			869,521.28		869,521.28
		2018	345,584.33			345,584.33		345,584.33
		2019	1,092,479.94	-	-	1,092,479.94	-	1,092,479.94
17	South Dayi	2017	345,465.62			345,465.62		345,465.62
		2018	233,714.19			233,714.19		233,714.19
		2019	1,098,546.99	5,527,893.37	-	6,626,440.36	66,509.80	6,559,930.56
18	South Tongu	2017	243,645.70	136,853.19	2,820.00	383,318.89	857.28	382,461.61
		2018	424,015.42	3,118.56	134,305.42	561,439.40	387,612.32	173,827.08
		2019	1,560,351.59	4,383,175.90	291,668.68	6,235,196.17	631,314.67	5,603,881.50
	Total	2019	15,220,974.56	82,446,778.10	2,170,084.96	99,837,837.62	24,550,641.75	75,287,195.87

APPENDIX E

Assets and Liabilities - 2017 to 2019

No.	Assembly	Year	Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Assets (GH¢)	Liabilities (GH¢)	Liabilities (GH¢)
Western Region								
1	Ahanta West	2017	233,863.20		19,700.00	253,563.20		253,563.20
		2018	660,092.08	-	-	660,092.08		660,092.08
		2019	1,166,950.63	1,196,068.81	100.00	2,363,119.44	470,418.42	1,892,701.02
2	Efia Kwesimintsim	2017						-
		2018	51,110.84	-	500.00	51,610.84	380,780.91	(329,170.07)
		2019	742,429.06	4,036,495.16	-	4,778,924.22	1,952,047.87	2,826,876.35
3	Ellembele	2017	517,307.86	9,751,189.47	6,110.00	10,274,607.33		10,274,607.33
		2018	(18,749.42)	10,737,244.70	5,610.00	10,724,105.28	323,172.03	10,400,933.25
		2019	817,152.77	11,836,361.53	4,435.00	12,657,949.30	75,662.17	12,582,287.13
4	Jomoro	2017	239,779.52	100.00	2,170,173.20	2,410,052.72	449,903.34	1,960,149.38
		2018	383,622.46	100.00	-	383,722.46	109,743.17	273,979.29
		2019	668,808.72	11,754,289.12	-	12,423,097.84		12,423,097.84
5	Mpohor	2017	731,071.13			731,071.13	438.00	730,633.13
		2018	58,320.57	-	-	58,320.57		58,320.57
		2019	33,002.49	7,006,161.05	-	7,039,163.54	-	7,039,163.54
6	Nzema East	2017	931,837.60	187.47		932,025.07	153,799.29	778,225.78
		2018	757,971.15	-	72,400.00	830,371.15	256,896.43	573,474.72
		2019	688,263.21	3,541,120.99	148,000.00	4,377,384.20	-	4,377,384.20
7	Prestea-Huni Valley	2017	682,470.80		3,500.00	685,970.80	175,839.62	510,131.18
		2018	902,297.61	-	2,786.25	905,083.86	175,839.62	729,244.24
		2019	1,038,955.15	10,392,696.41	385,597.25	11,817,248.81	182,824.02	11,634,424.79
8	Sekondi-Takoradi	2017	1,338,735.62		181,521.54	1,520,257.16	247,507.19	1,272,749.97
		2018	916,675.65	-	153,303.54	1,069,979.19	247,507.19	822,472.00
		2019	1,874,564.99	51,700,782.78	151,254.54	53,726,602.31	649,562.03	53,077,040.28
9	Shama	2017	232,567.18	266,641.27	24,345.00	523,553.45	15,743.47	507,809.98
		2018	170,932.22	-	13,040.00	183,972.22	15,743.47	168,228.75
		2019	932,756.26	7,491,352.54	-	8,424,108.80	1,365,283.05	7,058,825.75
10	Tarkwa-Nsuaem	2017	1,471,794.21		12,220.00	1,484,014.21	1,275,063.13	208,951.08
		2018	786,000.51	-	11,920.00	797,920.51	420,122.66	377,797.85
		2019	2,867,198.13	9,297,216.07	52,197.76	12,216,611.96	394,122.66	11,822,489.30
11	Wassa Amenfi Central	2017	524,911.71			524,911.71		524,911.71
		2018	310,525.52	-	-	310,525.52		310,525.52
		2019	997,466.80	3,007,938.77	-	4,005,405.57	96,644.38	3,908,761.19

12	Wassa Amenfi East	2017	334,507.44	872,827.59		1,207,335.03	84,127.76	1,123,207.27
		2018	475,161.65	-	159,348.16	634,509.81	493,855.60	140,654.21
		2019	787,328.40	2,857,187.15	330,788.00	3,975,303.55	3,975,303.55	
13	Wassa Amenfi West	2017	297,614.25	244,440.00	5,240.00	547,294.25	90,653.85	456,640.40
		2018	248,012.63	244,440.00	133,270.00	625,722.63	90,653.85	535,068.78
		2019	1,305,991.40	1,037,032.71	79,304.67	2,422,328.78	518,848.89	1,903,479.89
14	Wassa East	2017	717,898.34		151,800.00	869,698.34	397,017.35	472,680.99
		2018	652,498.17	-	163,500.00	815,998.17	535,018.97	280,979.20
		2019	1,200,354.71	1,284,364.39	158,755.72	2,643,474.82	535,018.97	2,108,455.85
	Total	2019	15,121,222.72	126,439,067.48	1,310,432.94	142,870,723.14	10,215,736.01	132,654,987.13

APPENDIX E

Assets and Liabilities - 2017 to 2019

No.	Assembly	Year	Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Assets (GH¢)	Liabilities (GH¢)	Liabilities (GH¢)
Western North Region								
1	Aowin	2017	285,360.32	71,040.00		356,400.32	133,977.88	222,422.44
		2018	334,741.45	71,040.00	-	405,781.45	133,977.88	271,803.57
		2019	1,407,446.99	5,111,889.64	71,040.00	6,590,376.63	133,977.88	6,456,398.75
2	Bia East	2017	424,033.13	584,435.03		1,008,468.16	333.45	1,008,134.71
		2018	98,841.13	-	-	98,841.13	333.45	98,507.68
		2019	422,136.18	5,024,093.48	10,128.08	5,456,357.74	333.45	5,456,024.29
3	Bia West	2017	332,451.91	51,943.50		384,395.41		384,395.41
		2018	247,166.12	51,943.50	-	299,109.62	255,091.14	44,018.48
		2019	456,985.32	51,943.50	-	508,928.82	133,094.18	375,834.64
4	Bibiani Anhwiaso Bekwai	2017	769,176.76	172,303.40	454,262.49	1,395,742.65	255,716.94	1,140,025.71
		2018	405,876.88	172,303.40	186,739.39	764,919.67		764,919.67
		2019	1,452,732.50	7,687,030.45	186,739.39	9,326,502.34		9,326,502.34
5	Bodi	2017	253,634.12			253,634.12		253,634.12
		2018	40,798.45	-	187,040.81	227,839.26	668,399.28	(440,560.02)
		2019	375,047.71	1,995,988.42	-	2,371,036.13		2,371,036.13
6	Juaboso	2017	339,549.53	86,311.13	83,690.00	509,550.66	361,317.04	148,233.62
		2018	364,392.91	88,517.13	83,690.00	536,600.04	243,501.76	293,098.28
		2019	895,211.07	88,517.13	83,690.00	1,067,418.20	276,212.30	791,205.90
7	Sefwi Akontombra	2017	351,849.82	2,425.00		354,274.82	869.66	353,405.16
		2018	32,002.72	-	-	32,002.72	73,085.42	(41,082.70)
		2019	239,369.19	2,797,106.55	39,192.00	3,075,667.74	34,990.13	3,040,677.61
8	Sefwi Wiawso	2017	668,321.17	14,183,013.00	76,700.00	14,928,034.17		14,928,034.17
		2018	735,725.20	10.00	4,950.00	740,685.20	162,878.10	577,807.10
		2019	922,690.80	9,483,946.76	46,800.00	10,453,437.56	159,644.11	10,293,793.45
9	Suaman	2017	346,494.56			346,494.56		346,494.56
		2018	578,831.94	-	-	578,831.94		578,831.94
		2019	649,762.76	4,525,333.62	-	5,175,096.38		5,175,096.38
	Total	2019	6,821,382.52	36,765,849.55	437,589.47	44,024,821.54	738,252.05	43,286,569.49

APPENDIX E

Assets and Liabilities - 2017 to 2019

SUMMARY								
No.	Assembly	Cash/Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Total Assets (GH¢)	Total Liabilities (GH¢)	Assets Less Liabilities (GH¢)	
1	Ahafo Region	3,727,332.74	19,850.00	35,813.50	3,782,996.24	48,149.25	3,734,846.99	
2	Ashanti Region	39,427,587.91	728,849.62	431,622.05	40,588,059.58	2,512,784.35	38,075,275.23	
3	Bono Region	8,959,326.08	64,093.50	10,825.08	9,034,244.66	69,687.08	8,964,557.58	
4	Bono East Region	9,613,145.65	421,599.80	96,580.43	10,131,325.88	162,028.26	9,969,297.62	
5	Central region	19,226,575.00	166,139.22	972,672.73	20,365,386.95	543,200.18	19,822,186.77	
6	Eastern Region	24,776,008.54	1,068,841.28	49,681.86	25,894,531.68	425,290.18	21,276.24	
7	Greater Accra Region	46,566,805.68	819,293.34	5,488,694.24	52,874,793.26	1,582,664.41	51,292,128.85	
8	North East Region	6,855,430.18	28,227,168.58	930.00	35,083,528.76	-	35,083,528.76	
9	Northern Region	19,167,456.65	44,642,293.48	625,583.63	64,435,333.76	1,915,528.30	62,519,805.46	
10	Oti Region	4,983,371.28	17,608,954.35	64,295.08	22,656,620.71	2,064,844.03	20,591,776.68	
11	Savannah Region	4,895,330.33	62,329,005.58	6,877.00	67,231,212.91	108,104.82	67,123,108.09	
12	Upper East Region	15,709,713.48	229,449.35	70,050.38	16,009,213.21	59,100.68	16,009,213.21	
13	Upper West Region	8,753,558.37	171,715.50	51,913.26	8,977,187.13	577,845.41	8,399,341.72	
14	Volta Region	15,220,974.56	82,446,778.10	2,170,084.96	99,837,837.62	24,550,641.75	75,287,195.87	
15	Western region	15,121,222.72	126,439,067.48	1,310,432.94	142,870,723.14	10,215,736.01	132,654,987.13	

16	Western North region	6,821,382.52	36,765,849.55	437,589.47	44,024,821.54	738,252.05	43,286,569.49
	Total	249,825,221.69	402,148,948.73	11,823,646.61	663,797,817.03	45,573,856.76	592,835,095.69

NATIONAL SUMMARY OF IRREGULARITIES

IRREGULARITIES/ REGIONS	AHAFO	ASHANTI	BONO	BONO EAST	CENTRAL	EASTERN	GREATER ACCRA	NORTH EAST	NORTHERN	OTT REGION	SAVANNAH	UPPER EAST	UPPER WEST	VOLTA REGION	WESTERN	WESTERN NORTH	Total	MMDAs
CASH IRREGULARITIES																		
Commitment of expenditure without the use of the GIFMIS	425,011.51			4,055,274.63	372,603.29		1,953,397.64		33,820.00			448,976.93		107,065.42			7,396,149.42	14
Uncollected revenue		477,148.67	23,410.00	22,563.00	87,895.50	586,360.30	175,752.00		18,280.00			117,594.02	5,260.00		191,000.00		1,705,263.49	30
Unrecovered advance/rent	510,570.56	67,006.00	289,159.00		372,950.00	150,021.00	14,980.00		24,532.00				38,248.00	85,360.00	69,910.30	44,208.00	1,666,944.86	49
Unsupported payments	14,798.16	294,274.31		50,108.20	20,445.00	23,482.80	151,307.41								774,705.47	200,820.22	1,529,941.57	38
Unrecovered debts		967,046.13							121,142.46					73,099.52			1,161,288.11	3
Misappropriation of revenue	85,760.00	189,894.00		23,926.10	57,143.60	42,117.00	221,534.79		24,300.00	4,337.00		5,851.00	2,564.22	31,109.50	92,278.48	42,721.00	823,536.69	44
Unpresented payment vouchers		12,564.00					113,670.45								118,437.36	13,482.00	258,153.81	6
Judgement Debt							282,722.50										282,722.50	1
Misapplication of funds	174,589.40	16,500.00				45,000.00											236,089.40	3
Wrongful payment of transfer grant to staff							206,099.36										206,099.36	3
Unretired Imprest		138,603.59		27,000.00						23,579.10				8,323.25			197,505.94	10
Unpresented GCRs with Face Value						41,100.00							8,400.00		96,400.00	17,452.00	163,352.00	10
Misappropriation of fund															144,194.00		144,194.00	1
Unlawful/Unjustifiable payment														16,600.00	112,944.09		129,544.09	3
Failure/delayed payment of auctioned proceeds into Consolidated Fund					15,860.00	35,300.00					21,860.00						73,020.00	3
High cost of security operations affecting development	69,211.00																69,211.00	1
Use of unapproved accounting software					8,000.00						13,200.00						21,200.00	4
Fictitious payment to Isaac Nakoja															12,650.00		12,650.00	1
Un-authorised Printing of Value Books										7,900.00							7,900.00	2
Issue of value books to unauthorized persons														1,232.00			1,232.00	1
Total	1,279,940.63	2,163,036.70	312,569.00	4,178,871.93	934,897.39	923,381.10	3,119,464.15	0.00	222,074.46	35,816.10	35,060.00	572,421.95	54,472.22	322,789.69	1,612,519.70	318,683.22	16,085,998.24	
Unpresented GCRs		136			28	95	3		7			3	29	3	46	57	407	33
CONTRACT IRREGULARITIES																		
Completed projects not in use	1,072,429.07									406,598.00							1,479,027.07	3
Outsourcing of Easily Collectible Revenue to Private Firms															376,318.43	8,454.12	384,772.55	5
Delayed and Abandoned projects			244,541.70														244,541.70	1
Payment for contract not fully executed	21,409.68																21,409.68	1
Failure to sign contract agreement with outsourced Revenue Collector			17,751.57														17,751.57	1
Payment for no work done		17,000.00															17,000.00	1
Total	1,093,838.75	17,000.00	0.00	262,293.27	0.00	0.00	0.00	0.00	0.00	406,598.00	0.00	0.00	0.00	0.00	376,318.43	8,454.12	2,164,502.57	
PAYROLL IRREGULARITIES																		
Unearned salaries	10,700.10	41,255.11	10,381.40	10,596.30	10,501.21	47,012.95	14,866.38	9,047.53	74,881.16			12,354.10		89,699.61	20,056.24	19,437.12	370,789.21	27
Overpayment/unlawful payment of salaries		15,291.89			53,153.40												68,445.29	2
Failure to pay temporal and commission workers														65,114.68			65,114.68	2
Total	10,700.10	56,547.00	10,381.40	10,596.30	63,654.61	47,012.95	14,866.38	9,047.53	74,881.16	0.00	0.00	12,354.10	0.00	154,814.29	20,056.24	19,437.12	504,349.18	
PROCUREMENT & STORE IRREGULARITIES																	-	0
Uncompetitive procurement			7,393.08	39,495.62	51,387.00	17,392.00											115,667.70	5
Fuel purchased not accounted for	60,012.50						30,250.00				12,944.70			6,800.00			110,007.20	7
Unaccounted stores	16,605.00																16,605.00	1
Stolen Computers															3,360.00		3,360.00	1
Total	76,617.50	0.00	7,393.08	39,495.62	51,387.00	17,392.00	30,250.00	0.00	0.00	0.00	12,944.70	0.00	0.00	6,800.00	3,360.00	0.00	245,639.90	

TAX & STATUTORY DEDUCTIONS IRREGULARITIES																		
Unremitted taxes		44,341.11		7,899.78	1,125.00	55,871.19	86,602.82							1,990.00	36,785.60	1,605.65	236,221.15	19
Failure to remit SSF deductions to SSNIT		33,421.85		21,413.19			35,283.60		4,206.20					15,117.27	51,256.85	11,712.57	172,411.53	13
Fictitious VAT Invoices															16,481.05		16,481.05	2
Unwithheld tax		5,396.50			6,279.14	4,265.82	9,044.33							2,359.81	12,877.36	9,372.19	49,595.15	18
Payment for VAT without VAT Invoices and Receipts							21,668.99								6,051.40		27,720.39	3
Payment of penalty due to delay in SSNIT remittance					2,251.72	14,928.17								2,715.95			19,895.84	3
Suppliers with the same Tax Identification Number															9,180.73		9,180.73	2
Payment of penalty due to delay in remittance of withholding tax														2,615.94			2,615.94	1
Total		83,159.46	-	29,312.97	9,655.86	75,065.18	152,599.74	-	4,206.20	-	-	-	-	24,798.97	132,632.99	22,690.41	534,121.78	
Grand total	2,461,096.98	2,319,743.16	330,343.48	4,520,570.09	1,059,594.86	1,062,851.23	3,317,180.27	9,047.53	301,161.82	442,414.10	48,004.70	584,776.05	54,472.22	509,202.95	2,144,887.36	369,264.87	19,534,611.67	

APPENDIX F 1

AHAFO REGION - DISTRICT ASSEMBLIES ACCOUNTS REPORT- TABLE OF IRREGULARITIES

No.	MMDAs	Cash Irregularities							Contract Irregularities		Payroll Irr.	Procurement & Store Irregularities	
		Unsupported payments	Misapplication of funds	High cost of security operations affecting development	Commitment of expenditure without the use of the GIFMIS	Inefficient performance of Assembly Revenue Collectors	Misappropriation of revenue	Unrecovered rent/fees	Payment for contract not fully executed	Completed projects not in use	Unearned salaries	Unaccounted stores	Fuel purchased not accounted for
1	Asunafo North					34,731.90					1,848.00		
2	Asunafo South			69,211.00				18,900.00			8,045.90		
3	Asutifi North	12,796.00	174,589.40		335,602.68		42,510.00	461,029.03	21,409.68			16,605.00	35,013.09
4	Asutifi South						43,250.00	24,041.53		1,072,429.07			
5	Tano North							6,600.00			806.20		
6	Tano South	2,002.16			89,408.83								24,999.41
Total		14,798.16	174,589.40	69,211.00	425,011.51	34,731.90	85,760.00	510,570.56	21,409.68	1,072,429.07	10,700.10	16,605.00	60,012.50
No. of MMDAs		2	1	1	2	1	2	4	1	1	3	1	2

ASHANTI REGION - DISTRICT ASSEMBLIES ACCOUNTS REPORT- TABLE OF IRREGULARITIES

No.	MMDAs	Cash Irregularities										Contract Irr.	Payroll Irregularities		Tax and Statutory Deduction Irregularities		
		Uncollected revenue	Misappropriation of revenue	Unrecovered rent	Un-presented GCR Books	Unsupported payments	Un-presented payment vouchers	Payment not fully accounted for	Misapplication of Social Investment Fund (SIF)	Unrecovered salary advances	Unrecovered debts	Payment for no work done	Unearned Salaries	Overpayment of salary	Failure to withhold	Failure to remit Tax	Nonpayment of Staff SSNIT Contribution
1	Adansi Asokwa	4,740.00															
2	Afigya Kwabre North					5,400.00											
3	Afigya Kwabre South									6,210.00						1,123.10	
4	Ahafo Ano North		73,322.00	23,990.00	88	23,909.00		67,335.59					35,846.88				
5	Ahafo Ano South East																
6	Ahafo Ano South West		6,200.00		12	26,798.00	12,564.00								1,044.38		33,421.85
7	Akrofuom											17,000.00					
8	Amansie West					26,000.00											
9	Asante Akim Central	20,609.00	2,810.00														
10	Asante Akim North					17,931.00		24,658.00									
11	Asante Akim South					10,440.00										1,080.65	
12	Asokore Mampong	64,015.00															
13	Asokwa																
14	Atwima Nwabiagya			23,790.00				27,600.00								3,438.86	
15	Atwima Nwabiagya North																
16	Bekwai		2,400.00		24			19,010.00									
17	Bosome Freho								16,500.00								
18	Ejisu		18,656.00		12	118,125.15											
19	Ejura Sekyeredumasi										967,046.13						
20	Juaben																
21	Kumasi															38,698.50	
22	Kwabre East												4,598.00				
23	Kwadaso													15,291.89			
24	Mampong					4,667.00											
25	Obuasi																
26	Offinso		1,650.00	3,726.00													
27	Offinso North																
28	Oforikrom	387,784.67	84,856.00														
29	Sekyere Central												810.23		2,224.73		
30	Sekyere South			9,290.00		18,129.00											
31	Tafo					42,875.16									2,127.39		
Total		477,148.67	189,894.00	60,796.00	136	294,274.31	12,564.00	138,603.59	16,500.00	6,210.00	967,046.13	17,000.00	41,255.11	15,291.89	5,396.50	44,341.11	33,421.85
No. of MMDAs		4	7	4	4	10	1	4	1	1	1	1	3	1	3	4	1

APPENDIX F 3

**BONO REGION - DISTRICT ASSEMBLIES ACCOUNTS REPORT- TABLE OF
IRREGULARITIES**

No.	MMDAs	Cash Irregularities		Payroll Irr.	Procurement Irr.
		Unrecovered rent/fees	Defaulters of liquid waste dislodging fees	Unearned salaries	Uncompetitive procurement
1	Berekum East	59,229.00			
2	Dormaa Central	2,500.00			
3	Dormaa East	2,720.00		3,814.40	7,393.08
4	Sunyani	37,370.00	23,410.00		
5	Tain			6,567.00	
6	Wenchi	187,340.00			
Total		289,159.00	23,410.00	10,381.40	7,393.08
No. of MMDAs		5	1	2	1

BONO EAST REGION - DISTRICT ASSEMBLIES ACCOUNTS REPORT- TABLE OF IRREGULARITIES

No.	MMDAs	Cash Irregularities					Contract Irregularities		Payrol Irregularity	Procurement Irr.	Tax and Statutory deduction Irregularities	
		Commitment of expenditure without the use of the GIFMIS	Unsupported payments	Unretired Imprest	Uncollected property rates	Proceeds from auctioned vehicles not properly accounted for	Failure to sign contract agreement with outsourced Revenue Collector	Delayed and Abandoned projects	Unearned salaries	Uncompetitive procurement	Failure to remit SSF deductions to SSNIT	Unremitted taxes
1	Atebubu-Amantin									39,495.62		7,899.78
2	Kintampo North	12,760.00	14,450.00								21,413.19	
3	Nkoranza North	20,170.15				23,926.10						
4	Nkoranza South		10,280.20		22,563.00		17,751.57		5,590.20			
5	Pru West								5,006.10			
6	Sene West		25,378.00									
7	Techiman			27,000.00				244,541.70				
8	Techiman North	4,022,344.48										
Total		4,055,274.63	50,108.20	27,000.00	22,563.00	23,926.10	17,751.57	244,541.70	10,596.30	39,495.62	21,413.19	7,899.78
No. of MMDAs		3	3	1	1	1	1	1	2	1	1	1

CENTRAL REGION - DISTRICT ASSEMBLIES ACCOUNTS REPORT- TABLE OF IRREGULARITIES

No.	MMDAs	Cash Irregularities											Payroll Irregularities		Procurement Irr.	Tax and Statutory deduction Irregularities		
		Uncollected rent	Misappropriation of revenue	Salaries of revenue collectors exceed revenue collected	Uncollected revenue	Unrecovered staff advances	Unsubstantiated payments	Indebtedness of operators of public toilet	Failure to transfer proceeds from auction sale of vehicles and equipment into Consolidated Fund Account	Use of unapproved accounting software	Transactions not processed on GIFMIS	Failure to submit 28 GCR books for audit	Unearned Salary	Unlawful payment of half salary	Uncompetitive Procurement	Failure to withhold	Failure to remit tax	Payment of penalty on delayed SSNIT contributions
1	Abura, Asebu-Kwamankese	13,560.00		26,783.60											11,682.00			
2	Agona East																1,125.00	
3	Agona West				4,600.00							28						
4	Ajumako - Enyan Esiam	39,629.00			16,982.00													
5	Assin Foso			21,244.00						3,500.00								
6	Assin North												9,571.08					
7	Assin South		2,898.60			5,505.00			15,860.00									
8	Awutu Senya East		28,170.00												39,705.00	4,923.14		
9	Cape Coast					11,875.00												
10	Effutu	233,276.00	2,170.00					17,350.00			372,603.29							
11	Gomoa Central		18,905.00															
12	Gomoa West	58,660.00	5,000.00	20,310.60	48,963.50		9,945.00											
13	Komenda Edina Eguafio Abrem	4,350.00								4,500.00			930.13	53,153.40				
14	Mfantseman					6,095.00										1,356.00		
15	Upper Denkyira East						10,500.00											
16	Upper Denkyira West			10,281.20														2,251.72
Total		349,475.00	57,143.60	78,619.40	70,545.50	23,475.00	20,445.00	17,350.00	15,860.00	8,000.00	372,603.29	28	10,501.21	53,153.40	51,387.00	6,279.14	1,125.00	2,251.72
No. of MMDAs		5	5	4	3	3	2	1	1	2	1	1	2	1	2	2	1	1

EASTERN REGION - DISTRICT ASSEMBLIES ACCOUNTS REPORT- TABLE OF IRREGULARITIES

No.	MMDAs	Cash Irregularities												Payroll Irr.	Procurement Irr.	Tax and Statutory deduction Irregularities		
		Misappropriation of revenue	Un-presented Value Books					Uncollected revenue	Operators of public toilets indebtedness	Unrecovered rent	Unsubstantiated Payments	Misapplication of Royalties	Failure to pay proceeds from auction sales into designated bank account	Unearned Salaries	Non-competitive procurement	Penalty for non-remittance of SSNIT Contribution on schedule	Failure to remit tax	Failure to withhold
			GCRs	Mkt Ticket	Lorry Park Tickets	Sand Winning Ticket	Value											
1	Abuakwa South							1,000.00										
2	Akuapem North												35,300.00					
3	Asuogyaman									12,842.00						14,928.17		
4	Atiwa East											45,000.00						
5	Ayensuano		78	141	71	11	36,200.00											
6	Birim Central							35,122.83						41,740.94				
7	Birim North									10,635.00								
8	Fanteakwa North	847.00								3,099.00	4,248.80							
9	Fanteakwa South	4,000.00									1,000.00							
10	Kwabibirem																2,978.80	
11	Kwahu Afram Plain South										8,444.00						972.33	
12	Kwahu East										7,050.00						3,109.55	
13	Kwahu West							34,151.70										
14	Lower Manya Krobo							19,665.00										
15	Manso Akroso														17,392.00		1,429.47	
16	New Juaben North	26,500.00	2					38,274.50		46,125.00	2,740.00							
17	New Juaben South		5					13,184.00		11,530.00				5,272.01				
18	Nsawam Adongyiri	10,770.00	7						55,100.00	58,240.00								
19	Suhum									5,600.00								
20	West Akim		3	12	37		4,900.00			1,950.00							47,381.04	4,265.82
21	Yilo Krobo							344,502.27	45,360.00									
Total		42,117.00	95	153	108	11	41,100.00	485,900.30	100,460.00	150,021.00	23,482.80	45,000.00	35,300.00	47,012.95	17,392.00	14,928.17	55,871.19	4,265.82
No. of MMDAs		4	5	2	2	1	2	7	2	8	5	1	1	2	1	1	5	1

GREATER ACCRA REGION - DISTRICT ASSEMBLIES ACCOUNTS REPORT- TABLE OF IRREGULARITIES

No.	MMDAs	Cash Irregularities											Payroll Irr.	Store Irr.	Tax and Statutory deduction Irregularities			
		Purchase of accounting software without Auditor-General's approval	Expenditure outside GIFMIS	Misappropriation of revenue	Un-presented GCRs Books	Uncollected revenue	Unrecovered rent	Unsupported payments	Un-presented payment vouchers	Wrongful payment of transfer grant to staff	Judgement Debt	Unrecovered salary advances	Unearned salaries	Fuel not accounted for	Payment of VAT without VAT invoices	Withholding taxes not deducted	Withholding taxes not remitted	Failure to remit SSF deductions
1	Ablekuma North Municipal			13,202.77						142,266.75							6,045.00	
2	Ablekuma West Municipal																	
3	Ada East																	35,283.60
4	Ada West													25,250.00				
5	Ashaiman Municipal									3,500.00								
6	Ayawaso East Municipal			9,754.82	1	2,868.00												
7	Ayawaso North Municipal			109,472.00	1	19,014.00		2,689.20										
8	Ayawaso West Municipal		1,686,021.32												10,193.75			
9	Ga East Municipal		71,464.84	46,957.20														
10	Ga North Municipal					125,320.00												
11	Ga West Municipal			36,325.50			8,800.00	59,536.00			282,722.50							
12	Korle Klottey Municipal																	
13	Kpone Katamanso	8,500.00						31,554.55	4,028.50				10,386.16		11,475.24	3,388.00	28,005.22	
14	La Dade-Kotopon Municipal					28,550.00						6,180.00						
15	La Nkwantanang-Madina Municipal		195,911.48															
16	Ningo-Prampram							19,627.66						5,000.00				
17	Okaikei North Municipal			5,822.50	1					60,332.61								
18	Tema Metropolitan							37,900.00					4,480.22			4,346.33	52,552.60	
19	Tema West Municipal								109,641.95							1,310.00		
Total		8,500.00	1,953,397.64	221,534.79	3	175,752.00	8,800.00	151,307.41	113,670.45	206,099.36	282,722.50	6,180.00	14,866.38	30,250.00	21,668.99	9,044.33	86,602.82	35,283.60
No. of MMDAs		1	3	6	3	4	1	5	2	3	1	1	2	2	2	3	3	1

OTI REGION - DISTRICT ASSEMBLIES ACCOUNTS REPORT- TABLE OF IRREGULARITIES

No.	MMDAs	Cash Irregularities			Contract Irr.
		Payments not fully accounted for	Misappropriation of revenue	Un-authorised Printing of Value Books	Completed lockable stores not put to use
1	Jasikan	3,803.10	3,337.00		406,598.00
2	Krachi Nchumuru	19,776.00			
3	Nkwanta North		1,000.00	7,900.00	
Total		23,579.10	4,337.00	7,900.00	406,598.00
No. of MMDAs		3	3	2	2

**SAVANNAH REGION - DISTRICT ASSEMBLIES ACCOUNTS REPORT- TABLE OF
IRREGULARITIES**

No.	MMDAs	Delayed payment of auctioned proceeds into Consolidated Fund	Fuel not accounted for in Vehicle Logbook	Use of software without approval by the Auditor-General
1	Bole			6,600.00
2	East Gonja	21,860.00		6,600.00
3	West Gonja		3,630.00	
4	North Gonja		9,314.70	
Total		21,860.00	12,944.70	13,200.00
No. of MMDAs		1	2	2

APPENDIX F 12

UPPER EAST REGION - DISTRICT ASSEMBLIES ACCOUNTS REPORT- TABLE OF IRREGULARITIES

No.	MMDAs	Cash Irregularities					Payroll Irr.
		Poor revenue performance	Misappropriation of revenue	Uncollected revenue	Unpresented Value Books	Failure to process transactions on GIFMIS platform	Payment of Unearned salaries
1	Bawku			42,112.00		428,603.93	
2	Binduri	28,793.24					
3	Bolgatanga Municipal			23,997.50			2,965.60
4	Bolgatanga East			12,304.52			9,388.50
5	Bongo			39,180.00			
6	Builsa North	41,665.99					
7	Garu		5,851.00				
8	Kassena Nankana West	950,627.35			2		
9	Talensi					20,373.00	
10	Tempane				1		
Total		1,021,086.58	5,851.00	117,594.02	3	448,976.93	12,354.10
No. of MMDAs		3	1	4	2	2	2

APPENDIX F 13

UPPER WEST REGION - DISTRICT ASSEMBLIES ACCOUNTS REPORT- TABLE OF
IRREGULARITIES

No.	MMDAs	Cash Irregularities					
		Misappropriation of revenue	Un-presented Value Books			Uncollected revenue	Uncollected rent
			GCRs	Market Ticket	Value		
1	Jirapa	1,788.22					21,638.00
2	Lawra						16,610.00
3	Nadowli/Kaleo	776.00		69	6,900.00		
4	Wa Municipal					5,260.00	
5	Wa West		29	15	1,500.00		
Total		2,564.22	29	84	8,400.00	5,260.00	38,248.00
No. of MMDAs		2	1	2	2	1	2

VOLTA REGION - DISTRICT ASSEMBLIES ACCOUNTS REPORT- TABLE OF IRREGULARITIES

No.	MMDAs	Cash Irregularities										Store Irr.	Tax and Statutory deductions Irregularities					Other Irr.
		Expenditure outside the GIFMIS	Payments not fully accounted for	Unjustified Payments	Misappropriation of revenue	Unrecovered rent	Un-presented Value Books	Issue of value books to unauthorized persons	Doubtful debts	Unearned Salaries	Failure to pay temporal and commission workers	Fuel not accounted for	Withholding taxes not deducted	Withholding taxes not remitted	Payment of penalty due to delay in SSNIT remittance	Payment of penalty due to delay in remittance of withholding tax	Failure to remit SSNIT contribution	Procurement of 4 bedroom DCE's bungalow without transfer of ownership
1	Adaklu	24,697.00																
2	Afadzato South																	
3	Agotime-Ziope District					6,970.00	3											
4	Akatsi South		3,446.00	16,600.00		32,335.00			73,099.52									
5	Biakoye				22,209.50								1,724.20					
6	Ketu North					15,535.00						6,800.00				2,615.94		
7	Ketu South	82,368.42								55,563.40				1,990.00				
8	Kpando		4,877.25		4,200.00	30,520.00		1,232.00			59,843.00				2,715.95			
9	Kpandod																	
10	North Dayi									34,136.21	5,271.68		635.61				1,605.00	296,550.00
11	North Tongu				4,700.00												13,512.27	
Total		107,065.42	8,323.25	16,600.00	31,109.50	85,360.00	3	1,232.00	73,099.52	89,699.61	65,114.68	6,800.00	2,359.81	1,990.00	2,715.95	2,615.94	15,117.27	296,550.00
No. of MMDAs		2	2	1	3	4	1	1	1	2	2	1	2	1	1	1	2	1

WESTERN REGION - DISTRICT ASSEMBLIES ACCOUNTS REPORT- TABLE OF IRREGULARITIES

No.	MMDAs	Cash Irregularities												Contract Irr.	Payroll Irr.	Store Irr.	Tax and Statutory deductions Irregularities						
		Misappropriation of Revenue	Misappropriation of funds	Uncollected revenue	Unrecovered advances/rent	Unpresented Value Books					Unpresented payment vouchers	Unsupported payments	Unlawful payments	Fictitious payment to Isaac Nakoja	Outsourcing of Easily Collectible Revenue to Private Firms	Unearned Salaries	Stolen Computers	Non-payment of SSNIT contribution	Withholding taxes not deducted	Withholding taxes not remitted	Fictitious VAT Invoices	Payment for VAT without VAT Invoices and Receipts	Suppliers with the same Tax Identification Number
						GCRs	Market tickets	Lorry park tickets	Bar licence	Value													
1	Ahanta West	12,989.08												12,650.00	189,146.01						16,375.30		
2	Effia-Kwesimintsim											348,865.85	109,344.09								105.75		2,808.55
3	Ellembelle					2						23,165.00							4,956.07				
4	Jomoro					3											4,565.88						
5	Nzema East		144,194.00	191,000.00		1					1,358.00	34,231.00	3,600.00							28,062.59			6,372.18
6	Prestea Hunni-Valley				13,750.00							19,838.00							639.60				
7	Sekondi Takoradi	14,605.25										33,083.70				20,056.24						6,051.40	
8	Sekondi Takoradi				3,923.00	3																	
9	Shama					14						13,902.75							881.18	1,980.80			
10	Tarkwa Nsuaem				7,630.50	3									161,598.05			29,158.04					
11	Wassa Amenfi Central				7,888.80	2	32	5		4,600.00					8,610.00								
12	Wassa Amenfi East	64,684.15			22,008.00	8	36			36,000.00	117,079.36	284,641.17						4,812.67	627.71	6,742.21			
13	Wassa Amenfi West				9,600.00	7	228		11	55,800.00					16,964.37		3,360.00	12,720.26					
14	Wassa East				5,110.00	3						16,978.00							5,772.80				
Total		92,278.48	144,194.00	191,000.00	69,910.30	46	296	5	11	96,400.00	118,437.36	774,705.47	112,944.09	12,650.00	376,318.43	20,056.24	3,360.00	51,256.85	12,877.36	36,785.60	16,481.05	6,051.40	9,180.73
No. of MMDAs		3	1	1	7	10	3	1	1	3	2	8	2	1	4	1	1	4	5	3	2	1	2

WESTERN NORTH REGION - DISTRICT ASSEMBLIES ACCOUNTS REPORT- TABLE OF IRREGULARITIES

No.	MMDAs	Cash Irregularities							Contract Irr.	Payroll Irr.	Tax & Statutory deductions Irregularities		
		Misappropriation of Revenue	Unrecovered rent	Unpresented Value Books			Unpresented payment vouchers	Unsupported payments	Award of easily collectible revenue to Private Firms	Unearned Salaries	Non-payment of SSNIT contribution	Withholding taxes not deducted	Withholding taxes not remitted
				GCRS	Market tickets	Value							
1	Aowin	19,227.00			37	3,700.00	13,482.00	160,850.22					
2	Bia East	2,785.00											
3	Bia West			49						1,133.00			
4	Bibiani/ Anhwiaso/ Bekwai		37,390.00	1		5,252.00						5,710.54	
5	Juaboso	8,526.00		2	150	8,500.00					1,284.18	2,577.00	
6	Sefwi Akontombra	7,267.00	3,650.00							18,304.12			
7	Sefwi Wiawso	4,042.00		2				1,920.00			7,996.00	1,084.65	
8	Suaman	874.00	3,168.00	3				38,050.00	8,454.12		2,432.39		1,605.65
Total		42,721.00	44,208.00	57	187	17,452.00	13,482.00	200,820.22	8,454.12	19,437.12	11,712.57	9,372.19	1,605.65
No. of MMDAs		6	3	5	2	3	1	3	1	2	3	3	1



Mission Statement

The Ghana Audit Service exists

To promote

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

By auditing

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

And

- **reporting to Parliament**

