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REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF DISTRICT ASSEMBLIES FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

This report has been prepared in accordance with Section 13 of the Audit Service Act, 2000 (Act 584) for submission to Parliament in accordance with Section 20 of the Act.

Johnson Akuamoah Asiedu
Auditor-General
Ghana Audit Service

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

For further information about the
Ghana Audit Service, please contact:

The Director, Communication Unit
Ghana Audit Service Headquarters
Post Office Box MB 96,
Accra.

Tel: 0302 664928/29/20

Fax: 0302 662493/675496

E-mail: info@audit.gov.gh

Location: Ministries Block 'O'

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Ref. No.: AG.01/109/Vol.2/228
Office of the Auditor-General
Ministries Block 'O'
P.O. Box MB 96
Accra
GA-110-8787

Tel: (0302) 662493
Fax: (0302) 675496

02 June 2025

Dear Rt. Hon. Speaker,

**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF
DISTRICT ASSEMBLIES FOR THE FINANCIAL YEAR
ENDED 31 DECEMBER 2024**

I have the honour to submit my Audit Report on the accounts of Metropolitan, Municipal and District Assemblies for the year ended 31 December 2024 in accordance with Article 187(5) of the 1992 Constitution.

2. The Report highlights recurring irregularities which, in my opinion, were due to low level of commitment by Chief Executives, Coordinating Directors, and Finance Officers to enforce the provisions of relevant legislations and administrative instructions, and absence of sanctions against officers found culpable of financial and administrative indiscipline.

3. I reiterated my recommendation for the Ministry of Local Government, Chieftaincy, and Religious Affairs and the Head of Local Government Service to ensure implementation of my recommendations and sanction key officials of the Assemblies found to have indulged in offences as a measure to deter recurrence.

4. I extend my appreciation to the Chief Executives and staff of the Assemblies for their continued cooperation and assistance to my staff during the audits. I also acknowledge with gratitude the invaluable contribution of my staff towards the production of this Report.

5. Finally, I extend my appreciation to the Public Accounts Committee and the House generally, for the continued support of the work of the Office of the Auditor-General.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'Johnson Asiedu', written in a cursive style.

**JOHNSON AKUAMOAH ASIEDU
AUDITOR-GENERAL**

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

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ACRONYMS

DACF	District Assemblies Common Fund
DPs	Development Partners
DACF RFG	District Assemblies Common Fund – Responsiveness Factor Grant
FMDA	Financial Memoranda for District Assemblies
GCR	General Counterfoil Receipt
IGF	Internally Generated Funds
LI	Legislative Instrument
GIFMIS	Ghana Integrated Financial Management Information Systems
GRA	Ghana Revenue Authority
MLCRA	Ministry of Local Government, Chieftaincy, and Religious Affairs
MMDA	Metropolitan, Municipal and District Assemblies
PFM	Public Financial Management
PFMR	Public Financial Management Regulations
SSF	Social Security Fund
SSNIT	Social Security and National Insurance Trust
RCC	Regional Coordinating Council

PART I

REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF DISTRICT ASSEMBLIES FOR THE YEAR ENDED 31 DECEMBER 2024

MANDATE, SCOPE AND AUDIT OBJECTIVES

We have audited the accounts of the 261 Metropolitan, Municipal, and District Assemblies for the financial year ended 31 December 2024 in accordance with Articles 187(2) and 253 of the 1992 Constitution of the Republic of Ghana and Section 84 of the Public Financial Management Act, 2016 (Act 921). Builsa South District Assembly was unable to submit its financial statements by the statutory deadline of 28 February 2025. We, however, conducted audits on accounting records and operations of all the 261 Assemblies.

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

3. The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs) and best practice considering that the Public Financial Management System of Ghana is regulated by relevant legislative and administrative guidelines such as the Public Financial Management Act, 2016 (Act 921), the Public Procurement Act, 2003 (Act 663), as amended, the Audit Service Act, 2000 (Act 584), the Local Governance Act, 2016 (Act 936), and the Public Financial Management Regulations, 2019 (L.I. 2378).

4. Significant irregularities emanating from the management letters provided the basis for this Report. The issues raised during the audits were formally discussed with the Management of the Assemblies, and their comments and responses have been considered before concluding this report.

Audit objectives

5. The audits were guided by Section 13 of the Audit Service Act, 2000 (Act 584) which required that we ascertain whether:
- i. The accounts have been properly kept.
 - ii. All public monies collected have been fully accounted for and rules, regulations and procedures were sufficient to provide an effective check on the assessment, collection and proper allocation of revenue;
 - iii. Monies have been expended for the purposes for which they were appropriated, and expenditures made were authorized;
 - iv. Essential records were maintained, and the rules and procedures applied were sufficient to safeguard and control the Assemblies' assets; and
 - v. 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.

Audit Scope

6. The audit covered the period January 2024 to December 2024. Based on the above objectives, internal controls were reviewed to assess the risks associated with revenue collection and management of public resources by MMDAs, determine if there was value for money, fairness and integrity in administrative decision-making and whether disbursements of public funds were to the benefit of stakeholders.

7. We have provided in this Report, extracts from the financial statements for 2023 and 2024 for purposes of comparing the year-on-year performance of the Assemblies. The extracts include income, internally generated funds, assets, and liabilities of the Assemblies.

PART II

EXECUTIVE SUMMARY

Submission of annual financial statements

8. In 2024, all the 16 regions in Ghana had in operation 261 Assemblies made up of six Metropolitans, 107 Municipalities and 148 Districts. Out of this, 260 Assemblies submitted their Financial Statements for audit in compliance with Section 80 of the Public Financial Management Act, 2016 (Act 921). The defaulting Assembly was Builsa South District Assembly in the Upper East region. The overall performance of the Assemblies in compliance with Section 80 of Act 921 from 2022 to 2024 is provided in the table below:

Year	No. of Assemblies	Assemblies with audited financial statements	No. of defaulting Assemblies	Percentage of defaulting Assemblies
2022	261	259	2	0.77
2023	261	260	1	0.38
2024	261	260	1	0.38

Sources of Income

9. The 260 Assemblies who submitted the Financial Statements operated with a total income of GH¢5,020,367,384.13 during the 2024 financial year. This comprised Internally Generated Funds (IGF) revenue, quarterly allocations of the District Assemblies Common Fund (DACF), Government salary grants and budgetary support to decentralized departments, and Donor funding.

IGF revenue performance

10. The make-up of the IGF revenue were rates, rent, fees, fines, licenses etc. In the year under review, the total IGF revenue collection of the 260 Assemblies was GH¢831,117,113.94, which accounted for 16.55 percent of the total income of the Assemblies of GH¢5,020,367,384.13. This represented an increase of GH¢218,833,402.49 or 35.74 percent over the 2023 IGF revenue collection of GH¢612,283,711.45.

Assets and Liabilities

11. Total assets of the 260 Assemblies as at 31 December 2024 was GH¢73,103,285,524.22 whilst total liabilities stood at GH¢253,876,403.74 resulting in the net assets of GH¢72,849,409,120.33.

12. The schedules of total income, IGF performance, assets and liabilities of the 260 Assemblies are provided in Appendices B to D.

Summary of Irregularities

13. In 2024, the total value of irregularities emanating from the audit of the 261 Assemblies was GH¢18,884,198.22, which represented a decrease of GH¢3,327,509.40 or 14.98 percent of the total irregularities figure of GH¢22,211,707.62 reported in 2023. The irregularities were made up of cash, contract, payroll, tax, assets, and store management as provided in the table below:

Irregularity	2022	2023	2024
Cash Irregularities	12,558,305.32	18,743,339.97	15,309,012.07
Payroll Irregularities	6,950,672.50	785,067.82	1,500,829.68
Contract Irregularities	-	2,350,192.72	1,213,513.92
Assets and stores management Irregularities	180,631.92	263,029.40	431,364.84
Tax Irregularities	295,498.43	70,077.71	429,477.71
Total	19,985,108.17	22,211,707.62	18,884,198.22

Cash irregularities

14. Cash irregularities amounting to GH¢15,309,012.07 was reported at 150 Assemblies. The table below provides the highlights of the cash irregularities which mainly comprised uncollected revenue, inefficient revenue collection, unrecovered rent, unaccounted revenue, and unsubstantiated payments.

Irregularities	Amount	No. of MMDAs
Uncollected revenue	5,089,289.68	27
Inefficient revenue collection	6,957,120.44	55
Unrecovered rent	1,251,917.00	16
Unaccounted revenue	922,117.50	21
Unsupported payments	604,812.11	15
Unaccounted payment	200,015.34	7
Unpresented Market tickets	173,680.00	7
Unpresented payment vouchers	110,060.00	2
Total	15,309,012.07	150

15. We noted that the irregularities resulted largely from non-compliance with relevant Laws and Regulations and non-enforcement of controls to maximise revenue collection and also mitigate payment infractions.

Uncollected revenue

16. Revenue mobilisation from internally generated sources were largely poor across the country. Our review showed that twenty-seven Assemblies failed to collect a total revenue of GH¢5,089,289.68 due from property rates, business operating permits, among others.

17. We recommended that Management of the Assemblies involved should take the necessary steps, including legal action, to recover the amount of GH¢5,089,289.68 from the defaulters into the IGF accounts of the Assemblies. We also recommended that the Assemblies should strengthen their revenue collection mechanisms to avoid the risk of relying on DACF for recurrent expenditures.

Inefficient revenue collection

18. Two hundred and forty-five revenue collectors at 55 Assemblies were paid salaries of GH¢11,737,679.59 but collected revenue of only GH¢4,780,539.20 representing 40.73 percent of their salaries leading to a shortfall of GH¢6,957,120.44.

19. We recommended to Management of the Assemblies involved to set and enforce the achievement of revenue targets by the revenue collectors and ensure that remuneration paid is commensurate with their collections to prevent losses to the Assemblies. We also recommended sanctions against the non-performing collectors.

Unrecovered rent revenue

20. We noted that 803 tenants/occupants of Government bungalows, teachers' quarters, market stall/stores among others owe 16 Assemblies rent revenue of GH¢1,251,917.00.

21. We recommended to Management of the Assemblies involved to put in place innovative measures including demanding standing orders from the defaulters to their banks for the monthly payment of rent and recovery of the rent arrears of GH¢1,251,917.00 from the occupants of the Assemblies properties.

Unsubstantiated payments

22. Management of 15 Assemblies did not substantiate a total payment of GH¢604,812.11 with the relevant documents, seven Assemblies did not account for total payment of GH¢200,015.34 and two Assemblies failed to present payment vouchers used to disburse GH¢110,060.00. This resulted in a total unsubstantiated payment of GH¢914,887.45.

23. We recommended recovery of the unsubstantiated payments of GH¢914,887.45 into the designated accounts of the Assemblies from the Coordinating Directors, Finance Officers, and any responsible officer involved.

Unaccounted revenue

24. Management of 21 Assemblies failed to ensure that 142 revenue collectors account for a total revenue collection of GH¢922,117.50.

25. We recommended that the total amount of GH¢922,117.50 should be recovered from the revenue collectors with sanctions, failing this the amount should be recovered from the Coordinating Directors, Finance Officers and Revenue Superintendents into the IGF accounts of the affected Assemblies. We also recommended that Management of the Assemblies involved should strengthen their supervision and control over revenue management.

Unpresented Value Books

26. Management of eight Assemblies failed to ensure that revenue collectors present 49 GCRs of no-par value, whilst Management of seven Assemblies failed to present 197 Market Ticket, Lorry Park Tickets, Car/Motor Stickers with a total face value of GH¢141,680.00 and 16 GCR booklets with an average collection of GH¢32,000.00 for audit.

27. We recommended that Management of the Assemblies involved should retrieve the revenue collections with the GCRs from the revenue collectors with sanctions otherwise the average value of collections per GCR booklet in the year should be computed for each of the 49 GCRs and the total amount recovered from the collectors. We also recommended that Management of the Assemblies involved should retrieve the GH¢141,680.00 collected with Market tickets, Car/Vehicle stickers and Lorry Park tickets. Failing this, the Coordinating Directors, Finance Officers and Revenue Superintendents

of the Assemblies involved should refund the amount in respect of the unrepresented value books into the designated IGF accounts.

Payroll irregularities

28. Forty Assemblies were found to have violated relevant laws on staff salaries resulting in the payment of unearned salaries, non-payment of salaries to staff and commission collectors, payment of salary below the minimum wages, non-payment of pension contributions to Fund Managers and its resultant imposition of penalties. We also noted an instance of a staff who failed to return to Atwima Nwiabiagya Municipal Assembly to serve her bond term after receiving salary amounting to GH¢134,708.70 while on study leave. The summary is provided below:

Recoverable Irregularities	Amount	No. of MMDAs
Unearned salaries	980,319.05	22
Unserved bond	134,708.70	1
Penalty for non-payment of SSNIT	12,409.02	2
Sub-total	1,127,436.77	25
Payable Irregularities		
Non-payment of Tier 1 and 2 contributions	150,055.43	9
Failure to pay IGF staff salaries	84,768.20	3
Casual workers paid below minimum wage	70,719.00	2
Failure to pay salaries of Commission Collectors	67,850.28	1
Sub-total	373,392.91	15
Total irregularities	1,500,829.68	40

29. We recommended recovery of the unearned salaries from the beneficiaries into the Auditor-General's Recoveries Account No. 1018331470015 with Bank of Ghana or 1011200005912 at GCB Bank otherwise, the Coordinating Directors and Heads of Human Resource Units of the Assemblies involved should be held liable for refund of the amount.

30. We also recommended to Management of the Assemblies involved to remit all unpaid pension contributions to the Fund Managers and any penalties that may arise should be borne by officers whose inaction occasioned the payment whilst the penalty of GH¢12,409.02 paid should be recovered from the Coordinating Director and Finance Officer of the Shama District Assembly.

31. The outstanding payments due workers and commission collectors of GH¢152,618.48 should be paid to prevent any litigation against the four Assemblies while the wages of the casual workers are adjusted consistent with the approved minimum wage. We further recommended to Management of Atwima Nwiabiagya Municipal Assembly to locate Madam Freda Bosua Danso or her guarantors to recover the GH¢134,708.70 paid her whiles on study leave with pay into the Auditor-General's Recoveries Account Number 1018331470015 at Bank of Ghana or Number 1011200005912 at GCB Bank Ltd.

Contract irregularities

32. Six Assemblies delayed / abandoned the completion of 14 projects for periods ranging between five months and 108 months for which a total amount of GH¢1,189,536.92 had been expended. Also, Management of Ablekuma West Municipal Assembly paid two contractors, Messrs. Morh-Awal Investment and Pafet Ventures, a total amount of GH¢23,977.00 for portions of works not executed. The summary is provided below:

Irregularities	No of Projects	Amount	No. of MMDAs
Delayed / Abandoned projects	14	1,189,536.92	6
Payment for unexecuted works	2	23,977.00	1
Total	16	1,213,513.92	7

33. To avoid cost overruns due to price hikes and loss of funds invested into the projects, we recommended to Management of the Assemblies to ensure that priority is given to the completion of delayed / abandoned projects before new ones are awarded. We also recommended to Management of Ablekuma West Municipal Assembly to compel the contractors to undertake the outstanding works at no cost to the Assembly otherwise the amount of GH¢23,977.00 should be recovered from them and paid into the designated account. Failing which, the Coordinating Director, Finance Officer and any other responsible officers should be held liable for the refund of the amount into the Assembly's account.

Assets Management and Stores Irregularities

34. We noted that eight Assemblies recorded lapses in assets management and stores irregularities made up of unaccounted fuel of GH¢209,766.84, missing assets of GH¢25,598.00, short supply of fertilizer of GH¢87,000.00, disposal of Assembly's Assets without approval of GH¢84,000.00 and wasteful expenditure of GH¢25,000.00 on procurement of software (RMS Software) for the preparation and generation of bills in November 2023 which cannot be used due to wrong software design. The summary is provided below:

Irregularities	Total	No. of MMDAs
Missing assets	25,598.00	2
Unaccounted fuel purchased	209,766.84	6
Procured Software not put to use	25,000.00	1
Short supply of fertilizer	87,000.00	1
Disposal of Assembly's Assets without approval	84,000.00	1
Total	431,364.84	11

35. We recommended recovery of the unaccounted fuel of GH¢209,766.84 from the Coordinating Directors and Finance Officers from the six Assemblies. We also recommended the Chief Executive of Ahafo Ano North Municipal Assembly and the three Agric officers of Regional Agric Office, Nkwanta who were in possession of the missing assets to be held accountable for them. We further recommended to Management of Awutu Senya District Assembly to compel the software developer to rectify the bottlenecks identified to enable the software to be put to use.

36. We advised the Management of Nkoranza South Municipal Assembly to follow up the shortfall in the supply of the fertilizers with the Regional Coordinating Council while the Chief Executive and Coordinating Director of the Mamprugu Moagduri District should be sanctioned in accordance with Section 92 of the Public Procurement Act, 2003 (Act 663) as amended for the disposal of assets without approval.

Tax irregularities

37. Fifteen Assemblies failed to comply with the relevant provisions of the tax laws in respect of remittance of taxes withheld, non-deduction of withholding taxes and failure to obtain VAT invoices for VAT paid. Also, the Awutu Senya East Municipal Assembly

had accrued penalty of GH¢95,815.30 imposed by the GRA due to its failure to remit withheld tax of GH¢107,545.27. The summary is provided below.

Irregularities	Total	No. of MMDAs
Taxes not remitted	293,789.49	8
Taxes not withheld	19,880.05	3
Penalty on unremitted taxes	95,815.30	1
Failure to obtain VAT invoice	19,992.87	3
Total	429,477.71	15

38. We recommended that Management of the Assemblies should comply with the tax laws and ensure that the unremitted taxes of GH¢293,789.49 are remitted to GRA. We also recommended that VAT invoices should be obtained from the suppliers for the VAT-related payment, or the VAT amount be recovered from them. Failing this, the Finance Officers should be held liable to refund the VAT amount paid. We further recommended that the Coordinating Director and Finance Officer of Awutu Senya East Municipal Assembly should be jointly held liable for the payment of accrued penalty of GH¢95,815.30 imposed by GRA for the unremitted taxes. The Coordinating Directors and Finance Officers of the Assemblies involved in non-adherence to the relevant tax laws should be personally held liable for any penalties imposed.

PART III

DETAILS OF FINDINGS AND RECOMMENDATIONS

AHAFO REGION

Introduction

39. The Ahafo Region had six Assemblies in 2024, made up of three Municipalities and three Districts. The list of the six Assemblies, their capitals, status, and Legislative Instruments are attached as Appendix 'A'.

40. We audited the books and accounts of the six Assemblies for the 2024 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 584).

Financial Reporting

Submission of annual financial statements

41. All six Assemblies submitted their 2024 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. The table below shows the annual financial statements submitted by the Assemblies over a three-year period.

Year	No. of Assemblies	Assemblies with Audited Financial Statements	No. of defaulting Assemblies	Percentage of Defaulting Assemblies
2022	6	6	Nil	-
2023	6	6	Nil	-
2024	6	6	Nil	-

Sources of Income

42. The Assemblies operated with a total income of GH¢146,192,466.95 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. The total income of GH¢146,192,466.95 represented an increase of GH¢60,212,004.97 or 70.30 percent over the 2023 figure of GH¢85,980,461.98.

IGF revenue performance

43. The six Assemblies collected IGF from property rates, fees, licenses, royalties and other miscellaneous sources to support their expenditure. The Assemblies collected a total IGF of GH¢29,982,695.68 which represented an increase of GH¢9,026,512.07 or 43.07 percent over the 2023 figure of GH¢20,956,183.61.

Assets and Liabilities

44. The total assets of the six Assemblies as at 31 December 2024 was GH¢934,641,155.41 whilst total liabilities stood at GH¢2,845,303.01 resulting in the net assets of GH¢931,795,852.40.

45. The schedules of total income, IGF performance, assets and liabilities of the six Assemblies are provided in Appendices B to D.

Management Issues

Cash Irregularities

Weak revenue mobilisation drive

46. Regulation 32 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires the Principal Spending Officer of each covered entity to take effective and appropriate steps to collect all monies due to that entity.

47. Internally Generated Funds constitute a significant part of the sources of revenue of the Assemblies. In 2024, the projected IGF (Rates) of four sampled Assemblies, which formed the major revenue source, totalled GH¢4,127,498.52. Out of this amount, GH¢2,140,028.97 was collected, leaving an uncollected amount of GH¢1,987,469.55. The details are provided in the table.

No	MMDAs	Budgeted	Actual Collection	Variance
1	Tano South Municipal	105,752.52	702,34.72	35,517.80
2	Asutifi South District	239,490.00	56,605.25	182,884.75
3	Asutifi North District	3,586,456.00	1,920,396.00	1,666,060.00
4	Asunafo South District	195,800.00	92,793.00	103,007.00
	Total	4,127,498.52	2,140,028.97	1,987,469.55

48. We urged Management of the Assemblies to adopt innovative and effective strategies to enhance revenue mobilisation and reduce the growing reliance on external funding sources.

49. Management of the Assemblies agreed with our recommendation and responded as follows:

- **Tano South Municipal:** Management indicated that rent defaulters have been notified to settle their outstanding obligations.
- **Asutifi South District:** Management stated that they are actively engaging and sensitising ratepayers on the importance of fulfilling their financial obligations and have initiated steps to recover the outstanding revenue.
- **Asutifi North District:** Management reported that legal action is being pursued against persistent defaulters.
- **Asunafo South District:** Management acknowledged the recommendation and assured that measures will be taken to ensure compliance.

High cost of revenue collections – GH¢969,413.56

50. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires that the Principal Spending Officer of a covered entity ensure that non-tax revenue is collected efficiently and effectively.

51. Our review of revenue performance in four sampled Assemblies revealed that 43 Revenue Collectors received salaries totalling GH¢1,764,060.06 during the 2024 fiscal year. However, our revenue of revenue performance showed that these Collectors during the year collected only GH¢794,646.50 raising concerns about the cost collection per cedi. Our analysis showed that the Assemblies relied on funds from the central Government to fully pay the services of the collectors. The table below shows our comparison of the salaries of the collectors against their collections for 2024.

No	MMDAs	No. of Collectors	Annual Salary	Collection	Variance	% of collection to annual gross Salary
1	Tano South Municipal	9	365,484.24	127,123.50	238,360.74	34.78
2	Asutifi North District	6	346,564.45	218,526.00	128,038.45	63.05
3	Asunafo South District	14	473,557.33	142,891.00	330,666.33	30.17
4	Tano North Municipal	14	578,454.04	306,106.00	272,348.04	52.92
	Total	43	1,764,060.06	794,646.50	969,413.56	45.05

52. We recommended that Management should exercise strong oversight on the activities of the collectors to maximize the efficiency of revenue collections.

53. The responses from the Assemblies are summarised as follows:

- **Tano South Municipal:** Management stated that they have established a task force to oversee revenue collection. Furthermore, they stated that they have commenced legal proceedings against defaulting taxpayers.
- **Asutifi North District:** Management indicated that the revenue mobilisation taskforce has been tasked to intensify monitoring and initiate legal action against willful defaulters.
- **Tano North Municipal and Asunafo South District:** Management accepted the audit recommendations and pledged full implementation to enhance efficiency in the collection of revenue.

Non - Utilisation of IGF on capital projects

54. Paragraph 142 of the 2024-2017 Budget Preparation Guidelines issued by the Minister of Finance enjoins MMDAs to commit at least 20 per cent of the Internally Generated Funds (IGF) to initiate and/or complete capital projects for the benefit of the citizenry.

55. We noted that the Management of Tano South Municipal Assembly generated a total of GH¢1,090,611.22 in IGF revenue for the period under review. However, Management did not commit any portion of the Assembly's IGF to complete or initiate capital projects for the benefit of the Assembly.

56. Management explained that the IGF mobilised for the period was inadequate to finance capital projects including the renovation and expansion of the Divisional Police Command's office at Bechem, which had stalled at 40% level of completion for the past two years.

57. We urged Management to be innovative to enhance its revenue mobilisation efforts to generate revenue for its capital projects.

58. Management accepted our recommendation for compliance.

Payroll Irregularities

Unearned salary – GH¢302,306.35

59. Regulation 92 of Public Financial Management Regulations, 2019 states that the Principal Spending Officer of a covered entity shall ensure the immediate stoppage of salary to public servants and notify the Controller and Accountant - General on the death, on the grant of leave without pay, on the vacation of post by an employee or on the resignation or retirement of an employee.

60. We noted that Management of four Assemblies paid unearned salaries totalling GH¢302,306.35 to 12 members of staff who had separated or absented from work for period ranging between two and twelve months. The table below provides the details of the separated staff.

No.	MMDAs	Staff ID	Name	Rank	Period	No of months	Amount	Reasons
1	Tano South Municipal	1328373	Eugene Boakye	Assistant Public Health Engineer	Oct. 2024	1	5,432.40	Vacated post
2	Asutifi South District	913921	Gladys Adjei	Human Resource Manager CLGS	June, July 24	2	10,897.88	Vacated post
3	Asunafo South District	1502153	Abuu Frimpong	Asst. Planning Officer	August 2024	1	5,088.04	Vacated post
4	Asunafo South District	1330684	Kwarteng Gloria	Snr. Procurement Ass.	Jan, Feb, May, Jun, Jul, Nov. & Dec 2024	9	45,007.38	Absent for 9 months
5	Asunafo South District	1502986	Kingsley Kwadwo Manu	FS0 B6/Executive Officer	Feb to Sept & Dec. 2024	8	22,573.20	Absent for 8 months
6	Asunafo South District	910982	Oti Kwadwo George	Yard Foreman	Mar to Aug, Nov & Dec 2024	8	32,765.36	Absent for 8 months

7	Asunafo South District	1538426	Francis Adjei	Snr. Gardener/ Revenue collector	May-Dec 2024	8	14,409.52	Absent for 8 months
8	Asunafo South District	1196917	Issaka Bawa	Internal Auditor	Jan to Aug, Nov & Dec. 2024	10	62,672.20	Absent for 10 months
9	Asunafo South District	726999	Yaw Boamah	Driver Grade I	Jan-Dec 2024	12	35,548.20	Absent for 12 months
10	Asunafo South District	1406952	Imoro Abubakari Sadiq	Environmental Health Ass.	Jan- Oct 2024	10	33,197.30	Absent for 10 months
11	Asunafo South District	1461305	Frank Ofori	Driver III	Jan-Dec 2024	12	24,156.12	Absent for 12 months
12	Asunafo North Municipal	102167	Kwame Builsa	Labourer	July - Nov 2024	5	10,558.75	Retirement
	Total						302,306.35	

61. We recommended to Management of the Assemblies to recover the total unearned salaries of GH¢302,306.35 from the affected officers and pay same into the Auditor-General's Recoveries Account number 1018331470015 at the Bank of Ghana, failure of which the salary validators should refund the amount.

62. Management of the Assemblies responded as follows:

- **Tano South Municipal:** Management will contact the staff to facilitate a refund into the Auditor-General's Recoveries Account, as evidence indicates he is outside the country.
- **Asutifi South District:** Management is making efforts to contact the officer to refund the salary into the Auditor-General's Recoveries Account.
- **Asunafo North Municipal and Asunafo South District:** The families of the affected staff have been contacted for the payment of such an amount to the Auditor General recoveries account.

Payment of casual workers below minimum wage - GH¢62,132.40

63. Section 75 of the Labour Act, 2003 Act 651 stipulates that 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.

64. We noted that 30 casual workers of Asunafo North Municipal Assembly were each paid monthly wage of GH¢317.46 instead of the approved monthly minimum wage of GH¢490.05. This resulted in underpaid wages of GH¢62,132.40 for the period January to December 2024.

65. Payment below the minimum wage could lead to legal action against the Assembly and also contribute to low productivity among the workers.

66. We recommended that Management should take steps to pay all the affected workers the underpaid balance of GH¢62,132.40, to avoid legal action. We further advise Management to ensure that all casual workers are paid the approved monthly minimum wage.

67. Management responded that it would ensure compliance with our recommendation.

Contract Irregularities

Delayed projects

68. Section 52 of the Public Financial Management Act, 2016 (Act 921) provides, among others, 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.

69. We noted that the management of two Assemblies awarded two projects at a total cost of GH¢568,587.60 out of which of GH¢127,331.10 have been paid to the contractors. The projects which are at various stages of completion, have been delayed between 14 and 18 months as provided in the table below.

No	MMDA	Project	Contractor	Start Date	Scheduled Completn. Date	% Completed	Contract Sum	Payment to Date
1	Tano South Municipal	Renovation and expansion of office for divisional Police at Bechem	Atusteph Ent	01/03/23	08/07/23	40%	199,980.00	32,108.40
2	Asunafo North Municipal	Construction Of 1 No. 16-Seater Water Closet Toilet Facility at Mim	M/S Koolibia Ent.	28/03/23	10/10/23	75%	368,607.60	95,222.70
Total							568,587.60	127,331.10

70. The Assemblies attributed the delay to lack of funding for the project.

71. To avoid cost overruns through price variations, we urged Management of the Assemblies to prioritise the uncompleted projects before commencing with new ones.

72. Management of the Assemblies responded as follows:

- **Tano South Municipal:** funds would be made available for the contractor to return to the site.
- **Asunafo North Municipal:** efforts will be put in place to complete the project before awarding any new project

ASHANTI REGION

Introduction

73. The Ashanti Region had 43 Assemblies in 2024, comprising one Metropolitan, 18 Municipalities and 24 Districts. The list of the 43 Assemblies, their status, capitals, and Legislative Instruments are provided in Appendix 'A'.

74. We audited the books of the 43 Metropolitan, Municipal and District Assemblies (MMDAs) for the 2024 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 584).

Financial Reporting

Submission of annual financial statements

75. The 43 Assemblies submitted their financial statements for audit validation as required by Section 80 of the PFMA, 2016 (Act 921). We accordingly issued our opinions on the financial statements of the 43 Assemblies. The table below shows the annual financial statements submitted by the Assemblies over a three-year period.

Year	No. of Assemblies	Assemblies with audited financial statements	No. of defaulting Assemblies	Percentage of defaulting Assemblies
2022	43	43	Nil	0
2023	43	43	Nil	0
2024	43	43	Nil	0

Sources of Income

76. The 43 Assemblies operated with a total income of GH¢841,011,311.07 during the year. This was made up of Internally Generated Fund (IGF), allocations of the District Assemblies Common Fund, Government salary Grant and support from Ghana's Development Partners.

IGF Revenue Performance

77. The IGF collections of the Assemblies were made up of property rate, fees, licenses, royalties, fines, penalties and other miscellaneous items of revenue. The Assemblies

collected a total IGF of GH¢143,798,450.56 which represented an increase of GH¢35,917,667.83 representing 33.29 percent over the 2023 figure of GH¢107,880,782.73.

Assets and Liabilities

78. The total assets of the 43 Assemblies as of 31 December 2024 was GH¢3,698,713,072.77 whilst total liabilities stood at GH¢23,421,199.47, resulting in the net assets of GH¢3,675,291,873.30.

79. The schedules of total income, IGF performance, assets and liabilities of the 43 Assemblies are provided in Appendices B to D.

Management Issues

Cash Irregularities

Inefficient revenue collection - GH¢869,135.65

80. Section 52 of the PFM Act, 2016 (Act 921) requires the Principal Spending Officer of a covered entity to institute proper control system to prevent losses and wastage.

81. We however noted that 34 revenue collectors of eight Assemblies who were paid total salaries of GH¢1,499,523.10 only collected revenue of GH¢630,387.50 representing 42.04% percent of their salaries. This resulted in a shortfall of GH¢869,135.65 to the Assemblies. Details are provided below:

No.	Assembly	No. of collectors	Salary paid	Revenue collected	Shortfall	Shortfall (%)
1	Afigya Kwabre South	5	238,032.97	64,853.00	173,179.97	72.75
2	Ahafo Ano North	4	137,401.60	88,057.00	49,344.60	35.91
3	Ahafo Ano South East	2	100,318.50	23,540.00	76,778.55	76.53
4	Amansie Central	4	181,955.52	68,408.00	113,547.52	62.40
5	Bosomtwe District	5	209,056.32	57,101.00	151,955.32	72.69
6	Old Tafo Municipal	2	100,541.62	75,779.50	24,762.12	24.63
7	Suame Municipal	7	254,677.24	122,351.00	132,326.24	51.96
8	Sekyere Central	5	277,539.33	130,298.00	147,241.33	53.05
	Total	34	1,499,523.10	630,387.50	869,135.65	57.96

82. Management of Suame Municipal Management asserted that relocation of most of the traders due to the construction of the interchange caused the anomaly whiles the

Management of the remaining seven Assemblies explained that the shortfall of revenue collection against salary paid to collectors was due to lack of collections skills on the part of the collectors.

83. We recommended to Management of the Assemblies to set revenue targets for the collectors taking into consideration the remuneration and ensure their enforcement to achieve value. We also recommended to the Management of the seven Assemblies involved to be proactive and provide the revenue collectors with the necessary skills needed to maximise the revenue collection efforts of the Assemblies.

Unrecovered rent - GH¢681,122.00

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

85. Contrary to the above Regulation, we noted that Management of five Assemblies did not collect rent due, totalling GH¢681,122.00 from 357 tenants of official bungalows and other properties belonging to the Assemblies. Details are provided below.

No.	Assembly	No. of defaulters	Rent Type	Amount
1	Ahafo Ano North District	31	Assembly Bungalow	17,320.00
2	Ahafo Ano South West District	49	Assembly Bungalow	19,622.00
3	Atwima Nwabiagya Municipal	41	Assembly Bungalow	40,710.00
4	Ejura Sekyedumase Municipal	194	Assembly Bungalow	514,780.00
5	Kumasi Metropolitan	42	Assembly Bungalow	88,690.00
	Total	357		681,122.00

86. Management of Ejura-Sekyedumasi Municipal Assembly attributed the anomaly to oversight, while the other Assemblies could not explain the reason for the happening.

87. This could deny the Assemblies funds for maintenance of the buildings leading to deterioration.

88. We recommended that Management should recover the total rent of GH¢681,122.00 from the defaulters by considering the introduction of pragmatic measures which includes obtaining standing orders to their bankers for monthly payments of the outstanding rent and future ones. We also recommended that in future

recalcitrant defaulters should be compelled to pay any arrears and be ejected whiles the properties are re-allocated to those willing to pay.

Unpresented GCR booklets and unaccounted revenue - GH¢249,059.00

89. Regulation 147 of the PFM Regulations, 2019 (L.I 2378) requires a Principal Spending Officer to ensure the efficient control of the value books of the covered entity.

90. On the contrary, we noted that Management of Asante Akim South and Sekyere Afram Plains Assemblies did not present 10 General Counterfoil Receipt (GCR) booklets with no face value held by seven revenue collectors for audit. Details are provided below:

No.	Assembly	No. of collectors	Quantity
1	Asante Akim South Municipal	2	4
2	Sekyere Afram plains District	5	6
	Total	7	10

91. Management asserted that the GCRs were still in use by the revenue collectors and could not present them at the time of the audit.

92. In a related issue, we noted that 52 revenue collectors of five Assemblies did not account for revenue of GH¢249,059.00 out of a total collection of GH¢447,931.00. Details are provided below:

No.	Assembly	No. of defaulters	Amount collected	Accounted Amount	Unaccounted Amount
1	Ahafo Ano South East	22	207,238.00	161,134.00	46,104.00
2	Ahafo Ano South West	6	7,261.00	6,478.00	783.00
3	Afigya Kwabre South	1	156,150.00	31,200.00	124,950.00
4	Asante Akim South	21	33,359.00	-	33,359.00
5	Old Tafo Municipal	2	43,923.00	60.00	43,863.00
	Total	52	447,931.00	198,872.00	249,059.00

93. Failure to account for GCRs and revenue collections could lead to misappropriation of revenue and would deny the Assemblies resources to carry out their operations.

94. Consequently, the Assemblies would rely on their DACF to meet administrative expenses leading to delayed/abandoned projects.

95. We recommended to Management of the Assemblies involved to retrieve the GCR booklets from the revenue collectors and ensure accountability of their collections otherwise the average value of collections per GCR booklet in the year should be computed for each of the 10 GCRs and the total amount recovered from the collectors. We also recommended that the revenue collection of GH¢249,059.00 should be recovered from the collectors involved. Failing to ensure refund and accountability of the revenue collection, the Coordinating Directors, Finance Officers and Revenue Superintendents of the Assemblies should refund the amount involved into the designated IGF accounts. We further recommended that the defaulting revenue collectors should be sanctioned, and Management of the Assemblies should step up their supervisory roles in revenue collection to prevent such recurrences.

Uncollected revenue - GH¢281,095.00

96. Regulation 32 of the PFM Regulations, 2019 (L.I. 2378) requires a Principal Spending Officer of each covered entity to take effective and appropriate steps to collect money due the covered entity.

97. We however noted that Management of three Assemblies did not collect a total revenue of GH¢281,095.00 due from 65 individuals and institutions. Details are provided below:

No.	Assembly	No. of defaulters	Period of default	Type of revenue	Amount
1	Kumasi Metropolitan	59	Jan. to Dec. 2024	Licensing fees, Business operating permit, property rate	236,333.96
2	Mampong Municipal	5	Jan. to Dec. 2024	Surtax	12,000.00
3	Sekyere Central District	1	Mar. 2023 to Feb. 2025	Entry proceeds from forest reserve (Abusua/Mountain's prayer enclave)	32,761.04
	Total	65			281,095.00

98. The inactions of Management had denied the Assemblies involved the funds needed for their effective operations, which could result in their continues reliance on the

DACF to finance recurrent expenditure to the detriment of capital and developmental projects.

99. We recommended that Management of the Assemblies involved should take pragmatic actions, including legal actions where necessary, to retrieve the amount of GH¢281,095.00 from the defaulters.

Unsupported payments - GH¢57,462.85

100. Regulation 78 of the Public Financial Management (PFM) Regulations, 2019 (L.I.2378) requires 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 of payment; that evidence of services received, certificates for work done and any other supporting documents exists.

101. On the contrary, we noted that Management of Adansi South District and Asante Akim North Municipal Assemblies did not support 34 payment vouchers amounting to GH¢57,462.85 with relevant documents such as receipts, invoices, statement of claim and other necessary documents to authenticate the payments. Details are provided below:

No.	Assembly	No. of PVs	Amount
1	Adansi South District	29	43,990.85
2	Asante Akim North Municipal	5	13,472.00
	Total	34	57,462.85

102. We could as a result not authenticate the payments and therefore recommended that the amount of GH¢57,462.85 should be recovered from the Coordinating Directors and Finance Officers involved into the designated accounts of the Assemblies.

Payments outside GIFMIS

103. Regulations 83 of the PFMR, 2019 (L.I 2378) states that all payments for expenditure of covered entities shall be made through the Ghana Integrated Financial Management Information System.

104. Contrary to above Regulation, we noted that Management of two Assemblies made a total payment of GH¢272,022.48 on 119 payment vouchers without using GIFMIS. Details are provided below:

No.	Assembly	Period	No. of PVs	Reasons for the infraction	Amount
1	Adansi North	Jan. to Oct. 2024	113	Inadequate accounts staff and network challenges	250,882.31
2	Sekyere Afram Plains	June & July 2024	6	No reason provided	21,140.17
	Total		119		272,022.48

105. Payments without using GIFMIS would not enhance the financial reporting of the Assemblies and could also lead to unbudgeted expenditure which would impact negatively on earmarked activities of the Assemblies.

106. We recommended to the Coordinating Directors and the Finance Officers involved to address the challenges inhibiting the use of GIFMIS to prevent situation where payments would be made outside GIFMIS. We also recommended that the Coordinating Directors and the Finance Officers and any other officer found culpable for the act of financial indiscipline should be sanctioned in accordance with Section 96 of the Public Financial Management Act (PFMA), 2016 (Act 921).

Payroll Irregularities

Unserved bond - GH¢134,708.70

107. Paragraph 6.9.5.3 of the Human Resource Management Policy Framework and Manual for the Ghana Public Service states that a sponsored public servant who has completed a course of study and fails to return to work in the organisation shall be liable to redeem the bond. The value of the bond shall be equivalent to the full salaries and allowances received during the period, revised for inflation and currency fluctuations plus a compound interest at the prevailing interest rate.

108. We noted that Miss. Freda Bosua Danso, Human Resource Manager of Atwima Nwiabiagya Municipal Assembly, was granted study leave with pay to pursue master's degree in business administration at Corvinus University-Hungary from September 2022 to August 2024.

109. Our audit revealed that Freda Bosua failed to return to the country to serve her bond term after receiving salary amounting to GH¢134,708.70 during the leave period.

We further noted that Management had not enforced the above stated regulation to recover the GH¢134,708.70.

Name	Staff ID.	Rank	Programme	Institution	Period	Unserviced Bond
Freda Bosua Danso	734503	Human Resource Manager	Master's in Business Administration	Corvinus University-Hungary	September 2022 to August 2024	134,708.70

110. This led to non-fulfilment of her bond terms and subsequent loss of GH¢134,708.70 to the State.

111. We recommended that the Coordinating Director should ensure recovery of GH¢134,708.70 from Freda Bosua Danso or her guarantors into the Auditor-General's Recoveries Account Number 1018331470015 at Bank of Ghana or number 1011200005912 at GCB Bank Ltd.

Unearned salary - GH¢4,089.79

112. Regulation 92 of PFM Regulations, 2019 (L.I. 2378) states 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 vacation of post by an employee. The Head of the covered entity shall take the necessary action to recover any unearned salary occasioned by such occurrence.

113. We however noted that, in January 2024, Management of Amansie Central District Assembly validated and paid one-month unearned salary of GH¢4,089.79 to Lydia Mensah, a Budget Analyst, who vacated post in December 2023. We did not sight any letter from Management of the Assembly to her banker to stop the withdrawal of the unearned salary and payment to Government chest.

114. The Human Resource Officer stated that she was not promptly notified of the officer's vacation of post hence the resultant unearned salary.

115. We recommended the recovery of the unearned salary of GH¢4,089.79 from Lydia Mensah and payment of same into the Auditor-General's Recoveries Account Number 1018331470015 at Bank of Ghana or Number 1011200005912 at GCB Bank Ltd., failing

which the amount should be recovered from the Coordinating Director, Finance Officer and Human Resource Officer.

Asset Management Irregularity

Missing assets - GH¢16,598.00

116. Section 52 of the PFM Act, 2016 (Act 921) provides that a Principal Spending Officer of a covered entity shall be responsible for the assets of the institution under his care and shall ensure that proper control systems exist for the custody and management of the assets to eliminate theft, loss, wastage and misuse.

117. On the contrary, we noted during our review and physical inspection of assets of Ahafo Ano North Municipal Assembly that, the underlisted assets valued at GH¢16,598.00 could not be accounted for.

Location	Item	Quantity	Value
Assembly Store	Digital Camera	1	2,500.00
MCE's Office	Laptop	1	5,700.00
	Television	1	4,199.00
MCE's Residence	40" Television Set (Samsung)	1	4,199.00
Total			16,598.00

118. The Coordinating Director stated that, thieves broke into the residence of the Chief Executive Officer and stole the items but could not produce a Police report to corroborate the assertion. This had resulted in loss of assets and subsequent loss of funds to the Assembly.

119. We recommended that the Chief Executive Officer should be held accountable for the loss, for his failure to report the matter to the Police for the necessary action to be taken for retrieval of the assets.

Tax Irregularity

Withheld taxes not remitted - GH¢18,269.55

120. Section 117 of the Income Tax Act, 2015 (Act 896) requires the Assembly as withholding agent to deduct and pay withholding taxes to the Commissioner-General within 15 days after the end of each calendar month, a tax that has been withheld.

121. On the contrary, we noted that Management of two Assemblies withheld taxes totalling GH¢18,269.55 from various taxable payments but did not remit same to the GRA. Details are provided below:

No.	Assembly	No. of PVs	Period	Details	Gross Amount	Tax Amount
1	Ahafo Ano South East	7	Feb. to Nov. 2024	Goods & Services	65,195.00	5,283.20
2	Atwima Mponua District	41	Jan. to Sept. 2024	Goods & Services	157,408.00	12,986.35
	Total	48			222,603.00	18,269.55

122. The Finance Officer of Ahafo Ano South East intimated that the taxes were duly remitted but could not provide any evidence to support his claim, while at Atwima Mponua District Assembly, the Finance Officer stated that the delay occurred due to the distance from Nyinahin to Kumasi to make payments to GRA.

123. The practice could impact negatively on Government's timely tax revenue mobilisation effort and might result in loss of funds to the Assemblies from imposition of penalties due to non-adherence to the relevant tax laws.

124. We recommended to Management of the Assemblies to ensure that the tax withheld of GH¢18,269.55 is remitted to GRA and the Coordinating Directors and Finance Officers should be personally held liable for any penalty payment.

BONO REGION

Introduction

125. The Bono Region had 12 Assemblies comprising six Municipalities and six Districts. The list of the Assemblies, their capitals, status, and Legislative Instruments are attached as Appendix 'A'.

126. We audited the books and accounts of the 12 Assemblies for the 2024 financial year and issued management letters thereon.

Financial Reporting

Submission of annual financial statements

127. The 12 Assemblies submitted their 2024 financial statements for audit in compliance with Section 80 of the PFMA, 2016 (Act 921). We also issued our opinions on the financial statements of the Assemblies. The table below shows the annual financial statements submitted by the Assemblies over a three-year period.

Year	No. of Assemblies	Assemblies with Audited Financial Statements	No. of defaulting Assemblies	Percentage of Defaulting Assemblies
2022	12	12	Nil	0
2023	12	12	Nil	0
2024	12	12	Nil	0

Sources of income

128. The 12 Assemblies operated with a total income of GH¢277,809,408.78 during the year. This was made up of IGF, allocations of the District Assemblies Common Fund, Government Salary Grant, and support from Ghana's Development Partners. The total income of GH¢277,809,408.78 represented an increase of GH¢93,381,742.38 or 50.63 percent over the 2023 figure of GH¢184,427,666.40.

IGF revenue performance

129. The 12 Assemblies collected IGF from property rates, fees, licenses, royalties and other miscellaneous sources to support their expenditure. The Assemblies collected total IGF of GH¢20,364,267.91 during the year. This represented an increase of GH¢2,834,860.92 or 16.17 percent over the 2023 figure of GH¢17,529,406.99.

Assets and Liabilities

130. Total assets of the 12 Assemblies as of 31 December 2024 was GH¢540,469,082.67 whilst total liabilities stood at GH¢17,200,267.00, resulting in the net assets of GH¢523,268,815.67.

131. The schedules of total income, IGF performance, assets and liabilities of the 12 Assemblies are provided in Appendices B to D.

Management Issues

Cash irregularities

High cost of revenue collections - GH¢1,499,483.19

132. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires that the Principal Spending Officer of a covered entity ensure that non-tax revenue is collected efficiently and effectively.

133. Our review of revenue performance in five (5) Assemblies revealed that 60 Revenue Collectors received salaries totalling GH¢2,651,656.00 during the 2024 fiscal year. However, our review of revenue performance of the five assemblies showed that these Collectors, during the year, collected only GH¢1,151,671.00 raising concerns about the cost of their collections. Our examination showed that the Assemblies relied on funds from the central Government to fully pay the services of the collectors. The table below shows our comparison of the salaries of the collectors against their collections for 2024.

No.	Assembly	No of revenue Collectors	Total Salaries Drawn (A)	Total Revenue Collected (B)	Difference (C)	Percentage of collection (B/A) x 100%
1	Banda	3	138,087.08	56,732.00	81,335.08	41.08
2	Berekum East	17	763,143.13	346,614.00	416,529.13	45.42
3	Dormaa East	10	429,840.57	202,665.00	227,175.57	47.15
4	Sunyani West	12	545,858.52	237,541.00	308,317.52	43.52
5	Tain	18	774,244.89	308,119.00	466,125.89	39.80
	Total	60	2,651,174.19	1,151,671.00	1,499,483.19	43.44

134. We recommended that Management should exercise strong oversight on the activities of the collectors to maximize the efficiency of revenue collections.

Unaccounted revenue - GH¢51,898.00

135. Regulation 46 of the PFMR, 2019 (LI 2378) requires a Principal spending officer to ensure that revenue is efficiently collected and immediately lodged in gross into the designated account.

136. We noted that 27 revenue collectors of two Assemblies did not account for a total revenue of GH¢51,898.00 collected during the period under review. The table below provides the details.

Name of Station Head	Zone	Market Tickets	Value	GCR	Total
Tain District Assembly					
Thomas Addai	Seikwa	68	9,800.00	1,555.00	11,355.00
Elizabeth Oppong	Menji	48	6,100.00	0	6,100.00
Augustina Tamea	Badu	30	5,360.00	0	5,360.00
Ben Kwaah	Rev Supt	3	600.00	0	600.00
Mercy Tamea	Nsawkaw	12	1,900.00	0	1,900.00
Augustina Amankwaa	Nsawkaw	6	800.00	0	800.00
Jennifer B Vuu	Nsawkaw	3	500.00	0	500.00
Mary Twenewaa	Nsawkaw	3	500.00	0	500.00
Musah Yussif	Nsawkaw	1	100.00	630.00	730.00
Francis Asamoah	Seikwa	0	0	920.00	920.00
Kaatia Jakpa Jones	Badu	0	0	1,756.00	1,756.00
Zachary Abdulai	Nsawkaw	0	0	812.00	812.00
Agnes Serwaah	Menji	0	0	655.00	655.00
Nyarko Florence	Menji	0	0	820.00	820.00
Konadu Andrew	Menji	0	0	425.00	425.00
Sualiho Dauda	Menji	0	0	620.00	620.00
Sub - Total			25,660.00	8,193.00	33,853.00
Name	Revenue type	Amount Collected		Amount Accounted for	Amount Outstanding
Wenchi Municipal Assembly					
Francis Ashamata	Jubilee Park	150,165.00		140,268.00	9,897.00
Helen Owusu	Property rate	11,990.00		7,040.00	4,950.00
Razak Haraus	Market Toll/GCR	1,880.00		820.00	1,060.00
Janet Obour	Market Toll	200.00		70.00	130.00
Victoria Sermuwaa	Market Toll	1,000.00		460.00	540.00
Clement Fosu	GCR	320.00		220.00	100.00
Alexander Okuma	GCR	4,379.00		3,891.00	488.00

Cynthia Atuahene	Market Ticket	2,500.00	2,470.00	30.00
Zuuwhat Akosua	Property Rate	9,555.00	9,375.00	180.00
Kate Afowaa	Property rate	12,565.00	11,910.00	655.00
Grace Mensah	GCR	1,620.00	1,605.00	15.00
Sub - Total		196,174.00	178,129.00	18,045.00
			Total	51,898.00

137. We recommended that Management should exercise strong oversight on the activities of the collectors to maximize the efficiency of revenue collections.

138. We further urged Management to ensure the recovery of the unaccounted revenues totalling GH¢51,898.00 from the affected revenue collectors and to same paid into the Assemblies designated bank accounts.

139. Management accepted our recommendations.

Unpresented GCRs - 3 booklets

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

141. We noted that three revenue collectors of Tain District Assembly failed to present three General Counterfoil Receipt Books (GCRs) for our verification. Details are provided below:

No.	Name of officer	GCR No	Date Issued
1	Elizabeth Oppong	1564501 - 1564600	18/01/2023
2	Augustine Agyei	1512501 - 1512600	07/03/2024
3	Thomas Addai	5086101 - 5086200	09/05/2024

142. This establishes weak supervisory control over the management of value books in the Assembly.

143. We recommended that the Coordinating Director and Finance Officer should compel the three officers to present the GCRs for audit, failure of which the salaries of the DCD and DFO should be stopped.

144. Management agreed to implement our recommendations.

Payroll Irregularities

Unearned Salary - GH¢9,376.05

145. Regulation 92 of the Public Financial Management Regulations, 2019 (L.I 2378) states 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 vacation of post by an employee.

146. We noted during our examination of the payroll of Dormaa West District Assembly that, Mr. Seth Ampofo received unearned salaries totalling GH¢9,376.05 for January and February 2024 as detailed in the table below.

Name	Rank	Staff ID	Period	Gross salary	Less tax	Amount to be refunded
Ampofo Seth	Budget Analyst	1291418	January 2024	5,714.83	1,027.21	4,687.62
			February 2024	5,715.90	1,027.48	4,688.43
Total				11,430.73	2,054.69	9,376.05

147. We recommended that the amount of GH¢9,376.05 should be recovered from Mr. Ampofo Seth, failing which the amount should be recovered from the validating officers and pay same into the Auditor-General's Recoveries Account Number 1011200005912 with GCB Bank, High Street.

148. Management responded that, the Officer was on leave.

149. However, our further checks confirmed that the officers annual leave ended in December 2023.

BONO EAST REGION

Introduction

150. The Bono East Region had 11 Assemblies comprising four Municipalities and seven Districts. The list of the 11 Assemblies, their capitals, status, and Legislative Instruments are attached as Appendix 'A'.

151. We audited the books and accounts of the 11 Assemblies for the 2024 financial year and issued management letters thereon.

Financial Reporting

Submission of annual financial statements

152. The 11 Assemblies submitted their financial statements for audit validation as required by Section 80 of the PFMA, 2016 (Act 921). We accordingly issued our opinions on the financial statements of the 11 Assemblies. The table below shows the annual financial statements submitted by the Assemblies over a three-year period.

Year	No. of Assemblies	Assemblies with Audited Financial Statements	No. of defaulting Assemblies	Percentage of Defaulting Assemblies
2022	11	11	Nil	0
2023	11	11	Nil	0
2024	11	11	Nil	0

Sources of Income

153. The total income received by the 11 Assemblies was GH¢196,759,279.78. This was made up of IGF, quarterly allocations of the District Assemblies Common Fund, Government salary grant and support from Ghana's Development Partners. The total income of GH¢196,759,279.78 represented an increase of GH¢56,736,954.25 or 40.52 percent over the 2023 figure of GH¢140,022,325.53.

IGF Revenue Performance

154. This was made up of IGF, quarterly allocations of the District Assemblies Common Fund, Government salary grant and support from Ghana's Development Partners. The 11 Assemblies collected a total IGF of GH¢13,695,765.64 representing an increase of GH¢389,770.68 or 2.93 percent over the 2023 figure of GH¢13,305,994.96.

Assets and Liabilities

155. Total assets of the 11 Assemblies as of 31 December 2024 was GH¢1,047,226,199.88 whilst total liabilities stood at GH¢7,840,986.93, resulting in the net assets of GH¢1,039,385,212.95.

156. Nine Assemblies recorded liabilities totaling GH¢7,840,986.93 with Techiman Municipal reporting the highest liabilities of GH¢2,606,927.72 and Atebubu-Amanten Municipal reporting the least liabilities of GH¢17,075.80.

157. The schedules of total income, IGF performance, assets and liabilities of the 11 Assemblies are provided in Appendices B to D.

Management Issues

Cash Irregularities

Unaccounted Revenue - GH¢240,387.00

158. Regulation 46 of the PFMR, 2019 (LI 2378) requires a Principal spending officer to ensure that revenue is efficiently collected and immediately lodged in gross into the designated account.

159. We noted that nine revenue collectors of three Assemblies did not account for a total revenue of GH¢240,387.00 collected during the period under review. The table below provides the details:

Assembly	Name of Collector	Amount
Techiman Metropolitan Assembly	Mary Kyeremaa	4,600.00
	Josephine Opokuaa	800.00
	Esther Kyeremaa	1,400.00
Sene West District Assembly	Stephen Adoo	2,344.00
	Sumaila Yakubu	220.00
	Norvidzro Rockson	2,720.00
	Eric Agyemang	3,083.00
Kintampo North Municipal Assembly	Abraham Busi	223,110.00
	Ahmed Abayie	2,110.00
Total		240,387.00

160. We recommended that Management should exercise strong oversight on the activities of the collectors to maximize the efficiency of revenue collections.

161. We further urged Management to ensure the recovery of the unaccounted revenues totalling GH¢240,387.00 from the affected revenue collectors and to same paid into the Assemblies designated bank Accounts.

162. Management accepted our recommendations.

High Cost of revenue collections - GH¢945,546.55

163. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires that the Principal Spending Officer of a covered entity ensure that non-tax revenue is collected efficiently and effectively.

164. Our review of revenue performance in five (5) Assemblies revealed that 32 Revenue Collectors received salaries totalling GH¢1,543,073.31. during the 2024 fiscal year. However, our review of revenue performance of the five assemblies showed that these Collectors during the year collected only GH¢597,526.76 raising concerns about the cost of their collections per cedi. Our examination showed that the Assemblies relied on funds from the central Government to fully pay the services of the collectors. The table below shows our comparison of the salaries of the collectors against their collections for 2024.

Assembly	No. of Collectors	Annual Salary Paid	Total Revenue Collected	Shortfall
Techiman Metropolitan	4	198,763.58	55,810.26	142,953.32
Kintampo South District	9	439,344.57	222,502.50	216,842.07
Kintampo North Municipal	5	283,414.37	102,863.00	180,551.37
Nkoranza South Municipal	11	516,163.43	183,667.00	332,496.43
Pru West District Assembly	3	105,387.36	32,684.00	72,703.36
Total	32	1,543,073.31	597,526.76	945,546.55

165. We recommended that Management should exercise strong oversight on the activities of the collectors to maximize the efficiency of revenue collections.

Payments not accounted for - GH¢6,450.00

166. Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), stipulates 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 exist.

167. During the period under review, Management of Sene West District Assembly paid a total amount of GH¢8,710.00 for various activities but accounted for GH¢2,260.00, leaving an outstanding amount of GH¢6,450.00. The details are provided below.

PV. No.	Date	Details	Payee	PV Amount	Amount accounted for	Amount not accounted for
22/2/24	22/02/2024	Funds to cater for fuel and outstation allowance for DCD and driver.	DCD	2,760.00	1,760.00	1,000.00
13/3/24	15/3/2024	Funds released to facilitate the attendance of the funeral of the mother of Mr. Brebi	DCD	1,800.00	500.00	1,300.00
23/03/2024	22/03/2024	Expenditure on plumbing work on the Assembly block's water tank	DCD	1,180.00	0.00	1,180.00
05/10/2024	15/10/2024	Cost of A4 sheets and 6 pieces of arch files	DCD	1,100.00	0.00	1,100.00
01/10/2024	04/10/2024	Cost on research team who visits the district	DCD	1,200.00	0.00	1,200.00
04/09/2024	06/09/2024	Cost of servicing printers of the Assembly	DCD	670.00	0.00	670.00
Total				8,710.00	2,260.00	6,450.00

168. Management could not provide any reason for this lapse. We therefore recommended that the amount of GH¢6,450.00 should be recovered from the District Finance Officer and same paid into the Auditor General Recovery's Account Number 1011200005912 with GCB Bank, High Street.

169. Management accepted our recommendation.

Payroll irregularities

Payment of unearned salaries - GH¢62,364.83

170. Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires 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 in the following circumstances: death, conviction, dismissal, and leave without pay, vacation of post and resignation or retirement of an employee and the Head of a covered entity shall take the necessary action to retrieve any unearned compensation.

171. Our examination of the payroll records at Kintampo North Municipal and Pru West District Assemblies disclosed that two officers were paid unearned salaries of GH¢62,364.83 as provided in the table below.

Assembly	Name of Staff & ID	Rank	Period	Total unearned salary	Remarks
Kintampo North Municipal Assembly	Manu John (767404)	Revenue Superintendent	1 December 2023-May 2024	23,717.31	Retired
Pru – West District Assembly	Shaibu Mohammed (764336)	Revenue Collector	1 January to 30 November 2024	38,647.52	Vacation of Post.
Total				62,364.83	

172. We recommended that the unearned salaries of GH¢62,364.83 should be recovered from the two officers and paid into the Auditor General recoveries Account Number 1011200005912 with Ghana Commercial Bank, failure of which the salary validators should refund the amount.

173. Management accepted our recommendation.

Contract Irregularity Abandoned Project

174. 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.

175. We noted that on 06/06/2016, the Techiman Metropolitan Assembly awarded a contract for the Construction of 1No. 2-unit semi-detached staff quarters to M/s Timagwe Enterprises at a sum of GH¢351,422.43 out of which GH¢129,505.00 had been paid. We further noted that the project which was expected to be completed by 06/12/2016 and was at a 60% level of completion had been abandoned.

176. The Assemblies attributed the delay to lack of funding for the project.

177. To avoid cost overruns through price variations, we recommended to Management of the Assembly to prioritise the uncompleted projects before commencing with new ones.

Stores Irregularity

Short supply of fertilizer - GH¢87,000.00

178. 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.

179. Our audit of store records at the Nkoranza South Municipal Assembly disclosed that the waybill that accompanied bags of fertilizers supplied by the Bono East Regional Coordinating Council indicated 1,880 bags. However, the actual quantity of fertilizers supplied was 1,580 bags revealing shortfall 300 bags valued at GH¢87,000.00.

180. Management could not provide us with any justification for the shortfall. We therefore recommended Management to follow up with the Regional Coordinating Council (RCC) to ensure that the difference of 300 bags of fertilizer is accounted for.

181. Management stated that a report has been made to the RCC vide letter vide number NSMA/B.14/107, dated 31/01/2025 for the supply of the difference to the Assembly.

CENTRAL REGION

Introduction

182. The Central Region had 22 Assemblies in 2024 financial year comprising one Metropolitan, eight Municipalities and 13 Districts. The list of the 22 Assemblies, their status, capitals and Legislative Instruments are provided in Appendix 'A'.

183. We audited the books of the 22 Metropolitan, Municipal and District Assemblies (MMDAs) for the 2024 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 584).

Financial Reporting

Submission of annual financial statements

184. The 22 Assemblies submitted their annual financial statements for audit in compliance with Section 80 of the Public Financial Management (PFM) Act, 2016 (Act 921). The table below shows the annual financial statements submitted by the Assemblies over a three-year period.

Year	No. of Assemblies	Assemblies with audited financial statements	No. of defaulted Assemblies	Percentage of defaulted Assemblies
2022	22	22	Nil	0
2023	22	22	Nil	0
2024	22	22	Nil	0

Sources of Income

185. The 22 Assemblies operated with a total income of GH¢418,947,631.49 during the year. This was made up of Internally Generated Funds (IGF), allocations from District Assemblies Common Fund, Government salary Grant and support from Ghana's Development Partners.

IGF Revenue Performance

186. The IGF collections of the Assemblies was made up of property rate, fees, licenses, royalties, fines, penalties and other miscellaneous items of revenue. The Assemblies collected a total of GH¢47,610,885.38, which represented an increase of GH¢14,856,775.52 or 45.36 percent over the 2023 figure of GH¢32,754,109.86.

Assets and Liabilities

187. The total assets of the 22 Assemblies as of 31 December 2024 was GH¢1,980,384,199.46 whilst the liabilities amounted to GH¢24,749,511.83 resulting in the net assets of GH¢1,955,634,687.63.

188. The schedules of total income, IGF performance, assets and liabilities of the 22 Assemblies are provided in Appendices B to D.

Management Issues

Cash Irregularities

Uncollected revenue - GH¢1,159,824.50

189. Regulation 32 of the PFM Regulations, 2019 (L.I. 2378) stipulates that a Principal Spending Officer of a covered entity shall take effective and appropriate steps to collect money due the covered entity.

190. Our audit however disclosed that, seven Assemblies could not collect revenue totalling GH¢1,159,824.50 in the underlisted revenue areas.

No.	Assembly	Type of Revenue	Amount collectible	Amount collected	Uncollected Revenue
1	Awutu Senya	Property Rate	16,000.00	4,000.00	12,000.00
		Business operating permit	64,000.00	16,000.00	48,000.00
		Telecommunication Masts	43,912.50	0	43,912.50
		Public and Private Toilets	13,770.00	0	13,770.00
2	Awutu Senya East	Franchise Fees	324,000.00	0	324,000.00
3	Gomoa East	Business operating permit	550,000.00	0	550,000.00
4	Gomoa Central	Property Rate / Business operating permit	152,930.00	36,632.00	116,298.00

5	Agona East District	Burial Permit	4,500.00	0	4,500.00
6	Mfantseman Municipal	Franchise Fees	72,360.00	52,060.00	20,300.00
7	Assin North District	Property rate	41,263.00	14,219.00	27,044.00
	Total		1,282,735.50	122,911.00	1,159,824.50

191. Failure to collect the accrued revenue denied the Assemblies funds to facilitate the implementation of their planned programmes for the benefit of the residents within their communities.

192. We recommended that Management of the Assemblies involved should vigorously pursue the defaulters including initiating legal action where necessary for recovery of the amount of GH¢1,159,824.50.

Inefficient revenue collection GH¢959,917.44

193. Section 52 of the PFM Act, 2016 (Act 921) requires the Principal Spending Officer of a covered entity to institute proper control systems to prevent losses and wastage.

194. We noted at 11 Assemblies that, salary paid to 45 Revenue Collectors amounted to GH¢1,618,683.88 as against their revenue collection of GH¢658,766.44 representing 40.70 percent of salary paid and resulting in a shortfall of GH¢959,917.44 to the Assemblies. Details are provided below:

No	Assembly	Number of staff	Period	Revenue collected	Salary paid	Shortfall
1	Awutu Senya	9	Jan-Sept 2024	182,807.00	331,412.98	148,605.98
2	Twifo Hemang Lower Denkyira	3	Jan-Dec 2024	31,149.00	112,899.82	81,750.82
3	Twifo Atti-Morkwa	4	Jan-Dec 2024	60,270.00	176,615.40	116,345.40
4	Upper Denkyira East	2	Jan-Dec 2024	24,200.00	57,357.13	33,157.13
5	Assin Foso	4	Jan-Dec 2024	86,644.44	141,140.43	54,495.99
6	Assin South	2	Jan-Dec 2024	17,535.00	99,414.08	81,879.08
7	Agona West	7	Jan-Dec 2024	79,102.00	224,159.17	145,057.17

8	Agona East	4	Jan-Dec 2024	59,244.00	163,927.07	104,683.07
9	Asikuma Odoben Brakwa	1	Jan-Dec 2024	11,060.00	13,345.80	2,285.80
10	Mfantseman	3	Jan-Dec 2024	33,810.00	119,277.92	85,467.92
11	Ajomako Anyan Essian	6	Jan-Dec 2024	72,945.00	179,134.08	106,189.08
Total		45		658,766.44	1,618,683.88	959,917.44

195. The practice did not contribute towards the revenue mobilization drive of the Assemblies which has the tendency of over reliance on DACF for administrative activities to the disadvantage of completion of ongoing projects.

196. We recommended to Management of the 11 Assemblies to set targets for collectors and enforce achievement for remuneration paid to commensurate with their collections. We also recommended that disciplinary actions should be taken against non-performing collectors.

Unrecovered rent - GH¢443,185.00

197. Regulation 46 of the PFM Regulations 2019 (L.I. 2378), states among others that a Principal Spending Officer shall ensure that non-tax revenue is efficiently collected.

198. We however noted from the rent records of seven Assemblies that, 335 occupants of official bungalows, teachers' quarters and market stalls owed an amount of GH¢443,185.00 as of 31 December 2024. Details are provided below:

No.	Assembly	No of Occupants	Amount Due	Period
1	Assin Foso	141	185,880.00	2023 - 2024
2	Upper Denkyira East	68	137,160.00	2022 - 2024
3	Upper Denkyira West	23	13,394.00	2022 - 2024
4	Awutu Senya	60	55,725.00	2024
5	Asikuma Odoben Brakwa	9	2,490.00	2024
6	Agona East	16	17,800.00	2017 - 2024
7	Mfanteman	18	30,736.00	2019 - 2024
Total		335	443,185.00	

199. As a result, the Assemblies were denied revenue that could have been used for routine maintenance of the facilities occupied by the defaulters to prevent deterioration which could lead to poor state of the assets.

200. We recommended that Management of the Assemblies involved should recover the total rent of GH¢443,185.00 from the defaulters by putting in place pragmatic measures including obtaining standing orders to their bankers for monthly repayments of arrears and future ones. We also recommended that in future, recalcitrant defaulters should be compelled to pay any arrears and be ejected whiles the properties are re-allocated to those willing to pay.

Unaccounted payment - GH¢193,565.34

201. Regulation 103 of the PFM Regulations, 2019 (L. I. 2378) states that an imprest issued for making a particular payment or group of payments should be fully retired within 10 days after completion of the activity.

202. We however noted that 17 officers of six Assemblies were granted GH¢283,208.55 to undertake various activities, out of which GH¢89,643.21 was accounted for leaving a balance of GH¢193,565.34 unaccounted even after the completion of the activities as shown below:

No.	Assembly	No. of PVs	No. of Payee	Nature of transactions	Amount	Accounted Amount	Unaccounted Amount
1	Assin South	9	1	Commission, T&T, services and other expenses	16,841.00	12,657.00	4,184.00
2	Agona West	5	3	Goods, Services and Allowances	71,391.80	51,867.21	19,524.59
3	Gomoa West	18	9	Donations, allowances and workshop	46,190.00	9,055.00	37,135.00
4	Awutu Senya	7	2	Contributions, Services, Visitations and allowance	94,501.24	0.00	94,501.24
5	Komenda Edina Eguafo Abirem	10	1	Fuel	34,034.51	0.00	34,034.51
6	Asikuma Odoben Brakwa	3	1	Annual account validation, administration and meeting expenses	20,250.00	16,064.00	4,186.00
Total		52	17		283,208.55	89,643.21	193,565.34

203. This could lead to loss of funds to the Assemblies, thereby denying the Assemblies the needed resources to execute their mandate.

204. We recommended recovery of the amount of GH¢193,565.34 from the payees, failure of which, the amount should be treated as personal advances in their names and recovered from their salaries and any allowances.

Unaccounted revenue - GH¢78,221.44

205. Regulation 32 of the PFM Regulations, 2019 (L.I. 2378) requires a Principal Spending Officer of each covered entity to take effective and appropriate steps to collect money due the covered entity.

206. We however noted that 15 revenue collectors of four Assemblies could not account for revenue collections of GH¢78,221.44. Details are provided below:

No.	Assembly	No. of collectors	Nature of Revenue	Unaccounted amount
1	Assin South District	1	Business operating permit	6,190.00
2	Awutu Senya East	3	Property Rate/Business operating license & Signage	42,920.44
3	Gomoa East	6	Fees and license	15,725.00
4	Gomoa Central	5	Lorry Park tickets and Sand winning	13,386.00
Total		15		78,221.44

207. This could result in misappropriation of revenue and deprive the Assemblies the needed resources for their operations.

208. We recommended that the total amount of GH¢78,221.44 should be recovered from the 15 revenue collectors with sanctions. Failing this, the Coordinating Directors, Finance Officers and Revenue Superintendents should be jointly held liable for the refund of the amount. We also recommended that Management of the Assemblies involved should strengthen their supervision and control over revenue management.

Unpresented Value Books

209. Regulation 147 of the PFM Regulations, 2019 (L.I 2378) requires a Principal Spending Officer to be responsible for the efficient control of stock of value books of the covered entity.

210. Contrary to the above, the Finance Officers of two Assemblies did not present 28 General Counterfoil Receipts, and two market tickets booklets for audit. Details are provided below:

Assembly	Value book	No. of Value Books	Amount
Awutu Senya East	GCR Booklets	2	No par value
Gomoa East	GCR Booklets	26	No par value
	Market Tickets	2	200.00
Total	GCR Booklets	28	
	Market Tickets		200.00

211. Suppression of the Value Books could result in loss of funds to the Assemblies as the collections might be used in an individual personal interest rather than in furtherance of the programmes of the Assemblies. This could lead to delay/abandoned projects in the Assemblies because of over reliance on DACF for administrative activities.

212. We recommended to Management of the Assemblies to recover the market ticket valued GH¢ 200.00 from the Finance Officer and also compute the average value of collections per GCR booklet in the year for each of the GCRs and recover the total amount from the Finance Officers. Failure of which, the Coordinating Directors should be held liable for a refund of the amount. We further recommended that the Management of the Assemblies should step-up their supervisory roles in revenue collection to prevent reoccurrence.

Failure to grant building permits to 50 applicants

213. Section 38 (1) (d & e) of the Land Use and Spatial Planning Act, 2016 (Act 925) states that, the District Spatial Planning Committee shall deliberate and approve the recommendation of the Technical Sub-Committee, consider and approve applications for permits, and ensure that physical development is carried out in accordance with the Act.

214. Our review of applications submitted, and payments made for building permits between January and September 2024 revealed that Management of Awutu Senya District Assembly failed to grant 50 applicants who paid a total amount of GH¢103,796.00 to acquire building permits.

215. Our follow-up with the Physical Planning Officer disclosed that the absence of Technical Sub-Committee meetings of the Assembly to make recommendations for approval by the District Spatial Planning Committee accounted for the lapse.

216. The continuous delay could result in the applicants developing their properties without recourse to the development plan of the location which could lead to haphazard development leading to flooding, building in public demarcated spaces among others.

217. Management responded that applications submitted to the Assembly from January 2024 to June 2024 had been reviewed by the Spatial Planning Committee for approval. However, the committee could not approve them due to the absence of other documents that were to accompany the application such as fire permits from Ghana Fire Service and others.

218. We recommended to Management of the Assembly to ensure that Technical Sub-Committee holds its meetings to enable the necessary actions to be taken such as requesting for any outstanding documents needed to grant the permit to facilitate orderly development.

Payment outside GIFMIS

219. Regulations 83 of the PFMR, 2019 (L.I 2378) states that all payments for expenditure of covered entities shall be made through the Ghana Integrated Financial Management Information System.

220. We however noted that two Assemblies made total payments amounting to GH¢132,923.00 via 23 payment vouchers without using GIFMIS. Details are provided below:

No.	Assembly	No. of PVs	Nature of Transactions	Amount
1	Effutu Municipal	8	Services, allowances and donations	70,300.00
2	Ekumfi District	15	Payment for fuel for official duties and other related expenditure	62,623.00
Total		23		132,923.00

221. Payments made without using GIFMIS could be an act of circumventing the controls over disbursement of public funds and would not enhance the financial reporting of the Assemblies for effective decision making.

222. We recommended that the Coordinating Directors and Finance Officers of the Assemblies involved should adhere to the relevant laws on disbursement of public funds by ensuring that all payments are made through GIFMIS. We also recommended that the Coordinating Directors and the Finance Officers and any other officer found culpable for the act of financial indiscipline should be sanctioned in accordance with Section 96 of the Public Financial Management Act (PFMA), 2016 (Act 921).

Failure to gazette fee fixing resolution

223. Section 182 (3) of the Local Governance Act, 2016 (Act 936) requires that bye-laws and fee fixing resolutions are posted on the premises of the District Assembly concerned and in at least one other public place within the district and published in a daily newspaper of national circulation or in the Gazette before it becomes effective.

224. We noted that the fee fixing resolution of two Assemblies (Mfantseman Municipal and Ajumako Anyan Essian) were not gazetted and published in a newspaper of wide circulation. They were also not posted on the premises of the Assemblies nor in a public place within the Assemblies.

225. Although the Assemblies failed to gazette the fee resolution, Management went ahead to collect revenue using the fees specified in the un-gazetted documents for the year.

226. The Coordinating Directors attributed the anomaly to high cost of gazetting.

227. This could lead to legal action against the Assemblies by aggrieved rate payers and the resultant loss of funds to the Assemblies.

228. We recommended to Management of the Assemblies to take immediate steps to ensure that the fee fixing resolution and by-Laws of the Assemblies are gazetted and publicised to make them legally enforceable or be held liable for any avoidable cost that might arise.

Payroll Irregularities

Unearned salaries - GH¢97,254.56

229. Regulation 92 of the PFM Regulations, 2019 (L.I 2378) requires a Principal Spending Officer of a covered entity to ensure the immediate stoppage of payment of

salary to public servants and notify the Controller and Accountant-General on the vacation of post by an employee.

230. We however noted that, eight staff of two Assemblies were not at post between January and December 2024 but were paid a total salary of GH¢97,254.56 which resulted in an unearned salary. Details are provided below.

No.	Assemblies	No. of staff	Amount	Period	Remarks
1	Awutu Senya East	1	27,581.78	May 2024 to Sept. 2024	Overstayed annual leave
2	Gomoa West	2	47,959.94	April 2024 to Dec. 2024	Retirement
		5	21,712.84	Jan. 2024 and March 2024	Unknown staff
	Total	8	97,254.56		

231. Consequently, this resulted in loss of State funds of GH¢97,254.56 as payments were made to officials for no work done.

232. Management of the Awutu Senya East wrote letters to Controller and Accountant-General's Department to delete the name of the separated staff from the payroll. However, Management of the Gomoa West District Assembly did not take action to stop the payment of the unearned salary.

233. We recommended that Management of Gomoa West should recover the total unearned salaries of GH¢69,672.78 from the separated staff into the Auditor-General Recoveries Account Number 1018331470015 at Bank of Ghana or Number 1011200005912 at GCB Bank Ltd. Failing this, the Coordinating Directors and Head of Human Resource should be jointly held liable for the refund of the amount. We also recommended that Management of Awutu Senya East should follow up with the banker of the separated staff to ensure the transfer of the unearned salary of GH¢27,581.78 into the Auditor-General Recoveries Account Number 1018331470015 at Bank of Ghana or Number 1011200005912 at GCB Bank Ltd. Failure of which, the Coordinating Directors and Head of Human Resource should be jointly held liable for the refund of the amount.

Failure to pay salaries of Commission Collectors - GH¢67,850.28

234. Section 7 of the PFM Act, 2016 (Act 921) states that, a Principal Spending Officer of a covered entity shall in 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.

235. Contrary to the above provision, we noted that three commission revenue collectors, collected and accounted for GH¢339,252.61 but Management of Gomoa Central District Assembly failed to pay the agreed 20 percent commission of GH¢67,850.28 to them. Details are provided below:

No.	Collectors Name	Collection Date	Amount Accounted	20% Commission
1	Agnes Acquah	March 2022 - August 2023	70,487.21	14,097.20
2	Isaac. Amoh	January 2022 - August 2024	173,815.40	34,763.08
3	Henry Okyere	June 2023 - November 2024	94,950.00	18,990.00
	Total		339,252.61	67,850.28

236. The Finance Officer explained that the anomaly was caused by the delay in a formal request by the collectors for the payment of the commission.

237. This would not in future motivate collectors to achieve set targets and also account fully for their collections which could negatively impact on the revenue mobilisation drives of the Assemblies to run their operations.

238. To enhance the revenue generation efforts of the Assembly, we recommended that the Coordinating Director and Finance Officer should ensure that the arrears due to the collectors and future commissions are paid with delay.

Non-payment of Tier 1 and 2 contributions - GH¢44,590.70

239. Section 3 of the National Pensions Act, 2008, (Act 766), (as amended), states that, an employer of an establishment shall 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 five and half per centum of the worker's salary for the period, irrespective of whether or not the salary is actually paid to the worker. An employer of an establishment shall pay for each month in respect of each worker, an employer's contribution of an amount equal to thirteen percent of the worker's salary during the month.

240. We noted however that, Management of four Assemblies failed to remit Tier 1 and 2 contributions of 113 staff members totalling GH¢44,590.70 to Pension Fund Managers. Details are provided below:

No.	Assembly	No of Staff	Period	Salary	Tier 1 (SSNIT)	Tier 2 (Hedge Pension)	Total
1	Awutu Senya East Municipal	58	August to December 2024	213,533.00	23,439.23	0.00	23,439.23
2	Agona East District	6	March 2023 to August 2024	36,010.06	4,861.36	1,800.50	6,661.86
3	Agona West Municipal	39	December 2023 to October 2024	169,271.20	0.00	8,463.56	8,463.56
4	Gomoa Central District	10	August 2024 to December 2024	32,595.00	4,400.50	1,625.50	6,026.05
Total		113		451,409.26	32,701.14	11,889.56	44,590.70

241. Management of the Assemblies attributed the lapse to insufficient Internally Generated Funds (IGF). This could impact negatively on the future pension benefits of the workers involved because their contributions were not invested on time to earn the expected yield.

242. We recommended that Management of the Assemblies should ensure that the amount of GH¢11,889.56 is paid to Hedge Pensions Trust and the GH¢32,701.14 paid to SSNIT as soon as possible. We also recommended that the Coordinating Directors and Finance Officers should be jointly held liable for any penalty that may arise due to delayed payment of contributions.

Failure to pay IGF staff salaries - GH¢21,402.00

243. Contrary to Section 7 of the PFM Act, 2016 (Act 921), we noted that Management of Gomoa Central District Assembly failed to pay from its IGF three months' salary accrued to 11 staff totalling GH¢21,402.00. Details are provided below:

No.	Name	Grade	Outstanding Months	Monthly Gross Salary	Three-month salary
1	Richard Nsiah	Labourer	October - December	615.00	1,845.00
2	Naomi Arthur	Cleaner	October - December	615.00	1,845.00
3	Gifty Odoom	Cleaner	October - December	615.00	1,845.00
4	Cecelia Benyin	Cleaner	October - December	615.00	1,845.00
5	Patience Agyemang	Cleaner	October - December	615.00	1,845.00
6	York Quansah	Security Man	October - December	615.00	1,845.00
7	Emmanuel Abeka	Driver	October - December	738.00	2,214.00
8	Patrick Affadu	Security Man	October - December	615.00	1,845.00
9	Abraham Sackey	Security Man	October - December	615.00	1,845.00
10	Sarah Arkoh	Office Clerk	October - December	615.00	1,845.00
11	Bright Awotwi	Business Development Officer	October - December	861.00	2,583.00
				Total	21,402.00

244. Management explained that the Assembly did not have sufficient IGF collection to meet the payment. This could worsen the livelihood of the staff involved and their families.

245. We recommended that the Coordinating Director and Finance Officer should ensure that the staff involved are immediately paid and desist from practice of not paying staff members their earned salaries so they could afford the basic necessities of life.

Procurement/store Irregularity

Procured Software not put to use - GH¢25,000.00

246. Section 52 of the PFM Act, 2016 (Act 921) requires a Principal Spending Officers of covered entity to institute proper control system to prevent losses and wastage.

247. Contrary to the above provision, we noted that Management of Awutu Senya District Assembly, in November 2023, expended a total amount of GH¢25,000.00 on procurement of software (RMS Software) for the preparation and generation of bills but it was yet to be put to use after installation. Details are provided below:

Name of Supplier	Payment to Date	Date Procured	Period of delay	Reason for not in use
Billlextech Consult	25,000.00	30 November 2023	13 Months	Data format required by the system differed from the existing information

248. Management explained that the data format required by the system differed from the existing information and therefore a new data collection exercise would have to be carried out to obtain compatible data to be keyed into the system to facilitate its utilisation.

249. This could result in loss of funds to the Assembly.

250. We recommended to Management of the Assembly to ensure that the bottlenecks preventing the usage of the software is resolved by providing the requisite support system to enable the software to be put to good use. We also recommended to Management to be proactive and use the limited funds of the Assembly judiciously.

Assets Management

Landed property without ownership documents

251. Section 52 of the PFM Act, 2016 (Act 921) requires a Principal Spending Officer of a covered entity to be responsible for the assets of the entity under his care and shall ensure that proper control systems exist for the custody and management of the assets.

252. We however noted during our review of assets owned by two Assemblies that, the landed properties of the Assemblies had not been registered with the Lands Commission to establish their ownership. Details are provided below:

No	Assembly	Description	Date of Acquisition	Size (Acreage)	Location
1		District Assembly Office Complex	October 2009	5.40	Awutu Beraku
2		CHPS Compound	August 2011	2.00	Awutu Obrachire
3		Area Council	September 2012	0.16	Awutu Obrachire
4		A.M.E Zion School	September 2014	3.6	Awutu Beraku
5		Old Palace Site	November 2014	1.68	Awutu Beraku

6	Awutu Senya	Awutu Rural Technology Facility	October 2014	1.78	Awutu Beraku
7		Bontrase S.H.S	November 2014	10.73	Awutu Bontrase
8		Awutu Bawjiase Police Station	September 2013	1.33	Awutu Bawjiase
9		Health Centre	August 2014	15.51	Awutu Bawjiase
10		Bawjiase Market	November 2014	4.92	Awutu Bawjiase
11		Bawjiase S.H.S.	February 2014	47.96	Awutu Bawjiase
12		Senya Market	September 2015	2.91	Senya Beraku
13	Assin Foso	Artisans Village	Unknown	9.42	Assin Foso

253. The physical planning officers of the Assemblies indicated that the registration process was ongoing for some of the properties. The anomaly could cause the Assemblies to lose portion of the parcel of land through encroachment and in times of disputes.

254. We recommended to Management of the Assemblies to obtain the land title documents to secure the properties.

Tax Irregularities

Failure to withhold and remit taxes- GH¢177,806.90

255. Sections 116 and 117 of the Income Tax Act, 2015 (Act 896) require the Assemblies as withholding tax agents to deduct the appropriate rate of tax from payments for goods and services and remit same to the Commissioner-General of the Ghana Revenue Authority within 15 days after the end of the calendar month in which the tax was withheld.

256. Contrary to the above law, we noted that Management of four Assemblies failed to withhold and remit taxes withheld amounting to GH¢177,806.90 vide 39 payment vouchers for various goods and services. Details are provided below:

No.	Assembly	No. of PVs	Taxes not withheld	Taxes not remitted	Total
1	Twifo Hemang Lower Denkyira	11	2,680.03	0.00	2,680.03
2	Awutu Senya East	9	0.00	166,408.86	166,408.86
4	Agona West Municipal	4	0.00	3,181.14	3,181.14
5	Asikuma Odoben Brakwa	15	5,536.87	0.00	5,536.87
Total		39	8,216.90	169,590.00	177,806.90

257. Non-deduction and remittance of taxes to GRA could result in payment of penalties by the Assembly for default and the inability of the State to meet her tax revenue targets timely.

258. We recommended that Management should ensure adherence to the relevant tax laws and the Finance Officers should remit the amount of GH¢169,590 to the GRA. We also recommended that the Finance Officers should be personally held liable for any penalty payment due to non-compliance with the relevant tax laws by the Assemblies.

Penalty on unremitted taxes - GH¢95,815.30

259. Section 117 of the Income Tax Act, 2015 (Act 896) requires a withholding agent to pay to the Commissioner-General tax that has been withheld within 15 days after the end of the month in which the tax was withheld.

260. Our review of expenditure records disclosed that, Management of Awutu Senya East Municipal Assembly failed to pay withholding taxes deducted on goods, services and allowances of GH¢107,545.27 for the 2020 and 2021 assessment period and this led to an accrued penalty of GH¢95,815.30. Summary of outstanding debt before the penalty imposition is provided below:

Tax Return	Period/Year of Assessment to which the debt relates	Amount outstanding	Penalty
WHT	2020-2021	107,545.27	95,815.30

261. The continuous delay in the payment of penalties without agreeing with GRA on payment schedule would lead to further penalties being imposed on the Assembly by the GRA and this could result in loss of funds to the Assembly.

262. We recommended that the Coordinating Director and Finance Officer should be jointly held liable for the payment of the penalty amount of GH¢95,815.30 and any further penalties imposed by GRA for non-compliance with the relevant tax laws.

Failure to obtain VAT invoice - GH¢19,992.87

263. Section 41 of the Value Added Tax (VAT) Act 2013, (Act 870) states that, a taxable person shall, in accordance with subsection (1) of Section 41 of the Act (870), on supply of taxable goods or services to a customer issue to the customer a tax invoice.

264. We however noted that Management of three Assemblies paid for goods and services to suppliers amounting to GH¢358,447.75 inclusive of VAT of GH¢19,992.87 without obtaining VAT invoices/receipts. Details are provided below:

No	Assembly	No. of PVs	Amount.	VAT
1	Upper Denkyira West	50	300,972.25	17,692.93
2	Twifo Hemang Lower Denkyira	13	45,365.50	1,815.54
3	Mfantseman	2	12,110.00	484.4
Total		65	358,447.75	19,992.87

265. The non-issuance of VAT invoice would not compel the suppliers and service providers to remit the VAT amount of GH¢19,992.87 to the Commissioner-General of GRA. This could deny the State of tax revenue of GH¢19,992.87

266. We recommended that Management should ensure that the Finance Officers obtain the VAT invoices from the suppliers and service providers to account for VAT paid of GH¢19,992.87 otherwise the amount should be recovered from the suppliers/service providers. Failing this, the amount should be recovered from the Finance Officers into the designated accounts of the Assemblies.

EASTERN REGION

Introduction

267. The Eastern Region had 33 Assemblies in 2024, comprising 15 Municipal and 18 Districts Assemblies. The list of the 33 Assemblies, their status, capitals and Legislative instruments are provided in Appendix 'A'.

268. We audited the books of the 33 Municipal and District Assemblies for the 2024 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 584).

Financial Reporting

Submission of Annual Financial Statements

269. The 33 Assemblies submitted their financial statements for audit in compliance with Section 80 of the PFM Act, 2016 (Act 921). The table below shows the annual financial statements submitted by the Assemblies over a three-year period.

Year	No. of Assemblies	Assemblies with audited financial statement	No of defaulting Assemblies	% of default Assemblies
2022	33	33	Nil	-
2023	33	33	Nil	-
2024	33	33	Nil	-

Sources of Income

270. The 33 Assemblies operated with a total income of GH¢533,813,862.83 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.

IGF revenue performance

271. The IGF was made of property rates, fees, licenses, royalties and other miscellaneous items of revenue. The 33 Assemblies collected a total IGF of GH¢73,715,640.75 which represented an increase of GH¢21,069,426.44 or 40.02 percent over the 2023 figure of GH¢52,646,214.31.

Assets and Liabilities

272. Total assets of the 33 Assemblies as of 31 December 2024 was GH¢2,301,823,859.63 whilst the liabilities amounted to GH¢17,849,107.37 resulting in the net assets of GH¢2,283,974,752.26.

273. The schedules of total income, IGF performance, assets and liabilities of the 33 Assemblies are provided in Appendices B to D.

Management Issues

Cash Irregularities

Uncollected revenue - GH¢853,455.20

274. Regulation 32 of the PFM Regulation, 2019, (L.I. 2378) requires the Principal Spending Officer of each covered entity to take effective and appropriate steps to collect money due that covered entity.

275. On the contrary, we noted that Management of New Juaben and Nsawam Adoagyiri Municipal Assemblies failed to collect revenue amounting to GH¢48,050.00 from two Telcom Companies and seven Outsourced Public Toilet Operators. We also noted that Kwahu East District Assembly failed to ensure that 24 Hotels and Guest houses within the Assembly paid their operating license fees and property rates for the past five years totalling GH¢805,405.20.

No	Assembly	Item	No. of rateable items	Amount due	Amount collected	Uncollected revenue
1	New Juaben North	Telecom MTN GH.	13	23,400.00	-	23,400.00
		Telecel GH.	6	10,800.00		10,800.00
2	Nsawam Adoagyiri	Outsourced public toilets	7	17,550.00	3,700.00	13,850.00
3	Kwahu East	Hotels & Guest Houses	24	805,405.20	-	805,405.20
	Total		50	857,155.20	3,700.00	853,455.20

276. Management of Nsawam Adoagyiri Municipal Assembly stated that the toilets were being operated by Assembly Members and efforts to collect the debts had proved

futile while Management of New Juaben North Municipal intimated that the Assembly mistakenly billed the Telcos twice which made them not to honour the bills.

277. The inaction of Management to collect the accrued debts would deny the Assemblies funds to implement their planned activities for the benefits of the residents in the district and the tendency of over reliance on DACF for administrative expenses leading to delayed/abandoned ongoing DACF projects cannot be ruled out.

278. We recommended that Management of the Assembly should take the necessary steps, including legal action, to recover the amount of GH¢853,455.20 from the defaulters. We also recommended that Management of New Juaben should rectify the error in the billing and pursue the collection of the accrued correct debt.

Inefficient revenue collection - GH¢487,411.46

279. Section 52 of the PFM Act, 2016 (Act 921) requires the Principal Spending Officer of a covered entity to institute proper control systems to prevent losses and wastage.

280. We however noted that, 19 revenue collectors in five Assemblies collected a total revenue of GH¢361,008.00 representing 43 percent of their annual salary of GH¢848,419.46 resulting in a shortfall of GH¢487,411.46 for the year under review. Details are provided below:

Assembly	No of collectors	Total Salary	Revenue collected	Shortfall
Yilo Krobo	4	173,356.44	12,963.00	160,393.44
Abuakwa North	4	185,536.77	134,583.00	50,953.77
Atiwa West	2	94,792.20	40,170.00	54,622.20
Ayensuano	4	163,385.41	82,260.00	81,125.41
Kwahu East	5	231,348.64	91,032.00	140,316.64
Total	19	848,419.46	361,008.00	487,411.46

281. The practice undermined the achievement of value for money in the expenditure incurred by the Assemblies and resulted in loss of funds.

282. We recommended to Management of the five Assemblies to set and enforce achievement of revenue targets by collectors and also ensure that remuneration paid commensurate with their collections to prevent losses to the Assemblies. We further recommended that non-performing collectors should be sanctioned.

Payment outside GIFMIS

283. Regulations 83 of the PFMR, 2019 (L.I 2378) states that, all payments for expenditure of covered entities shall be made through the Ghana Integrated Financial Management Information System.

284. Notwithstanding the above Regulation, Management of New Juaben South Municipal Assembly made a total payment of GH¢119,670.76 via 23 payment vouchers without the use of GIFMIS.

No.	PV No.	PV Date	Payee	Description of transaction	Amount
1	5/10/2024	1/10/2024	MCD	Funds released as refund of tender advertisement	4,882.98
2	11/10/2024	9/10/2024	Mary Yirenkyiwaa Labi	Funds released to attend one week observation	6,850.00
3	13/10/2024	14-10-2024	Michael Adjei	Funds released to attend the Annual Congress of internal auditors	9,760.00
4	30/10/24	18-10-2024	Ean's Today Man	Funds released to procure fridge and swivel chair	2,528.00
5	32/10/24	21-10-2024	ERCC	Funds released as support for 79th Remembrance Day	2,500.00
6	33/10/24	22-10-2024	Eric Langmer Tawiah	Funds released for the loading and offloading of items	3,200.00
7	34/10/24	22-10-2024	Mary Yirenkyiwaa Labi	Funds released for NALAG delegates conference	4,000.00
8	38/10/24	23-10-2024	Afful Joycelyn	Funds released for loppag conference	6,000.00
9	68/05/24	24/05/24	Emmanuel koree	funds released as part payment for embossment of assets of New Juaben South Municipal	12,000.00
10	9/2/2024	15/08/24	Godson Asiamah-Yankah	funds released for the payment to attend 5th Annual Conference of the Ghana Association of Local Government Administrative Officers	8,500.00
11	9/3/2024	29/08/24	Naomi Adarkwa	funds released as payment to support 2024 National Youth Conference (IYF) in Ghana	7,000.00

12	9/4/2024	28/08/24	Naomi Adarkwa	Funds released to purchase bottled water for the office	1,000.00
13	9/12/2024	9/9/2024	Mustapha Haruna Appiah	funds released for the payment of my first day at school	8,000.00
14	13/09/24	9/11/2024	Godson Asiamah-Yankah	funds released for the payment of fuel	7,945.78
15	NJSMA/IGF/04/11/24	1/11/2024	Municipal Coordinating Director	Funds released as funeral donation to support Mrs. Cecelia Atakora Agemfra	4,490.00
16	NJSMA/IGF/07/12/2024	4/12/2024	Josephine Dзокoto	Funds released for the payment of allowance to social services sub-committee	4,210.00
17	NJSMA/IGF/12/12/2024	4/12/2024	Emmanuel Tetteh	Funds released for the servicing of environmental and sanitation sub-committee meeting	4,632.00
18	NJSMA/IGF/15/12/2024	11/12/2024	Municipal Coordinating Director	Funds released for the servicing of local economic development sub-committee meeting	4,462.00
19	NJSMA/IGF/18/12/2024C	11/12/2024	Municipal Coordinating Director	Funds released to purchase fuel for official use	2,000.00
20	NJSMA/IGF/29/12/2024A	18/12/2024	Samuel Yiadom	Funds released for extra duty allowance in favour of 10 officers for the month of November	2,500.00
21	NJSMA/IGF/34/12/2024	18/12/2024	National Information Technology Agency	Funds release to purchase a webhosting secure socket layer certificate for website	3,142.00
22	NJSMA/IGF/35/12/2024	18/12/2024	Stanley's Tech & Trading Services	Funds released for the repairs of 2no photocopier machine and a printer in the NJSMA	6,968.00
23	NJSMA/IGF/38/12/2024A	19/12/2024	Tahidu Sumaila	Funds released as refund for value books	3,100.00
Total					119,670.76

285. Management indicated that internet challenges caused the infraction. Failure to process transactions using GIFMIS could compromise transparency and accountability

in the public expenditure disbursement process. It would also not enhance financial reporting of the Assembly, thereby having a negative impact on decision making.

286. We recommended to Management of the Assembly to ensure that all payments are made using the GIFMIS. We also recommended that the Coordinating Director, Finance Officer and any other officer found culpable should be sanctioned in line with Section 98 of the PFM Act, 2016 (Act 921).

Payroll Irregularity

Unearned salary - GH¢6,729.40

287. Regulation 92 of the PFM Regulations, 2019 (LI 2378) requires that the Principal Spending Officer of a covered entity shall ensure immediate stoppage of payment of salary to public servants and notify the Controller and Accountant General on the resignation or retirement of the public servant.

288. On the contrary, we noted at Kwahu West Municipal Assembly that, Mr. Amos Boakye (deceased) who retired on the 16 March 2024 was paid a total salary of GH¢6,729.40 from April to July 2024.

289. Payment of salaries to staff for no work done is a drain on the limited resources of the State.

290. We recommended that Management should recover the amount of GH¢6,729.40 from next-of-kin of Amos Boakye, failing which the Coordinating Director and Head of Human Resource should jointly held liable for the refund of the unearned salary into the Auditor-General Recoveries Number 1018331470015 at Bank of Ghana or Number 1011200005912 at GCB Bank.

Contract irregularity

Abandoned projects - GH¢702,407.82

291. Section 52 of the PFM Act, 2016 (Act 921) requires the Principal Spending Officers of a covered entity to institute proper control systems to prevent losses and wastage.

292. We however noted that Management of Fantekwa North Assembly expended a total amount of GH¢702,407.82 on nine projects which were at various stages of

completion but had been delayed or abandoned for periods ranging between five and 105 months. Details are provided below:

No	Project	Award Date	Expected Completion Date	Contract Sum	Total Payment	Status of completion	Remarks
1	Const. of 6-Unit Classroom block with borehole fitted with Hand Pump at Meyiwa Krobo awarded to M/s Star Dust Const. Co Ltd	12/07/16	12/03/17	510,824.80	48,170.79	75%	The payment relates only to the Assembly's counterpart funding
2	Const. of Teachers' quarters with potable water at Meyiwa Bosanko awarded to M/s Star Dust Const. Co Ltd	12/07/16	12/03/17	278,019.70	26,217.27	90%	The payment relates only to the Assembly's counterpart funding
3	Const. of Maternity Home with Potable Water at Ahomahomasu awarded to M/s Star Dust Const. Co Ltd	12/07/16	12/03/17	399,666.65	37,688.57	90%	The payment relates only to the Assembly's counterpart funding
4	Const. of Maternity Home with Potable Water at Abuorso awarded to M/s Star Dust Const. Co Ltd	12/07/16	12/03/17	399,666.65	37,688.57	75%	The payment relates only to the Assembly's counterpart funding
5	Const. of Nurses' quarters with Potable Water at Adakope awarded to M/s Star Dust Const. Co Ltd	12/07/16	12/03/17	279,820.90	26,387.10	75%	The payment relates only to the Assembly's counterpart funding
6	Community Mechanized Borehole at Dominase awarded to M/s Star Dust Const. Co Ltd	12/07/16	12/03/17	72,535.00	6,840.05	25%	The payment relates only to the Assembly's counterpart funding
7	Const. of 3 Unit KG Block with Ancillary facilities at Begoro Zion awarded to M/s Bobbs Const. Co Ltd	08/10/18	07/04/19	249,315.00	196,735.32	96%	The payment relates to all payments made on the project.
8	Const. of Cassava Processing factory at	08/03/24	08/07/24	275,539.00	175,630.16	61%	The payment relates to all payments

	Nteso No.1 awarded to Gbagory Co Ltd						made on the project.
9	Procurement and Installation of Cassava Processing equipment at Nteso No.1 awarded to Attinnat Co Ltd	25/03/24	25/07/24	180,022.50	147,049.99	93%	The payment relates to all payments made on the project.
	Total			2,645,410.20	702,407.82		

293. Management of the Assemblies involved attributed the anomaly to inadequate funding.

294. Management intimated that the projects were initiated by SIF with counter part funding of 23 percent from the Assembly. The Assembly had no information on funds directly disbursed by the SIF Secretariat on the projects and unknown of the reasons for the abandoned projects.

295. The stalled projects had locked up funds of GH¢702,407.82 without any economic benefit to the people in the communities.

296. We recommended to Management to liaise with the SIF Secretariat for the completion of the projects.

Tax Irregularity

Failure to remit withheld taxes - GH¢14,662.41.

297. Sections 116 and 117 of the Income Tax Act, 2015 (Act 896) require a withholding agent to deduct applicable taxes from payments for goods, works and services and pay to the GRA within fifteen days after the end of the month in which the deductions are made.

298. We however noted that Management of the New Juaben South Municipal Assembly withheld taxes of GH¢11,243.70 from payments made via 35 payment vouchers to suppliers for various goods and services totalling GH¢374,790.00 but failed to remit same to the GRA.

299. We also noted at Kwahu West Municipal Assembly that Management failed to deduct three percent withholding tax of GH¢3,418.71 from the payment of GH¢113,957.11 to suppliers of goods and services contrary to Section 116 (2) of the Income Tax Act, 2015 (Act 896).

300. The practice would not contribute to tax revenue mobilisation effort of the State and also could attract penalties leading to loss of funds to the Assemblies.

301. We recommended that Management of the Assemblies should ensure compliance with the relevant tax laws and also remittance of the withheld tax of GH¢11,243.70 by the Finance Officer of New Juaben South Municipal Assembly. We further recommended that penalties imposed due to non-compliance with the relevant tax laws should be personally borne by the Finance Officers.

GREATER ACCRA REGION

Introduction

302. The Greater Accra Region had 29 Assemblies in 2024 financial year comprising two Metropolitan, 23 Municipalities and four Districts. The list of the 29 Assemblies, their status, capitals and Legislative Instruments are provided in Appendix 'A'.

303. We audited the books of the 29 Metropolitan, Municipal and District Assemblies (MMDAs) for the 2024 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 584).

Financial Reporting

Submission of Annual Financial Statements

304. The 29 Assemblies submitted their financial statements for audit in compliance with Section 80 of the PFM Act 2016 (Act 921). We issued our opinion on the financial statements for the 29 Assemblies accordingly. The table below shows the annual financial statements submitted by the Assemblies over a three-year period.

Year	No of Assemblies	Assemblies with audited Financial Statements	No. of defaulting Assemblies	% of Defaulting Assemblies
2022	29	29	Nil	-
2023	29	29	Nil	-
2024	29	29	Nil	-

Sources of Income

305. In 2024, the 29 Assemblies operated with a total income of GH¢810,660,154.19. 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.

IGF Revenue Performance

306. The collections were made up of property rates, fees, licenses, royalties and other miscellaneous sources for their expenditure. Revenue collections by the 29 Assemblies amounted to GH¢327,826,346.21 which represented an increase of GH¢85,515,111.20 or 35.29 percent over the 2023 figure of GH¢242,311,235.01.

Assets and Liabilities

307. Total Assets of the 29 Assemblies as of 31 December 2024 was GH¢3,742,189,978.05 whilst liabilities amounted to GH¢72,116,177.62 resulting in the net assets of GH¢3,670,073,800.43.

308. The schedules of total income, IGF performance, assets and liabilities of the 29 Assemblies are provided in Appendices B to D.

Management Issues

Cash Irregularities

Uncollected revenue - GH¢641,374.42

309. Regulation 32 of the PFM Regulations, 2019 (L.I. 2378) requires the Principal Spending Officer of each covered entity to take effective and appropriate steps to collect money due to that covered entity.

310. Contrary to the above Regulations, we noted that Management of four Assemblies failed to collect a total revenue of GH¢641,374.42 due from three residents granted building permits, 22 companies granted franchise to operate toilets and refuse collections, and two companies granted billboards & signages and property rates. Details are provided below:

Assembly	Revenue type	No. of defaulters	Amount
Ga West Municipal	Business Operating Permit	3	58,944.00
Ga South Municipal	Franchise fees - refuse containers	5	2,100.00
	Francise fees - public toilet	6	46,800.00
	Francise fees - Waste collections (door to door)	8	37,000.00
Tema Metropolitan	Francise Fees - Solid waste collections	3	97,200
Ashaiman Municipal	Billboards and signages	1	155,186.00
	Property Rate	1	244,144.42
Total		27	641,374.42

311. Management of the Assemblies explained that the defaulters had been served demand notice for the payments of the revenues due.

312. Failure to collect revenue due denied the Assemblies funds to facilitate the implementation of their planned programmes for the benefit of the residents within their communities.

313. We recommended that Management of the Assemblies involved should take the necessary steps, including legal action, to recover the amount of GH¢641,374.42 from the defaulters.

Unsupported payments - GH¢71,050.00

314. Regulation 78 of PFM Regulations, 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, 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.

315. In violation of the above Regulation, we noted at Ga West Municipal Assembly that, three payment vouchers totaling GH¢71,050.00 were not supported with the relevant documents such as receipts and distribution lists. Details are provided below:

No.	Description	P.V. No.	PV Date	Amount	Payee	Remark
1	Payment of Annual General conference of chiefs and queen association in the municipality	GWMA/02/05/1GF/ZEN/2024	3/5/2024	2,050.00	Prime ventures and others	No receipts
2	Payment of 100 gallons of palm oil	GWMA/33/09/IGF/ZEN/2024	17/09/2024	26,500.00	NIBIS Home Ventures	No distribution list
3	Payment for the supply of 100 bags of 2kg maize.	GWMA/34/09/IGF/ZEN/2024	17/09/2024	42,500.00	Zion Grace Enterprise	No distribution list
Total				71,050.00		

316. As a result, we could not confirm whether the expenditure was incurred in the interest of the Assembly.

317. We therefore recommended that the amount of GH¢71,050.00 should be recovered from the Coordinating Director and Finance Officer into the designated account of the Assembly.

Missing GCRs

318. Regulation 147 of the PFM Regulations, 2019 (L.I. 2378) requires a Principal Spending Officer of a covered entity to be responsible for the efficient control of the value books of that covered entity.

319. We however noted at Tema Metropolitan Assembly that, three GCRs with an average revenue collection value of GH¢69,000.00 issued to two officers for the collection of Business Operating Permits and Sewer revenues were reported stolen. Details are provided below:

GCR Number	Issued to	Type of revenue	Average Collection per GCR
6035101 -200	Collins Opoku Antwi	Sewer	25,000.00
9670601 -700	Collins Opoku Antwi	Business Operating Permit	22,000.00
9665701 -800	Cynthia Doku	Business Operating Permit	22,000.00
Total			69,000.00

320. Management explained that the GCR booklets issued to Mr. Collins Opoku Antwi was stolen from his residence when robbers invaded his home and had been reported to the Ghana Police Service who are investigating the matter. In respect of GCRs issued to Cynthia Doku, she could not remember where she placed the booklet. Consequently, Management of the Assembly had published the matter in the daily papers for the attention of the public.

321. The missing GCR booklets could be used to collect revenue at the detriment of the Assembly.

322. We recommended that Management should in addition to publishing the loss in the dailies, report the issue to the Police and also pursue them to expedite action on all

the reported losses in order to identify the culprits for the necessary actions to be taken to retrieve the missing GCR booklets or recover the amount involved.

Partial performance of Revenue Contract

323. The Service Contract signed on 20 September 2023 between Tema Metropolitan Assembly (TMA) and Abdul Rashid Obeneho Enterprise for the management of on-and-off street parking services within the Metropolis requires the latter to collect revenue from the operation of the parking services and also undertake the underlisted activities.

- i. provide pothole patching or solve all surface defects of the approved designated parking locations or areas
- ii. provide standard Road line marking at all the parking locations or areas; and
- iii. collect daily data on all vehicles accessing these services to create database for and on behalf of TMA for the duration of the Agreement.

324. Our audit disclosed that Messrs. Abdul Rashid Obeneho Enterprise failed to patch potholes, solve all surface defects, did not provide any road line markings and collect data on vehicles in violation of the Service Contract.

325. The Service Provider focused on only the revenue generation aspect of the agreement at the detriment of other equally important aspects of it.

326. We recommended that Management of TMA should serve a written notice to the service provider to perform the above aspects of the agreement, failure of which the cost of the unperformed part of the contract should be recovered from the company.

Payroll Irregularities

Failure to remit SSNIT deductions for casual workers - GH¢78,635.29

327. Section 63 of the National Pensions Act, 2008 (Act 766) states that an employer shall remit thirteen and half per centum out of the total contributions of eighteen and half per centum on behalf of the worker to the first-tier mandatory Social Security Scheme within fourteen (14) days after the end of each month to the Trust.

328. We however noted at Shai Osudoku District Assembly that, Management failed to remit a total amount of GH¢58,042.07 being the contribution and Assembly's portion for Tier I to SSNIT for 64 casual workers. We also noted that the Tier II pension contributions

for 12 months totalling GH¢20,593.22 had not been invested in any scheme or with any fund manager.

329. The staff involved stood the risk of being denied their pension benefits which would negatively impact on their livelihood during retirement.

330. We recommended to Management of the Assembly to ensure that the amount of GH¢58,042.07 is remitted to SSNIT without delay and any penalty payment should be borne by the Coordinating Director and Finance Officer. We also recommended to Management to invest the total of GH¢20,593.22 into a Fund.

Payment of unearned salaries -GH¢44,279.86

331. Regulation 92 of the PFM Regulations, 2019 (LI 2378) requires a Principal Spending Officer of a covered entity to ensure the immediate stoppage of payment of salary to public servants and notify the Controller and Accountant-General on the vacation of post by an employee.

332. We however noted that, three staff of three Assemblies who either vacated post or proceeded on study leave without pay between May and December 2024 were paid unearned salaries to the tune of GH¢44,279.86 as shown in the table below:

Assembly	No. of Staff	Amount	Period	Remarks
Tema Metropolitan	1	11,113.40	Sept – Oct 2024	Study leave Without Pay
Adenta Municipal	1	10,836.10	May – July 2024	Vacation of Post
Ga South Municipal	1	22,330.36	Sept – Dec 2024	Vacation of Post
Total		44,279.86		

333. Payment of salaries to staff for no work done is a drain on the limited resources of the State. Consequently, the amount of GH¢44,279.86 was lost to the State due to payment of unearned salaries.

334. We recommended that Management of the Assemblies involved should recover the unearned salaries of GH¢44,279.86 from the separated staff into the Auditor-General’s Recoveries Account Number 1018331470015 at Bank of Ghana or Number 1011200005912 at GCB Bank Ltd, failing of which the Coordinating Directors and the Heads of Human Resources should be jointly held liable for refund of the amount.

Contract Irregularity

Payment for portions of works not executed - GH¢23,977.00

335. Regulation 78 of the PFM Regulations, 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 the validity, accuracy and legality of the claim for the payment.

336. On the contrary, we noted that Management of Ablekuma West Municipal Assembly paid two contractors, Messrs. Morh-Awal Investment and Pafet Ventures, a total amount of GH¢23,977.00 for portions of works not executed. Details are provided below:

Name of project	Name of contractor	Description of works not performed	Value of work not performed
Construction of a canteen block with dwarf walls, supply of 5 No. dining tables and 5 No. 20 seater capacity chairs at Gbegbeyise basic school.	Mord- Awal Investment Ltd	Hording of the site with aluminium roofing sheet	11,000.00
Construction of canteen block with dwarf wall, supply of 5 No. dining tables and 5 No. 20 seater capacity chairs at Mpoase Methodist basic school.	Pafet Ventures	Provision of temporal shed to be used as canteen	5,977.00
		Hording of the site with aluminium roofing sheet	7,000.00
Total			23,977.00

337. The practice of not ensuring execution of contract to specification before payments were made was an indication of weak contract management and is susceptible to loss of funds to the Assembly.

338. We recommended that the contractors should undertake the outstanding works at no cost to the Assembly otherwise the amount of GH¢23,977.00 should be recovered from them and pay into the Assembly's account. Failing which, the Coordinating Director, Finance Officer and any other responsible officers should refund the amount into the Assembly's account

Tax Irregularity

Failure to remit withheld tax - GH¢28,407.61

339. Section 117 of the Income Tax Act, 2015 (Act 896) requires a withholding agent to pay to the Commissioner-General within fifteen days after the end of each calendar month a tax that has been withheld in the previous month.

340. We noted at Tema Metro Assembly that, Management made payments via 12 payment vouchers worth GH¢561,868.33 for which a total tax of GH¢28,407.61 was withheld but not remitted to the GRA in contravention to above-stated tax law. Details are provided below:

PV Date	PV No.	Details	Payee	Gross Amount	Tax
29/02/2024	TMA/IGF/207 /2/24/SA	Drainage works at TMA apartment	BENEF Enterprize	120,630.53	6,031.53
22/12/2024	TMA/IGF/134 /12/23/SA	Grading and spot Improvement of selected roads in Tema Central	BENEF Enterprize	60,000.00	3,000.00
25/04/2024	TMA/IGF/133 /3/24/SA	Payment of servicing official vehicle	Kurvin Waterwood Limited	3,400.00	255.00
05/02/2024	TMA/IGF/42 /2/24/SA	Release of funds to Hon. Francis Davids Mills	Nkusukum Construction Works	2,900.00	145.00
25/04/2024	TMA/IGF/74 /5/24/SA	Purchase of a pair of taxi embossment	Raah Mauk Ventures	52,000.00	1,560.00
13/05/2024	TMA/IGF/44 /5/24/SA	Release of funds for evacuation of piled refuse at Bankuman	Vincent Logistics and Technology	48,000.00	2,400.00
15/11/2023	TMA/IGF/124 /11/23/SA	Being payment of food handler certification booklet	Gasef Ventures	62,418.00	1,872.54
09/05/2024	TMA/IGF/72 /10/23/SA	Release of funds for the payment of materials supplied	K. Mighty Metal Works	8,448.64	253.46

		and installation of 3no. Metal container			
09/07/2024	TMA/IGF/138 /6/24/SA	Payment of annual system support for 2024	MGS Group Limited	123,606.60	9,270.50
30/12/2024	TMA/IGF/306 /12/23/SA	Payment of 6 NAO. Nigachi Shredder machine and 2No. steel cabinet	TIMEFOCUS 5050 Ent.	53,672.58	1,610.18
21/06/2024	TMA/IGF/137 /6/24/SA	Payment of annual rental fee for USSD code for the year 2024	MGS Group Limited	21,942.00	1,645.65
26/06/2024	TMA/IGF/31 /7/24/SA	Release of funds for servicing of official vehicle	Kofridua Brothers Motors Company Limited	4,849.98	363.75
Total				561,868.33	28,407.61

341. Failure to promptly remit taxes withheld would not contribute towards the tax revenue mobilisation efforts of the State as the tax revenue target may not timely be met to undertake planned developmental activities. Also, the lapse might result in the payment of penalties by the Assembly resulting in loss of funds.

342. We recommended to Management to ensure that the Finance Officer remit the withheld taxes to GRA without delay and be held personally liable for the payment of any penalties that might be imposed as a result of non-compliance with the relevant tax laws

NORTH EAST REGION

Introduction

343. The North East Region had six Assemblies made up of two Municipalities and four Districts. The list of the Assemblies, their capitals, status and Legislative Instruments are attached as Appendix 'A'.

344. We audited the books and accounts of the six Assemblies for the 2024 financial year and issued management letters thereon.

Financial Reporting

Submission of annual financial statements

345. All six Assemblies submitted their financial statements for validation by the Auditor-General as required under Section 80 (1) of the Public Financial Management Act, 2016 (Act 921). The table below shows the annual financial statements submitted by the Assemblies over a three-year period.

Year	No. of Assemblies	Assemblies with Audited Financial Statements	No. of defaulting Assemblies	Percentage of Defaulting Assemblies
2022	6	6	Nil	-
2023	6	6	Nil	-
2024	6	6	Nil	-

Sources of income

346. The six Assemblies operated with a total income of GH¢111,657,068.04 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. The Assemblies reported an increase in income of GH¢66,161,551.35 or 145.42 percent over the 2023 figure of GH¢45,495,516.69.

IGF revenue performance

347. The six Assemblies collected IGF from property rates, fees, licenses, royalties and other miscellaneous sources to support their expenditure. IGF revenue collected by the six Assemblies was GH¢1,383,976.44. This indicated an increase of GH¢530,576.25 or 62.17 percent over the 2023 IGF revenue of GH¢853,400.19.

Assets and Liabilities

348. The total assets of the six Assemblies as at 31 December 2024 was GH¢317,098,310.80. No liability was reported.

349. The schedules of total income, IGF performance, assets and liabilities of the six Assemblies are provided in Appendices B to D.

Management Issues

Payroll Irregularities

Unearned Salary - GH¢30,759.16

350. Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378) mandates that the Principal Spending Officer of a covered entity shall ensure the immediate stoppage of salary payments and notify the Controller and Accountant-General in any of the following circumstances:

- Upon the **death** of an employee;
- Upon the **conviction** of an employee for an offence;
- Upon the **dismissal** or **relief of post** of an employee on administrative or other related grounds;
- Upon the **vacation of post** by the employee; and
- Upon the **resignation** or **retirement** of an employee.

351. Our review of payroll records at the Yunyoo Nasuan District Assembly revealed that Mr. Godfred Yahaya Musah, a Social Development Officer (Staff ID: 1338808), vacated his post on 1 January 2024, yet continued to receive salary payments amounting to GH¢30,759.16 for the period January 2024 to June 2024.

352. This occurred due to the failure of the salary validators to promptly remove the separated officer from the payroll and to notify the Controller and Accountant-General in accordance with Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378).

353. We recommend that Management should recover the unearned salary of GH¢30,759.16 from Mr. Godfred Yahaya Musah. Should recovery from the separated officer fail, the amount should be recovered from the responsible salary validators.

354. Management did not respond to this finding.

Asset Management Irregularities

Missing Equipment

355. Section 52 of the Public Financial Management Act, 2016 (Act 921) stipulates that the Principal Spending Officer of a covered entity, state-owned enterprise, or public corporation shall be responsible for the assets under their care. The Principal Spending Officer must also ensure the existence of proper control systems for the custody and management of those assets. Such systems must include preventive mechanisms to eliminate theft, loss, wastage, and misuse.

356. Our review of the asset records at Mamprugu Moagduri District Assembly disclosed that two key assets—a Grader and a Genset—owned by the Assembly were missing and could not be produced for physical inspection. Furthermore, Management was unable to provide the audit team with any documentation or details relating to the missing Genset. Details of the missing Grader are provided in the table below.

Asset type	Brand	Registration No	Chassis / Serial No.
Motor Grader	HBM	GE-3263-15	32013635/4

357. Management explained that the Grader and Genset were in Bawku and Bolgatanga, respectively. However, no documentary evidence was provided to support this claim.

358. The absence of documentation and failure to produce the assets for inspection raises the risk of loss or possible diversion of the equipment for personal use or gain.

359. We recommended that the District Chief Executive, Hon. Abu Adam, and the District Co-ordinating Director, Mr. Seidu Soalihu, take immediate steps to locate and produce the missing assets for audit verification without further delay.

360. Management responded that efforts are currently underway to retrieve and return the equipment to the district.

Disposal of Assembly's Assets without approval – GH¢84,000.00

361. Section 52 of the Public Financial Management Act, 2016 (Act 921) places responsibility on the Principal Spending Officer of a covered entity, state-owned enterprise, or public corporation to safeguard and manage the assets of the institution. The Officer must also ensure that effective control systems exist to prevent theft, loss, wastage, or misuse of public property.

362. Furthermore, a Circular from the Minister for Finance (Reference No. RPD/NTPU/03/22/AUC dated 15 March 2022), issued in line with Regulations 158(1)(b) and 158(4) of the Public Financial Management Regulations, 2019 (L.I. 2378), requires that:

- Only registered auctioneers in good standing with the Ministry of the Interior are to conduct public auctions of unserviceable plant, equipment, and vehicles;
- Proceeds from such auctions are to be paid into the **Auction Sales NTR Account No. 0181-314615-77** at the Bank of Ghana;
- Withholding taxes are to be deducted from auctioneers' commissions and paid to the Ghana Revenue Authority (GRA).

363. Our review of financial records at the Mamprugu Moagduri District Assembly revealed that the Assembly received GH¢84,000.00 from the disposal of assets. However, Management failed to provide:

- Documentation on the nature, quantity, and description of the disposed equipment;
- A valid agreement or contract with the auctioneer;
- Approval from the Minister for Finance as required by law.

364. In addition, the proceeds from the disposal were not paid into the Consolidated Fund or the designated Auction Sales NTR Account. This contravenes the applicable financial laws and regulations.

365. We recommended that Management transfer the amount of GH¢84,000.00 to the Auditor-General's Recoveries Account No. 1011200005912 at GCB Bank, High Street. We further recommended that the District Chief Executive (DCE), District Coordinating Director (DCD), and District Finance Officer (DFO) be sanctioned in accordance with Section 92 of the Public Procurement Act, 2003 (Act 663) as amended.

366. Management acknowledged the findings and stated: "Management recognizes the recommendation made by you. The Assembly did not follow the prescribed procedures in disposing of the assets. The proceeds were paid into the Assembly's account and were used to support important expenditures of the Assembly. We are making arrangements to pay the money back into the appropriate account."

NORTHERN REGION

Introduction

367. The Northern Region had 16 Assemblies comprising one Metropolitan, five Municipalities and 10 Districts. The list of the 16 Assemblies, their capitals, status and Legislative Instruments are attached as Appendix 'A'.

368. We audited the books and accounts of the 16 Assemblies for the 2024 financial year and issued management letters thereon.

Financial Reporting

Submission of annual financial statements

369. All the 16 Assemblies submitted their financial statements for validation by the Auditor-General as required under Section 80 (1) of the PFMA, 2016 (Act 921). We accordingly issued our opinions on the financial statements submitted by the 16 Assemblies. The table below shows the annual financial statements submitted by the Assemblies over a three-year period.

Year	No. of Assemblies	Assemblies with Audited Financial Statements	No. of defaulting Assemblies	Percentage of Defaulting Assemblies
2022	16	16	Nil	-
2023	16	16	Nil	-
2024	16	16	Nil	-

Sources of income

370. The 16 Assemblies operated with a total income of GH¢309,959,654.37 during the year as against GH¢188,880,258.21 in 2023 representing an increase of GH¢121,079,396.16. 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.

IGF revenue performance

371. The 16 Assemblies collected IGF from, property rates, fees, licences, royalties and other miscellaneous sources to support their expenditure. The Assemblies collected a total IGF of GH¢9,424,045.34 which represented an increase of GH¢1,699,962.29 or 22 percent from the 2023 figure of GH¢7,724,083.05.

Assets and Liabilities

372. The total assets of the 16 Assemblies as of 31 December 2024 was GH¢4,907,258,552.63. whilst total liabilities stood at GH¢3,112,908.41, resulting in the net assets of GH¢4,904,145,644.22.

373. The schedules of total income, IGF performance, assets and liabilities of the 16 Assemblies are provided in Appendices B to D.

Management Issues

Cash irregularities

High cost of revenue collections - GH¢316,370.24

374. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires that the Principal Spending Officer of a covered entity ensure that non-tax revenue is collected efficiently and effectively.

375. Our review of revenue performance in three (3) Assemblies revealed that 13 Revenue Collectors received salaries totalling GH¢434,046.24 during the 2024 fiscal year. However, our review of revenue performance of the three assemblies showed that these Collectors during the year collected only GH¢117,676.00 raising concerns about the cost of their collections per cedi. Our examination showed that the Assemblies relied on funds from the central Government to fully pay the services of the collectors. The table below shows our comparison of the salaries of the collectors against their collections for 2024.

District Assembly	Name of Officers	Staff ID	Annual Salary	Annual Collections	Shortfall
Saboba District	Kolan Jasica T.	929901	23,976.00	9,999.00	13,977.00
	Wajuul Hamidu	611708	23,976.00	14,734.00	9,242.00
Karaga District Assembly	Yakubu A. Rashid	845554	35,903.04	15,104.00	20,799.04
	Mohammed A. Gonji	847528	40,399.68	28,293.00	12,106.68
	Bakala D. Judith	846730	40,399.68	3,490.00	36,909.68
	Abukari Ziblim	845538	33,001.80	3,785.00	29,216.80
	Alhassan Y. Inusah	847245	37,134.80	3,400.00	33,734.80
	Ndige Lazarus	1547690	21,961.32	4,405.00	17,556.32
	Mohammed S. Tongdo	846780	41,086.31	3,080.00	38,006.31
	Imoro D. Damba	701744	41,790.24	5,341.00	36,449.24
Kumbungu District Assembly	Seidu F. Juuna		33,938.37	10,920.00	23,018.37
	Yussif Sumani		31,562.32	2,960.00	28,602.32
	Mohammed A. Rahaman		28,916.68	12,165.00	16,751.68
Total			434,046.24	117,676.00	316,370.24

376. We recommended that Management should exercise strong oversight on the activities of the collectors to maximize the efficiency of revenue collections.

377. Management responded that in the ensuing year they would set targets for each Revenue Collector, increase supervision and carry out public education and sensitization.

Payroll irregularities

Unearned Salary - GH¢6,327.45

378. Regulation 92 of the Public Financial Management Regulation, 2019 (L.I. 2378) requires 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 resignation or retirement of an employee; the head of a covered entity shall also take the necessary action to retrieve any unearned compensation occasioned by that.

379. Our review of payroll records disclosed that three separated staff of Savelugu Municipal Assembly were paid unearned salaries of GH¢6,327.45 between February and July 2024 as detailed in the table below.

Name of Staff	Staff ID No.	Rank	Mode of Separation	Date of separation	Period of payment	Net Salary
Alhassan Abdul-Samed	77384	Higher Rev. Inspector	Compulsory Retirement	01/07/24	Jul-24	2,246.82
Abukari Abosu	926539	Headman Labourer	Deceased	05/06/24	Jun-24	1,976.40
Abukari Ziblim	23718	Revenue Inspector	Deceased	03/02/24	Feb-24	2,104.23
Total						6,327.45

380. We recommended to Management of the Assembly to recover the amount of GH¢6,327.45 from the separated staff or their beneficiaries, failure of which the Head of Human Resource and validating officers should refund into the Auditor General Recoveries Account number 1018331470015 with Bank of Ghana.

381. Management pledged to contact the beneficiaries to recover the unearned salary.

Tax irregularity

Penalty for non-payment of SSNIT Contribution - GH¢4,132.59

382. Section 64 of the National Pensions Act, 2008 (Act 766), as amended, stipulates that where a contribution is not paid within the specified period, a penalty of three percent (3%) per month of the outstanding contribution shall be added to the amount payable.

383. Our audit revealed that the Savelugu Municipal Assembly defaulted in the timely payment of Social Security and National Insurance Trust (SSNIT) contributions for its temporary staff. As a result, the Assembly incurred penalties totalling **GH¢4,132.59**. The breakdown is provided in the table below:

Date	P.V No.	Actual Amount	Penalty Amount	Total SSNIT Liability
21/08/24	IGF/8/08/24	1,086.35	1,033.59	2,119.94
01/10/24	IGF/1/10/24	1,086.00	1,033.00	2,119.00
06/11/24	IGF/2/11/24	1,086.00	1,033.00	2,119.00
23/12/24	IGF/8/12/24	1,086.00	1,033.00	2,119.00
Total		4,344.35	4,132.59	8,476.94

384. Management attributed the default to inadequate Internally Generated Funds (IGF) to meet the Assembly's financial obligations.

385. The payment of these penalties constitutes a financial loss of GH¢4,132.59 to the Assembly, which could have been avoided with better financial planning and compliance.

386. We recommended that the penalty amount of GH¢4,132.59 be recovered from the Municipal Finance Officer (MFO) and paid into the Auditor-General's Recovery Account No. 1011200005912 at GCB Bank, High Street.

387. Management accepted the recommendation and assured compliance.

OTI REGION

Introduction

388. The Oti Region had nine Assemblies comprising three Municipalities and six Districts. The list of the nine Assemblies, their capitals, status and Legislative Instruments are attached as Appendix 'A'.

389. We audited the books and accounts of the nine Assemblies for the 2024 financial year and issued management letters thereon.

Financial Reporting

Submission of Annual Financial Statements

390. All the nine Assemblies submitted their financial statements for audit in compliance with Section 80 of the PFMA, 2016 (Act 921). We also issued our opinion on the financial statements of the nine Assemblies. The table below shows the annual financial statements submitted by the Assemblies over a three-year period.

Year	No. of Assemblies	Assemblies with Audited Financial Statements	No. of defaulting Assemblies	Percentage of Defaulting Assemblies
2022	9	9	Nil	-
2023	9	9	Nil	-
2024	9	9	Nil	-

Sources of Income

391. The nine Assemblies operated with a total income of GH¢103,947,814.67 which represented an increase of GH¢44,735,402.87 or 75.55 percent over the 2023 figure of GH¢59,212,411.80. The income 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.

IGF Revenue Performance

392. The nine Assemblies collected IGF from property rates, fees, licenses, royalties and other miscellaneous sources to support their expenditure. The Assemblies collected total IGF of GH¢4,335,471.84 during the year 2024. This represented an increase of GH¢492,156.84 or 12.80 percent over the 2023 collection of GH¢3,843,315.00.

Assets and Liabilities

393. Total assets of the nine Assemblies as at 31 December 2024 was GH¢548,494,522.04 whilst total liabilities stood at GH¢3,437,733.65, resulting in the net assets of GH¢545,056,788.39.

394. The schedules of total income, IGF performance, assets and liabilities of the nine Assemblies are provided in Appendices B to D.

Management Issues

Cash Irregularities

Unsupported payments - GH¢32,752.00

395. Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378) stipulates that the Principal Spending Officer of a covered entity is personally responsible for ensuring that each payment made by the entity is valid, accurate, and lawful. The regulation further requires that payments be supported by evidence of services received, certificates of work done, and any other relevant supporting documents.

396. Our examination of payment vouchers at the Nkwanta North District Assembly revealed that payments totaling GH¢32,752.00 were not supported with the requisite receipts, invoices, or other documentation to authenticate the transactions. As a result, we could not confirm whether the payments were made in the best interest of the Assembly. Details are provided in the table below:

Date	PV #	Details	Payee	Cheque #	Amount
29/2/24	10/14/24	Funds released for data collection on cattle rearing	DCD	000538	3,200.00
30/4/24	36/4/24	Monitoring and verification of 2023 performance contract	DCD	000809	4,700.00
28/5/24	15/4/24	Funds for sub-committee meetings	DCD	000824	12,738.00
11/6/24	1/6/24	Servicing of General Assembly meetings	DCD	000848	12,124.00
Total					32,752.00

397. We therefore recommended that the amount of GH¢32,752.00 be recovered from the District Finance Officer and paid into the Auditor-General's Recovery Account No. 1011200005912 with GCB Bank, High Street.

Assets and Stores Irregularities

Missing GPRS machine - GH¢9,000.00

398. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires that a Principal Spending Officer of a covered entity, state-owned enterprise, or public corporation be responsible for the assets under their care. The Officer must also ensure the existence of proper control systems capable of eliminating theft, loss, wastage, and misuse of public assets.

399. Our review of the asset records at the Regional Agriculture Office in Nkwanta revealed that three GPS devices (Garmin eTrex 10), procured at a total cost of GH¢9,000.00, were missing and could not be produced for physical verification.

400. Management explained that:

- Two of the devices were allocated to Mr. Francis Nsua and Mr. Issifu Adere.
- Mr. Nsua reported that the device assigned to him is missing and has committed to reimbursing the cost.
- Mr. Adere was transferred out of the region without handing over the device. Management indicated that efforts are ongoing to trace his whereabouts and retrieve the asset.
- The third device's status remains unaccounted for.

401. We recommended that the Regional Director of Agriculture, Nkwanta take immediate steps to retrieve all three GPS devices for audit verification. Failing that, he should be held personally liable and pay the full amount of GH¢9,000.00 into the Auditor-General's Recovery Account No. 1011200005912 at GCB Bank, High Street.

SAVANNAH REGION

Introduction

402. The Savannah Region had seven Assemblies comprising two Municipalities and five Districts. The list of the seven Assemblies, their capitals, status and Legislative Instruments are attached as Appendix 'A'.

403. We audited the books and accounts of all the seven Assemblies for the 2024 financial year and issued management letters thereon. The seven Assemblies responded to our management letters as required by Section 29 (1) of the Audit Service Act, 2000 (Act 584).

Financial Reporting

Submission of annual financial statements

404. All seven Assemblies submitted their financial statements for validation by the Auditor-General as required under Section 80(1) of the PFMA, 2016 (Act 921). We accordingly issued our opinion on the financial statements submitted by the seven Assemblies. The table below shows the annual financial statements submitted by the Assemblies over a three-year period.

Year	No. of Assemblies	Assemblies with Audited Financial Statements	No. of defaulting Assemblies	Percentage of Defaulting Assemblies
2022	7	7	Nil	-
2023	7	7	Nil	-
2024	7	7	Nil	-

Sources of income

405. The seven Assemblies operated with a total income of GH¢106,611,007.55 in 2024. 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. The Assemblies reported an increase in income of GH¢43,489,171.12 or 68.90 percent over the 2023 figure of GH¢63,121,836.43.

IGF revenue performance

406. The seven Assemblies collected IGF from property rates, fees, licenses, royalties and other miscellaneous sources to support their expenditure. The Assemblies collected total IGF of GH¢5,799,302.89 during the year. This represented an increase of GH¢1,688,067.61 or 41.06 percent over the 2023 collection of GH¢4,111,235.28.

Assets and Liabilities

407. Total current assets of the seven Assemblies as at 31 December 2024, was GH¢220,011,490.54. whilst total liabilities stood at GH¢874,198.43, resulting in the net assets of GH¢219,137,292.11.

408. The schedules of total income, IGF performance, assets and liabilities of the seven Assemblies are provided in Appendices B to D.

Management issues

Cash Irregularity

High cost of revenue collections

409. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires that the Principal Spending Officer of a covered entity ensure that non-tax revenue is collected efficiently and effectively.

410. Our review of revenue performance in the Bole Assembly revealed that 13 Revenue Collectors received salaries totalling GH¢73,510.80 during the 2024 fiscal year. However, our review of revenue performance of the Assembly showed that these Collectors during the year collected only GH¢5,440.00 raising concerns about the cost of their collections per cedi. Our examination showed that the Assemblies relied on funds from the central Government to fully pay the services of the collectors. The table below shows our comparison of the salaries of the collectors against their collections for 2024.

No	Staff ID	Name	Rank	Gross Salary 2024	Revenue Mobilised 2024	Difference
1	84826	Jacob Polley	Higher Revenue Inspector	38,303.76	4,440.00	(33,863.76)
2	913924	Aminata Yakubu	Revenue Inspector	35,207.04	1,000.00	(34,207.04)
		Total		73,510.80	5,440.00	(68,070.80)

411. We recommended that Management should exercise strong oversight on the activities of the collectors to maximize the efficiency of revenue collections.

Unaccounted revenue - GH¢24,358.00

412. Regulation 46 of the PFMR, 2019 (LI 2378) requires a Principal spending officer to ensure that revenue is efficiently collected and immediately lodged in gross into the designated account.

413. We noted that 6 revenue collectors of two Assemblies did not account for a total revenue of GH¢24,358.00 collected during the period under review. The table below provides the details:

Assembly	Revenue Collector	Amt Collected	Amt Paid	Diff.
East Gonja Municipal	Alhassan Iddrisu	16,992.00	15,324.00	1,668.00
	Seidu Bakari	12,500.00	12,200.00	300.00
	Yussif Shaban	1,230.00	-	1,230.00
	Fuseini Munkaila	13,750.00	10,180.00	3,570.00
	Soale Ussif	25,820.00	13,250.00	12,570.00
North-East Gonja District	Adam Yahaya	23,100.00	18,080.00	5,020.00
Total		93,392.00	69,034.00	24,358.00

414. We recommended that Management should exercise strong oversight on the activities of the collectors to maximize the efficiency of revenue collections.

415. We further urged Management to ensure the recovery of the unaccounted revenues totalling GH¢24,358.00 from the affected revenue collectors and to same paid into the Assemblies designated bank Accounts.

416. Management accepted our recommendations.

Payroll Irregularities

Unearned Salaries - GH¢146,968.33

417. Regulation 92 of the Public Financial Management Regulation, 2019 (L.I 2378) requires 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 vacation of post by an employee.

418. Our audit of payroll records disclosed that three staff of the Bole District Assembly who proceeded on study leave without approval received unearned salaries amounting to GH¢146,968.33 from October 2023 to September 2024. Consequently, our checks disclosed that the three officers tendered in their resignation letters in October 2024. Details are provided below.

Name of Staff	Staff ID	Rank	Period	Item	Total
Imuran Hassan	1331482	Asst Planning Officer	October 2023 - September 2024	Gross Salary	56,408.18
				Tax	8,571.09
				Total	47,837.09
Yakubu Sadiku	922631	Snr HRM	October 2023 - September 2024	Gross Salarey	75,536.85
				Tax	12,981.87
				Total	62,554.98
Dodoo Richard	1328990	Asst Director IIB	February 2024 - September 2024	Gross Salary	43,551.92
		Tax		Tax	6,975.66
				Total	36,576.26
Grand Total					146,968.33

419. Management did not assign any reason for the conduct of the officers.

420. The continuous validation of the three officers by Management led to the payment of the unearned salaries.

421. We recommended to Management of the Assembly to recover the total unearned salary of GH¢146,968.33 from the three officers and pay same into the Auditor General's recoveries account 1011200005912 with GCB Bank, High Street, failure of which the DFO and salary validators should refund the amount.

422. Management did not respond to the observation.

UPPER EAST REGION

Introduction

423. The Upper East Region had 15 Assemblies in 2024 comprising of 4 Municipal and 11 District Assemblies. The list of the 15 Assemblies, their Legislative Instruments, District Capitals, and status are attached as Appendix 'A'.

424. We audited the books and accounts of all the 15 Assemblies for the 2024 financial year and issued management letters thereon. All the 15 Assemblies responded to our management letters as required by Section 29 (1) of the Audit Service Act, 2000 (Act 564).

Submission of Annual Financial Statements

425. In the 2024 financial year, 14 out of 15 Assemblies submitted their financial Statements for audit validation as required by Section 80 of the Public Financial Management Act, 2016 (Act 921). Builsa South District Assembly did not submit its financial statement for validation. We issued our opinion on the financial statements of the 14 Assemblies. The table below shows the annual financial statements submitted by the Assemblies over a three-year period.

Year	No. of Assemblies	Assemblies with Audited Financial Statements	No. of defaulting Assemblies	Percentage of Defaulting Assemblies
2022	15	15	Nil	-
2023	15	14	1	6.67
2024	15	14	1	6.67

Source of Income

426. The total income received by the 14 Assemblies in 2024 was GH¢243,101,834.81. 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 total income of GH¢243,101,834.81 represented an increase of GH¢97,168,111.47 or 66.58 percent over the 2023 figure of GH¢145,933,723.34.

IGF revenue performance

427. The 14 Assemblies collected IGF from property rates, fees, licenses, royalties and other miscellaneous sources to support their expenditure. The Assemblies collected total IGF of GH¢7,521,080.73 during the year. This represented an increase of GH¢112,417.12 or 1.52 percent over the 2023 collection of GH¢7,408,663.61.

Assets and Liabilities

428. Total current assets of the 14 Assemblies as at 31 December 2024, was GH¢3,696,080,405.63 whilst total liabilities stood at GH¢5,119,468.11, resulting in the net assets of GH¢3,690,960,937.52.

429. The schedules of total income, IGF performance, assets and liabilities of the 14 Assemblies are provided in Appendices B to D.

Management Issues

Cash Irregularities

Unsupported payments - GH¢21,500.00

430. Regulation 78 of the Public Financial Management Regulations 2019, (L.I 2378) states that the Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment that evidence of services received, certificate of work done and any other supporting documents exist.

431. We noted that Management of Bolga East District and Builsa North Municipal Assemblies paid a total amount of GH¢21,500.00 for various activities without supporting the transactions with the relevant documents to authenticate the payments. Details provided below.

MMDA	Account / Fund	No. of PVs	Amount
Bolga East District	IGF	6	15,500.00
Builsa North Municipal	General Rates	4	6,000.00
Total		10	21,500.00

432. We could not confirm the genuineness of the transactions and whether the payments were made in the interest of the two Assemblies.

433. We recommended that the total amount of GH¢21,500.00 be recovered from the Coordinating Directors and Finance Officers and same paid into the Auditor General's Recovery Account Number 1011200005912 with GCB Bank, High Street.

Inefficient revenue collection - GH¢207,671.52

434. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires that the Principal Spending Officer of a covered entity ensure that non-tax revenue is collected efficiently and effectively.

435. Our review of revenue performance of four (4) Assemblies revealed that 9 Revenue Collectors received salaries totalling GH¢326,767.52 during the 2024 fiscal year. However, our review of revenue performance of the four assemblies showed that these Collectors during the year collected only GH¢119,096.00 raising concerns about the cost of their collections per cedi. Our examination showed that the Assemblies relied on funds from the central Government to fully pay the services of the collectors. The table below shows our comparison of the salaries of the collectors against their collections for 2024.

MMDA	Name of revenue collector	Annual Salary	Revenue Collected	Variance
Kassena Nankana Municipal Assembly	Adapesa Albert	40,399.68	17,101.00	23,298.68
Bongo District	Francis Apoya Akolgo	27,311.04	11,905.00	15,406.04
Bawku West	Akudago Alfred Atidago	38,681.96	14,720.00	23,961.96
Bawku West	Barikisu Musah	38,487.76	27,790.00	10,697.76
Bawku West	Awinira Talata Ataiba	33,898.26	15,120.00	18,778.26
Bawku West	Joshua Abambisida	34,187.30	10,300.00	23,887.30
Nabdham	Akaba Jacob	33,002.16	4,287.00	28,715.16
Nabdham	Simon Nyaaba	40,399.68	10,446.00	29,953.68
Nabdham	Mark Yenvolmah	40,399.68	7,427.00	32,972.68
	Total	326,767.52	119,096.00	207,671.52

436. We recommended that Management should exercise strong oversight on the activities of the collectors to maximize the efficiency of revenue collections.

437. Management accepted our recommendation.

Unaccounted Value books - GH¢5,500.00

438. 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.

439. Our audit of the main stock register of Kassena Nankana Municipal Assembly disclosed that 50 market tolls and five Lorry Park ticket booklets with a total value of GH¢5,500.00 which were issued to 11 revenue collectors had not been accounted for. Details are provided below:

Serial number	No. of books	Value	To Whom Issued	Date Issued
Market Ticket				
11943101-11943400	3	300.00	Kojo Wepiah	31/01/2024
11945101-11945700	7	700.00	Saraboya Kaba	09/04/2024
11945701-11946100	4	400.00	Azupwah Lugubori	28/03/2024
10440801-10440900	1	100.00	Francis Azupwah	02/04/2024
10441801-10442200	4	400.00	Ambrose A. A	02/04/2024
10442301-10442400	1	100.00	Albert Bokia	02/04/2024
10443201-10443300	1	100.00	Jennifer Acindiba	02/04/2024
10448601-10448800	2	100.00	Albert Bokia	02/04/2024
10460001-10460300	3	300.00	Francis Azupwah	13/06/2024
10461601-10462000	4	400.00	Lugubori Azupwah	20/06/2024
10464501-10465000	5	500.00	Lugubori Azupwah	16/07/2024
10467701-10468000	3	300.00	Monica Asaah	30/07/2024
10471001-10471500	5	500.00	Jennifer Achindiba	30/08/2024
10471501-10471800	3	300.00	Jennifer Achindiba	01/09/2024
10477001-1077200	2	200.00	Kaba Doliba	28/10/2024
10477501-10477700	2	200.00	Kaba Doliba	28/10/2024
Sub-total	50	5,000.00		
Lorry Park Ticket				
1060001-1061000	5	500.00	Ayamga Jennifer	14/06/2024
Grand total	55	5,500.00		

440. This situation establishes weak supervisory control over the management and accounting for value books in the Assembly.

441. We recommended that the Finance Officer should ensure that the revenue collectors involved account for the value books without further delay.

Failure to commit 20% of IGF to capital expenditure

442. Paragraph 101 of the 2023–2026 Budget Preparation Guidelines issued by the Ministry of Finance requires that Metropolitan, Municipal and District Assemblies (MMDAs) allocate at least 20 percent of their Internally Generated Funds (IGF) toward initiating or completing capital projects that directly benefit the citizenry.

443. Our review disclosed that the Management of the Bawku West District Assembly committed only GH¢94,965.00 of their IGF to capital expenditure (CAPEX), representing 10.82%, instead of the required 20% which amounts to GH¢175,476.00. Details are provided below:

Total IGF for 2024	20% for CAPEX	Actual Amount Spent on CAPEX	Variance	Percentage (%) Committed
877,380.00	175,476.00	94,965.00	80,511.00	10.82%

444. The shortfall in capital expenditure allocation adversely affected the completion of ongoing capital projects intended to benefit the communities within the district.

445. We recommended that Management of the Assembly comply with the provisions of future budget preparation guidelines to ensure adequate investment in infrastructure development.

446. Management accepted the recommendation for implementation.

Payroll Irregularities

Unearned salary - GH¢22,684.56

447. Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378), enjoins a Principal Spending Officer of a covered entity to ensure the immediate stoppage of salary payment to a public servant who vacates post, and to notify the Controller and Accountant-General accordingly.

448. Our audit revealed that Mr. Yussif Abubakari Gunu, a staff member of the Builsa South District Assembly, vacated his post 1 October 2024, but continued to be validated on the Electronic Salary Payment Voucher and received salary payments for three additional months. Details are provided below:

Name of Staff	Staff ID	Designation	Month/Year	Gross Monthly Salary	Name of Validator	Validator's ID No.
Mr. Yussif Abubakari Gunu	917897	Senior Social Development Officer	October, 2024	7,561.52	Abdul Rashid Alhassan	1334005
			November, 2024	7,561.52	Bawa Mashud	911551
			December, 2024	7,561.52	Abdul Rashid Alhassan	1334005
Total				22,684.56		

449. The Human Resource Officer of the Assembly explained that the officer had proceeded on further studies, and that the bond forms and other relevant documents of Mr. Yussif Abubakari Gunu had been forwarded to the Head of the Civil Service for approval, which was still pending at the time of the audit.

450. We recommended that Management recover the total amount of GH¢22,684.56 from Mr. Yussif Abubakari Gunu and pay it into the Auditor-General's Recoveries Account No. 1018331470015 at the Bank of Ghana.

Contracts Irregularities

Delayed projects - GH¢110,293.00

451. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires the Principal Spending Officer of a covered entity to establish proper control systems for the management of the entity's assets to prevent losses and wastage.

452. Our review revealed that in March 2024, the Bawku West District Assembly awarded a contract to Messrs Magtheobed Enterprise for the renovation of a 1No. 10-seater water closet toilet and a mechanized borehole at Aramkoliga at a contract sum of GH¢110,293.00. As of the time of our review, an amount of GH¢15,000.00 had been paid. The project, originally scheduled for completion in August 2024, was only 44% complete as at December 2024, resulting in a delay of five months.

453. Management attributed the delay to the non-payment of Interim Payment Certificates submitted by the contractor.

454. The delay in project completion poses a risk of cost overruns due to potential price variations.

455. We recommended that Management of the Assembly take the necessary steps to expedite completion of the project to ensure the intended benefits to the community are realized.

456. Management responded that the project has been prioritized and will be completed as soon as possible.

UPPER WEST REGION

Introduction

457. The Upper West Region had 11 Assemblies comprising five Municipalities and six Districts. The list of the 11 Assemblies, their capitals, status and Legislative Instruments are attached as Appendix 'A'.

458. We audited the books and accounts of all the 11 Assemblies for the 2024 financial year and issued management letters thereon. The 11 Assemblies responded to our management letters as required by Section 29 (1) of the Audit Service Act, 2000 (Act 584).

459. All the 11 Assemblies submitted their 2024 financial statements for audit in compliance with Section 80 of the Public Financial Management Act, 2016 (Act 921). The table below shows the annual financial statements submitted by the Assemblies over a three-year period.

Year	No. of Assemblies	Assemblies with Audited Financial Statements	No. of defaulting Assemblies	Percentage of Defaulting Assemblies
2022	11	11	Nil	-
2023	11	11	Nil	-
2024	11	11	Nil	-

Sources of Incomes

460. The 11 Assemblies operated with a total income of GH¢175,677,337.26 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. The total income of GH¢175,677,337.26 represented an increase of GH¢70,124,242.55 or 66.44 percent over the 2023 figure of GH¢105,553,094.71.

IGF Revenue Performance

461. The 11 Assemblies collected IGF from property rates, fees, licenses, royalties and other miscellaneous sources to support their expenditure. The Assemblies collected total IGF revenue of GH¢5,833,933.94 as against GH¢5,277,317.22 in 2023 representing an increase of GH¢556,616.72 or 10.55 percent.

Assets and Liabilities

462. Total assets of the 11 Assemblies as at 31 December 2024, was GH¢1,051,840,414.70 whilst total liabilities stood at GH¢4,967,473.02, resulting in the net assets of GH¢1,046,872,941.68.

463. The schedules of total income, IGF performance, assets and liabilities of the 11 Assemblies are provided in Appendices B to D.

Management Issues

Cash Irregularities

Weak revenue mobilisation drive - GH¢943,009.12

464. Regulation 32 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires the Principal Spending Officer of each covered entity to take effective and appropriate steps to collect money due to that covered entity.

465. Internally Generated Funds constitute significant part of the sources of revenue of the Assemblies. In 2024 the projected IGF of five Assemblies which formed the major revenue source totalled GH¢2,675,116.88. Out of this amount, GH¢1,732,107.76 was collected, leaving an uncollected amount of GH¢943,009.12. Details are provided below.

Name of Assembly	Budgeted IGF	Actual IGF Collected	Variance	% Collected
Wa East District	623,450.00	352,290.00	271,160.00	56.51
Daffiama Issa Bussie District	220,122.88	148,980.00	71,142.88	67.67
Sissala East Municipal	990,000.00	643,081.20	346,918.80	64.96
Sissala West Municipal	566,880.00	455,524.06	111,355.94	80.36%
Lawra Municipal	274,664.00	132,232.50	142,431.50	48.14%
Total	2,675,116.88	1,732,107.76	943,009.12	64.75%

466. We recommended to Management of the Assemblies to devise innovative ways to improve revenue mobilisation.

High Cost of revenue collections - GH¢185,241.43

467. Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires that the Principal Spending Officer of a covered entity ensure that non-tax revenue is collected efficiently and effectively.

468. Our review of revenue performance of three (3) assemblies revealed that 8 Revenue Collectors received salaries totalling GH¢309,386.43 during the 2024 fiscal year.

However, our review of revenue performance of the three assemblies showed that these Collectors during the year collected only GH¢124,145.00 raising concerns about the cost of their collections per cedi. Our examination showed that the assemblies relied on funds from the central Government to fully pay the services of the collectors. The table below shows our comparison of the salaries of the collectors against their collections for 2024.

Name of Assembly	Name and Staff ID of Revenue Collector	Total Salaries Paid	Total Revenue mobilized by Collector	Variance	% Variance
Nandom Municipal	Puodong Ivon (926549)	33,875.10	1,481.00	32,394.10	95.60%
Wa Municipal	Muhammed Abdul Moomin (916038)	34,515.87	33,225.00	1,290.87	3.70%
	Vida Panipogee (699138)	38,190.09	27,500.00	10,690.09	28.00%
	Nuhu Abdulai (916048)	33,939.45	18,835.00	15,104.45	44.50%
	Dauda Kuri (916041)	34,515.87	22,000.00	12,515.87	36.30%
	Mariama Basuglo (695789)	55,335.21	9,000.00	46,335.21	83.7%
Wa West District	Alex Dery (631699)	39,605.58	8,190.00	31,415.58	79.32%
	Konyeni Moses (878194)	39,409.26	3,914.00	35,495.26	90.07%
Total		309,386.43	124,145.00	185,241.43	59.87%

469. We recommended that Management should exercise strong oversight on the activities of the collectors to maximize the efficiency of revenue collections.

470. Management of Wa Municipal Assembly responded that a revenue mobilisation task force had been established and deployed to augment the collections by the salaried revenue collectors. Consequently, the amount collected by the task force affected the individual collectability of the salaried collectors.

471. The other Assemblies also noted our recommendation for compliance.

Revenue collected not accounted for - GH¢20,793.00

472. 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 and effectively collected and accounted for.

473. Our examination revealed that revenue collectors from two Assemblies collected a total amount of GH¢25,112.00 but accounted for only GH¢4,319.00, leaving an amount of GH¢20,793.00 unaccounted for. The details are provided in the table below:

Name of Assembly	Name of Revenue Collector	Amount Collected	Amount Accounted for	Amount Not Accounted for
Jirapa Municipal Assembly	Fuseini k. Dassah	3,209.00	2,809.00	400.00
	Komoah Raphael	2,400.00	1510.00	890.00
	Douglas B.Goole	16,323	0	16,323.00
	Nalee Tankpi	1,000.00	0	1,000.00
Subtotal		22,932.00	4,319.00	18,613.00
Wa East District Assembly	Justine Bayou	2,180.00	0	2,180.00
Subtotal		2,180.00	0	2,180.00
Grand Total		25,112.00	4,319.00	20,793.00

474. This situation indicates weak supervisory controls over the activities of revenue collectors in the Assemblies.

475. We recommended that Management ensures the recovery of the unaccounted revenue amounting to GH¢20,793.00 from the responsible revenue collectors and that the recovered funds are promptly lodged into the Assemblies' designated bank accounts.

Payroll Irregularity

Unearned salary - GH¢42,302.40

476. Section 92 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires the Principal Spending Officer of a covered entity to ensure the immediate stoppage of salary payments and notify the Controller and Accountant-General in circumstances such as death, dismissal, vacation of post, conviction, resignation, or retirement of an employee.

477. A follow-up on audit recommendations contained in Management Letter No. GAS/UWR/TM/IGF/3/30 dated 28 February 2024 at Sissala West District Assembly revealed that unearned salaries totalling GH¢42,302.40 paid to Mr. Assimbie Asumah Ibrahim (Staff ID: 1501994) between January and October 2023 remained unrecovered.

478. We reiterated our earlier recommendation that Management should ensure the recovery of the total unearned salary of GH¢42,302.40 from Mr. Assimbie Ibrahim and pay same into the Auditor-General's Recoveries Account (Account No. 10111200005912) at the Ghana Commercial Bank, High Street. Failing this, the District Finance Officer and the salary validators responsible should be held liable and made to refund the amount.

Assets Management

Abandoned Assembly vehicle in Private Garage

479. 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."

480. Our audit revealed that a Nissan Patrol vehicle with registration number GN 2276-12, belonging to the Jirapa Municipal Assembly, which was involved in an accident in 2022, had been abandoned at a private garage in Tamale.

481. Management attributed the prolonged abandonment to lack of funds required to repair and restore the vehicle to operational condition.

482. We advised Management to prioritize its resources and ensure that the vehicle is repaired for use as soon as possible.

483. Management accepted the recommendation and indicated that arrangements are underway to relocate the vehicle to the Assembly's premises.

VOLTA REGION

Introduction

484. The Volta Region had 18 Assemblies made up of seven Municipal and 11 District Assemblies. The list of the 18 Assemblies, their Legislative Instruments, District Capitals and status are provided as Appendix 'A'.

485. We audited the books of the 18 Municipal and District Assemblies for the 2024 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 584).

Financial Reporting

Submission of annual financial statements

486. All the 18 Assemblies submitted their 2024 financial statements for audit in compliance with Section 80 of the PFM Act, 2016 (Act 921). We issued our opinion on the financial statements of the 18 Assemblies accordingly. The table below shows the annual financial statements submitted by the Assemblies over a three-year period.

Year	No. of Assemblies	Assemblies with audited financial statement	No. defaulting Assemblies	Percentage of defaulting Assemblies
2022	18	17	1	5.6
2023	18	18	0	0
2024	18	18	0	0

Sources of Income

487. The 18 Assemblies operated with a total income of GH¢246,155,920.32 during the year. This was made up of Internally Generated Funds (IGF), allocations of the District Assemblies Common Fund, Government Salary Grants and support from Ghana's Development Partners.

IGF Revenue Performance

488. The IGF collections of the Assemblies were from fees, licenses, royalties, and other miscellaneous items of revenue. The IGF collections by the 18 Assemblies amounted to GH¢19,281,203.58. This represented an increase of GH¢1,779,350.16 or 10.17 percent over the 2023 figure of GH¢17,501,853.42.

Assets and Liabilities

489. The total assets of the 18 Assemblies as of 31 December 2024 was GH¢1,249,545,442.86 while total liabilities amounted to GH¢21,733,645.66 resulting in a net asset of GH¢1,227,811,797.20.

490. The schedules of total income, IGF performance, assets and liabilities of the 18 Assemblies are provided in Appendices B to D.

Management Issues

Cash Irregularities

Uncollected revenue - GH¢1,116,704.87

491. Regulation 32 of the PFM Regulations, 2019 (L.I. 2378) requires a Principal Spending Officer of each covered entity to take effective and appropriate steps to collect money due the covered entity.

492. We noted on the contrary that, three Assemblies failed to collect revenue amounting to GH¢1,116,704.87 from 509 tenants, business entities and others during the period under review. A summary is provided in the table below.

Assembly	No. of Defaulters	Arrears (01/01/2024)	2024 Bills	Total Amount	Amount collected	Outstanding
Ho Municipal	309	365,160.00	629,400.96	994,560.96	132,279.52	862,281.44
Keta Municipal	199	68,077.91	289,654.37	357,732.28	131,308.85	226,423.43
Anloga	1	20,000.00	8,000.00	28,000.00	-	28,000.00
Total	509	453,237.91	927,055.33	1,380,293.24	263,588.37	1,116,704.87

493. Failure to collect revenue denied the Assemblies funds to implement their planned programmes to improve the living conditions of residents in their districts.

494. We recommended that Management of the Assemblies involved should take the necessary steps, including legal action, to recover the amount of GH¢1,116,704.87 from the defaulters.

Unaccounted revenue - GH¢252,168.56

495. Regulation 46 of the PFM Regulations, 2019 (L.I. 2378) requires that, a Principal Spending Officer shall ensure that a non-tax revenue is efficiently collected and is immediately lodged in gross within twenty-four hours in the designated bank account.

496. On the contrary, we noted that 22 revenue collectors and Environmental Health Officers of three Assemblies did not account for revenue collections amounting to GH¢252,168.56. Details are provided below:

No.	Assembly	No. of Revenue Collectors	Amount collected
1	Adaklu District	4	56,126.00
2	Ho Municipal	16	193,702.56
3	Central Tongu District	2	2,340.00
	Total	22	252,168.56

497. The Finance Officers attributed the anomaly to logistical challenges hindering the Revenue Superintendent from carrying out effective revenue monitoring.

498. The Assemblies as a result, lost revenue that would enable them to execute their planned programmes to enhance the living conditions of the residents in their districts. Also, inadequate IGF leads to over reliance on DACF to meet administrative expenses and could result in delayed/abandoned ongoing DACF projects

499. We recommended to Management to ensure recovery of the amount of GH¢252,168.56 from the revenue collectors and Environmental Health Officers with sanctions into the designated accounts of the Assemblies otherwise the Coordinating Directors, Finance Officers and Revenue Superintendents involved should be jointly held liable for the refund of the unaccounted amount. We also recommended that Management of the Assemblies should address any challenges inhibiting effective supervision over revenue collection and strengthen their supervisory roles to avert recurrences of unaccounted revenue collections.

Unpresented Value Books - GH¢135,580.00

500. Regulation 147 of the PFM Regulations, 2019 (LI 2378) requires a Principal Spending Officer to be responsible for the efficient control of stock of value books of the covered entity.

501. In contravention to the above Regulation, five Assemblies did not present 136 market, lorry park tickets and car/motor stickers amounting to GH¢135,580.00 and seven GCR booklets with no par value for audit. Details are provided below:

No.	Assembly	Value Book	Quantity (booklets)	Value
1	Ho Municipal	Lorry Park Ticket	50	96,500.00
2	Adaklu District	Lorry Park Ticket	64	32,000.00
	Adaklu District	Market Ticket	22	4,400.00
3	Keta Municipal	GCR	6	-
4	Hohoe Municipal	GCR	1	-
5	Akatsi North	Car/Motor Stickers	-	2,680.00
Total			143	135,580.00

502. Consequently, there is a risk that the unrepresented value books could lead to misappropriation of revenue and would deny the Assemblies resources in furtherance of their planned activities.

503. We recommended that the total amount of GH¢135,580.00 should be recovered from the revenue collectors of the Assemblies involved into the designated accounts, otherwise the Coordinating Directors, Finance Officers and Revenue Superintendents should be jointly held liable for a refund of the amount involved. We also recommended to the Keta and Hohoe Municipal Coordinating Directors to seek Police assistance to retrieve the unrepresented GCR booklets together with any collections from the revenue collectors or compute the average value of their collections per GCRs for the period and recover same from them. We further recommended that the Revenue Collectors involved should be sanctioned and Management strengthen their supervisory roles over revenue collection of the Assemblies.

Unsupported payments - GH¢81,355.02

504. Regulation 78 of the PFM Regulations, 2019 (L.I 2378) requires a Principal Spending Officer of a covered entity to personally be responsible for ensuring in respect of each payment for that covered entity; the validity, accuracy, and legality of the claim for the payment, the evidence of services received, certificate for work done and other supporting documents exist.

505. Our audit of two Assemblies revealed that, a total amount of GH¢81,355.02 made via 28 payment vouchers for various activities but were not supported with relevant documents such as receipts, list of beneficiaries and invoices to authenticate the payments. Details are provided below:

No.	Assembly	No. of PVs	Nature of transactions	Total
1	Adaklu	12	Payment for workshops and others	21,640.00
2	Ho Municipal	16	Payment for workshops, T&T allowances, utilities, and others	59,715.02
Total		28		81,355.02

506. Consequently, we were unable to authenticate the payments and this could result in the use of funds on unrelated activities of the Assemblies.

507. We therefore recommended that the Coordinating Directors and Finance Officers of the two Assemblies should refund the total amount of GH¢81,355.02 into designated accounts of the Assemblies.

Contracts Irregularity

Abandoned project - GH¢120,000.00

508. Section 52 of the PFM Act, 2016 (Act 921) requires a Principal Spending Officers to institute proper control systems to prevent losses and wastage.

509. We noted that Hohoe Municipal Assembly awarded a contract for the construction of 20-unit lockable stores with a total contract sum of GH¢894,455.10, out of which an amount of GH¢120,000.00 had so far been paid. However, the project had been abandoned at the lintel stage for more than two years. Details are provided below:

Name of Contractor	Details	Contract Sum	Payment to date	Start Date	End date	Level of Completion	Reason
Kwaneth Co. Ltd.	Const. of 20 Units of lockable stores at Hohoe lorry park	894,455.10	120,000.00	01/08/22	25/06/23	Lintel	Lack of funds

510. Management attributed the anomaly to lack of funds. Delay in completion of projects could lead to cost overrun and deterioration of the structure. Also, the community had been denied of the intended benefits from the usage of the project.

511. We recommended to Management to intensify its revenue mobilisation effort to fund the completion of the project to subsequently generate additional revenue for the Assembly.

Payroll Irregularities

Payment of unearned salaries - GH¢65,166.03

512. Regulation 92 of the PFM Regulations, 2019 (L.I 2378) requires a Principal Spending Officer of a covered entity to ensure the immediate stoppage of payment of salary to public servants and notify the Controller and Accountant-General on the vacation of post by an employee.

513. On the contrary, our review of Kpando Municipal Assembly's Electronic Salary Payment Vouchers (ESPV), attendance register, and personnel files revealed that Eugene Nuamah Twumasi who vacated post in December 2023 was paid a total unearned salary of GH¢80,166.03 out of which GH¢15,000.00 had been recovered as at 24 March 2025 leaving a balance of GH¢65,166.03. Details are provided below:

Name	Staff ID	Job Title	Type of separation	Period	Unearned Salary	Amount Recovered	Outstanding
Eugene Nuamah Twumasi	1575417	Senior Accountant	Vacation of post	Dec. 2023 to Nov. 2024	80,166.03	15,000.00	65,166.03

514. This resulted in the payment of salaries for no work done and was a drain on the limited resources of the State.

515. We recommended to Management to ensure the recovery of the outstanding amount of GH¢65,166.03 from Mr Twumasi into the Auditor-General Recoveries Account number 1018331470015 at Bank of Ghana or Number 1011200005912 at GCB Bank Ltd. Failing this, the Coordinating Director and Head of Human Resource should be jointly held to refund the amount.

Failure to pay pension contributions of temporary staff – GH¢23,881.44

516. Section 63 of the National Pensions Act, 2008 (Act 766) states that an employer shall remit thirteen and half per centum out of the total contributions of eighteen and half per centum on behalf of the worker to the first-tier mandatory Social Security Scheme within fourteen (14) days after the end of each month to the Trust.

517. Contrary to the above law, three Assemblies failed to remit a total amount of GH¢23,881.44 being pension contributions for temporary workers for the year under review. Details are provided below:

No	Assembly	Basic Salary	Tier 1	Tier 2	Total Contribution
1	Adaklu	63,900.00	3,514.65	8,307.00	11,821.65
2	South Tongu	74,072.04	4,937.93	6,201.86	11,139.79
3	Akatsi North	18,400.00	-	920.00	920.00
Total		156,372.04	8,452.58	15,428.86	23,881.44

518. The officers stood the risk of being denied their pension benefits on retirement and could also lead to legal action against the Assemblies which might result in additional cost.

519. We recommended to Management of the Assemblies to pay the GH¢23,881.44 to SSNIT and pension fund managers without further delay. Any penalty payment resulting from the delayed remittance should be borne by the Coordinating Directors and Finance Officers.

Casual workers paid below minimum wage – GH¢8,586.60

520. Section 75 of the Labour Act, 2003 (Act 651) requires that 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. The approved minimum wage for 2024 was pegged at GH¢18.15 per day.

521. We noted that between January and December 2024, 11 temporary staff of Adaklu District Assembly were each paid month salary totalling GH¢56,100.00 instead of the total National Minimum Wage of GH¢64,686.60 leading to underpayment of GH¢8,586.60. Details are provided below:

No	Name	Designation	Basic Amount	Total Salary Paid For 12 Months	Total Minimum Wage	Under Payment
1	Patience Dobo	Cleaner	425.00	5,100.00	5,880.60	780.60
2	Gladys Deh	Cleaner	425.00	5,100.00	5,880.60	780.60
3	Ekpe Wisdom	Security	425.00	5,100.00	5,880.60	780.60
4	Felicia Anyagli	Cleaner	425.00	5,100.00	5,880.60	780.60
5	Geofrey Affotey	Grader Operator	425.00	5,100.00	5,880.60	780.60
6	Yevu Ezenam	Cleaner	425.00	5,100.00	5,880.60	780.60
7	Noesi Innocent	Account Officer	425.00	5,100.00	5,880.60	780.60
8	Robert Kofi Nugo	Security	425.00	5,100.00	5,880.60	780.60
9	Emefa Amenyio	Cleaner	425.00	5,100.00	5,880.60	780.60
10	Anipana Yao Ben	Labourer	425.00	5,100.00	5,880.60	780.60
11	Agbeko Kpetigo	Security	425.00	5,100.00	5,880.60	780.60
Total				56,100.00	64,686.60	8,586.60

522. The accountant attributed the situation to insufficient IGF. Payment of salary below the National Minimum Wage is an illegality and could lead to legal action and possible judgement debt against the Assembly.

523. We recommended that Management should immediately pay the GH¢8,586.60 to the affected staff.

Unpaid temporary staff salaries - GH¢19,620.00

524. Section 76 of the Labour Act, 2003 (Act 651) requires that an employer shall pay a temporary worker or a casual worker the full minimum remuneration for each day on which the worker attends work.

525. We noted that Management of the Afadzato South District Assembly failed to pay eight temporary workers their salaries from August to December 2024 totalling GH¢19,620.00 in violation of the above law. Details are provided below:

No.	Name	Job Title	Monthly Gross	Five months salary
1	Victoria Gakpo	Radio Operator	490.50	2,452.50
2	Francis Brain Adanuvor	DCEs Driver	490.50	2,452.50
3	James Ameko	Rev. Collector	490.50	2,452.50

4	Jonas Keteku	Security Officer- Day	490.50	2,452.50
5	George Goka	Sanitary Labour	490.50	2,452.50
6	Komla Gbesekele	Sanitary Labour	490.50	2,452.50
7	Mary Adorkor	Attendant	490.50	2,452.50
8	Prosper Etoh	Labourer	490.50	2,452.50
Total			3,924.00	19,620.00

526. Management attributed the non-payment of salaries to temporary workers to non-availability of funds but intimated that frantic efforts were being made to settle the outstanding amount.

527. This could demotivate the staff involved leading to low productivity and also impact negatively on their livelihood. The staff involved could as well institute legal action against the Assembly and result in additional cost.

528. We recommended that Management of the Assembly should pay the GH¢19,620.00 to the staff involved without further delay. We also recommended that any losses to the Assembly due to non-payment of the outstanding amount to the staff should be personally borne by the Coordinating Director and Finance Officer.

Stores Irregularity

Unaccounted fuel purchased - GH¢103,582.91

529. Section 52 of the PFM Act, 2016 (Act 921) states that a Principal Spending Officer is discharged of accountability of government stores where the stores have been consumed in the course of public business and records are available to show that the stores have been consumed.

530. Notwithstanding the above law, Management of Ho Municipal Assembly purchased fuel totalling GH¢103,582.91 in 157 transactions but were not logged in the vehicle logbooks neither did we sight evidence to show its usage in furtherance of the programmes of the Assembly.

531. We therefore recommended that the total amount of GH¢103,582.91 should be recovered from the Coordinating Director and the Finance Officer into the account of the Assembly.

WESTERN REGION

Introduction

532. The Western Region had 14 Assemblies in 2024 financial year comprising one Metropolitan, eight Municipalities and five Districts. The list of the 14 Assemblies, their status, capitals and Legislative Instruments are provided in Appendix 'A'.

533. We audited the books of the 14 Metropolitan, Municipal and District Assemblies (MMDAS) for the 2024 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 584).

Financial Reporting

Submission of annual financial statements

534. The 14 Assemblies submitted their annual financial statements for audit in compliance with Section 80 of the Public Financial Management (PFM) Act, 2016 (Act 921). The table below shows the annual financial statements submitted by the Assemblies over a three-year period.

Year	No. of Assemblies	Assemblies with audited financial statements	No. of defaulted Assemblies	Percentage of defaulted Assemblies
2022	14	14	Nil	0
2023	14	14	Nil	0
2024	14	14	Nil	0

Sources of Income

535. The 14 Assemblies operated with a total income of GH¢361,887,825.85 during the year. This was made up of Internally Generated Funds (IGF), allocations from District Assemblies Common Fund, Government salary Grant and support from Ghana's Development Partners.

IGF Revenue Performance

536. The Assemblies collected IGF from property rate, fees, licenses, royalties, fines, penalties and other miscellaneous items of revenue. The Assemblies collected a total of GH¢104,392,195.05, which represented an increase of GH¢35,254,178.11 or 50.99 percent over the 2023 figure of GH¢69,138,016.94.

Assets and Liabilities

537. The total assets of the 14 Assemblies as of 31 December 2024 was GH¢46,530,009,415.08 whilst total liabilities amounted to GH¢46,650,685.77 resulting in the net assets of GH¢46,483,358,729.31.

538. The schedules of total income, IGF performance, assets and liabilities of the 14 Assemblies are provided in Appendices B to D.

Management Issues

Cash Irregularities

Uncollected revenue - GH¢602,683.00

539. Regulation 32 of the PFM Regulations, 2019 (L.I. 2378) states that a Principal Spending Officer of a covered entity shall take effective and appropriate steps to collect money due the covered entity.

540. Contrarily, Management of three Assemblies failed to collect Fees, Business Operating Permits and Property rates of GH¢602,683.00 due from 77 corporate entities during the period under review. Details are provided below:

No.	Assembly	No. of People / Entities	Description	Amount
1	Shama District	28	Business Operating Permits	86,915.00
2	Sekondi Takoradi Metropolitan	48	Waste management, Takoradi Library, youth centre & franchised toilet/refuse	195,768.00
3	Nzema East	1	Waste management (Rusaben Waste Management)	320,000.00
	Total	77		602,683.00

541. Failure to collect these revenues denied the Assemblies funds to facilitate the implementation of their planned programmes for the benefit of the residents within their jurisdiction. Also, this practice has the tendency of using DACF funds on administrative activities leading to abandoned/ delayed ongoing projects.

542. We recommended that Management of the Assemblies involved should take the necessary steps, including legal action, to recover the amount of GH¢602,683.00 from the defaulters.

Unsupported payments - GH¢191,887.24

543. Regulation 78 of PFM Regulations, 2019 (L.I 2378) requires a Principal Spending Officers of covered entities to ensure that payments for goods and services are valid, accurate, legal and that evidence of services received, certification for work done and other supporting documents exist.

544. Contrary to the above Regulation, we noted that Management of three Assemblies failed to support 39 payments vouchers totalling GH¢191,887.24 with relevant documents such as receipts, invoices, statement of claims, store receipts vouchers and utilization records to authenticate the payments. Details are provided below:

Assembly	Date	PV No.	Payee	Details	Amount
Ahanta West Municipal	05/10/2024	24-10-2024	Yakubu Issah	Cost of organizing budget committee meeting	8,460.00
	15/10/2024	28-10-2024	Dora Adomako	Cost of organizing a graduation ceremony for the beneficiaries of the MasterCard foundation BIZBIX (A2E) PROGRAMME	5,300.00
	28/11/2024	25-11-2024	Joan Cosmos-Goncalves	Fuel support to a team from the Public Procurement Authority who are in the Municipality to conduct Assessment for the 2023 FY under the GSCSP	3,000.00
Effia Kwesimintsim		6 PVs	Various	Goods and Services	30,520.00
Sekondi Takoradi		30 PVs	Various	Goods and Services	144,607.24
	Total	39			191,887.24

545. The absence of relevant supporting documents cast doubts on the propriety of the payments in the interest of the Assemblies.

546. We therefore recommended that the amount of GH¢191,887.24 should be recovered from the Coordinating Directors and Finance Officers of the Assemblies involved.

Inefficient revenue collection GH¢171,101.96

547. Section 52 of the PFM Act, 2016 (Act 921) requires the Principal Spending Officer of a covered entity to institute proper control systems to prevent losses and wastage.

548. We however noted that three revenue collectors of Shama District Assembly were paid a total salary of GH¢236,952.96 for the period January to December 2024, while their total revenue collection for the same period was GH¢65,851.00, representing 27.8 percent of their salaries, resulting in a shortfall of GH¢171,101.96. Details are provided below:

No	Revenue collector	Annual Salary	Revenue Collected	Shortfall
1	Rose Halm	87,707.28	6,825.00	80,882.28
2	James Mensah	86,622.84	8,753.00	77,869.84
3	Beatrice Bentum	62,622.84	50,273.00	12,349.84
	Total	236,952.96	65,851.00	171,101.96

549. The practice undermines the achievement of value for money in the expenditures incurred in the collection of internally generated funds of the Assemblies. This resulted in loss of funds to the Assemblies.

550. We recommended to Management of the Assemblies involved to set and enforce the achievement of revenue targets by collectors and ensure that remuneration paid commensurate with their collections to prevent losses to the Assemblies. We also recommended that non-performing revenues officers should be sanctioned.

Unrecovered rent - GH¢49,800.00

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

552. Contrary to the above Regulation, our audit revealed that 66 staff of two Assemblies who occupied bungalows of the Assemblies had defaulted in the payment of rent to the tune of GH¢49,800.00. Details are provided below:

No	Assemblies	Details	Number of staff	Amount
1	Sekondi-Takoradi	Staff Rent	19	10,010.00
2	Tarkwa Nsuaem	Staff Rent	47	39,790.00
		Total	66	49,800.00

553. The Assemblies were denied revenue that could have been used for routine maintenance of the facilities occupied by the defaulters to prevent deterioration.

554. We recommended that Management should recover the total rent of GH¢49,800.00 from the defaulters by considering the introduction of pragmatic measures including obtaining standing orders to their bankers for monthly payments of the outstanding rent and future ones.

Revenue not accounted for - GH¢49,400.50

555. Contrary to Regulation 46 of the PFM Regulations 2019 (L.I. 2378), our review of the revenue cash books disclosed that an amount of GH¢49,400.50 collected by 10 Revenue Collectors were not lodged into the Effia-Kwesimintsim Municipal Assembly's designated operational bank account. Details are provided below.

No.	Name of Revenue Collector	Amount collected with GCRs	Amount lodged to Bank	Amount not accounted for
1	Georgina Kuvlo	20,559.50	16,575.50	3,984.00
2	Bernice Kumah	20,425.50	17,790.00	2,635.50
3	Cecillia Mensah	21,134.00	3,000.00	18,134.00
4	Abigail Fummy	21,778.00	15,000.00	6,778.00
5	Juliana Appoh	5,869.00	3,400.00	2,469.00
6	Bright Baffoe	3,300.00	1,500.00	1,800.00
7	Idi Abdulai	8,000.00	6,500.00	1,500.00
8	Shaibu Suleman	9,500.00	4,400.00	5,100.00
9	Francis Brown	3,500.00	900.00	2,600.00
10	Francisca Atubigah	10,400.00	6,000.00	4,400.00
	Total	124,466.00	75,065.50	49,400.50

556. This could result in loss of funds to the Assembly leading to the denial of the much-needed revenue for efficient running of its daily activities.

557. We recommended that the unaccounted revenue of GH¢49,400.50 should be recovered from the revenue collectors involved with sanctions otherwise the Coordinating Director and Finance Officer should be jointly held liable for the refund of the amount.

Failure to gazette 2024 fee fixing resolution

558. Section 182 (3) of the Local Government Act, 2016 (Act 936) requires that bye-laws and fee fixing resolutions are posted on the premises of the District Assembly concerned and in at least one other public place within the District and published in a daily newspaper of national circulation or in the Gazette before it becomes effective.

559. We however noted that, Tarkwa Nsuaem Municipal Assembly's fee fixing resolutions over the years including 2024 were neither gazetted nor published in a national newspaper to give legal effect to their collections. Although the Assembly failed to gazette the fee resolution, it went ahead to use the un-gazetted documents to collect revenue for the 2024 fiscal year.

560. As a result, aggrieved rate payers and property owners could take up legal actions against the Assembly which could lead to avoidable cost.

561. We recommended to Management to take immediate steps to ensure that the fee fixing resolution and by-Laws of the Assembly are gazetted and publicised to make them legally enforceable.

Payroll Irregularity

Penalty for non-payment of SSNIT - GH¢ 8,276.43

562. Section 7 of the PFM Act 2016, (Act 921) requires Principal Spending Officers to establish an effective system of risk management, internal control and internal audit in respect of resources and transactions of the entity.

563. Our audit however revealed that, the Shama District Assembly defaulted in the payment of SSNIT contributions for temporary staff for the period January to July 2024 which resulted in payment of penalties of GH¢8,276.43 in accordance with Section 64 of the National Pensions Act 2008, (Act 766). The penalties remained unpaid as at the time of the audit in January 2025 and this could attract additional penalties.

564. We recommended that the Coordinating Director and Finance Officer should personally pay the penalties of GH¢8,276.43 to SSNIT and any additional penalties that may arise due to delayed payment.

Procurement / Stores Irregularities

Unaccounted for Fuel - GH¢40,847.00

565. Section 52 of the PFM Act, 2016 (Act 921) states that a Principal Spending Officer is discharged of accountability of government stores where the stores have been consumed in the course of public business and records are available to show that the stores have been consumed.

566. Contrarily, Management of two Assemblies could not provide vehicles logbooks or any evidence of fuel usage totalling GH¢40,847.00. We also noted that in respect of Effia-Kwesimintsim Municipal, the fuel of GH¢29,907.00 was issued to private vehicles for unspecified activities. Details are provided below.

No	Assembly	Amount
1	Ahanta West Municipal	10,940.00
2	Effia-Kwesimintsim Municipal	29,907.00
	Total	40,847.00

567. We were unable to confirm that the fuel purchased was used in the interest of the Assemblies.

568. We recommended that the total amount of GH¢40,847.00 should be recovered from the Coordinating Directors and Finance Officers involved of the Assemblies.

Absence of records on procurement proceedings

569. Section 28 (1) of the Public Procurement Act, 2003 (Act 663) as amended, states that a procurement entity shall maintain all relevant records of the procurement proceedings.

570. We however noted that Management of the Sekondi-Takoradi Metropolitan Assembly procured goods worth GH¢574,280.20 via 19 payment vouchers without records of procurement proceedings. Details are provided in the table:

No	Date	PV No.	Payee	Details	Contract Sum
1	02/07/2024	STMA/IGF/ UMB/40/JPE	Leegyimkay Ventures	Fuel for trucks for Evacuation of Waste at Mpintsin	15,988.80
2	13/10/2024	STMA/GS/ OCT-23/30-QS	TK Fumigation Enterprise	Desilting of roads and other activities in the Metropolis	21,500.00
3	25/03/2024	STMA/IGF/ MAR-24/41/JPE	Mawuli's Love Enterprise	Fuel for backhole for evacuation of waste at Nkontompo	9,799.50
4	23/07/2024	STAM/GS/ 24/37	Pison & Gihon Ghana Limited	Clearing of Spill-Over refuse at communal container sites-Hiring of Backhole	42,912.50
5	05/02/2024	STMA/IGF /24/47	Minwirebaff Ventures	Fuel for the 2No. Truck and backhole to assist in the clean-up and mop up in some selected Electoral Areas in Sekondi and Takoradi Sub-Metros	9,804.00
6	23/07/2024	STAM/GS /24/3	Leegyimkay Ventures	Fuel for backhole 2No. Truck T&T for drivers	16,818.00
7	02/12/2024	STMA/GCB /24/3	Metro Cordinating Director	Evacuation of waste	9,319.00
8	09/12/2024	STMA/IGF /SEP-24/30/JPE	Leegyimkay Ventures	Supply of fuel for the evacuation of waste at communal skip container sites	46,478.00
9	04/03/2024	STMA/IGF /APR-24/ GHB/52	TK Fumigation Enterprise	Procurement of chemicals for disinfestation	34,278.40
10	18/06/2024	STMA/IGF /JUN-24/ GHB/164	Pison & Gihon Ghana Ltd	Routine Clearing, Collection of Littered Waste Dump at Takoradi Sub-Metro	41,488.50
11	18/06/2024	STMA/IGF /JUN-24/ GHB/165	Jet-Kick Ventures	Routine Clearing, Collection of Littered Waste Dump at Takoradi Sub-Metro	34,039.50
12	04/06/2024	STMA/IGF /APR-24/ 18/JPE	Jet-Kick Ventures	Clearing, Collection and disposal of waste at designated areas from the Metropolis during the festive season	30,065.00
13	23/05/2024	STMA/IGF /MAY-24/ 30/JPE	Le Goshen Ventures	Grading works at Diabene Teachers Quarters	43,095.00
14	23/07/2024	STMA/GS /24/37	Pison & Gihon Ghana Ltd	Clearing of Spill-Over refuse at communal container sites-hiring backhoe	42,912.50
15	23/07/2024	STMA/GS /24/36	Pison & Gihon Ghana Ltd	Hiring of Skip Loader Truck for Communal Container Lifting	44,830.00
16	23/07/2024	STMA/GS /24/35	Leegyimkay Ventures	Fuel for Evacuation of Waste within Essikado Ketan and Sekondi Sub- metro	31,090.50
17	29/02/2024	STMA/CBG /GS/FEB-24 /12/AA	Leegyimkay Ventures	Drain Desilting at AME Zion School Nkontompo	33,906.00
18	04/06/2024	STMA/IGF /APR-24/18 /JPE	Jet-Kick Ventures	Clearing, Collection and disposal of waste at designated areas from the Metropolis during the festive season	30,065.00
19	04/08/2024	STMA/IGF /APR-24/19 /JPE	Le Goshen Ventures	Grading works at Kweikuma	35,890.00
		Total			574,280.20

571. To promote transparency and value for money, we recommended that Management should adhere strictly to the procedures outlined in the Act. We also recommended that the Coordinating Director, Finance Officer and Procurement Officer should be sanctioned in accordance with Section 92 of the Public Procurement Act, 2003 (Act 663) as amended.

Contracts not included in procurement plan

572. Section 21 (1) of the Public Procurement Act (Act 663) as amended, states that a procurement entity shall prepare a procurement plan to support its approved programme and the plan shall indicate contract packages, description or lots, estimate cost for each package, the procurement method, approvals needed and processing steps and times.

573. We noted that Management of the Sekondi-Takoradi Metropolitan Assembly awarded 10 contracts valued at GH¢577,105.87 to six contractors which were not included in the procurement plan in contravention of the above-stated law. Details are provided below:

No	Date	PV No.	Payee	Details	Contract Sum
1	26/07/2024	STMA/GS/ JUL-24/52	Le Goshen Ventures	Grading and gravelling works at Diabene teachers' quarters road Phase 2	93,500.00
2	26/07/2024	STMA/GS/ JUL-24/51	Le Goshen Ventures	Grading and gravelling works at Diabene teachers' quarters road Phase 1	94,700.00
3	04/08/2024	STMA/IGF/ APR-24/22/JPE	Ladymoniq Enterprise	Pothole patching in Takoradi	58,350.00
4	08/04/2024	STMA/IGF/ APR/-24/21/ JPE	Le Goshen Ventures	Reshaping of Paa Grant round about	49,930.00
5	22/08/2024	STMA/AUG/ -24/04	FAKAF Ent	Quarterly desilting and other activities in the metropolis	28,875.00
6	28/10/2024	-	FAKAF Ent	Drain desilting	83,695.00
7	29/11/2024	STMA/IGF/ NOV-24/FDT//190	Jet-Kick Ventures	Fuel for evacuation phase 11	82,026.00
8	12/09/2024	STMA/IGF/SEP- 24/08/DOKD	Leegyimkay Ventures	Supply of fuel for clean-up and mop up support at Sekondi and Amanful	9,594.60
9	23/04/2024	STMA/IGF/APR- 24/GHB/067	AB Home Technologies and General Trading	Supply of video cameras	52,642.00
10	02/07/2024	STMA/IGF/ 0793/41/JPE	Pison & Gihon Ghana Ltd	Purchase of GEO-Membrane as a protective liner for SOBM disposal	23,793.27
	Total				577,105.87

574. Management's failure to plan for the procurements could result in haphazardly contract awards which has effect of sacrificing prioritised activities.

575. To streamline procurement activities and for effective decision making on procurement at the Assembly, we recommended to Management to ensure compliance with the relevant provision of the law and update the procurement plan with the procured items for ETC review and approval. We also recommended that the Coordinating Director, Finance Officer and Procurement Officer should be sanctioned in accordance with Section 92 of the Public Procurement Act, 2003 (Act 663) as amended.

Failure to use GHANEPS for procurement

576. Public Procurement Authority's Circular with reference No. PPA/CEO/10/2491/23 dated 18 October 2023 requires the mandatory use of the Ghana Electronic Procurement Systems (GHANEPS) for all government procurement.

577. We noted that Management of Sekondi-Takoradi Metropolitan Assembly awarded 13 contracts valued at GH¢639,368.74 without using the mandatory Ghana Electronics Procurement System (GHANEPS).

578. The non-compliance with government procurement regulations could blur transparency, and accountability in the procurement process.

579. We recommended that the Coordinating Director and the Head of the Procurement Unit should ensure full compliance with the provisions of the procurement law and directives.

Tax Irregularity

Unremitted taxes - GH¢60,668.27

580. Section 117 of the Income Tax Act, 2015 (Act 896) requires a withholding agent to pay to the Commissioner-General a tax that has been withheld within 15 days after the end of the month in which the payment of tax was withheld.

581. Management of Jomoro Municipal Assembly failed to remit taxes of GH¢60,668.27 withheld from payments totalling GH¢1,246,530.43 made to suppliers and service providers via 64 payment vouchers in violation of the above-stated law.

582. Non-remittance of taxes to GRA could result in payment of penalties by the Assembly for default and the inability of the State to timely meet tax revenue targets.

583. We recommended to Management to ensure that the withheld tax of GH¢60,668.27 is remitted to the GRA and the Finance Officer should be held liable for any penalty that may be imposed due to late payment.

WESTERN NORTH REGION

Introduction

584. The Western North Region had nine Assemblies in 2024, made up of three Municipalities and six Districts. The list of the nine Assemblies, their capitals, status, and Legislative Instruments are attached as Appendix 'A'.

585. We audited the books and accounts of all the nine Assemblies for the 2024 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 584).

Financial Reporting

Submission of annual financial statements

586. All the nine Assemblies submitted their 2024 financial statements for audit in compliance with Section 80 of the PFM Act, 2016 (Act 921). We issued our opinion on the financial statements of the nine Assemblies accordingly. The table below shows the annual financial statements submitted by the Assemblies over a three-year period.

Year	No. of Assemblies	Assemblies with audited financial statements	No. of defaulting Assemblies	Percentage of defaulting Assemblies
2022	9	9	Nil	Nil
2023	9	9	Nil	Nil
2024	9	9	Nil	Nil

Sources of Income

587. The nine Assemblies operated with a total income of GH¢136,174,806.17 during the year. This comprised Internally Generated Funds (IGF), District Assemblies Common Fund allocations, Government Salary Grant, and support from Ghana's Development Partners.

IGF Revenue Performance

588. The collections were made up of property rates, fees, licenses, royalties, and other miscellaneous sources for their expenditure. The nine Assemblies collected a total IGF of GH¢16,151,852.00 which represented an increase of GH¢6,923,969.98 or 75 percent over the 2023 figure of GH¢9,227,882.02.

Assets and Liabilities

589. The total assets of the nine Assemblies as of 31 December 2024 was GH¢337,499,422.06, whilst total liabilities amounted to GH¢1,957,737.46 resulting in the net assets of GH¢335,541,684.60.

590. The schedules of total income, IGF performance, assets and liabilities of the nine Assemblies are provided in Appendices B to D.

Management Issues

Cash Irregularities

Uncollected revenue - GH¢382,254.69

591. Regulation 32 of the PFM Regulations, 2019 (L.I. 2378) stipulates that a Principal Spending Officer of a covered entity shall take effective and appropriate steps to collect money due the covered entity.

592. We noted on the contrary that, the Management of two Assemblies did not recover revenues due from property rates and business operating permits (BOPs) amounting to GH¢382,254.69 from 154 property owners, Cocoa Buying Companies, other corporate organizations. Details are provided below.

No.	Assembly	Property rates & BOPs	
		No. of default institutions	Revenue due
1	Juaboso	129	126,000.00
2	Sefwi Wiawso	25	256,254.69
	Total	154	382,254.69

593. This had denied the Assemblies funds needed for their operations as a result of which the tendency of utilising DACF funds for administrative activities leading to delayed/abandoned ongoing projects cannot be ruled out.

594. We recommended that Management of the Assemblies involved should take the necessary steps, including legal action, to recover the amount of GH¢382,254.69 from the defaulters.

Inefficient revenue collection - GH¢277,756.64

595. Section 52 of the PFM Act, 2016 (Act 921) requires the Principal Spending Officer of a covered entity to institute proper control systems to prevent losses and wastage.

596. We however noted that eleven revenue collectors of five Assemblies received compensation of GH¢432,081.64 as compared to their revenue collection of GH¢154,325.00 representing 36 percent of the remuneration, resulting in a shortfall of GH¢277,756.64. Details are provided below:

Assembly	Name of revenue collector	Total emoluments paid	Total revenue collected	Shortfall
Bibiani/ Anhwiaso/ Bekwai	Mr. John Ador	57,560.04	12,585.00	44,975.04
	Peter Subre	41,785.92	--	41,785.92
Bodi	Kwame Isaac	33,718.98	20,770.00	12,948.98
	Chris L. Agyapong	31,567.09	4,660.00	26,907.09
Juaboso District	Mercy Krah	38,838.80	7,495.00	31,343.80
	Nkrumah Millicent	39,849.12	10,041.00	29,808.12
	Owusu Ansah Stephen	41,392.85	9,909.00	31,483.85
	Agyeman Rosemary	38,896.91	6,790.00	32,106.91
Bia East	Dorcas Adomah	31,552.32	23,527.00	8,025.32
Sefwi Akontombra	Kwesi Joseph	37,910.03	37,168.00	742.03
	Abiaw Juliet	39,009.58	21,380.00	17,629.58
Total		432,081.64	154,325.00	277,756.64

597. The Assemblies did not achieve value for money from the performance of the revenue collectors, which could result in their continues over reliance on the DACF releases leading to abandoned/delayed projects.

598. We recommended to Management of the Assemblies involved to set and enforce the achievement of revenue targets by collectors and ensure that remuneration paid commensurate with their collections to prevent losses to the Assemblies. We also recommended that non-performing revenues officers should be sanctioned.

Unrecovered rent - GH¢77,810.00

599. Regulation 46 of the PFM Regulations 2019 (L.I. 2378) states that a Principal Spending Officer shall ensure that non-tax revenue is efficiently collected.

600. Contrary to above Regulation, we noted that 45 occupants of bungalows in two Assemblies owed rent amounting to GH¢77,810.00 for the period 1 January 2021 to 31 December 2024. Details are provided below:

Assembly	No. of Occupants	Period	Amount Due
Sefwi Wiawso	17	Jan. 2021 to Dec. 2024	64,880.00
Aowin	28	Jan. 2023 to Dec. 2024	12,930.00
Total	45		77,810.00

601. Failure to pay rent by the occupants of the Assemblies' buildings could lead to deterioration of the buildings resulting from inability to undertake maintenance works when due.

602. We recommended that Management should recover the total rent of GH¢77,810.00 from the defaulters through pragmatic measures which includes obtaining standing orders to their bankers for monthly payments of the outstanding rent and future ones. We also recommended that in future recalcitrant defaulters should be compelled to pay any arrears and be ejected whiles the properties are re-allocated to those willing to pay.

Unsupported payments -GH¢141,605.00

603. Regulation 78 of PFM Regulations, 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, 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.

604. Our audit however revealed that, Management of three Assemblies did not support 24 payment vouchers with relevant documents such as official receipts, statements, claim sheets, to account for a total payment of GH¢141,605.00. Details are provided in the table:

No	Assembly	Source of Fund	Details of transaction	No of PVs	Amount
1	Suaman District	IGF	Goods, minor works and services	5	19,880.00
2	Aowin Municipal	IGF	Goods and Services	9	19,050.00
3	Bia West District	IGF	Goods and Services	10	102,675.00
Total				24	141,605.00

605. As a result, we were unable to authenticate whether the payments of GH¢141,605.00 were made in furtherance of programmes of the Assemblies.

606. We therefore recommended that the Coordinating Directors and Finance Officers involved should be jointly held liable for the refund of GH¢141,605.00 into designated accounts of the Assemblies.

Unpresented payment vouchers-GH¢110,060.00

607. Regulation 82 of the PFMR, 2019 (L.I. 2378) requires that a payment by a covered entity should be accompanied with a payment voucher, authorized by the head of accounts and approved by the Principal Spending Officer.

608. Contrary to the above-stated law, Management of two Assemblies did not present 13 payment vouchers with face value of GH¢110,060.00 for audit. Details are provided below:

No	Assembly	Source of Fund	Details of transaction	No of PVs	Amount
1	Aowin	IGF	Goods, work & services	7	16,060.00
2	Bia West	IGF	Goods, work & services	6	94,000.00
Total				13	110,060.00

609. Management intimated that the payment vouchers were misfiled.

610. We were unable to authenticate the authenticity of the payments and therefore recommended that the Coordinating Directors and Finance Officers involved should jointly be held liable for the refund of the amount of GH¢110,060.00 into the designated accounts of the Assemblies.

Revenue unaccounted for-GH¢7,730.00

611. Contrary to Regulation 46 of the PFM Regulations, 2019 (L.I. 2378), we noted that a Revenue Superintendent, Mr. Pual Kwame Anderson of Bia West District Assembly, did not account for revenue collection amounting to GH¢7,730.00.

612. The action of the Revenue Superintendent resulted in loss of funds of GH¢7,730.00 to the Assembly.

613. We recommended to Management to take steps to recover the amount of GH¢7,730.00 from Mr. Paul Kwame Anderson otherwise the amount should be deducted from his salary. We also recommended that Mr. Paul Kwame Anderson should be sanctioned, and Management of the Assembly should step-up their supervisory roles over revenue collection to prevent such recurrences.

Unpresented value books - GH¢32,400.00

614. Regulation 147 of the PFM Regulations, 2019 (L.I 2378) requires a Principal Spending Officer to be responsible for the efficient control of stock of value books of the covered entity.

615. On the contrary, Management of two Assemblies did not present 16 GCR booklets with an average collection amounting to GH¢32,000.00 and four market tickets valued at GH¢400.00 for audit. Details are provided below.

Assembly	GCR Serial No.	Market Ticket	Value
Bibiani/ Anhwiaso/ Bekwai	5855401-500	-	2,000.00
	5855601-700	-	2,000.00
	5855801-900	-	2,000.00
	3920501-600	-	2,000.00
	3921501-600	-	2,000.00
	15834701-800	-	2,000.00
Sefwi Akontombra	1453901-4000	-	2,000.00
	1446301-400	-	2,000.00
	1447701-800	-	2,000.00
	1447901-8000	-	2,000.00
	1451201-300	-	2,000.00
	1451401-500	-	2,000.00
	1451701-800	-	2,000.00
	1451801-900	-	2,000.00
	1451901-2000	-	2,000.00
	1452601-700	-	2,000.00
	-	2776801-900	100.00
	-	2785401-500	100.00
	-	2785601-700	100.00
	-	2785801-900	100.00
Total	16	4	32,400.00

616. Failure to account for Value Books could result in loss of funds to the Assemblies as the collections might be used for personal interest rather than in furtherance of the programmes of the Assemblies. This could lead to delayed/abandoned projects in the Assemblies because of over reliance of DACF on administrative activities.

617. We recommended to Management of the Assemblies to immediately retrieve the GCRs and recover the revenues collected from the Revenue Collectors involved. Failing this, the Coordinating Directors, Finance Officers and Revenue Superintendents should be held liable for a refund of the amount. We also recommended that the defaulting revenue collectors should be sanctioned, and Management of the Assemblies should strengthen their internal controls over accounting for value books to avert such recurrences.

Outstanding electricity bill

618. Section 7 of the PFM Act, 2016 (Act 921) state that a Principal Spending officer of a covered entity shall ensure the regularity, and proper use of money appropriated in that covered entity and establish an effective system of risk management, internal control and internal audit in respect of the resources and transactions of a covered entity.

619. We however noted that the Bodi District Assembly owed Electricity Company of Ghana (ECG) a total amount of GH¢175,617.47 from January 2022 to September 2024 which according to Management was a result of non-availability of funds.

620. The Assembly stood the risk of disconnection by ECG, which could bring its activities to a halt.

621. We recommended to Management of the Assembly to take the necessary action to pay the outstanding bills and in future make payments on due dates for the avoidance of any legal suit by ECG leading to loss of funds to the Assembly and also disconnection which could disrupt government business at the Assembly.

Failure to publish or gazette the 2024 by-laws or fee-fixing resolution of the Assembly

622. Section 182 of the Local Governance Act of 2016 (Act 936) states that a by-law shall not have effect until the by-law has been posted on the premises of the District Assembly concerned and in at least one other public place within the district and published in a daily newspaper of national circulation or the Gazette.

623. Contrarily, Management of the Suaman District Assembly did not publish or gazette the 2024 by-laws of the Assembly.

624. In the absence of gazetted by-laws, the Assembly may lack the power and authority to enforce its laws in case of any dispute.

625. We recommended to Management of the Assembly to put measures in place to ensure that the Assembly publishes or gazettes all its by-laws, including the fee fixing resolutions to give authority to the implementors.

Payroll Irregularities

Unearned salaries –GH¢139,710.28

626. Regulation 92 of the PFM Regulations, 2019 (L.I. 2378) states, that the Principal Spending Officer of Covered Entity shall ensure the immediate stoppage of payment of salary to public servants and notify the Controller and Accountant General on vacation of post by an employee.

627. Contrary to the above Regulation, our examination of personnel records, Employee Salary Payment Vouchers and attendance register of Bodi and Sefwi Akontombra District Assemblies revealed that the Coordinating Directors and the Human Resource Officers validated salary payments of GH¢139,710.28 to five employees of the Assembly for no work done for the period. Details are provided below:

Assembly	Name of Separated staff	Grade	Period of Separation	Total Unearned Salary	Remarks
Bodi District	George Mintah	Procurement Assistant	January 2024	13,093.98	Vacation of post
	Bismark Agyekum	Asst. Quantity Surveyor	January 2024	13,773.03	Vacation of post
Sefwi Akontombra District	Nicholas Arthur	Internal Auditor	January 2023	47,444.09	Vacation of post
	Stephen Atuahene	Driver	June 2024	17,180.45	Vacation of post
	Benjamin Akoi-Wuntumi	Technician Engineer	January 2023	48,218.73	Vacation of post
	Total			139,710.28	

628. Management of Bodi District could not give reason for the anomaly. However, Management of Akontombra explained that the unearned salary was occasioned by the Member of Parliament for Sefwi Akontombra via letters dated 16 August 2022 (Nicholas Arthur) and 17 May 2024 (Stephen Atuahene) to the Chief Executive to release the two officers to him to serve as his personal assistant and driver respectively. However, no letters of approval from the Office of the Head of Local Government Service for the release of the staff were received before the staff heeded to the request of the MP leaving their posts at the Assembly.

629. The payment of unearned salaries could lead to loss of funds to the State.

630. We recommended a recovery of the unearned salary of GH¢139,710.28 from the beneficiaries into the Auditor-General’s Recoveries Account Number 1018331470015 at Bank of Ghana or Number 1011200005912 at GCB Bank Ltd, failure of which the Coordinating Directors and Human Resource personnel should be jointly held liable to refund the amount.

Unpaid salaries of casual staff - GH¢43,746.20

631. Section 76 (4) of the Labour Act, 2003, (Act 651) requires the Employer to pay a temporary or casual worker the full minimum remuneration for each day on which the worker attends work.

632. We noted that the Management of Bodi District Assembly was indebted to eight casual staff of GH¢43,746.20 for the period September 2023 to December 2024 contrary to the above provision of the Act. Details are provided below:

No.	Name	Job Title	Total
1	Appiah K. Simon	Radio Operator	7,220.40
2	Jennifer Ocran	Assistant Radio Officer	7,220.40
3	Samuel Anaba	Security	7,094.80
4	Gordon Adu Fuachie	Higher Executive Officer	7,094.80
5	Albert Bright Nkuah	Gardener	7,094.80
6	Peter Nkuah	Driver	7,094.80
7	Pius Boateng	Accounts Assistant	463.1
8	Eric Ennin	Procurement Assistant	463.1
	Total		43,746.20

633. Management attributed the indebtedness to the staff to lack of funds. As a result of which the staff involved were denied financial resources for their livelihood.

634. We recommended to the Chief Executive, Coordinating Director, and Finance Officer to take immediate steps to pay the salary arrears of GH¢43,746.20 to the eight staff and desist from delay payment of salaries to staff.

Unremitted Tier 2 contribution to Pension Fund Manager - GH¢2,948.00

635. Section 3 of the National Pension Act, 2008 (Act 766), as amended, states that an employer of an establishment shall 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 five and half per centum of the worker’s salary for the period, irrespective of whether or not the salary is actually paid to the worker. Also, out of the total contribution of eighteen and a half per centum an employer shall within fourteen days from the end of each month transfer the following remittances to the mandatory schemes on behalf of each worker. 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.

636. Notwithstanding the above stated provisions, Management of the Bodi District Assembly did not remit the Tier 2 contributions of eight casual staff amounting to GH¢2,948.00 for the period January to December 2024 to the Pensions Fund Manager. Details are provided below:

No	Name	Job Title	Total
1	Appiah K. Simon	Radio Operator	382.00
2	Jennifer Ocran	Assistant Radio Officer	382.00
3	Samuel Anaba	Security	378.00
4	Gordon Adu Fuachie	Higher Executive Officer	378.00
5	Albert Bright Nkuah	Gardener	378.00
6	Peter Nkuah	Driver	378.00
7	Pius Boateng	Accounts Assistant	378.00
8	Eric Ennin	Procurement Assistant	294.00
	Total		2,948.00

637. Management attributed the infraction to financial challenges facing the Assembly. The non-payment of the Tier 2 contribution to the fund manager could deny the casual staff a decent pension package when they retire to enhance their livelihood.

638. We recommended that Management of the Assembly should promptly pay the Tier 2 contribution to the Fund Manager and the Coordinating Director and Finance Officer be held liable for any penalties payment.

Stores Irregularity

Failure to account for fuel purchased - GH¢65,336.93

639. Section 52 of the PFM Act, 2016 (Act 921) states that a Principal Spending Officer is discharged of accountability of government stores where the stores have been consumed in the course of public business and records are available to show that the stores have been consumed.

640. Notwithstanding the above stated law, Management of three Assemblies spent a total amount of GH¢65,336.93 on fuel purchased but could not provide us with any record of evidence on the use of the fuel in the interest of the Assemblies. Details are provided below:

No.	Assembly	Number of transactions	Details	Amount
1	Suaman	20	Cost of fuel purchased	19,011.93
2	Sefwi Akontombra	26	Cost of fuel purchased	39,595.00
3	Aowin	12	Cost of fuel	6,730.00
	Total	58		65,336.93

641. Consequently, we were unable to authenticate that the fuel purchased were used in the interest of the Assemblies.

642. We therefore recommended recovery of the amount GH¢65,336.93 from Coordinating Directors and the Finance Officers into the designated accounts of the Assemblies.

Assets Management Irregularity

Abandoned vehicles

643. Section 83 (1) of the Public Procurement Act 2003 (Act 663) as amended states that the head of a procurement entity shall convene a board of survey comprising representatives of departments with vehicles, unserviceable, obsolete or surplus stores, plant and equipment which shall report on the items and subject to a technical report on

them, recommend the best method of disposal after the officer in charge has completed a board of survey form.

644. We noted during our physical inspection of assets that nine unserviceable vehicles and equipment of three Assemblies had been abandoned and left under the mercy of the weather, contrary to the above provisions of the Act. Details are provided below:

Assembly	Vehicle	Registration number	Year of Purchase	Chassis Number	Condition	Location
Bia East	Nissan Hard Body Pick Up	GV-1-16	2016	ADCCPUD23 Z0054343	Broken Down	Mechanic shop at Kumasi
Suaman	Nissan Patrol	GT 9225-X	2006	22Z0077645	Broken Down	Assembly's premises
	Nissan Patrol	GM 5733-12	2012	JN1TCSY61Z0 584428	Broken Down	Assembly's premises
Juaboso	Nissan Hard Body Pick Up	GV 83-S	-	-	Broken Down	District Assembly's Car Park
	Ford Everest 4 x 4 XLT	GE -1876-W	2009	MNCLS4D107 W203163	Broken Down	Mechanic shop at Asawinso
	Nissan Pick Up	GN -8101-12	2012	ADNCJUD227 0024682	Broken Down	Mechanic shop at Juaboso
	Farm Truck	GV-5140-V	2008	-	Broken Down	District Assembly Premises
	HRM Grader	GT-5318-09	2009	-	Broken Down	Ecomog Bungalow
	Dongfeng KIA	GV -83-12	2012	-	Broken Down	Ecomog Bungalow

645. The unattended to abandoned assets could lead to further deterioration and depletion of their salvage value. It also provides a safe haven for wild reptiles such as snakes, thereby endangering the lives of staff and visitors through unavoidable snake bites.

646. We recommended that Management should take the necessary actions on the abandoned assets by repairing those that are serviceable, and the unserviceable ones should be dispose-off in accordance with existing laws.

Expired insurance and roadworthy certificates

647. Section 7& 8 of the Road Traffic Regulation 2012, (L.I 2180) state that a person shall not (a) drive or use, or (b) permit another person to drive or use a motor vehicle on a road, unless the motor vehicle has a valid road use certificate provided for under the Act. Also, Section 7 (2) of the PFM Act, of 2016 (Act 921) requires that 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.

648. We however noted that Management of Suaman District Assembly had not renewed the insurance and roadworthy certificates of three vehicles currently in use. Details are provided below:

No	Type of vehicle	Vehicle registration no
1	Navara Pickup	GV 21-15
2	Nissan Patrol	GC 2280-18
3	Nissan Pickup	GC 866-18

649. Failure to subject official vehicles to technical inspection and certification periodically could increase the risk of vehicle breakdown and endangering the lives of other road users without appropriate compensation.

650. We recommended to Management of Suaman Assembly to ensure that the insurance and roadworthy certificates of all the official vehicles are renewed without further delay.

Tax Irregularity

Failure to withhold / remit tax-GH¢13,854.80

651. Sections 116 and 117 of the Income Tax Act, 2015 (Act 896) require the Assemblies as withholding tax agents to deduct the appropriate rate of tax from payments for goods and services and remit same to the Commissioner-General of the Ghana Revenue Authority within 15 days after the end of the calenda month in which the tax was withheld.

652. On the contrary, Management of three Assemblies did not withhold tax of GH¢11,663.15 nor remit withheld taxes of GH¢2,191.65 to GRA. Details are provided in the table:

No.	Assembly	Source of Fund	Number of Transactions	Gross Amount	Tax no Deducted	Tax not Remitted	Total
1	Suaman	IGF	25	65,214.00	4,568.42		4,568.42
2	Sefwi	IGF	10	42,570.00		2,191.65	2,191.65
	Akontombra	IGF	13	97,257.35	5,367.48		5,367.48
3	Aowin	IGF	6	41,390.00	1,727.25		1,727.25
	Total			246,431.35	11,663.15	2,191.65	13,854.80

653. Non-deduction and unremitted taxes to the Commissioner-General could result in the award of penalties against the Assemblies. It also impedes the government's effort in meeting tax revenue targets.

654. We recommended that Management of the Assemblies should ensure compliance with the relevant tax laws and also the Finance Officers remit the withheld taxes of GH¢2,191.65 to GRA. We also recommended that the Finance Officers should be held liable for any penalties to be imposed on the Assemblies.

Ahafo Region						
No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Asunafo North	Goaso	Municipal	1873	2024	Nil
2	Asunafo South	Kukuom	District	1773	2024	Nil
3	Asutifi North	Kenyasi	District	2093	2024	Nil
4	Asutifi South	Hwidiem	District	2054	2024	Nil
5	Tano North	Duayaw Nkwanta	Municipal	1754	2024	Nil
6	Tano South	Bechem	Municipal	1755	2024	Nil
Ashanti Region						
No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Adansi Asokwa	Adansi Asokwa	District	2331	2024	Nil
2	Adansi North	Fomena	District	1758	2024	Nil
3	Adansi South	New Adubiase	District	1752	2024	Nil
4	Afigya Kwabre North	Boamang	District	2334	2024	Nil
5	Afigya Kwabre South	Kodie	District	1856	2024	Nil
6	Ahafo Ano North	Tepa	Municipal	1402	2024	Nil
7	Ahafo Ano South East	Adugyama	District	2324	2024	Nil
8	Ahafo Ano South West	Mankraso	District	1401	2024	Nil
9	Akrofuom	Akrofuom	District	2329	2024	Nil
10	Amansie Central	Jacobu	District	1774	2024	Nil
11	Amansie South	Manso Adubia	District	2325	2024	Nil
12	Amansie West	Manso Nkwanta	District	1403	2024	Nil
13	Asante Akim Central	Konongo	Municipal	2056	2024	Nil
14	Asante Akim North	Agogo	Municipal	2057	2024	Nil
15	Asante Akim South	Juaso	Municipal	1409	2024	Nil
16	Asokore Mampong	Asokore	Municipal	2055	2024	Nil
17	Asokwa Municipal	Asokwa	Municipal	2294	2024	Nil
18	Atwima Kwanwoma	Foase	District	1853	2024	Nil
19	Atwima Mponua	Nyinahin	District	1785	2024	Nil
20	Atwima Nwabiagya North	Nkawie	District	1738	2024	Nil
21	Atwima Nwabiagya South	Barekese	Municipal	2327	2024	Nil
22	Bekwai	Bekwai	Municipal	1906	2024	Nil
23	Bosome Freho	Asiwa	District	1852	2024	Nil
24	Bosomtwe	Kuntananse	District	1922	2024	Nil
25	Ejisu	Ejisu	Municipal	1890	2024	Nil
26	Ejura Sekyedumase	Ejura	Municipal	2098	2024	Nil
27	Juaben	Juaben	Municipal	2296	2024	Nil
28	Kumasi Metro	Kumasi	Metro	2059	2024	Nil
29	Kwabre East	Mamponteng	Municipal	1894	2024	Nil
30	Kwadaso	Kwadaso	Municipal	2292	2024	Nil
31	Mampong	Mampong	Municipal	1908	2024	Nil
32	Obuasi	Obuasi	Municipal	1795	2024	Nil
33	Obuasi East	Tutuka	District	2332	2024	Nil
34	Offinso Municipal	Offinso	Municipal	1909	2024	Nil
35	Offinso North	Akumadan	District	1856	2024	Nil

36	Oforikrom Municipal	Oforikrom	Municipal	2391	2024	Nil
37	Old Tafo Municipal	Tafo	Municipal	2293	2024	Nil
38	Sekyere Afram Plains	Drobonso	District	2058	2024	Nil
39	Sekyere Central	Nsuta	District	1841	2024	Nil
40	Sekyere East	Effiduase	District	1900	2024	Nil
41	Sekyere Kumawu	Kumawu	District	2060	2024	Nil
42	Sekyere South	Agona	District	1898	2024	Nil
43	Suame	Suame	Municipal	2295	2024	Nil

Bono Region

No.	Assembly	Capital	Status	L. I.	Audited up to	Arrears
1	Banda	Banda Ahenkro	District	2092	2024	Nil
2	Berekum East	Berekum	Municipal	1874	2024	Nil
3	Berekum West	Jinijini	District	2017	2024	Nil
4	Dormaa Central	Dormaa Ahenkro	Municipal	2098	2024	Nil
5	Dormaa East	Wamfie	District	1851	2024	Nil
6	Dormaa West	Nkrankwanta	District	2094	2024	Nil
7	Jaman North	Sampa	District	1779	2024	Nil
8	Jaman South	Drobo	Municipal	1777	2024	Nil
9	Sunyani	Sunyani	Municipal	1924	2024	Nil
10	Sunyani West	Odumase	Municipal	1881	2024	Nil
11	Tain	Nsawkaw	District	2090	2024	Nil
12	Wenchi	Wenchi	Municipal	1876	2024	Nil

Bono East Region

No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Atebubu-Amanten	Atebubu	Municipal	1770	2024	Nil
2	Kintampo	Kintampo	Municipal	1871	2024	Nil
3	Kintampo South	Jema	District	1781	2024	Nil
4	Nkoranza North	Busunya	District	1844	2024	Nil
5	Nkoranza South	Nkoranza	Municipal	2089	2024	Nil
6	Pru East	Yeji	District	1778	2024	Nil
7	Pru West	Prang	District	2335	2024	Nil
8	Sene East	Kajaji	District	2091	2024	Nil
9	Sene West	Kwame Danso	District	2088	2024	Nil
10	Techiman South	Techiman	Municipal	2096	2024	Nil
11	Techiman North	Tuobodom	District	2095	2024	Nil

Central Region

No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Abura, Asebu-Kwamankese	Abura Dunkwa	District	1381	2024	Nil
2	Agona East	Nsaba	District	1921	2024	Nil
3	Agona West	Agona Swedru	Municipal	1920	2024	Nil
4	Ajumako - Enyan Esiam	Ajumako	District	1383	2024	Nil
5	Asikuma-Odoben -Brakwa	Breman Asikuma	District	1378	2024	Nil
6	Assin Fosu	Assin Fosu	Municipal	1859	2024	Nil
7	Assin North	Assin Brekum	District	2339	2024	Nil

8	Assin South	Nsuem-Kyekyewere	District	1760	2024	Nil
9	Awutu Senya	Awutu-Bereku	District	2024	2024	Nil
10	Awutu Senya East	Kasoa	Municipal	2025	2024	Nil
11	Cape Coast	Cape Coast	Metro	1927	2024	Nil
12	Effutu	Winneba	Municipal	1660	2024	Nil
13	Ekumfi	Essarkyir	District	2027	2024	Nil
14	Gomoa Central	Afranse	District	2339	2024	Nil
15	Gomoa East	Potsin	District	1883	2024	Nil
16	Gomoa West	Apam	District	1896	2024	Nil
17	Komenda Edina Eguafu Abrem	Elmina	Municipal	2022	2024	Nil
18	Mfantseman	Saltpond	Municipal	1857	2024	Nil
19	Twifo Atti Morkwa	Twifo Praso	Municipal	2026	2024	Nil
20	Twifo Hermang Lower Denkyira	Twifo Heman	District	2023	2024	Nil
21	Upper Denkyira East	Dunkwa on Offin	Municipal	1877	2024	Nil
22	Upper Denkyira West	Diaso	District	1848	2024	Nil

Eastern Region

No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Abuakwa North	Municipal	Kukurantumi		2024	Nil
2	Abuakwa South	Municipal	Kibi		2024	Nil
3	Achiase	District	Achiase		2024	Nil
4	Akwapim North	Municipal	Akropong		2024	Nil
5	Akwapim South	Municipal	Aburi		2024	Nil
6	Akyemansah	District	Ofoase		2024	Nil
7	Asene Manso Akroso	District	Manso		2024	Nil
8	Asuogyaman	District	Atimpoku		2024	Nil
9	Atiwa East	District	Anyinam		2024	Nil
10	Atiwa West	District	Kwabeng		2024	Nil
11	Ayensuano	District	Coaltar		2024	Nil
12	Birim Central	Municipal	Akim Oda		2024	Nil
13	Birim North	District	New Abirem		2024	Nil
14	Birim South	District	Akim Swedru		2024	Nil
15	Denkyembour	District	Akwatia		2024	Nil
16	Fanteakwa North	District	Begoro		2024	Nil
17	Fanteakwa South	District	Osino		2024	Nil
18	Kwaebibirem	Municipal	Kade		2024	Nil
19	Kwahu Afram Plain North	District	Donkorkrom		2024	Nil
20	Kwahu Afram Plain South	District	Tease		2024	Nil
21	Kwahu East	District	Abetifi		2024	Nil
22	Kwahu South	Municipal	Mpraeso		2024	Nil
23	Kwahu West	Municipal	Nkawkaw		2024	Nil
24	Lower Manya Krobo	Municipal	Odumase Krobo		2024	Nil
25	New Juaben North	Municipal	Effiduase		2024	Nil
26	New Juaben South	Municipal	Koforidua		2024	Nil
27	Nsawam Adoagyiri	Municipal	Nsawam		2024	Nil

28	Okere	District	Adukrom		2024	Nil
29	Suhum	Municipal	Suhum		2024	Nil
30	Upper Manya Krobo	District	Asesewa		2024	Nil
31	Upper West Akim	District	Adeiso		2024	Nil
32	West Akim	Municipal	Asamankese		2024	Nil
33	Yilo Krobo	Municipal	Somanya		2024	Nil

Greater Accra Region

No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Ablekuma Central	Laterbiokorshie	Municipal	2376	2024	Nil
2	Ablekuma North	Darkuma	Municipal	2308	2024	Nil
3	Ablekuma West	Dansoma	Municipal	2309	2024	Nil
4	Accra Metro	Accra	Metro	2034	2024	Nil
5	Ada East	Ada	District	2029	2024	Nil
6	Ada West	Sege	District	2028	2024	Nil
7	Adentan	Adenta	Municipal	1888	2024	Nil
8	Ashaiman	Ashaiman	Municipal	1889	2024	Nil
9	Ayawaso Central	Kokomlemle	Municipal	2366	2024	Nil
10	Ayawaso East	Nima	Municipal	2310	2024	Nil
11	Ayawaso North	Accra New Town	Municipal	2311	2024	Nil
12	Ayawaso West	Dzorwulu	Municipal	2312	2024	Nil
13	Ga Central	Sowutuom	Municipal	2036	2024	Nil
14	Ga East	Abokobi	Municipal	1864	2024	Nil
15	Ga North	Ofankor	Municipal	2314	2024	Nil
16	Ga South	Ngleshie Amanfro	Municipal	2037	2024	Nil
17	Ga West	Amasaman	Municipal	1858	2024	Nil
18	Korle Klottay	Osu	Municipal	2365	2024	Nil
19	Kpone Katamanso	Kpone	Municipal	2031	2024	Nil
20	Krowor	Nungua	Municipal	2318	2024	Nil
21	La Dade-Kotopon	La	Municipal	2038	2024	Nil
22	La Nkwantanang-Madina	Madina	Municipal	2030	2024	Nil
23	Ledzokuku	Teshie	Municipal	1865	2024	Nil
24	Ningo-Prampram	Prampram	District	2035	2024	Nil
25	Okaikwei North	Abeka	Municipal	2307	2024	Nil
26	Shai-Osudoku	Dodowa	District	2039	2024	Nil
27	Tema Metro	Tema	Metro	2033	2024	Nil
28	Tema West	Tema Community 2	Municipal	2317	2024	Nil
29	Weija/Gbawe	Weija	Municipal	2315	2024	Nil

North East Region

No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Bunkprugu Nakpanduri	Bunkpurugu	District	1748	2024	Nil
2	Yunyoo-Nasuan	Yunyoo	District	2349	2024	Nil
3	Chereponi	Chereponi	District	1854	2024	Nil
4	East Mamprusi	Walewale	Municipal	2274	2024	Nil
5	Mamprugu-Moagduri	Yagaba	District	2063	2024	Nil
6	West Mamprusi	Gambaga	Municipal	2276	2024	Nil

Northern Region						
No.	Assembly	Capital	Status	L.I.	Audited to	Arrears
1	Gushiegu	Gushiegu	Municipal	2277	2024	Nil
2	Karaga	Karaga	District	1787	2024	Nil
3	Kpandai	Kpandai	District	1845	2024	Nil
4	Kumbugu	Kumbugu	District	2062	2024	Nil
5	Mion	Sang	District	2089	2024	Nil
6	Nanumba North	Bimbilla	Municipal	2347	2024	Nil
7	Nanumba South	Wulensi	District	1754	2024	Nil
8	Saboba	Saboba	District	1763	2024	Nil
9	Sagnarigu	Sagnarigu	Municipal	1854	2024	Nil
10	Savelugu	Savelugu	Municipal	2272	2024	Nil
11	Nanton	Nanton	District	2071	2024	Nil
12	Tamale	Tamale	Metropolitan	2068	2024	Nil
13	Tatale-Sanguli	Tatale	District	2067	2024	Nil
14	Tolon	Tolon	District	2142	2024	Nil
15	Yendi	Yendi	Municipal	2070	2024	Nil
16	Zabzugu	Zabzugu	District	2053	2024	Nil
Oti Region						
No.	Assembly	Capital	Status	L.I.	Audited	Arrears
1	Biakoye	Ahenkro	District	1887	2024	Nil
2	Jasikan	Jasikan	Municipal	1901	2024	Nil
3	Kadjebi	Kadjebi	District	1465	2024	Nil
4	Krachi East	Dambai	Municipal	2084	2024	Nil
5	Krachi Ntsumuru	Kete Krachi	District	1843	2024	Nil
6	Krachi West	Chinderi	Municipal	2078	2024	Nil
7	Nkwanta North	Kpassa	District	1846	2024	Nil
8	Nkwanta South	Nkwanta	Municipal	2081	2024	Nil
9	Guan	Likpe-Mate	District	2416	2024	Nil
Savannah Region						
No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Bole	Bole	District	1786	2024	Nil
2	Central Gonja	Buipe	District	1750	2024	Nil
3	East Gonja	Salaga	Municipal	1938	2024	Nil
4	North Gonja	Daboya	District	2065	2024	Nil
5	Sawla Tuna Kalba	Sawla	District	1768	2024	Nil
6	West Gonja	Damongo	Municipal	2398	2024	Nil
7	North East Gonja	Kpalbe	District	2367	2024	Nil
Upper East Region						
No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Bawku	Bawku	Municipal	1442	2024	Nil
2	Bawku West	Zebilla	District	2107	2024	Nil
3	Binduri	Binduri	District	2108	2024	Nil
4	Bolga	Bolgatanga	Municipal	2321	2024	Nil

5	Bolga East	Zuarungu	District	2350	2024	Nil
6	Bongo	Bongo	District	1447	2024	Nil
7	Builsa North	Sandema	Municipal	2422	2024	Nil
8	Builsa South	Fumbisi	District	2105	2023	1 year
9	Garu	Garu	District	1797	2024	Nil
10	Kassena Nankana Municipal	Navrongo	Municipal	1769	2024	Nil
11	Kassena Nankana West	Paga	District	2106	2024	Nil
12	Nabdam	Nangodi	District	2104	2024	Nil
13	Pusiga	Pusiga	District	2110	2024	Nil
14	Talensi	Tongo	District	2148	2024	Nil
15	Tempane	Tempane	District	2352	2024	Nil

Upper West Region

No.	Assembly	Capital	Status	L.I.	Audited to	Arrears
1	Daffiama-Bussie-Issa	Issa	District	2100	2024	Nil
2	Jirapa	Jirapa	Municipal	1902	2024	Nil
3	Lambussie-Karni	Lambussie	District	1849	2024	Nil
4	Lawra	Lawra	Municipal	2099	2024	Nil
5	Nadowli Kaleo	Nadowli	District	2101	2024	Nil
6	Nandom	Nandom	Municipal	2102	2024	Nil
7	Sissala East	Tumu	Municipal	1766	2024	Nil
8	Sissala West	Gowllu	District	1771	2024	Nil
9	Wa	Wa	Municipal	1751	2024	Nil
10	Wa East	Funsi	District	1800	2024	Nil
11	Wa West	Wechiau	District	1746	2024	Nil

Volta Region

No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Adaklu	Adaklu	District	2085	2024	Nil
2	Afadzato South	Ve-Golokwati	District	2079	2024	Nil
3	Agotime-Ziope	Kpetoe	District	2080	2024	Nil
4	Akatsi North	Ave Dakpa	District	2082	2024	Nil
5	Akatsi South	Akatsi	Municipal	2086	2024	Nil
6	Anloga	Anloga	District	2372	2024	Nil
7	Central Tongu	Adidome	District	2077	2024	Nil
8	Ho	Ho	Municipal	2074	2024	Nil
9	Ho West	Dzolokpuita	District	2083	2024	Nil
10	Hohoe	Hohoe	Municipal	2072	2024	Nil
11	Keta	Keta	Municipal	1886	2024	Nil
12	Ketu North	Dzodze	Municipal	1897	2024	Nil
13	Ketu South	Denu	Municipal	2073	2024	Nil
14	Kpando	Kpando	Municipal	1755	2024	Nil
15	North Dayi	Amfoega	District	1892	2024	Nil
16	North Tongu	Battor Dugame	District	2076	2024	Nil
17	South Dayi	Kpeve	District	1753	2024	Nil
18	South Tongu	Sogakope	District	1466	2024	Nil

Western Region

No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Ahanta West	Agona Nkwanta	Municipal	1395	2024	Nil
2	Ellembelle	Nkroful	District	2020	2024	Nil
3	Effia-Kwesimintsim	Effia Kuma	Municipal	2322	2024	Nil
4	Jomoro	Half Assini	Municipal	2019	2024	Nil
5	Mpohor	Mpohor	District	1840	2024	Nil
6	Nzema East	Axim	Municipal	1884	2024	Nil
7	Prestea-Huni Valley	Bogoso	Municipal	2015	2024	Nil
8	Sekondi / Takoradi Metro	Sekondi	Metro	2016	2024	Nil
9	Shama	Shama	District	1886	2024	Nil
10	Tarkwa-Nsuaem	Tarkwa	Municipal	2011	2024	Nil
11	Wassa Amenfi Central	Manso Amenfi	District	1757	2024	Nil
12	Wassa Amenfi East	Wassa Akropong	Municipal	2017	2024	Nil
13	Wassa Amenfi West	Asankragua	Municipal	2014	2024	Nil
14	Wassa East	Daboase	District	2018	2024	Nil
Western North Region						
No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Bodi	Bodi	District	1394	2024	Nil
2	Juaboso	Juaboso	District	1917	2024	Nil
3	Sefwi Wiawso	Sefwi Wiawso	Municipal	1882	2024	Nil
4	Bibiani/ Anhwiaso/Bekwai	Bibiani	Municipal	1918	2024	Nil
5	Bia East	Essam/Debiso	District	2021	2024	Nil
6	Bia West	Adabokrom	District	1387	2024	Nil
7	Aowin	Enchi	Municipal	1392	2024	Nil
8	Suaman	Dadieso	District	2016	2024	Nil
9	Sefwi Akontombra	Akontombra	District	1884	2024	Nil

Ahafo Region				
No.	Assembly	2023 (A)	2024 (B)	C = B - A
1	Asunafo North	20,490,106.35	31,490,979.69	11,000,873.34
2	Asunafo South	8,951,698.18	13,836,147.84	4,884,449.66
3	Asutifi North	20,512,372.55	32,391,322.76	11,878,950.21
4	Asutifi South	10,059,930.42	22,418,389.32	12,358,458.90
5	Tano North	15,501,597.82	28,400,904.62	12,899,306.80
6	Tano South	10,464,756.66	17,654,722.72	7,189,966.06
Total		85,980,461.98	146,192,466.95	60,212,004.97
Ashanti Region				
No.	Assembly	2023 (A)	2024 (B)	C = B - A
1	Adansi Asokwa	5,280,715.31	8,075,471.83	2,794,756.52
2	Adansi North	6,657,905.83	13,324,154.22	6,666,248.39
3	Adansi South	7,843,996.53	11,899,266.30	4,055,269.77
4	Afigya Kwabre North	6,848,870.99	11,372,313.34	4,523,442.35
5	Afigya Kwabre South	10,525,840.56	14,142,556.10	3,616,715.54
6	Ahafo Ano North	11,770,293.58	18,451,933.78	6,681,640.20
7	Ahafo Ano South East	6,949,139.93	9,649,097.67	2,699,957.74
8	Ahafo Ano South West	7,373,196.46	10,198,196.60	2,825,000.14
9	Akrofuom	7,854,709.34	10,918,098.98	3,063,389.64
10	Amansie Central	8,866,031.26	9,968,808.40	1,102,777.14
11	Amansie South	7,988,515.53	11,631,381.86	3,642,866.33
12	Amansie West	11,144,327.64	15,570,122.11	4,425,794.47
13	Asante Akim Central	10,625,271.46	18,095,312.45	7,470,040.99
14	Asante Akim North	7,631,614.35	11,060,060.48	3,428,446.13
15	Asante Akim South	8,837,865.02	13,382,347.23	4,544,482.21
16	Asokore Mampong	11,711,091.64	16,441,201.34	4,730,109.70
17	Asokwa Municipal	46,245,426.60	54,609,854.52	8,364,427.92
18	Atwima Kwanwoma	12,547,004.47	16,678,440.02	4,131,435.55
19	Atwima Mponua	8,418,010.99	10,555,166.31	2,137,155.32
20	Atwima Nwabiagya North	7,564,115.41	12,029,791.00	4,465,675.59
21	Atwima Nwabiagya South	11,325,050.05	16,846,501.33	5,521,451.28
22	Bekwai Municipal	11,097,113.26	12,705,261.54	1,608,148.28
23	Bosome Freho	4,946,807.39	9,504,156.95	4,557,349.56
24	Bosomtwe	11,207,304.90	14,534,942.03	3,327,637.13
25	Ejisu	12,293,382.00	17,666,665.60	5,373,283.60
26	Ejura Sekyedumase	9,726,450.33	16,321,926.04	6,595,475.71
27	Juaben Municipal	7,436,228.36	11,845,911.38	4,409,683.02
28	Kumasi Metro	71,390,607.07	89,474,642.77	18,084,035.70
29	Kwabre East	41,243,154.65	61,868,524.48	20,625,369.83
30	Kwadaso Municipal	15,088,698.92	23,778,576.67	8,689,877.75
31	Mampong Municipal	10,915,254.57	17,235,643.93	6,320,389.36
32	Obuasi Municipal	35,420,092.84	30,428,363.97	(4,991,728.87)
33	Obuasi East	10,742,158.35	15,321,103.63	4,578,945.28
34	Offinso Municipal	6,790,587.96	12,160,270.02	5,369,682.06

35	Offinso North	8,664,775.28	20,668,644.29	12,003,869.01
36	Oforikrom Municipal	13,725,605.09	19,362,970.01	5,637,364.92
37	Old Tafo Municipal	34,549,392.92	41,420,942.50	6,871,549.58
38	Sekyere Afram Plains	6,236,515.76	9,098,892.54	2,862,376.78
39	Sekyere Central	6,746,675.13	9,229,200.00	2,482,524.87
40	Sekyere East	7,946,015.32	12,256,191.13	4,310,175.81
41	Sekyere Kumawu	8,929,212.16	11,904,202.06	2,974,989.90
42	Sekyere South	11,361,736.50	16,114,163.62	4,752,427.12
43	Suame Municipal	39,771,673.17	53,210,040.04	13,438,366.87
	Total	610,238,434.88	841,011,311.07	230,772,876.19

Bono Region

No.	Assembly	2023 (A)	2024 (B)	C = B - A
1	Banda District	6,603,492.50	11,814,767.12	5,211,274.62
2	Berekum East District	25,513,236.35	38,720,652.15	13,207,415.80
3	Berekum West Municipal	7,068,290.58	12,197,944.24	5,129,653.66
4	Dormaa Central Municipal	18,240,045.68	25,449,079.44	7,209,033.76
5	Dormaa East District	8,161,568.42	12,392,533.70	4,230,965.28
6	Dormaa West	6,883,821.53	11,536,181.38	4,652,359.85
7	Jaman North District	10,695,082.53	14,790,530.79	4,095,448.26
8	Jaman South Municipal	10,771,808.56	17,795,240.99	7,023,432.43
9	Sunyani Municipal	55,213,933.11	72,799,385.09	17,585,451.98
10	Sunyani West Municipal	12,949,638.60	20,236,325.04	7,286,686.44
11	Tain District	7,667,205.18	21,573,635.39	13,906,430.21
12	Wenchi Municipal	14,659,543.36	18,503,133.45	3,843,590.09
	Total	184,427,666.40	277,809,408.78	93,381,742.38

Bono East Region

No.	Assembly	2023 (A)	2024 (B)	C = B - A
1	Atebubu-Amanten	8,778,480.90	10,548,249.67	1,769,768.77
2	Kintampo Municipal	10,825,934.81	14,985,272.15	4,159,337.34
3	Kintampo South	6,100,763.95	16,593,926.85	10,493,162.90
4	Nkoranza North	11,808,446.22	8,159,005.64	-3,649,440.58
5	Nkoranza South	20,671,725.75	23,179,273.19	2,507,547.44
6	Pru East	6,588,143.49	9,872,583.13	3,284,439.64
7	Pru West	7,611,147.17	10,716,491.09	3,105,343.92
8	Sene East	4,100,027.20	7,186,684.18	3,086,656.98
9	Sene West	8,074,916.40	12,684,214.25	4,609,297.85
10	Techiman Municipal	47,276,038.24	65,803,955.47	18,527,917.23
11	Techiman North	8,186,701.40	17,029,624.16	8,842,922.76
	Total	140,022,325.53	196,759,279.78	56,736,954.25

Central Region

No.	Assembly	2023 (A)	2024 (B)	C = B - A
1	Abura, Asebu-Kwamankese District	7,996,133.14	11,667,297.45	3,671,164.31
2	Agona East District	6,603,543.41	11,420,877.00	4,817,333.59
3	Agona West Municipal	30,313,757.67	41,044,256.00	10,730,498.33

4	Ajumako - Enyan Esiam District	7,996,133.14	14,364,079.00	6,367,945.86
5	Asikuma-Odoben -Brakwa District	8,057,240.13	11,982,415.00	3,925,174.87
6	Assin Fosu Municipal	15,743,098.42	13,954,797.79	(1,788,300.63)
7	Assin North District	6,805,754.16	9,391,411.00	2,585,656.84
8	Assin South Municipal	7,093,042.70	10,179,014.00	3,085,971.30
9	Awutu Senya West District	9,663,668.45	14,369,966.45	4,706,298.00
10	Awutu Senya East Municipal	51,629,565.70	73,382,279.65	21,752,713.95
11	Cape Coast Metropolitan	25,108,403.84	27,085,356.00	1,976,952.16
12	Effutu Municipal	11,608,881.61	18,146,639.53	6,537,757.92
13	Ekumfi District	4,520,709.59	17,422,122.69	12,901,413.10
14	Gomoa Central District	9,384,605.00	14,113,796.00	4,729,191.00
15	Gomoa East District	12,078,590.72	17,756,620.00	5,678,029.28
16	Gomoa West District	10,016,661.78	13,581,613.24	3,564,951.46
17	Komenda Edina Eguafo Abrem Municipal	11,192,443.00	15,137,543.00	3,945,100.00
18	Mfantseman Municipal	29,943,949.91	38,737,085.81	8,793,135.90
19	Twifo Atti Morkwa District	7,809,169.24	11,484,997.91	3,675,828.67
20	Twifo Hermang Lower Denkyira District	7,071,445.73	9,438,152.54	2,366,706.81
21	Upper Denkyira East Municipal	7,180,434.91	12,211,316.00	5,030,881.09
22	Upper Denkyira West District	8,653,699.75	12,075,995.43	3,422,295.68
	Total	296,470,932.00	418,947,631.49	122,476,699.49

Eastern Region

No.	Assembly	2023 (A)	2024 (B)	C = B - A
1	Abuakwa North Municipal	9,432,588.30	16,772,401.75	7,339,813.45
2	Achiase District	3,606,737.57	8,038,722.71	4,431,985.14
3	Abuakwa South Municipal	9,801,443.07	15,758,374.18	5,956,931.11
4	Akwapem North Municipal	8,935,164.00	18,466,054.34	9,530,890.34
5	Akwapem South District	12,278,316.00	13,300,104.78	1,021,788.78
6	Akyemansa District	9,942,389.17	13,169,051.89	3,226,662.72
7	Asuogyaman District	6,437,755.20	13,096,633.13	6,658,877.93
8	Atiwa East District Assembly	7,469,591.00	11,768,891.53	4,299,300.53
9	Atiwa West District	10,114,152.00	15,262,638.26	5,148,486.26
10	Ayensuano District	7,979,572.00	13,435,174.59	5,455,602.59
11	Birim Central Municipal	26,067,629.40	30,878,651.93	4,811,022.53
12	Birim North District	15,041,455.43	20,605,261.00	5,563,805.57
13	Birim South Municipal	7,860,802.53	11,922,506.61	4,061,704.08
14	Denkyembour District	7,649,715.36	11,332,969.84	3,683,254.48
15	Fanteakwa North District	8,505,777.86	13,018,427.91	4,512,650.05
16	Fanteakwa South District	6,829,411.02	11,709,875.48	4,880,464.46
17	Kwaebibirem Municipal	8,860,358.01	12,303,228.74	3,442,870.73
18	Kwahu Afram Plains North District	6,807,790.77	9,676,307.69	2,868,516.92
19	Kwahu Afram Plains South District	6,340,766.73	10,923,861.53	4,583,094.80
20	Kwahu East Municipal	7,390,188.88	10,534,546.10	3,144,357.22
21	Kwahu South District	5,933,616.50	13,795,534.43	7,861,917.93

22	Kwahu West Municipal	13,573,323.81	18,735,255.22	5,161,931.41
23	Lower Manya Krobo Municipal	23,681,145.60	34,676,834.45	10,995,688.85
24	Manso Asene Akroso District	6,562,937.20	14,432,477.76	7,869,540.56
25	New Juaben North Municipal	9,469,337.75	15,041,102.18	5,571,764.43
26	New Juaben South Municipal	45,564,387.44	25,840,253.00	(19,724,134.44)
27	Nsawam Adoagyiri Municipal	14,582,296.83	20,669,867.76	6,087,570.93
28	Okere District -Adukrom	8,339,619.00	12,995,073.44	4,655,454.44
29	Suhum Municipal-Suhum	10,467,857.27	15,405,236.37	4,937,379.10
30	Upper Manya Krobo District	7,442,075.37	10,406,566.71	2,964,491.34
31	Upper West Akim District	10,146,626.50	15,529,390.78	5,382,764.28
32	West Akim Municipal	16,075,049.31	38,774,757.37	22,699,708.06
33	Yilo Krobo Municipal	10,621,793.07	15,537,829.37	4,916,036.30
	TOTAL	369,811,669.95	533,813,862.83	164,002,192.88

Greater Accra Region

No.	Assembly	2023 (A)	2024 (B)	C = B - A
1	Ablekuma Central	8,684,379.09	20,894,674.46	12,210,295.37
2	Ablekuma North	13,924,721.23	23,704,590.71	9,779,869.48
3	Ablekuma West	13,369,758.34	17,309,622.90	3,939,864.56
4	Accra	44,868,438.23	79,926,022.54	35,057,584.31
5	Ada East	7,650,883.48	13,241,024.18	5,590,140.70
6	Ada West	7,110,581.70	10,377,778.68	3,267,196.98
7	Adentan	23,630,148.79	33,953,044.71	10,322,895.92
8	Ashaiman	16,544,096.82	22,739,112.61	6,195,015.79
9	Ayawaso East	10,693,124.39	17,408,286.32	6,715,161.93
10	Ayawaso West	26,587,248.00	37,547,123.94	10,959,875.94
11	Ayawaso Central	14,493,775.08	17,961,199.27	3,467,424.19
12	Ayawaso North	8,069,034.75	13,114,528.00	5,045,493.25
13	Ga Central	15,352,890.10	21,373,093.39	6,020,203.29
14	Ga East	20,395,248.56	29,795,770.54	9,400,521.98
15	Ga North	12,581,893.35	18,842,145.37	6,260,252.02
16	Weija Gbawe	17,362,946.71	40,597,309.18	23,234,362.47
17	Ga South	9,584,612.19	24,277,015.03	14,692,402.84
18	Ga West	16,857,400.53	38,095,956.00	21,238,555.47
19	Korle Klotey	21,395,118.00	40,152,952.48	18,757,834.48
20	Kpone Katamanso	30,814,730.17	19,110,843.56	(11,703,886.61)
21	Krowor	12,483,086.53	27,337,187.00	14,854,100.47
22	La Dade-Kotopon	22,836,345.40	33,990,388.00	11,154,042.60
23	La-Nkwantanang-Madina	25,137,783.96	19,912,148.52	(5,225,635.44)
24	Ledzokuku	16,263,996.02	16,602,916.23	338,920.21
25	Ningo - Prampram	11,692,972.97	26,907,394.50	15,214,421.53
26	Okaikwei North	16,597,528.95	16,494,989.51	(102,539.44)
27	Shai-Osudoku	12,487,664.89	71,283,690.84	58,796,025.95
28	Tema	40,806,983.46	32,402,859.39	(8,404,124.07)
29	Tema West	21,048,949.27	25,306,486.33	4,257,537.06
Total		519,326,340.96	810,660,154.19	291,333,813.23

North East Region

No.	Assembly	2023 (A)	2024 (B)	C = B - A
1	Bunkprugu Nakpanduri	6,078,509.33	11,831,338.84	5,752,829.51
2	Yunyoo-Nasuan	7,327,620.87	12,779,372.23	5,451,751.36
3	Chereponi	6,858,660.15	11,773,791.64	4,915,131.49
4	East Mamprusi	9,036,081.76	34,983,075.45	25,946,993.69
5	Mamprugu-Moagduri	5,809,764.06	9,997,324.26	4,187,560.20
6	West Mamprusi	10,384,880.52	30,292,165.62	19,907,285.10
Total		45,495,516.69	111,657,068.04	66,161,551.35
Northern Region				
No.	Assembly	2023 (A)	2024 (B)	C = B - A
1	Gushiegu	7,419,703.27	15,246,425.72	7,826,722.45
2	Karaga	8,642,785.08	12,574,632.63	3,931,847.55
3	Kpandai	4,817,923.98	10,189,037.36	5,371,113.38
4	Kumbungu	10,727,726.25	16,884,034.76	6,156,308.51
5	Mion	8,697,128.96	14,675,139.11	5,978,010.15
6	Nanumba North	8,663,673.27	15,973,692.06	7,310,018.79
7	Nanumba South	6,396,897.34	10,468,343.32	4,071,445.98
8	Saboba	5,717,279.89	11,315,773.53	5,598,493.64
9	Sagnarigu	58,420,988.58	83,364,057.13	24,943,068.55
10	Savelugu	6,341,206.12	15,544,770.61	9,203,564.49
11	Nanton	8,982,936.78	14,793,403.90	5,810,467.12
12	Tamale	18,921,356.78	35,427,098.37	16,505,741.59
13	Tatale-Sanguli	4,869,348.26	7,973,265.63	3,103,917.37
14	Tolon	4,086,296.22	9,549,881.64	5,463,585.42
15	Yendi	19,806,025.76	29,725,577.16	9,919,551.40
16	Zabzugu	6,368,981.67	6,254,521.44	-114,460.23
Total		188,880,258.21	309,959,654.37	121,079,396.16
Oti Region				
No.	Assembly	2023 (A)	2024 (B)	C = B - A
1	Biakoye District	3,889,992.89	7,716,145.57	3,826,152.68
2	Guan District	2,427,825.93	4,586,438.24	2,158,612.31
3	Jasikan Municipal	6,233,455.12	10,207,894.56	3,974,439.44
4	Kadjebi District	6,037,157.88	10,859,076.31	4,821,918.43
5	Krachi East Municipal	14,792,320.49	23,661,440.67	8,869,120.18
6	Krachi Nchumuru District	4,138,184.09	8,798,509.97	4,660,325.88
7	Krachi West Municipal	7,437,156.50	10,484,203.13	3,047,046.63
8	Nkwanta North District	5,615,823.81	13,355,976.31	7,740,152.50
9	Nkwanta South Municipal	8,640,495.09	14,278,129.91	5,637,634.82
Total		59,212,411.80	103,947,814.67	44,735,402.87
Savannah Region				
No.	Assembly	2023 (A)	2024 (B)	C = B - A
1	Bole	6,977,801.78	13,854,016.08	6,876,214.30
2	Central Gonja	7,747,786.12	13,377,031.09	5,629,244.97
3	East Gonja	17,503,674.44	23,902,109.50	6,398,435.06
4	North Gonja	5,392,004.30	12,861,556.18	7,469,551.88

5	Sawla Tuna Kalba	8,653,784.59	13,989,807.90	5,336,023.31
6	West Gonja	13,060,602.09	17,124,523.52	4,063,921.43
7	North East Gonja	3,786,183.11	11,501,963.28	7,715,780.17
Total		63,121,836.43	106,611,007.55	43,489,171.12
Upper East Region				
No.	Assembly	2023 (A)	2024 (B)	C = B - A
1	Bawku Municipal	10,208,701.56	32,432,314.89	22,223,613.33
2	Bawku West District	9,487,181.62	16,439,933.19	6,952,751.57
3	Binduri District	6,698,738.52	11,900,682.17	5,201,943.65
4	Bolga Municipal	36,453,310.53	39,630,717.61	3,177,407.08
5	Bolga East District	7,898,388.91	13,875,033.83	5,976,644.92
6	Bongo District	10,277,031.82	16,997,922.93	6,720,891.11
7	Builsa North Municipal		13,534,351.52	13,534,351.52
8	Builsa South District	7,795,859.66	-	-7,795,859.66
9	Garu District	7,902,456.00	13,924,466.03	6,022,010.03
10	Kassena Nankana Municipal	9,913,024.97	17,374,549.87	7,461,524.90
11	Kassena Nankana West District	8,274,182.72	14,569,922.60	6,295,739.88
12	Nabdam District	7,320,681.85	12,035,339.96	4,714,658.11
13	Pusiga District	7,844,242.82	12,804,538.46	4,960,295.64
14	Talensi District	9,239,247.07	14,629,135.69	5,389,888.62
15	Tempane District	6,620,675.29	12,952,926.06	6,332,250.77
Total		145,933,723.34	243,101,834.81	97,168,111.47
Upper West Region				
No.	Assembly	2023 (A)	2024 (B)	C = B - A
1	Daffiama-Bussie-Issa	7,035,788.48	11,680,636.45	4,644,847.97
2	Jirapa	6,565,237.72	12,539,852.24	5,974,614.52
3	Lambussie-Karni	4,514,531.17	7,070,493.00	2,555,961.83
4	Lawra	8,399,557.64	11,838,178.50	3,438,620.86
5	Nadowli Kaleo	8,356,827.12	14,539,409.45	6,182,582.33
6	Nandom	7,328,340.90	12,564,658.95	5,236,318.05
7	Sissala East	9,314,834.64	15,596,423.84	6,281,589.20
8	Sissala West	7,579,625.30	18,944,376.57	11,364,751.27
9	Wa East	6,124,600.53	8,422,160.00	2,297,559.47
10	Wa	32,357,323.75	49,779,619.42	17,422,295.67
11	Wa West	7,976,427.46	12,701,528.84	4,725,101.38
Total		105,553,094.71	175,677,337.26	70,124,242.55
Volta Region				
No.	Assembly	2023 (A)	2024 (B)	C = B - A
1	Adaklu	5,632,362.47	10,457,467.92	4,825,105.45
2	Afadzato South	6,480,598.18	4,883,804.24	(1,596,793.94)
3	Agotime-Ziope	5,655,401.08	9,657,856.72	4,002,455.64
4	Akatsi North	5,259,165.87	7,950,646.51	2,691,480.64
5	Akatsi South	2,619,617.34	11,361,394.82	8,741,777.48
6	Anloga	2,716,256.79	5,507,039.65	2,790,782.86
7	Central Tongu	6,888,156.57	10,122,416.06	3,234,259.49

8	Ho	40,704,999.57	57,116,935.86	16,411,936.29
9	Ho West	8,350,100.21	12,107,034.13	3,756,933.92
10	Hohoe	25,969,784.40	29,368,323.44	3,398,539.04
11	Keta	9,163,122.92	14,423,678.43	5,260,555.51
12	Ketu North	7,418,170.81	11,857,818.46	4,439,647.65
13	Ketu South	9,090,365.66	12,673,530.76	3,583,165.10
14	Kpando	6,994,086.06	5,116,292.11	(1,877,793.95)
15	North Dayi	5,581,574.00	8,748,283.89	3,166,709.89
16	North Tongu	8,338,962.22	11,329,547.16	2,990,584.94
17	South Dayi	6,531,277.16	10,822,967.54	4,291,690.38
18	South Tongu	7,919,801.80	12,650,882.62	4,731,080.82
Total		171,313,803.11	246,155,920.32	74,842,117.21

Western Region

No.	Assembly	2023 (A)	2024 (B)	C = B - A
1	Ahanta West	25,592,771.00	30,518,662.00	4,925,891.00
2	Ellembelle	10,223,332.27	18,046,995.04	7,823,662.77
3	Effia-Kwesimintsim	49,768,632.11	61,718,667.78	11,950,035.67
4	Jomoro	6,589,849.29	13,649,887.72	7,060,038.43
5	Mpohor	7,469,524.00	9,986,786.00	2,517,262.00
6	Nzema East	6,882,564.54	11,029,428.13	4,146,863.59
7	Prestea-Huni Valley	14,377,274.63	31,123,551.53	16,746,276.90
8	Sekondi / Takoradi	51,785,041.00	68,279,949.22	16,494,908.22
9	Shama	13,129,196.00	20,314,064.00	7,184,868.00
10	Tarkwa-Nsuaem	30,675,724.00	47,254,748.00	16,579,024.00
11	Wassa Amenfi Central	5,753,322.37	9,278,215.08	3,524,892.71
12	Wassa Amenfi East	10,388,364.40	14,735,289.49	4,346,925.09
13	Wassa Amenfi West	7,563,619.16	11,478,036.07	3,914,416.91
14	Wassa East	11,242,351.36	14,473,545.79	3,231,194.43
Total		251,441,566.13	361,887,825.85	110,446,259.72

Western North Region

No.	Assembly	2023 (A)	2024 (B)	C = B - A
1	Aowin Municipal	8,154,723.86	12,461,421.66	4,306,697.80
2	Bia East	910,926.94	10,261,929.00	9,351,002.06
3	Bia West	582,079.38	16,863,577.00	16,281,497.62
4	Bibiani/ Anhwiaso/ Bekwai	200,273.00	19,854,455.00	19,654,182.00
5	Bodi District	6,392,654.01	10,240,057.98	3,847,403.97
6	Juaboso District	8,063,227.79	11,983,429.92	3,920,202.13
7	Sefwi Akontombra District	6,019,068.76	11,099,772.00	5,080,703.24
8	Sefwi Wiawso Municipal	24,329,983.00	33,780,189.00	9,450,206.00
9	Suaman District	7,715,499.44	9,629,974.61	1,914,475.17
Total		62,368,436.18	136,174,806.17	73,806,369.99

Summary

No.	Region	2023 (A)	2024 (B)	C = B - A
1	Ahafo	85,980,461.98	146,192,466.95	60,212,004.97
2	Ashanti	610,238,434.88	841,011,311.07	230,772,876.19

3	Bono	184,427,666.40	277,809,408.78	93,381,742.38
4	Bono East	140,022,325.53	196,759,279.78	56,736,954.25
5	Central	296,470,932.00	418,947,631.49	122,476,699.49
6	Eastern	369,811,669.95	533,813,862.83	164,002,192.88
7	Greater Accra	519,326,340.96	810,660,154.19	291,333,813.23
8	North East	45,495,516.69	111,657,068.04	66,161,551.35
9	Northern	188,880,258.21	309,959,654.37	121,079,396.16
10	Oti	59,212,411.80	103,947,814.67	44,735,402.87
11	Savannah	63,121,836.43	106,611,007.55	43,489,171.12
12	Upper East	145,933,723.34	243,101,834.81	97,168,111.47
13	Upper West	105,553,094.71	175,677,337.26	70,124,242.55
14	Volta	171,313,803.11	246,155,920.32	74,842,117.21
15	Western	251,441,566.13	361,887,825.85	110,446,259.72
16	Western North	62,368,436.18	136,174,806.17	73,806,369.99
Total		3,299,598,478.30	5,020,367,384.13	1,720,768,905.83

Ahafo Region				
No.	Assembly	2023(A)	2024(B)	C=B-A
1	Asunafo North	3,111,715.45	4,397,565.27	1,285,849.82
2	Asunafo South	702,880.56	414,131.06	-288,749.50
3	Asutifi North	10,147,979.44	15,829,031.13	5,681,051.69
4	Asutifi South	1,784,730.79	2,393,728.08	608,997.29
5	Tano North	4,012,169.09	5,857,628.94	1,845,459.85
6	Tano South	1,196,708.28	1,090,611.20	-106,097.08
Total		20,956,183.61	29,982,695.68	9,026,512.07
Ashanti Region				
No.	Assembly	2023(A)	2024(B)	C=B-A
1	Adansi Asokwa	458,869.00	728,775.00	269,906.00
2	Adansi North	558,495.44	1,005,099.45	446,604.01
3	Adansi South	954,987.52	911,241.35	(43,746.17)
4	Afigya Kwabre North	883,807.73	1,250,528.71	366,720.98
5	Afigya Kwabre South	2,396,789.93	2,760,773.33	363,983.40
6	Ahafo Ano North	829,560.44	791,732.04	(37,828.40)
7	Ahafo Ano South East	392,727.56	248,001.57	(144,725.99)
8	Ahafo Ano South West	750,323.61	840,213.67	89,890.06
9	Akrofuom	1,291,143.71	1,475,054.73	183,911.02
10	Amansie Central	2,496,629.40	1,802,513.89	(694,115.51)
11	Amansie South	3,283,988.08	3,605,155.61	321,167.53
12	Amansie West	3,598,486.23	4,710,516.51	1,112,030.28
13	Asante Akim Central	2,002,269.30	2,086,004.40	83,735.10
14	Asante Akim North	1,001,895.26	927,831.31	(74,063.95)
15	Asante Akim South	1,244,915.09	1,734,261.69	489,346.60
16	Asokore Mampong	1,322,640.47	1,995,751.45	673,110.98
17	Asokwa Municipal	9,523,586.28	8,402,799.50	(1,120,786.78)
18	Atwima Kwanwoma	2,586,833.21	2,404,345.08	(182,488.13)
19	Atwima Mponua	1,562,866.18	1,399,908.62	(162,957.56)
20	Atwima Nwabiagya North	916,544.04	1,139,481.00	222,936.96
21	Atwima Nwabiagya South	2,774,515.75	3,902,095.79	1,127,580.04
22	Bekwai Municipal	2,060,870.89	2,475,590.95	414,720.06
23	Bosome Freho	221,395.45	492,636.76	271,241.31
24	Bosomtwe	1,237,218.86	1,670,122.45	432,903.59
25	Ejisu	3,129,152.94	4,272,931.62	1,143,778.68
26	Ejura Sekyedumase	2,007,364.97	2,926,165.19	918,800.22
27	Juaben Municipal	858,000.03	1,108,249.57	250,249.54
28	Kumasi Metro	28,247,237.56	36,104,177.00	7,856,939.44
29	Kwabre East	2,202,169.92	6,981,893.82	4,779,723.90
30	Kwadaso Municipal	2,412,519.63	3,602,458.16	1,189,938.53
31	Mampong Municipal	2,129,027.82	1,812,669.26	(316,358.56)
32	Obuasi Municipal	5,845,685.17	14,630,683.21	8,784,998.04
33	Obuasi East	2,359,259.94	2,450,435.55	91,175.61
34	Offinso Municipal	1,841,486.60	2,358,003.56	516,516.96

35	Offinso North	779,467.80	927,516.56	148,048.76
36	Oforikrom Municipal	3,275,716.70	4,014,194.88	738,478.18
37	Old Tafo Municipal	2,059,206.01	2,126,001.80	66,795.79
38	Sekyere Afram Plains	605,030.80	422,482.33	(182,548.47)
39	Sekyere Central	585,540.73	664,995.49	79,454.76
40	Sekyere East	860,341.77	1,200,409.77	340,068.00
41	Sekyere Kumawu	1,043,126.08	797,682.36	(245,443.72)
42	Sekyere South	925,876.54	1,042,617.34	116,740.80
43	Suame	2,363,212.29	7,594,448.23	5,231,235.94
Total		107,880,782.73	143,798,450.56	35,917,667.83

Bono Region

No.	Assembly	2023(A)	2024(B)	C=B-A
1	Banda District	321,416.75	409,937.71	88,520.96
2	Berekum East District	1,727,887.80	1,955,970.25	228,082.45
3	Berekum West Municipal	295,451.50	322,698.00	27,246.50
4	Dormaa Central Municipal	1,849,177.96	2,012,431.91	163,253.95
5	Dormaa East District	680,724.59	864,593.97	183,869.38
6	Dormaa West	932,481.84	1,604,141.31	671,659.47
7	Jaman North District	3,155,126.09	3,309,124.39	153,998.30
8	Jaman South Municipal	1,168,531.03	1,193,448.33	24,917.30
9	Sunyani Municipal	3,956,992.91	4,022,695.83	65,702.92
10	Sunyani West Municipal	1,224,746.93	1,342,071.16	117,324.23
11	Tain District	542,332.98	622,762.33	80,429.35
12	Wenchi Municipal	1,674,536.61	2,704,392.72	1,029,856.11
Total		17,529,406.99	20,364,267.91	2,834,860.92

Bono East Region

No.	Assembly	2023(A)	2024(B)	C=B-A
1	Atebubu Amantin	2,518,074.20	2,416,587.99	-101,486.21
2	Kintampo Municipal	1,403,255.17	1,402,899.08	-356.09
3	Kintampo South	579,131.88	554,546.92	-24,584.96
4	Nkoranza North	440,430.70	444,401.74	3,971.04
5	Nkoranza South	944,803.84	1,007,279.40	62,475.56
6	Pru East	1,400,047.29	1,294,106.80	-105,940.49
7	Pru West	494,452.37	504,814.42	10,362.05
8	Sene East	343,126.38	444,022.03	100,895.65
9	Sene West	597,611.13	518,829.58	-78,781.55
10	Techiman Municipal	3,729,717.79	3,886,714.70	156,996.91
11	Techiman North	855,344.21	1,221,562.98	366,218.77
Total		13,305,994.96	13,695,765.64	389,770.68

Central Region

No.	Assembly	2023(A)	2024(B)	C=B-A
1	Abura, Asebu-Kwamankese District	397,526.97	748,881.11	351,354.14
2	Agona East District	414,712.26	576,602.00	161,889.74
3	Agona West Municipal	2,114,757.15	3,532,578.00	1,417,820.85

4	Ajumako - Enyan Esiam District	675,757.92	721,127.00	45,369.08
5	Asikuma-Odoben -Brakwa District	969,354.20	728,934.00	(240,420.20)
6	Assin Fosu Municipal	796,583.09	3,604,419.84	2,807,836.75
7	Assin North District	233,454.61	246,869.00	13,414.39
8	Assin South Municipal	487,563.99	533,215.00	45,651.01
9	Awutu Senya District	1,360,937.55	2,279,940.53	919,002.98
10	Awutu Senya East Municipal	4,585,217.07	6,994,001.38	2,408,784.31
11	Cape Coast Metropolitan	4,766,533.65	5,774,293.00	1,007,759.35
12	Effutu Municipal	1,624,530.64	2,007,726.73	383,196.09
13	Ekumfi District	273,983.34	313,700.50	39,717.16
14	Gomoa Central District	1,241,599.00	1,185,034.00	(56,565.00)
15	Gomoa East District	3,699,968.06	5,553,715.00	1,853,746.94
16	Gomoa West District	748,451.07	1,109,479.47	361,028.40
17	Komenda Edina Eguafo Abrem Municipal	1,312,722.00	1,402,074.00	89,352.00
18	Mfantseman Municipal	2,101,390.67	2,619,372.26	517,981.59
19	Twifo Atti Morkwa District	717,074.12	1,046,750.27	329,676.15
20	Twifo Hermang Lower Denkyira District	566,277.76	984,466.20	418,188.44
21	Upper Denkyira East Municipal	1,561,767.49	2,194,863.95	633,096.46
22	Upper Denkyira West District	2,103,947.25	3,452,842.14	1,348,894.89
Total		32,754,109.86	47,610,885.38	14,856,775.52

Eastern Region

No.	Assembly	2023(A)	2024(B)	C=B-A
1	Abuakwa North Municipal-Kukurantumi	1,449,661.11	1,767,349.87	317,688.76
2	Achiase District Assembly	437,150.45	580,312.01	143,161.56
3	Abuakwa South Municipal-Kibi	1,332,424.84	1,753,467.36	421,042.52
4	Akwapem North Municipal-Akropong	2,172,011.00	4,185,946.77	2,013,935.77
5	Akwapem South District- Aburi	1,923,799.00	2,376,801.69	453,002.69
6	Akyemansa District - Ofoase	874,490.17	479,277.45	(395,212.72)
7	Asuogyaman District-Atimpoku	663,850.99	2,220,953.74	1,557,102.75
8	Atiwa East District Assembly-Anyinam	1,625,280.00	2,829,437.04	1,204,157.04
9	Atiwa West District-Kwabeng	1,838,379.00	2,173,197.26	334,818.26
10	Ayensuano District-Coaltar	769,681.87	2,276,631.44	1,506,949.57
11	Birim Central Municipal-Akim Oda	2,232,460.31	4,195,119.18	1,962,658.87
12	Birim North District- New Abriem	7,839,820.69	9,174,428.31	1,334,607.62
13	Birim South Municipal-Akim Swedru	352,859.53	571,806.45	218,946.92
14	Denkyembour District-Akwatia	1,349,167.31	1,804,288.41	455,121.10
15	Fanteakwa North District-Begoro	898,240.44	1,368,290.29	470,049.85
16	Fanteakwa South District Assembly-Osino	940,224.74	1,254,792.50	314,567.76
17	Kwaebibirem Municipal-Kade	1,060,711.86	1,471,242.24	410,530.38

18	Kwahu Afram Plains North District-Donkorkrom	468,774.59	491,069.28	22,294.69
19	Kwahu Afram Plains South District-Tease	622,408.58	1,744,357.52	1,121,948.94
20	Kwahu East Municipal -Abetifi	756,506.60	1,025,312.67	268,806.07
21	Kwahu South District-Mpraeso	1,032,869.65	770,169.36	(262,700.29)
22	Kwahu West Municipal-Nkawkaw	2,939,172.15	1,920,351.75	(1,018,820.40)
23	Lower Manya Krobo Municipal-Odumasi Krobo	1,173,938.97	2,150,541.53	976,602.56
24	Manso Asene Akroso District-Asene Manso	752,305.10	4,908,720.24	4,156,415.14
25	New Juaben North Municipal-K' dua Effiduase	1,273,527.75	1,774,523.54	500,995.79
26	New Juaben South Municipal -Koforidua	5,189,600.35	6,576,075.40	1,386,475.05
27	Nsawam Adoagyiri Municipal-Nsawam	2,455,299.01	3,624,162.74	1,168,863.73
28	Okere District -Adukrom	795,724.00	918,594.10	122,870.10
29	Suhum Municipal-Suhum	1,212,316.67	1,740,553.29	528,236.62
30	Upper Manya Krobo District-Asesewa	671,579.14	307,506.37	(364,072.77)
31	Upper West Akim District-Adeiso	662,425.50	1,771,699.62	1,109,274.12
32	West Akim Municipal-Asamankese	2,775,898.88	1,826,825.91	(949,072.97)
33	Yilo Krobo Municipal-Somanya	2,103,654.06	1,681,835.42	(421,818.64)
Total		52,646,214.31	73,715,640.75	21,069,426.44

Greater Accra Region

No.	Assembly	2023(A)	2024(B)	C=B-A
1	Ablekuma Central	3,705,273.10	5,227,555.44	1,522,282.34
2	Ablekuma North	3,550,443.14	5,709,936.19	2,159,493.05
3	Ablekuma West Municipal	4,425,718.80	4,090,718.42	(335,000.38)
4	Accra	22,821,871.52	27,062,431.56	4,240,560.04
5	Ada East Municipal	1,933,566.60	2,532,953.31	599,386.71
6	Ada West District	1,629,822.68	2,529,228.73	899,406.05
7	Adentan Municipal	13,178,834.40	19,081,817.66	5,902,983.26
8	Ashaiman Municipal	4,517,678.79	5,804,728.62	1,287,049.83
9	Ayawaso East Municipal	2,185,629.64	3,562,581.25	1,376,951.61
10	Ayawaso Central Municipal	5,765,026.45	6,168,023.13	402,996.68
11	Ayawaso North	1,077,348.72	1,514,737.00	437,388.28
12	Ayawaso west	15,975,662.00	24,883,640.94	8,907,978.94
13	Ga Central Municipal	5,146,278.67	6,368,517.26	1,222,238.59
14	Ga East Municipal	8,889,218.15	12,750,354.42	3,861,136.27
15	Ga North	5,770,884.76	6,390,871.71	619,986.95
16	Weija Gbawe Municipal	5,361,594.51	7,934,954.05	2,573,359.54
17	Ga South	3,771,942.26	5,796,744.73	2,024,802.47
18	Ga West	7,028,428.79	8,625,862.36	1,597,433.57
19	Korle Klotey Municipal	14,747,648.00	25,398,140.00	10,650,492.00
20	Kpone Katamanso Municipal	20,188,259.36	22,656,131.62	2,467,872.26

21	Krowor Municipal	4,844,498.29	6,886,461.95	2,041,963.66
22	La Dade-Kotopon	13,717,319.87	19,212,013.00	5,494,693.13
23	La-Nkwantanang-Madina	12,766,731.49	14,099,052.00	1,332,320.51
24	Ledzokuku	6,392,772.84	12,006,810.61	5,614,037.77
25	Ningo - Prampram	4,267,751.27	5,816,174.55	1,548,423.28
26	Okaikwei North Municipal	6,936,445.81	8,070,647.89	1,134,202.08
27	Shai-Osudoku District	5,297,144.80	4,831,527.73	(465,617.07)
28	Tema	22,336,539.00	34,003,050.64	11,666,511.64
29	Tema West Municipal	14,080,901.30	18,810,679.44	4,729,778.14
Total		242,311,235.01	327,826,346.21	85,515,111.20

North East Region

No.	Assembly	2023(A)	2024(B)	C=B-A
1	Bunkprugu Nakpanduri	116,426.46	133,659.44	17,232.98
2	Yunyo-Nansua	50,928.80	84,261.24	33,332.44
3	Chereponi	143,650.44	165,343.18	21,692.74
4	East Mamprusi	73,151.15	151,426.41	78,275.26
5	Mamprugu-Moagduri	115,002.80	265,044.23	150,041.43
6	West Mamprusi	354,240.54	584,241.94	230,001.40
Total		853,400.19	1,383,976.44	530,576.25

Northern Region

No.	Assembly	2023(A)	2024(B)	C=B-A
1	Gushegu	242,474.90	508,103.70	265,628.80
2	Karaga	158,671.78	153,363.03	-5,308.75
3	Kpandai	149,860.16	256,331.99	106,471.83
4	Kumbugu	266,282.45	250,740.85	-15,541.60
5	Mion	137,687.13	222,170.04	84,482.91
6	Nanumba North	665,190.15	470,065.66	-195,124.49
7	Nanumba South	172,617.13	175,587.03	2,969.90
8	Saboba	89,273.14	99,007.00	9,733.86
9	Sagnarigu	688,857.80	1,063,953.40	375,095.60
10	Savelugu	321,297.19	463,682.79	142,385.60
11	Nanton	106,897.50	145,226.32	38,328.82
12	Tamale	3,261,317.29	3,931,596.36	670,279.07
13	Tatale-Sanguli	135,504.80	199,885.00	64,380.20
14	Tolon	349,040.90	691,201.81	342,160.91
15	Yendi	693,563.16	536,359.35	-157,203.81
16	Zabzugu	285,547.57	256,771.01	-28,776.56
Total		7,724,083.05	9,424,045.34	1,699,962.29

Oti Region

No.	Assembly	2023(A)	2024(B)	C=B-A
1	Biakoye	373,850.30	375,599.56	1,749.26
2	Guan District	97,278.28	114,568.00	17,289.72
3	Jasikan	311,400.08	429,854.27	118,454.19
4	Kadjebi	401,259.98	354,264.30	-46,995.68
5	Krachi East	719,385.19	939,390.69	220,005.50

6	Krachi Nchumuru	291,870.28	261,645.02	-30,225.26
7	Krachi West	346,950.47	417,242.45	70,291.98
8	Nkwanta North	857,139.54	1,060,631.99	203,492.45
9	Nkwanta South	444,180.88	382,275.56	-61,905.32
Total		3,843,315.00	4,335,471.84	492,156.84
Savannah Region				
No.	Assembly	2023(A)	2024(B)	C=B-A
1	Bole	929,776.17	1,152,026.79	222,250.62
2	Central Gonja	1,517,571.09	2,703,355.43	1,185,784.34
3	East Gonja	286,610.96	373,778.42	87,167.46
4	North Gonja	258,424.51	248,231.97	-10,192.54
5	Sawla Tuna Kalba	435,049.63	459,778.00	24,728.37
6	West Gonja	530,108.97	788,322.28	258,213.31
7	North East Gonja	153,693.95	73,810.00	-79,883.95
Total		4,111,235.28	5,799,302.89	1,688,067.61
Upper East Region				
No.	Assembly	2023(A)	2024(B)	C=B-A
1	Bawku Municipal	543,479.57	523,460.01	-20,019.56
2	Bawku West	548,277.55	962,740.93	414,463.38
3	Binduri District	60,844.74	139,825.00	78,980.26
4	Bolga Municipal	1,846,745.94	2,071,916.87	225,170.93
5	Bolga East District	136,653.70	162,101.26	25,447.56
6	Bongo District	308,874.22	200,930.40	-107,943.82
7	Builsa North Municipal		168,924.79	168,924.79
8	Builsa South District	176,965.32	-	-176,965.32
9	Garu District	110,427.10	88,736.60	-21,690.50
10	Kassena Nankana Municipal	699,653.47	621,734.08	-77,919.39
11	Kassena Nankana West District	597,709.06	677,650.57	79,941.51
12	Nabdram District	366,214.86	230,317.62	-135,897.24
13	Pusiga District	293,731.02	277,231.93	-16,499.09
14	Talensi District	1,432,391.84	1,301,377.67	-131,014.17
15	Tempane District	100,712.47	94,133.00	-6,579.47
Total		7,222,680.86	7,521,080.73	298,399.87
Upper West Region				
No.	Assembly	2023(A)	2024(B)	C=B-A
1	Daffiama-Bussie-Issa	200,968.18	215,620.52	14,652.34
2	Jirapa	407,753.10	532,612.08	124,858.98
3	Lambussie-Karni	247,232.01	414,155.00	166,922.99
4	Lawra	248,244.75	223,946.39	-24,298.36
5	Nadowli Kaleo	336,834.03	450,444.42	113,610.39
6	Nandom	170,391.42	251,526.65	81,135.23
7	Sissala East	590,549.84	640,736.60	50,186.76
8	Sissala West	500,697.36	455,524.06	-45,173.30
9	Wa East	415,598.64	352,290.00	-63,308.64
10	Wa Municipal	1,953,343.64	2,096,645.48	143,301.84

11	Wa West	205,704.25	200,432.74	-5,271.51
Total		5,277,317.22	5,833,933.94	556,616.72
Volta Region				
No.	Assembly	2023(A)	2024(B)	C=B-A
1	Adaklu	400,997.94	431,734.71	30,736.77
2	Afadzato South	225,365.93	235,636.42	10,270.49
3	Agotime-Ziope	180,357.03	292,202.44	111,845.41
4	Akatsi North	154,897.89	134,179.02	(20,718.87)
5	Akatsi South	624,692.72	1,042,101.33	417,408.61
6	Anloga	782,100.26	932,166.56	150,066.30
7	Central Tongu	361,014.72	309,342.61	(51,672.11)
8	Ho	4,544,545.31	4,630,404.00	85,858.69
9	Ho West	531,156.55	652,454.72	121,298.17
10	Hohoe	1,258,380.91	1,747,635.55	489,254.64
11	Keta	1,628,028.68	2,104,622.15	476,593.47
12	Ketu North	1,181,577.88	1,411,152.56	229,574.68
13	Ketu South	2,332,596.25	2,052,937.82	(279,658.43)
14	Kpando	648,473.15	781,276.22	132,803.07
15	North Dayi	250,364.85	278,889.01	28,524.16
16	North Tongu	860,889.38	879,587.78	18,698.40
17	South Dayi	510,120.04	569,386.79	59,266.75
18	South Tongu	1,026,293.93	795,493.89	(230,800.04)
Total		17,501,853.42	19,281,203.58	1,779,350.16
Western Region				
No.	Assembly	2023(A)	2024(B)	C=B-A
1	Ahanta West	2,983,300.62	4,373,246.00	1,389,945.38
2	Ellembelle	4,112,354.15	6,092,111.84	1,979,757.69
3	Effia-Kwesimintsim	3,025,453.21	4,797,129.40	1,771,676.19
4	Jomoro	1,099,757.24	2,326,415.22	1,226,657.98
5	Mpohor	1,968,056.50	1,360,649.00	(607,407.50)
6	Nzema East	798,871.96	1,523,998.59	725,126.63
7	Prestea-Huni Valley	9,086,317.67	19,868,644.09	10,782,326.42
8	Sekondi / Takoradi	13,300,869.77	15,885,135.00	2,584,265.23
9	Shama	3,538,027.53	6,125,787.00	2,587,759.47
10	Tarkwa-Nsuaem	20,834,469.17	32,362,300.00	11,527,830.83
11	Wassa Amenfi Central	1,369,312.93	1,237,229.38	(132,083.55)
12	Wassa Amenfi East	3,790,741.94	4,125,073.24	334,331.30
13	Wassa Amenfi West	1,211,451.25	1,428,642.18	217,190.93
14	Wassa East	2,019,033.00	2,885,834.11	866,801.11
Total		69,138,016.94	104,392,195.05	35,254,178.11
Western North Region				
No.	Assembly	2023(A)	2024(B)	C=B-A
1	Sefwi Wiawso Municipal	2,372,994.00	3,732,363.00	1,359,369.00
2	Juaboso District	995,464.56	1,128,805.29	133,340.73
3	Bodi District	272,102.45	450,892.31	178,789.86

5	Bia East	910,927.00	1,528,629.00	617,702.00
6	Bia West	582,079.38	888,858.00	306,778.62
7	Bibiani/ Anhwiaso/ Bekwai	1,997,313.00	5,571,929.00	3,574,616.00
9	Aowin Municipal	1,152,677.11	1,618,510.98	465,833.87
10	Suaman District	320,508.36	515,838.42	195,330.06
11	Sefwi Akontombra District	623,816.16	716,026.00	92,209.84
Total		9,227,882.02	16,151,852.00	6,923,969.98
Summary				
No.	Region	2023(A)	2024(B)	C=B-A
1	Ahafo	20,956,183.61	29,982,695.68	9,026,512.07
2	Ashanti	107,880,782.73	143,798,450.56	35,917,667.83
3	Bono	17,529,406.99	20,364,267.91	2,834,860.92
4	Bono East	13,305,994.96	13,695,765.64	389,770.68
5	Central	32,754,109.86	47,610,885.38	14,856,775.52
6	Eastern	52,646,214.31	73,715,640.75	21,069,426.44
7	Greater Accra	242,311,235.01	327,826,346.21	85,515,111.20
8	North East	853,400.19	1,383,976.44	530,576.25
9	Northern	7,724,083.05	9,424,045.34	1,699,962.29
10	Oti	3,843,315.00	4,335,471.84	492,156.84
11	Savannah	4,111,235.28	5,799,302.89	1,688,067.61
12	Upper East	7,222,680.86	7,521,080.73	298,399.87
13	Upper West	5,277,317.22	5,833,933.94	556,616.72
14	Volta	17,501,853.42	19,281,203.58	1,779,350.16
15	Western	69,138,016.94	104,392,195.05	35,254,178.11
16	Western North	9,227,882.02	16,151,852.00	6,923,969.98
Total		612,283,711.45	831,117,113.94	218,833,402.49

ASSETS AND LIABILITIES - 2023 TO 2024

Ahafo Region													
No	Assembly	Year	Cash/Bank	Investments	Receivables	Inventories	Prepayments	Plant Property Equipment	Work-in-Progress	Investment Property	Total Assets	Total Liabilities	Net Assets
1	Asunato North	2023	9,378,175.42					239,855,633.43	3,377,604.54	-	252,611,413.39	2,660.84	252,608,752.55
		2024	2,781,539.06					240,894,265.28	23,532,098.09		267,207,902.43	521,193.00	266,686,709.43
2	Asunato South	2023	298,880.63		6,433.00			51,509,522.49	800,038.96	-	52,614,875.08	81,085.02	52,533,790.06
		2024	844,964.80					58,455,224.83	1,090,462.35		60,390,651.98	30,039.72	60,360,612.26
3	Asitif North	2023	1,243,811.44		72,600.00			431,477,493.02	3,775,570.19	-	436,569,474.65	233,658.48	436,335,816.17
		2024	3,637,036.76		1,802,224.50			424,529,928.99	10,779,525.77		440,748,716.02	473,426.80	440,275,289.22
4	Asutifi South	2023	492,663.24		425,175.37	750.00		16,388,220.98	4,231,773.13	-	21,538,582.72	146,018.34	21,392,564.38
		2024	1,997,591.22		435,127.62			33,248,545.70	1,989,901.48		37,671,166.02	143,653.79	37,527,512.23
5	Tano North	2023	1,781,235.00					91,270,206.00	913,458.00	-	93,964,899.00	297,272.00	93,667,627.00
		2024	375,186.78			11,649.20		104,529,460.71	2,183,010.13		107,099,306.82	1,170,000.00	105,929,306.82
6	Tano South	2023	562,318.81		635,863.85			6,633,570.20	1,860,507.12	-	9,056,396.13	13.63	9,056,382.50
		2024	676,867.08					16,789,241.91	3,421,439.30		21,523,412.14	506,989.70	21,016,422.44
Total		2024	10,313,185.70	-	2,873,215.97	11,649.20	-	878,446,667.42	42,996,437.12	-	934,641,155.41	2,845,303.01	931,795,852.40
Ashanti Region													
No.	Assembly	Year	Cash/Bank	Investments	Receivables	Inventories	Prepayments	Plant Property Equipment	Work-in-Progress	Investment Property	Total Assets	Total Liabilities	Net Assets
1	Adansi Asokwa	2023	507,290.82			15,604.00		67,534,541.28			68,057,436.10	41,303.00	68,016,133.10
		2024	1,355,356.87	-	126,374.25	135,979.75		53,867,835.13			55,485,546.00	423,229.75	55,062,316.25
2	Adansi North	2023	257,576.14		2,385.00			88,147,305.55			88,410,233.69	305,453.75	88,104,779.94
		2024	959,451.19	-	27,385.00	-		94,520,198.12			95,510,001.31	110,497.97	95,399,503.34
3	Adansi South	2023	726,877.83		10,230.00			87,067,317.40			87,804,425.23	53.43	87,804,371.80
		2024	228,752.47	-	6,600.00	-		95,016,404.68			95,251,757.15	52.35	95,251,704.80
4	Afigya Kwabre North	2023	136,971.47		78,331.96			33,775,746.61			33,991,050.04	16,268.59	33,974,781.45
		2024	293,425.52	-	48,722.00	-		41,075,616.09			41,417,763.61	12,646.32	41,405,117.29
5	Afigya Kwabre South	2023	542,589.32		85,100.00			38,375,944.95			39,003,634.27	485,918.17	38,517,716.10
		2024	1,123,027.02	-	210,350.00	-		46,202,523.81			47,535,900.83	431,580.30	47,104,320.53
6	Ahafo Ano North	2023	5,052,804.85		8,200.00			11,966,704.92			17,027,709.77	1,973,553.82	15,054,155.95
		2024	6,615,695.77	-	300,000.00	-	917,362.04	22,119,772.53			29,952,830.34	114,714.26	29,838,116.08
7	Ahafo Ano South East	2023	545,146.71					6,893,655.07			7,438,801.78	1,303,487.62	6,135,314.16

8	Ahafo Ano South West	2024	871,913.82	-	-	-	-	15,118,922.33	15,990,836.15	600,462.76	15,390,373.39
		2023	422,011.88	-	-	-	-	28,264,890.38	28,686,902.26	18,465.84	28,668,436.42
9	Akrofuom	2024	2,122,805.35	-	-	-	-	66,822,146.03	68,944,951.38	174,050.00	68,770,901.38
		2023	592,741.35	-	-	-	-	71,798,229.51	72,390,970.86	106,021.51	72,284,949.35
		2024	954,751.41	-	2,354.18	-	-	80,244,631.72	81,201,737.31	48,949.00	81,152,788.31
10	Amansie Central	2023	580,975.18	-	195,500.00	-	-	68,803,912.64	69,580,387.82	-	69,580,387.82
		2024	977,067.67	-	-	-	-	74,896,970.38	75,874,038.05	-	75,874,038.05
11	Amansie South	2023	569,688.41	-	-	-	-	5,324,725.19	5,894,413.60	21,366.00	5,873,047.60
		2024	1,337,494.49	-	18,568.90	-	-	13,557,102.23	14,913,165.62	26,227.21	14,886,938.41
12	Amansie West	2023	984,618.18	-	9,355.00	-	-	60,652,277.36	61,646,250.54	16,529.73	61,629,720.81
		2024	1,587,493.41	-	11,560.00	-	-	73,243,573.57	74,842,626.98	540,162.60	74,302,464.38
13	Asante Akim Central	2023	869,462.04	-	2,700.00	-	-	40,874,943.09	41,747,105.13	80,500.78	41,666,604.35
		2024	950,865.05	-	45,200.00	-	-	53,731,572.99	54,727,638.04	441,502.76	54,286,135.28
14	Asante Akim North	2023	496,195.12	-	-	-	-	25,942,449.17	26,438,644.29	23,143.65	26,415,500.64
		2024	439,299.56	-	71,633.92	-	-	38,015,130.36	38,526,063.84	44,100.61	38,481,963.23
15	Asante Akim South	2023	721,937.39	-	-	-	-	179,282,847.72	180,004,785.11	12,308,756.76	167,696,028.35
		2024	262,004.30	-	-	-	-	187,081,469.69	187,343,473.99	3,100.00	187,340,373.99
16	Asokore Mampong	2023	974,691.46	-	-	16,385.70	-	33,505,987.23	34,497,064.39	71,482.01	34,425,582.38
		2024	709,086.87	-	49,861.67	19,947.40	-	44,922,916.71	45,701,812.65	30,348.57	45,671,464.08
17	Asokwa Municipal	2023	10,179,931.47	-	3,630,476.01	120,109.00	-	106,619,757.32	120,550,273.80	285,501.53	120,264,772.27
		2024	9,662,788.15	-	2,897,778.91	2,096,916.00	-	143,906,708.66	158,564,191.72	356,001.02	158,208,190.70
18	Atwima Kwanwoma	2023	760,357.82	-	-	-	-	13,004,444.36	13,764,802.18	-	13,764,802.18
		2024	1,033,329.57	-	-	55,494.12	-	24,689,391.67	25,778,215.36	9,000.00	25,769,215.36
19	Atwima Mponua	2023	410,625.57	-	55,700.00	-	-	56,193,517.74	56,659,843.31	88,987.10	56,570,856.21
		2024	1,064,988.43	-	41,200.00	-	-	64,424,903.71	65,531,092.14	58,699.23	65,472,392.91
20	Atwima Nwabiyaga North	2023	403,837.18	-	17,555.00	-	-	4,134,020.00	4,555,412.18	302,658.62	4,252,753.56
		2024	373,727.26	-	17,555.00	-	-	12,305,357.41	12,696,639.67	302,659.13	12,393,980.54
21	Atwima Nwabiyaga South	2023	359,468.95	-	93,777.19	-	-	724,804,093.15	725,257,339.29	535,867.07	724,721,472.22
		2024	321,348.23	-	93,777.19	-	-	719,967,743.17	720,382,868.59	484,348.99	719,898,519.60
22	Bekwai Municipal	2023	300,053.49	-	1,907,138.89	-	-	6,137,835.53	8,345,027.91	1,039,040.51	7,305,987.40

23			2024	438,381.41	-	1,909,676.89	-	-	-	86,265,757.54				88,613,815.84	738,102.97	87,875,712.87
	Bosome Freho		2023	319,850.97	-	-	-	-	-	44,929,219.68				45,249,070.65	720,483.33	44,528,587.32
			2024	857,466.45	-	-	-	2,300,074.82	-	53,386,608.61				56,544,149.88	788,015.52	55,756,134.36
24			2023	1,333,789.62	-	117,500.00	-	-	-	13,781,228.18				15,237,165.10	910,200.44	14,326,964.66
	Bosomtwe		2024	2,468,048.23	-	173,162.99	-	-	-	26,617,704.81				29,380,644.03		29,380,644.03
25			2023	654,155.84	-	79,700.00	14,855.00	-	-	31,589,350.75				32,338,061.59	82,330.09	32,255,731.50
	Ejisu		2024	1,929,185.94	-	8,000.00	-	-	-	42,106,316.54				44,043,502.48	121,521.40	43,921,981.08
26			2023	413,891.46	-	81,166.42	132,066.00	-	-	8,249,177.96				8,876,301.84	138,132.69	8,738,169.15
	Ejura Sekyere-Dumasi		2024	665,646.21	-	663,661.00	8,662.00	-	-	18,932,684.89				20,270,654.10	103,286.14	20,167,367.96
27			2023	805,835.25	-	12,550.00	-	-	-	19,320,872.04				20,139,257.29	19,275.00	20,119,982.29
	Juaben Municipal		2024	809,317.65	-	23,660.00	-	-	-	28,815,142.61				29,648,120.26	40,635.81	29,607,484.45
28			2023	3,000,229.28	-	3,242,464.78	1,780,422.19	-	-	89,582,725.94				97,605,842.19	5,617,376.29	91,988,465.90
	Kumasi Metro		2024	1,739,687.74	-	200,563.96	2,008,264.37	-	-	118,136,709.66				122,085,225.73	5,108,710.25	116,976,515.48
29			2023	26,052,396.00	-	-	-	-	-	29,920,324.30				55,972,720.30	112,931.05	55,859,789.25
	Kwabre East		2024	25,853,406.81	-	30,000.00	-	-	-	83,454,646.08				109,338,052.89	306,900.73	109,031,152.16
30			2023	268,729.95	-	81,750.00	13,127.00	-	-	35,107,443.89				35,471,050.84	269,558.31	35,201,492.53
	Kwadaso Municipal		2024	240,069.13	-	82,500.00	39,211.46	-	-	45,745,651.79				46,107,432.38	439,852.08	45,667,580.30
31			2023	684,990.81	-	62,772.62	-	-	-	10,506,962.06				11,254,725.49	148,977.98	11,105,747.51
	Mampong		2024	295,310.36	-	709,164.28	-	-	-	19,880,838.05				20,885,312.69	360,306.50	20,525,006.19
32			2023	14,993,709.98	-	-	27,759.30	-	-	294,072,194.13				309,093,663.41	79,049.05	309,014,614.36
	Obuasi Municipal		2024	2,118,466.30	-	-	27,759.30	-	-	312,772,037.63				314,918,263.23	79,049.05	314,839,214.18
33			2023	1,181,810.69	-	-	-	-	-	24,952,481.29				26,134,291.98	201,003.35	25,933,288.63
	Obuasi East		2024	366,589.62	-	-	-	-	-	34,614,847.85				34,981,437.47	404,728.87	34,576,708.60
34			2023	470,874.56	-	32,128.00	-	-	-	47,037,606.40				47,540,608.96	107,700.00	47,432,908.96
	Offinso Municipal		2024	359,043.29	-	32,128.00	-	-	-	57,470,809.17				57,861,980.46	51,945.11	57,810,035.35
35			2023	344,092.88	-	1,733,561.55	-	-	-	168,216,816.50				170,329,591.06	4,830,632.37	165,498,958.69
	Offinso North		2024	454,451.93	-	47,346.13	-	-	35,120.13	183,313,321.80				183,898,285.69	4,818,406.37	179,079,879.32
36			2023	937,237.12	-	41,050.00	-	-	-	107,172,345.43				108,150,632.55	29,234.60	108,121,397.95
	Oforikrom		2024	681,893.87	-	150,570.00	-	-	-	115,747,666.21				116,580,130.08	813,283.07	115,766,847.01
37			2023	20,129,616.72	-	17,864.00	10,398.00	-	-	30,366,051.57				50,523,930.29	40,431.54	50,483,498.75
	Old Tafo Municipal		2024	26,855,718.06	-	-	10,398.00	-	-	57,592,891.97				84,578,150.28	234,517.20	84,343,633.08
38			2023	718,004.43	-	425,946.13	-	-	-	20,549,598.77				21,693,549.33	332,968.53	21,360,580.80
	Sekyere Afram Plains		2024	149,360.30	-	3,128.00	-	-	-	30,024,179.77				30,176,668.07	149,792.50	30,026,875.57
39			2023	1,045,416.13	-	-	-	-	-	10,397,332.66				11,442,748.79	629,740.76	10,813,008.03
	Sekyere Central		2024	1,482,159.00	-	-	-	-	-	18,409,682.00				19,891,841.00	267,640.00	19,624,201.00

40	Sekyere East	2023	260,676.64	-	133,826.00	-	18,433,834.10	-	-	-	-	-	-	-	-	18,828,336.74	866,768.20	17,961,568.54	
		2024	420,557.94	-	84,515.00	-	25,410,826.00	198,960.30	-	-	-	-	-	-	-	26,114,859.24	778,780.85	25,336,078.39	
41	Sekyere Kumawu	2023	601,828.85	-	495,961.52	-	62,213,530.67	-	-	-	-	-	-	-	-	63,311,321.04	508,427.29	62,802,893.75	
		2024	159,248.94	-	56,456.16	-	73,585,192.19	441,105.37	-	-	-	-	-	-	-	74,242,002.66	614,595.44	73,627,407.22	
42	Sekyere South	2023	967,986.57	-	16,150.00	-	71,554,965.24	-	-	-	-	-	-	-	-	72,539,101.81	80,837.96	72,458,263.85	
		2024	777,008.10	-	17,304.40	-	78,807,341.51	-	-	-	-	-	-	-	-	79,601,654.01	38,829.00	79,562,825.01	
43	Suame Municipal	2023	22,578,787.17	-	38,619.11	-	40,252,466.36	-	-	-	-	-	-	-	-	62,869,872.64	4,000,355.86	58,869,516.78	
		2024	29,238,996.69	-	38,619.11	-	73,500,123.78	-	-	-	-	-	-	-	-	102,777,739.58	2,949,967.78	99,827,771.80	
Total		2024	131,604,686.38	-	8,199,376.94	4,402,632.40	3,550,321,871.44	4,184,505.61	-	-	-	-	-	-	-	3,698,713,072.77	23,421,199.47	3,675,291,873.30	
Bono Region																			
No	Assembly	Year	Cash/Bank	Investments	Receivables	Inventories	Prepayments	Plant Property Equipment	Work-in-Progress	Investment Property	Total Assets	Total Liabilities	Net Assets						
1	Banda District	2023	1,059,105.03	-	-	-	-	3,655,950.30	2,346,106.64	-	7,061,161.97	1,312,130.25	5,749,031.72						
		2024	1,127,617.64	-	-	-	-	11,652,909.89	3,484,640.51	-	16,265,168.04	1,672,159.17	14,593,008.87						
2	Berekum East	2023	7,046,553.99	-	-	-	-	24,060,082.54	42,038.35	-	31,148,674.88	3,016,302.68	28,132,372.20						
		2024	488,411.39	-	-	-	-	58,179,822.29	4,479,946.15	-	63,148,179.83	543,917.77	62,604,262.06						
3	Berekum West	2023	67,248.84	-	-	-	-	10,100,328.81	90,599.10	-	10,258,176.75	1,318,410.49	8,939,766.26						
		2024	430,665.03	-	-	-	-	18,091,916.84	90,599.10	-	18,613,180.97	2,035,644.73	16,577,536.24						
4	Dormaa Central Municipal	2023	4,942,564.66	-	-	-	-	99,405,091.73	967,963.91	-	105,315,620.30	1,516,236.19	103,799,384.11						
		2024	2,327,169.05	450.00	-	-	-	102,957,571.13	19,799,718.75	-	125,084,908.93	5,456,898.67	119,628,010.26						
5	Dormaa East District	2023	46,176.25	-	-	-	-	4,728,640.21	3,529,673.26	-	8,304,489.72	226,639.06	8,077,850.66						
		2024	241,628.76	-	-	-	-	10,936,731.14	2,567,733.99	-	13,746,093.89	3,720.00	13,742,373.89						
6	Dormaa West	2023	430,734.72	332,727.92	-	-	-	17,544,905.35	822,980.93	-	19,131,348.92	473,789.20	18,657,559.72						
		2024	197,634.54	324,990.06	-	-	-	24,869,232.15	2,194,119.40	-	27,585,976.15	407,813.42	27,178,162.73						
7	Jaman North District	2023	394,881.69	-	-	-	-	86,845,675.84	2,581,342.29	-	89,821,899.82	437,788.30	89,384,111.52						
		2024	674,171.12	-	-	-	-	89,753,220.63	3,473,336.68	-	93,906,476.22	318,991.34	93,587,484.88						
8	Jaman South Municipal	2023	411,003.02	420.00	-	2,030.00	-	14,588,008.05	1,721,180.16	-	16,722,641.23	723,694.21	15,998,947.02						
		2024	591,149.24	420.00	-	2,030.00	-	21,240,068.69	1,960,677.79	-	23,794,345.72	780,988.28	23,013,357.44						
9	Sunyani Municipal	2023	19,127,909.00	8,867,400.00	-	-	-	23,919,375.00	736,766.00	-	52,651,450.00	1,772,788.00	50,878,662.00						
		2024	14,065,320.79	100.00	167,355.46	-	-	41,269,966.05	35,685,064.92	-	91,187,807.22	1,448,610.92	89,739,196.30						
10	Sunyani West Municipal	2023	836,212.34	-	-	-	-	24,807,676.56	1,140,939.69	-	26,784,828.59	1,741,778.36	25,043,050.23						
		2024	659,652.30	-	370,750.48	-	-	31,441,911.34	2,749,002.77	-	35,221,316.89	2,100,513.56	33,120,803.33						

11	Tain District	2023	832,944.19	-						3,546,917.43	-		4,379,861.62	32,153.61	4,347,708.01	
		2024	889,648.38	-				122,556.66		10,963,468.69	597,033.12		12,572,706.85	81,630.80	12,491,076.05	
12	Wenchi Municipal	2023	1,217,265.29	100.00		206,248.00		17,595.00		3,199,512.78	3,545,523.42		8,186,244.49	2,311,840.18	5,874,404.31	
		2024	583,146.26	100.00		224,019.57		17,595.00		12,345,707.44	6,172,353.69		19,342,921.96	2,349,378.34	16,993,543.62	
Total		2024	22,276,214.50	326,060.06	2,030.00	762,125.51		140,151.66		433,702,526.28	83,254,226.87		540,469,082.67	17,200,267.00	523,268,815.67	
Bono East Region																
No	Assembly	Year	Cash/Bank	Investments	Receivables	Inventories	Prepayments	Plant Property Equipment	Work-in-Progress	Investment Property	Total Assets	Total Liabilities	Net Assets			
1	Atebubu-Amanten Municipal	2023	559,558.43		15,317.00			49,230,270.95			49,805,146.38	17,075.80	49,788,070.58			
		2024	1,437,421.89		15,317.00			49,497,121.83			50,949,860.72	17,075.00	50,932,785.72			
2	Kintampo Municipal	2023	492,269.56					5,091,553.51			5,583,823.07	226,140.37	5,357,682.70			
		2024	780,247.46					14,356,345.97			15,136,593.43	158,146.57	14,978,446.86			
3	Kintampo South	2023	144,371.56					42,234,763.13			42,379,134.69	-	42,379,134.69			
		2024	87,833.45					49,025,474.18			49,113,307.63		49,113,307.63			
4	Nkoranza North	2023	925,872.42		160,754.88			33,956,851.33			35,043,478.63	412,779.05	34,630,699.58			
		2024	494,286.92					42,706,295.42			43,200,582.34	310,257.84	42,890,324.50			
5	Nkoranza South Municipal	2023	5,247,819.97					484,314,548.75			489,562,368.72	621,618.61	488,940,750.11			
		2024	2,046,898.85					490,913,150.62			492,960,049.47		492,960,049.47			
6	Pru East	2023	824,243.57					13,438,483.92			14,262,727.49	39,455.56	14,223,271.93			
		2024	1,017,977.90					21,916,733.38			22,934,711.28	39,455.56	22,895,255.72			
7	Pru West	2023	575,645.78					11,889,822.10			12,465,467.88	-	12,465,467.88			
		2024	1,266,812.36					18,009,072.91			19,275,885.27	917,239.95	18,358,645.32			
8	Sene East	2023	493,481.72		1,768,496.03			610,851.95			2,872,829.70	416,600.31	2,456,229.39			
		2024	77,996.73		43.00			26,592,812.08			26,670,851.81	1,639,784.18	25,031,067.63			
9	Sene West	2023	940,878.41		290.00			134,692,277.76			135,633,446.17	45,983.82	135,587,462.35			
		2024	1,358,486.45		290.00			138,794,904.10			140,153,680.55	756,625.87	139,397,054.68			
10	Techiman Municipal	2023	24,626,414.60		8,469.22			102,940,567.88			127,575,451.70	199,508.97	127,375,942.73			
		2024	5,137,794.23					172,243,327.00			177,381,121.23	2,606,927.72	174,774,193.51			
11	Techiman North	2023	676,042.80					1,551,738.55			2,227,781.35		2,227,781.35			
		2024	539,026.57					8,910,529.58			9,449,556.15	1,395,474.24	8,054,081.91			
Total		2023	14,244,782.81	-	15,650.00	-	-	1,032,965,767.07			1,047,226,199.88	7,840,986.93	1,039,385,212.95			

Central Region													
No.	Assembly	Year	Cash/Bank	Investments	Receivables	Inventories	Prepayments	Plant Property Equipment	Work-in-Progress	Investment Property	Total Assets	Total Liabilities	Net Assets
1	Abura, Asebu-Kwamankese District	2023	179,027.60	-	770.00			10,062,798.61	1,450,043.44		11,692,639.65	154,241.43	11,538,398.22
		2024	159,659.25	-	770.00			17,145,130.22	1,576,163.00		18,881,722.47	255,913.84	18,625,808.63
2	Agona East District	2023	-55,926.00	-	-			19,510,170.71	1,431,659.06		20,885,903.77	1,576,448.09	19,309,455.68
		2024	-57,382.66	-	138,740.00			26,280,970.00	1,965,563.00		28,327,890.34	1,715,188.00	26,612,702.34
3	Agona West Municipal	2023	12,665,046.60	-	39,300.00			134,028,583.41	17,972,218.87		164,705,148.88	526,514.00	164,178,634.88
		2024	1,496,233.00	-	107,184.00			136,568,887.00	53,129,909.00		191,302,213.00	3,367,105.91	187,935,107.09
4	Ajumako - Enyan Esiam District	2023	1,102,681.50	-	306,901.38			60,620,933.50	1,773,972.70		63,804,489.32	211,974.06	63,592,515.26
		2024	477,269.00	-	343,223.00			65,000,982.00	6,321,000.00		72,142,474.00	84,446.00	72,058,028.00
5	Asikuma-Odoben-Brakwa District	2023	405,219.33	-	170,700.00			365,525,602.81	387,177.39		366,488,699.53	533,358.07	365,955,341.46
		2024	678,464.90	-	90,000.00			359,119,924.00	900,194.00		360,788,582.90	342,859.76	360,445,723.14
6	Assin Fosu Municipal	2023	4,733,260.00	-	54,830.00			128,572,838.72	-		133,360,928.72	35,261.00	133,325,667.72
		2024	2,386,712.76	-	205,896.17			131,923,265.25	10,141,335.38		144,657,209.56	208,753.25	144,448,456.31
7	Assin North District	2023	716,540.00	-	233,455.00			16,384,376.53	559,559.69		17,893,931.22	294,833.00	17,599,098.22
		2024	1,974,541.00	-	211,736.00			23,767,038.00	2,468,623.00		28,421,938.00	309,371.72	28,112,566.00
8	Assin South Municipal	2023	1,089,038.00	-	28,880.00			3,334,521.06	1,923,597.96		6,376,037.02	7,085.00	6,368,952.02
		2024	425,409.00	-	81,026.00			11,400,484.46	704,596.41		12,611,515.87	85,667.00	12,525,849.00
9	Awutu Senya District	2023	324,206.49	-	24,100.00			14,702,884.88	388,545.72		15,439,737.09	150,784.80	15,288,952.29
		2024	311,729.27	-	169,117.50			21,978,754.80	988,999.26		23,448,600.83	160,235.78	23,288,365.05
10	Awutu Senya East Municipal	2023	30,273,884.43	-	148,014.41			59,283,795.37	7,861,250.88		97,566,945.09	621,114.08	96,945,831.01
		2024	10,373,524.59	-	45,692.00		84,760.72	65,210,580.27	75,278,075.88		150,992,633.46	2,518,969.74	148,473,663.72
11	Cape Coast Metropolitan	2023	242,533.29	-	-			212,509,278.00	1,018,457.00		213,770,268.29	65,365.10	213,704,903.19
		2024	109,742.00	-	102,643.00	7,445.00		229,076,064.00	2,040,558.00		231,336,452.00	412,600.00	230,923,852.00
12	Effutu Municipal	2023	1,136,195.00	-	53,250.00			2,692,412,662.77	-		2,693,602,107.77	148,646.00	2,693,453,461.77
		2024	1,343,098.53	-	242,923.00			161,249,125.00	1,957,085.00		164,792,231.53	72,443.91	164,719,787.62
13	Ekumfi District	2023	178,223.98	-	63,620.00			25,106,790.89	187,994.70		25,536,629.57	56,644.70	25,479,984.87
		2024	820,561.78	-	86,650.00			32,229,490.93	981,322.54		34,118,025.25	932,267.75	33,185,757.50

14	Gomoa Central District	2023	85,350.00	-	47,990.00				19,680,634.00	1,253,163.00		21,067,137.00	384,851.00	20,682,286.00
		2024	38,058.00	-	116,178.00				27,180,915.00	1,821,987.00		29,157,138.00	3,059,138.00	26,098,000.00
15	Gomoa East District	2023	627,935.31	-	215,253.00				10,304,258.92	9,795,380.51		20,942,827.74	67,300.00	20,875,527.74
		2024	1,815,712.00	-	550,000.00				15,979,988.00	2,652,865.00		20,998,565.00	418,649.00	20,579,916.00
16	Gomoa West District	2023	710,744.00	-	41,574.00				16,622,289.00	1,202,351.00		18,576,968.00	607,699.00	17,969,259.00
		2024	884,700.00	-	41,574.00				23,388,889.00	1,388,343.00		25,703,506.00	265,177.65	25,438,328.35
17	Komenda Edina Eguafio Abrem Municipal	2023	103,530.00	-	147,889.00				23,167,409.00	214,148.00		23,632,976.00	118,368.00	23,514,608.00
		2024	683,851.00	-	758,160.00				28,088,819.00	614,877.00		30,145,707.00	186,418.00	29,959,289.00
18	Mfantseman Municipal	2023	16,885,996.59	-	1,500,042.21				67,699,304.05	1,461,897.00		87,547,239.85	1,219,440.25	86,327,799.60
		2024	5,108,678.57	-	150,015.72				72,387,430.87	39,654,795.65		117,300,920.81	1,736,486.35	115,564,434.46
19	Twifo Ahti Morkwa District	2023	288,278.00	-	47,080.00		-		55,491,674.97	260,195.38		56,087,228.35	45,304.00	56,041,924.35
		2024	674,540.74	-	54,000.00				59,956,568.18	282,517.53		60,967,626.45	18,099.00	60,949,527.45
20	Twifo Hermang Lower Denkyira District	2023	625,306.07	-	56,304.00				11,418,854.48	1,166,815.57		13,267,280.12	1,064,143.48	12,203,136.64
		2024	1,021,262.13	-	37,320.00				17,636,376.58	1,364,680.03		20,059,638.74	960,504.56	19,099,134.18
21	Upper Denkyira East Municipal	2023	89,369.82	-	217,560.00				193,335,632.89	201,596,930.00		395,239,492.71	195,062.84	395,044,429.87
		2024	1,130,045.00	-	629,403.00				193,099,452.00	651,634.00		195,509,519.00	178,437.58	195,331,081.42
22	Upper Denkyira West District	2023	537,635.62	-	198,238.00				2,632,601.83	5,944,256.78		9,312,732.23	160,567.96	9,152,164.27
		2024	1,237,396.92	-	300.00				10,493,695.72	6,988,696.61		18,720,089.25	7,460,779.03	11,259,310.22
Total		2024	33,093,806.78	-	4,162,551.39		7,445.00	84,760.72	1,729,046,150.07	213,873,820.29		1,980,384,199.46	24,749,511.83	1,955,634,687.48
Eastern Region														
No.	Assembly	Year	Cash/Bank	Investments	Receivables	Inventories	Prepayments	Plant Property Equipment	Work-in-Progress	Investment Property	Total Assets	Total Liabilities	Net Assets	
1	Abuakwa North	2024	532,450.60	-	15,010.00	-	-	20,329,178.42	-	-	20,876,639.02	37,588.40	20,839,050.62	
		2023	278,725.63	-	-	-	-	10,282,621.90	66,844.35	-	10,628,191.88	50,291.13	10,577,900.75	
2	Abuakwa South	2024	7,617,030.50	-	199,260.00	-	-	4,068,407.00	14,756,252.61	-	26,640,950.11	135,864.71	26,505,085.40	
		2023	4,068,407.00	-	-	-	-	126,018,756.00	13,786,249.00	-	143,873,412.00	147,652.00	143,725,760.00	
3	Achiase	2024	209,711.03	-	58,767.88	-	-	11,822,213.27	4,044,060.72	-	16,134,752.90	22,189.28	16,112,563.62	

	2023	226,560.43	596.96	164,472.67	-	-	1,688,961.04	698,119.22	2,778,710.32	5,900.00	2,772,810.32		
22	Kwahu West	177,795.10	-	19,280.00	-	-	103,484,773.83	582,598.44	104,264,447.37	7,193.00	104,257,254.37		
	2023	43,294.40	-	-	-	-	7,717,245.97	407,073.44	8,167,613.81	546,192.68	7,621,421.13		
23	Lower Manya Krobo	4,586,604.03	72,473.75	15,562.70	46,448.44	-	140,742,312.00	42,929,621.43	188,393,022.35	3,109,112.37	185,283,909.98		
	2023	7,368,655.96	72,473.75	7,870.00	-	-	134,273,210.32	20,750,708.23	162,472,918.26	3,244,780.04	159,228,138.22		
24	New Juaben South	21,141,799.73	-	143,594.19	-	-	70,670,729.28	-	91,956,123.20	189,189.30	91,766,933.90		
	2023	25,517,217.54	-	143,594.19	-	-	7,459,528.55	24,685,011.38	57,805,351.66	189,189.30	57,616,162.36		
25	Nsawam Adoagyiri	303,342.59	-	70,631.19	90,708.56	-	109,573,494.77	2,057,687.50	112,095,864.61	864,606.12	111,231,258.49		
	2023	1,082,304.23	-	92,757.19	132,799.29	-	104,284,811.29	1,156,667.61	106,749,339.61	131,292.36	106,618,047.25		
26	Okere	898,029.58	-	96,196.62	-	-	37,945,845.39	4,272,228.92	43,212,300.51	562,778.26	42,649,522.25		
	2023	444,829.00	-	15,825.00	-	-	34,193,674.00	2,621,932.00	37,276,260.00	622,102.00	36,654,158.00		
27	Suhum	1,971,331.80	-	330,262.34	-	-	231,672,785.41	2,171,922.76	236,146,302.31	88,432.80	236,057,869.51		
	2023	1,447,438.83	2,575,452.84	1,775,040.56	-	-	4,765,643.05	791,527.31	11,355,102.59	882,123.50	10,472,979.09		
28	Upper Manya Krobo	1,504,187.70	-	336,978.40	-	-	51,137,276.67	4,201,413.56	57,179,856.33	652,682.73	56,527,173.60		
	2023	349,375.29	-	99,211.69	-	-	44,446,409.92	3,308,087.75	48,203,084.65	611,122.73	47,591,961.92		
29	Upper West Akim	878,187.53	-	3,950.67	-	-	21,100,421.31	3,721,933.79	25,704,493.30	243,663.38	25,460,829.92		
	2023	131,932.51	-	156,200.67	-	-	15,760,636.90	1,714,298.28	17,763,068.36	61,927.48	17,701,140.88		
30	West Akim	3,525,773.08	-	216,680.74	-	-	144,595,398.21	20,761,738.11	169,099,590.14	3,878,387.90	165,221,202.24		
	2023	1,254,327.80	-	3,240.00	-	-	13,850,039.90	1,120,810.64	16,228,418.34	4,301,990.18	11,926,428.16		
31	Yilo Krobo	754,486.19	69,450.00	378,462.00	-	-	72,029,956.22	1,850,232.60	75,082,587.01	210,518.85	74,872,068.16		
	2023	278,964.93	69,450.00	933,578.42	-	-	5,434,407.60	-	6,716,400.95	417,448.85	6,298,952.10		
32	Kwaebibirem	1,566,716.47	-	188,836.32	-	-	34,996,508.61	1,754,117.56	38,506,178.96	34,821.15	38,471,357.81		
	2023	193,902.60	-	116,704.00	-	-	28,216,636.23	1,299,159.63	29,826,402.46	29,372.87	29,797,029.59		
33	New Juaben North	2,804,965.17	27,500,672.00	37,542.90	-	-	47,566,588.11	2,887,766.01	80,797,534.19	262,328.57	80,535,205.62		
	2023	1,005,218.00	27,500,672.00	56,472.00	-	-	23,487,905.00	88,148.00	52,138,415.00	319,003.00	51,819,412.00		
Total		72,335,919.42	27,716,369.10	8,088,892.81	183,152.59	-	2,025,008,926.82	168,490,598.89	2,301,823,859.63	17,849,107.37	2,283,974,752.26		
Greater Accra Region													
No.	Assembly	Year	Cash/ Bank	Investments	Receivables	Inventories	Prepayments	Plant Property Equipment	Work-in-Progress	Investment Property	Total Assets	Total Liabilities	Net Assets
1	Adentan Municipal	2023	3,256,866.78		33,141.80			114,490,444.75			117,780,453.33	606,665.69	117,173,787.64
		2024	4,714,287.03		7,989.00			124,774,860.35			129,497,136.38	989,695.61	128,507,440.77

2	Weija Gbawe Municipal	2023	251,053.32	1,037,365.17					134,073,232.96			135,361,651.13	3,053,840.00	132,307,811.13
		2024	14,687.92	1,035,151.47					147,527,895.05			148,643,439.44	2,837,762.64	145,805,676.80
3	Ningo-Prampram District	2023	267,591.46						3,235,630.06			3,503,221.52	-	3,503,221.52
		2024	89,762.89						12,922,244.94			13,012,007.83	3,000.00	13,009,007.83
4	Tema West Municipal Assembly	2023	1,391,133.11						7,624,525.26			9,015,385.37	772,191.06	8,243,194.31
		2024	2,475,716.21	1,339,614.77					17,757,177.62			21,572,508.60	2,917,630.38	18,654,878.22
5	Okakwei North Municipal	2023	1,158,242.48	-					17,959,488.00			19,117,730.00	1,207,332.00	17,910,398.00
		2024	1,153,502.94	2,358,538.26					32,269,619.18			35,781,660.38	1,287,495.82	34,494,164.56
6	Ga central Municipal	2023	296,576.00	4,273.00					36,737,364.00			37,038,213.00	465,476.82	36,572,736.18
		2024	1,777,547.28	7,560.00					37,496,769.72			39,451,369.87	678,223.03	38,773,146.84
7	Ga East Municipal	2023	865,873.00	77,096.00					259,320,190.00			260,263,159.00	-	260,263,159.00
		2024	2,795,472.27	350,995.11					249,770,538.18			254,314,444.63	3,998,122.50	250,316,322.13
8	La Nkwantanang-Madina	2023	1,964,603.20	4,111,207.84					112,113,661.80			118,189,472.84	665,206.57	117,524,266.27
		2024	812,992.00	4,481,941.00					122,045,919.00			127,340,852.00	171,519.00	127,169,333.00
9	Ayawaso West Municipal	2023	4,654,633.52	1,836,429.61					25,827,987.15			32,319,050.28	429,155.27	31,889,895.01
		2024	2,928,040.00	5,544,828.00					34,943,919.72			45,420,746.72	2,562,563.58	42,858,183.14
10	Ablekuma West Municipal	2023	1,103,812.47	1,497,350.87					13,816,816.20			16,417,979.54	522,674.77	15,895,304.77
		2024	3,436,583.52	53,028.67					26,075,209.55			29,564,812.74	469,986.78	29,094,825.96
11	Ada West Municipal	2023	602,025.96						53,288,968.04			53,890,994.00	33,223.73	53,857,770.27
		2024	542,671.33	121,283.00					61,339,093.76			62,003,048.09	232,916.72	61,770,131.37
12	Accra Metropolitan	2023	1,734,814.91	4,685,205.90					251,672,374.43			258,092,395.24	36,058,809.97	222,033,585.27
		2024	1,799,633.28	4,789,525.80					260,799,074.64			267,388,233.92	31,373,604.07	236,014,629.85
13	Shai-Osudoku District	2023	732,476.36	213,611.26					51,157,498.53			52,103,586.15	2,678,847.43	49,424,738.72
		2024	1,717,739.79						60,738,931.84			62,426,734.59	2,568,650.25	59,858,084.34
14	Ledzokuku Municipal	2023	1,224,800.37	89,032.56					61,518,969.25			62,832,802.18	3,794,786.13	59,038,016.05
		2024	3,296,802.11	750,078.03					62,952,272.63			66,999,152.77	4,236,817.36	62,762,335.41

15	Ablekuma Central Municipal	2023	1,257,224.14							25,453,708.41				26,710,932.55	394,077.05	26,316,855.50
		2024	1,590,149.51							33,032,176.87				34,622,326.38	756,315.28	33,866,011.10
16	Ayawaso North Municipal	2023	791,184.70	11,820.00						11,840,108.40				12,643,113.10	680,543.14	11,962,569.96
		2024	420,482.00							21,213,407.00				21,633,889.00	377,859.00	21,256,030.00
17	Krowor Municipal	2023	425,007.73	67,763.00						5,095,971.15				5,588,741.88	997,437.39	4,591,304.49
		2024	573,758.02	90,216.00						16,004,301.79				16,668,275.81	1,446,112.07	15,222,163.74
18	Ayawaso Central Municipal	2023	1,734,792.80	558,842.75						8,164,731.90				10,458,367.45	197,942.74	10,260,424.73
		2024	3,706,468.05	475,444.75						16,836,881.24				21,018,794.04	2,039,213.96	18,979,580.08
19	La Dade-Kotopton Municipal	2023	1,082,331.47	1,648,053.25						11,543,774.54				14,274,159.26	468,684.81	13,805,474.45
		2024	1,761,374.00	681,147.00						23,097,493.00				25,540,014.00	255,321.00	25,284,693.00
20	Kpone Katamanso Municipal	2023	1,374,164.63	1,461,205.22						5,933,132.03				8,768,501.88	997,900.43	7,770,601.45
		2024	2,201,036.25	1,534,972.64						17,382,450.77				21,443,489.28	1,282,721.50	20,160,767.78
21	Ga South Municipal	2023	419,795.66	58,920.00						14,245,864.00				14,724,579.66	391,892.00	14,332,687.66
		2024	252,915.85	1,941,415.55						33,151,505.59				35,345,836.99	255,115.99	35,090,721.00
22	Ayawaso East Municipal	2023	3,184,617.85							365,223,712.20				368,408,330.05	451,325.20	367,957,004.85
		2024	4,849,584.83							372,576,134.24				377,425,719.07	422,402.83	377,003,316.24
24	Korle Klotey Municipal	2023	2,012,058.00	1,686,401.00						1,220,255,881.00				1,223,954,340.00	547,568.00	1,223,406,772.00
		2024	3,692,299.00	1,636,853.00						1,240,994,740.00				1,246,338,892.00	617,420.00	1,245,721,472.00
25	Ga West Municipal	2023	1,821,710.34	537,247.32	32,651.00					162,707,927.08				165,066,884.74	5,461,388.58	159,605,496.16
		2024	2,121,898.71	31,776.00	32,651.00					172,624,690.68				174,811,016.39	5,686,021.71	169,124,994.68
26	Ablekuma North Municipal	2023	1,045,380.00	8,843,302.00						33,207,198.00				43,095,880.00	357,855.00	42,738,025.00
		2024	1,153,428.73	8,845,271.84						36,864,511.02				46,863,211.59	1,527,949.83	45,335,261.76
27	Ga North Municipal	2023	865,790.81	12,118,785.02						18,586,269.46				31,570,845.29	881,641.94	30,689,203.35
		2024	1,458,695.67	10,704,410.76						25,589,016.26				38,069,547.69	1,638,620.48	36,430,927.21
28	Ashaiman Municipal	2023	985,648.70	96,902.07						7,160,537.90				8,243,088.67	170,191.73	8,072,896.94
		2024	2,847,113.33	119,197.94						17,693,276.19				20,693,724.88	490,390.92	20,203,333.96

29	Ada East Municipal	2023	773,903.75							378,278,713.87					379,715,057.79	341,235.40	379,373,822.39	
		2024	90,738.14							357,770,446.88					358,299,092.97	992,725.31	357,306,367.66	
Total		2024	54,275,380.66	32,651.00	47,331,696.54					3,636,244,557.71					3,742,189,978.05	72,116,177.62	3,670,073,800.43	
North East Region																		
No	Assembly	Year	Cash/Bank	Investments	Receivables	Inventories	Prepayments	Plant Property Equipment	Work-in-Progress	Investment Property	Total Assets	Total Liabilities	Net Assets					
1	Bunkprugu Nakpanduri	2023	457,486.75					17,251,479.09	2,015,470.59		19,724,436.43	-	19,724,436.43					
		2024	756,467.40					25,421,122.01	5,944,264.41		32,121,853.82		32,121,853.82					
2	Yunyo-Nansua	2023	1,484,292.39					6,849,090.23	933,710.17		9,267,092.79	-	9,267,092.79					
		2024	2,388,687.77					16,894,988.52	933,709.87		20,217,386.16		20,217,386.16					
3	Chereponi	2023	1,760,958.98					47,136,415.19	19,075,500.68		67,972,874.85	14,321.00	67,958,553.85					
		2024	2,720,802.52					53,462,963.53	23,214,766.17		79,398,532.22		79,398,532.22					
4	East Mamprusi	2023	4,501,612.28	1,040.00				33,095,319.74	1,847,110.82		39,445,082.84	-	39,445,082.84					
		2024	3,017,729.56	1,040.00				61,304,271.79	3,053,483.82		67,376,525.17		67,376,525.17					
5	Mamprugu-Moagduri	2023	1,560,825.58					21,382,509.04	375,715.79		23,319,050.41	-	23,319,050.41					
		2024	655,204.85					26,995,055.73	4,742,224.63		32,392,485.21		32,392,485.21					
6	West Mamprusi	2023	1,611,859.55	48,308.01				64,810,287.41	5,111,277.49		71,581,732.46	-	71,581,732.46					
		2024	2,039,822.49	48,303.01				75,945,874.96	7,557,527.76		85,591,528.22		85,591,528.22					
Total		2024	11,578,714.59	49,343.01				260,024,276.54	45,445,976.66		317,098,310.80	-	317,098,310.80					
Northern Region																		
No	Assembly	Year	Cash/Bank	Investments	Receivables	Inventories	Prepayments	Plant Property Equipment	Work-in-Progress	Investment Property	Total Assets	Total Liabilities	Net Assets					
1	Gushegu	2023	1,524,933.25		5,840.00			123,477,712.11	12,184,975.74		137,193,461.10	82,294.11	137,111,166.99					
		2024	2,379,798.15		5,840.00			129,778,386.71	13,908,735.44		146,072,760.30	82,294.11	145,990,466.19					
2	Karaga	2023	1,304,585.68		6,110.00			65,662,676,515.76	269,785.09		65,664,256,996.53		65,664,256,996.53					
		2024	730,904.51		6,110.00			3,048,375,452.20	433,872.75		3,049,546,339.46	34,548.00	3,049,511,791.46					
3	Kpandai	2023	342,483.67					53,957,496.98	2,081,376.47		56,381,357.12	614,309.18	55,767,047.94					
		2024	1,230,089.50					61,031,671.92	2,825,599.27		65,087,360.69	614,309.18	64,473,051.51					
4	Kumbungu	2023	84,604.10					5,268,362.36	237,050.42		5,590,016.88	122,906.00	5,467,110.88					
		2024	138,858.08					12,790,784.25	501,855.00		13,431,497.33	122,906.00	13,308,591.33					
5	Mion	2023	268,524.82					18,323,678.85	598,081.22		19,190,284.89	-	19,190,284.89					
		2024	638,467.68					24,536,031.45	2,521,900.87		27,696,400.00		27,696,400.00					

6	Nanumba North	2023	1,194,998.41							262,332,785.11	223,140.97	263,750,924.49	-	263,750,924.49
		2024	941,112.61							265,551,033.45	402,658.80	266,909,249.16		266,909,249.16
7	Nanumba South	2023	210,718.48							50,409,385.16	3,061,570.78	53,681,674.42	-	53,681,674.42
		2024	156,953.13							57,067,735.24	3,061,570.78	60,286,259.15		60,286,259.15
8	Saboba	2023	826,298.12							12,089,065.00	620,593.56	13,535,956.68		13,535,956.68
		2024	1,935,211.55							19,088,896.33	2,749,624.31	23,773,732.19	22,565.00	23,751,167.19
9	Sagnarigu	2023	41,984,790.72							26,575,712.25	800,014.78	69,360,517.75		69,360,517.75
		2024	33,950,021.37							50,692,132.55	59,799,724.95	144,441,878.87		144,441,878.87
10	Savelugu	2023	186,150.35	69,392.01						536,877,862.60		537,133,404.96		537,133,404.96
		2024	1,255,329.73	69,392.01						530,830,079.50	406,360.20	532,561,161.44		532,561,161.44
11	Nanton	2023	2,102,361.64	104,850.20						15,417,719.36	8,858,696.06	26,483,627.26	170,817.51	26,312,809.75
		2024	636,916.13							192,018,103.85	2,249,064.32	194,904,084.30		194,904,084.30
12	Tamale	2023	796,917.49							60,543,602.17	1,183,385.96	62,523,905.62	297,301.63	62,226,603.99
		2024	647,214.64	107,664.00						73,382,298.02	4,544,129.66	78,681,306.32	876,262.72	77,805,043.60
13	Tatale Sanguli	2023	1,673,236.10							22,514,240.98	340,791.95	24,528,269.03		24,528,269.03
		2024	1,620,106.77							28,739,960.82	4,457,231.86	34,817,299.45		34,817,299.45
14	Tolon	2023	1,354,243.19	104,092.97						5,105,043.17	238,415.87	6,801,795.20	426,664.59	6,375,130.61
		2024	718,535.72							15,389,587.72	84,361.56	16,253,037.87	229,070.16	16,023,967.71
15	Yendi	2023	9,497,962.11							209,082,356.04	1,190,257.16	219,770,575.31	1,138,959.16	218,631,616.15
		2024	4,373,453.55							234,217,195.12	1,190,257.16	239,780,905.83	1,130,953.24	238,649,952.59
16	Zabzugu	2023	517,267.52	16,000.00						3,760,363.38	195,260.97	4,488,891.87		4,488,891.87
		2024	179,227.77	16,000.00						12,152,331.49	667,721.01	13,015,280.27		13,015,280.27
Total		2024	51,532,200.89	85,392.01	119,614.00	60,552.87				4,755,641,680.62	99,804,667.94	4,907,258,552.63	3,112,908.41	4,904,145,644.22
Oti Region														
No	Assembly	Year	Cash/Bank	Investments	Receivables	Inventories	Prepayments	Plant Property Equipment	Work-in-Progress	Investment Property	Total Assets	Total Liabilities	Net Assets	
1	Biakoye District	2023	280,791.99	760.00	900.00			1,921,480.40			2,203,932.39	435,335.82	1,768,596.57	
		2024	358,955.34	-	900.00			17,182,245.59			17,542,100.93	407,443.82	17,134,657.11	
2	Guan District	2023	310,139.88		900.00			1,996,209.12			2,307,249.00	85,033.38	2,222,215.62	
		2024	1,486,147.16	-	3,020.00			9,453,340.47			10,942,507.63	338,966.88	10,603,540.75	
3	Jasikan District	2023	415,269.48		7,445.00			29,119,777.96			29,542,492.44	427,980.31	29,114,512.13	
		2024	263,345.67	-	7,445.00			29,137,605.10			29,408,395.77	463,838.31	28,944,557.46	
4	Kadjebi District	2023	316,359.48					350,516,884.74			350,833,244.22	65,146.08	350,768,098.14	
		2024	437,220.97	-	113,200.00			348,967,729.83			349,518,150.80	214,948.38	349,303,202.42	
5	Krachi East Municipal	2023	4,947,700.39		38,781.44			6,160,844.66			11,147,326.49	279,308.73	10,868,017.76	
		2024	2,831,784.99	-	34,481.44			22,786,514.59			25,652,781.02	520,499.31	25,132,281.71	

6	Krachi Nchumuru	2023	73,934.79						10,123,533.85					10,197,468.64	306,983.29	9,890,485.35
		2024	284,008.76	-					16,411,939.08					16,695,947.84	503,651.39	16,192,296.45
7	Krachi West Municipal	2023	1,744,397.00	30,400.00					43,149,859.00					44,924,656.00	90,061.65	44,834,594.35
		2024	2,336,918.12	-					50,986,734.01					53,323,652.13	90,061.65	53,233,590.48
8	Nkwanta North	2023	476,604.86	77,147.00	543,381.59				15,022,671.96					16,119,805.41	289,145.10	15,830,660.31
		2024	660,004.30	-					27,061,583.67					27,721,587.97	883,040.41	26,838,547.56
9	Nkwanta South Municipal	2023	433,653.61	17,076.35					7,068,835.82					7,519,565.78	565,869.19	6,953,696.59
		2024	704,568.81	-					16,984,829.14					17,689,397.95	15,283.50	17,674,114.45
	Total	2024	9,362,954.12	-	159,046.44	-	-	-	538,972,521.48	-	-	-	-	548,494,522.04	3,437,733.65	545,056,788.39
Savannah Region																
No	Assembly	Year	Cash/Bank	Investments	Receivables	Inventories	Prepayments	Plant Property Equipment	Work-in-Progress	Investment Property	Total Assets	Total Liabilities	Net Assets			
1	Bole	2023	2,102,361.64		187,867.60	15,000.00		15,417,719.36	8,858,696.06		26,566,644.66	170,817.51	26,395,827.15			
		2024	2,250,529.89		2,360.00			25,449,870.16	9,388,459.16	104,850.20	37,211,069.41	57,408.75	37,153,660.66			
2	Central Gonja	2023	328,580.05	712,624.21				9,661,467.45	497,450.29		11,200,122.00	120,919.18	11,079,202.82			
		2024	1,608,242.94	712,624.21				17,345,656.11	821,941.12		20,488,464.38	120,919.18	20,367,545.20			
3	East Gonja	2023	6,475,879.81	10,959.62	22,544.00			32,436,649.46	10,000.00		38,956,032.89	372,660.01	38,583,372.88			
		2024	4,142,698.32	10,959.62	81,420.00			44,844,513.10	10,120,937.30		59,201,316.92	338,391.30	58,862,925.62			
4	North Gonja	2023	883,086.11					3,625,392.99			4,508,479.10		4,508,479.10			
		2024	775,983.23					11,623,855.65	1,348,922.35		13,748,761.23		13,748,761.23			
5	Sawla Tuna Kalba	2023	1,149,716.19	27,830.00	1,030.00			12,844,318.24	2,525,402.32		16,548,296.75	107,206.63	16,441,090.12			
		2024	1,110,503.35	27,830.00				22,409,022.38	2,811,989.92		26,359,345.65	27,206.63	26,332,139.02			
6	West Gonja	2023	4,490,581.85	1,000.00				20,671,840.76	1,907,924.58		27,071,347.19	44,863.95	27,026,483.24			
		2024	2,321,500.47	1,000.00				27,881,868.07	12,308,083.34		42,531,318.55	44,863.95	42,486,454.60			
7	North East Gonja	2023	1,812,502.04					5,386,413.98	1,829,360.81		9,028,276.83		9,028,276.83			
		2024	1,022,862.87					17,257,067.72	2,191,283.81		20,471,214.40	285,408.62	20,185,805.78			
Total		2024	13,232,321.07	752,413.83	83,780.00	15,000.00	-	166,811,853.19	38,991,617.00	104,850.20	220,011,490.54	874,198.43	219,137,292.11			
Upper East Region																
No	Assembly	Year	Cash/Bank	Investments	Receivables	Inventories	Prepayments	Plant Property Equipment	Work-in-Progress	Investment Property	Total Assets	Total Liabilities	Net Assets			
1	Bawku Municipal	2023	2,202,271.19		197,071.00			35,959,451.46			38,358,793.65	3,540,739.29	34,818,054.36			
		2024	8,693,075.20		321,678.45		5,000.00	52,080,438.04			61,100,191.69		61,100,191.69			

2	Bawku West District	2023	565,622.69	148,617.94					60,436,130.03			61,150,370.66	32,610.24	61,117,760.42
		2024	1,651,479.57	257,568.30					68,199,015.09			70,108,062.96	9,699.43	70,098,363.53
3	Binduri District	2023	1,595,125.75						11,998,387.84			13,593,513.59	44,064.83	13,549,448.76
		2024	3,114,616.21						22,962,761.88			26,077,378.09		26,077,378.09
4	Bolga Municipal	2023	14,619,988.48	1,099.11	45,030.90				36,209,933.65			50,876,052.14	463,760.91	50,412,291.23
		2024	19,395,716.73	1,099.11				116,750.90	62,317,158.64			81,830,725.38	277,754.96	81,552,970.42
5	Bolga East District	2023	1,395,693.79		130,366.64				20,209,713.47			21,735,773.90	1,675,158.57	20,060,615.33
		2024	1,043,204.26						31,132,703.31			32,175,907.57	1,550,016.37	30,625,891.20
6	Bongo District	2023	2,176,596.01	650,309.40					109,238,858.26			112,065,763.67	1,119,081.64	110,946,682.03
		2024	2,948,698.23	650,309.40					117,237,641.09			120,836,648.72	1,119,081.64	119,717,567.08
7	Bulsara North District	2023	600,667.98		54,798.17				1,780,092,206.17			1,780,747,672.32	-465,570.47	1,781,213,242.79
		2024	1,748,159.00	75,749.84					85,229,622.04			87,053,530.88	362,600.00	86,690,930.88
8	Bulsara South District	2023	926,019.04		8,049.00				25,434,952.06			26,369,020.10	14,180.00	26,354,840.10
		2024												
9	Garu District	2023	1,442,249.38	7,121.46	236,157.55				469,959,006.74			471,644,535.13	812,521.15	470,832,013.98
		2024	2,948,950.99	7,121.46					469,869,889.25			472,825,961.70	1,544,485.84	471,281,475.86
10	Kassena Nankana Municipal	2023	1,133,686.13	235,068.44	99,922.60				101,109,050.37			102,577,727.54	36,991.17	102,540,736.37
		2024	626,976.00	235,068.44	38,968.00				108,485,533.44			109,386,545.88		109,386,545.88
11	Kassena Nankana West District	2023	1,203,374.80		348,046.34				26,054,199.46			27,605,620.60	653,027.85	26,952,592.75
		2024	636,673.82						36,802,017.44			37,438,691.26	255,829.87	37,182,861.39
12	Nabdam District	2023	626,830.78						15,765,649.58			16,392,480.36	653,364.65	15,739,115.71
		2024	732,930.59	-					27,599,791.41			28,332,722.00		28,332,722.00
13	Pusiga District	2023	1,442,807.35						17,916,268.89			19,359,076.24	114,253.00	19,244,823.24
		2024	3,576,828.62						25,655,715.23			29,232,543.85		29,232,543.85
14	Talensi District	2023	1,381,315.84		413,150.76				2,502,387,481.26			2,504,181,947.86	649,780.29	2,503,532,167.57
		2024	1,053,738.31						2,508,565,326.42			2,509,619,064.73		2,509,619,064.73
15	Tempane District	2023	1,973,984.00	-	6,420.00				18,013,619.00			19,994,023.00	147,079.00	19,846,944.00
		2024	3,042,296.87		6,420.00				27,013,714.06			30,062,430.93		30,062,430.93
Total		2024	51,213,344.40	1,226,916.55	367,066.45			121,750.90	3,643,151,327.33			3,696,080,405.63	5,119,468.11	3,690,960,937.52
	Upper West Region													

No	Assembly	Year	Cash/Bank	Investments	Receivables	Inventories	Prepayments	Plant Property Equipment	Work-in-Progress	Investment Property	Total Assets	Total Liabilities	Net Assets
1	Daffiama-Bissie-Issa	2023	1,624,186.00	-				37,079,470.00	166,094.00		38,869,750.00	104,608.00	38,765,142.00
		2024	2,912,152.00	-				42,088,046.91	1,387,966.85		46,388,165.76	94,607.90	46,293,557.86
2	Jirapa	2023	767,081.26	17,932.00				37,801,177.44	604,160.23		39,190,350.93	9,670.30	39,180,680.63
		2024	553,759.05	17,932.00				44,486,609.07	3,819,643.52		48,877,943.64	201,921.09	48,676,022.55
3	Lambussie	2023	1,409,271.29	-				14,160,867.41	-		15,570,138.70	77,277.20	15,492,861.50
		2024	471,162.00	-				21,909,950.00	-		22,381,112.00		22,381,112.00
4	Lawra	2023	2,188,739.00	55,217.00				30,976,265.00	-		33,220,221.00	112,825.00	33,107,396.00
		2024	1,877,243.05	65,217.00				37,665,604.11	2,888,069.79		42,496,133.95	1,566,967.66	40,929,166.29
5	Nadowli-Kaleo	2023	1,289,555.66	-				8,331,432,895.59	18,488,147.34		8,351,210,598.59	703,206.19	8,350,507,392.40
		2024	2,947,519.58	-				77,721,533.51	17,673,989.34		98,343,042.43	520,628.03	97,822,414.40
6	Nandom	2023	1,358,239.68	-	540.00			283,519,509.15	-		284,878,288.83	456,440.80	284,421,848.03
		2024	1,133,654.38	-				287,546,316.23	-		288,679,970.61	1,566,065.13	287,113,905.48
7	Sissala East	2023	862,739.72	247,537.00	20,000.00			139,610,948.95	-		140,741,225.67	108,452.40	140,632,773.27
		2024	1,630,848.15	247,537.00	35,465.00			143,795,037.81	-		145,708,887.96	210,550.00	145,498,337.96
8	Sissala West	2023	1,845,812.74	15,982.60				47,198,589.25	-		49,060,384.59	239,378.41	48,821,006.18
		2024	1,815,116.29	15,982.60				52,197,149.26	1,709,878.34		55,738,126.49	247,146.41	55,490,980.08
9	Wa Municipal	2023	25,375,774.79	-				189,531,271.86	1,419,940.54		216,326,987.19	219,533.20	216,107,453.99
		2024	2,635,132.00	-				213,571,700.19	35,146,055.66		251,352,887.85	112,061.00	251,240,826.85
10	Wa East	2023	1,689,511.82	15,000.00				26,447,963.31	-		28,152,475.13	122,061.47	28,030,413.66
		2024	174,590.00	15,000.00				35,320,960.00	430,681.00		35,941,231.00	201,227.00	35,740,004.00
11	Wa West	2023	1,164,257.54	-	12,916.00			9,476,739.85	468,547.49		11,122,460.88	101,404.00	11,021,056.88
		2024	978,332.61	-				14,486,032.91	468,547.49		15,932,913.01	246,298.80	15,686,614.21
Total		2024	17,129,509.11	361,668.60	35,465.00	-	-	970,788,940.00	63,524,831.99	-	1,051,840,414.70	4,967,473.02	1,046,872,941.68
Volta Region													
No.	Assembly	Year	Cash/Bank	Investments	Receivables	Inventories	Prepayments	Plant Property Equipment	Work-in-Progress	Investment Property	Total Assets	Total Liabilities	Net Assets
1	Adaklu	2023	376,764.19					3,235,335.22			3,612,099.41	368,218.26	3,243,881.15
		2024	130,994.45					13,563,020.91			13,694,015.36	-	13,694,015.36
2	Afadzato South	2023	347,973.82		65,994.91			17,120,549.66			17,534,518.39	1,664,400.39	15,870,118.00
		2024	1,321,315.69		65,994.91			23,099,833.51			24,487,144.11	1,822,467.57	22,664,676.54
3	Agotime-Ziope	2023	462,640.15		65,994.91			5,633,349.19			6,161,984.25	3,557,829.79	2,604,154.46
		2024	975,987.85		4,710.00			17,340,476.57			18,321,174.42	1,136,114.88	17,185,059.54
4	Akatsi North	2023	836,696.78			72,957.42		8,383,552.46			9,293,206.66	120,000.00	9,173,206.66
		2024	1,598,352.71					16,122,792.52			17,721,145.23	120,000.00	17,601,145.23
5	Akatsi South	2023	706,787.60					36,306,789.87			37,013,577.47	56,483.80	36,957,093.67

4	Jomoro	2023	281,447.33	100.00	95,796.00	107,913.45	46,164,239.33	13,740,468.87			60,389,964.98	-	60,389,964.98
		2024	641,823.99	100.00	25,200.00	107,913.45	52,203,043.51	17,261,380.92			70,239,461.87	55,166.18	70,184,295.69
5	Mpohor	2023	589,631.00	-	10,317,094.00		45,993,943.00	-			56,900,668.00	1,136,281.00	55,764,387.00
		2024	663,615.00	-	-		54,999,187.00	-			55,662,802.00	1,472,354.00	54,190,448.00
6	Nzema East	2023	213,791.32	-	320,000.00		72,183,327.53	-			72,717,118.85	157,431.70	72,559,687.15
		2024	995,249.35	-	320,000.00		80,665,950.19	439,901.45			82,421,100.99	747,274.73	81,673,826.26
7	Prestia Htuni Valley	2023	375,848.40	100,000.00	86,242.55		77,307,018.59	3,427,053.64			81,296,163.18	4,328,101.78	76,968,061.40
		2024	980,198.42	100,000.00	86,242.25		85,133,588.56	5,884,299.76			92,184,328.99	5,770,118.22	86,414,210.77
8	Sekondi/Takoradi	2023	5,822,623.00	-	-	121,953.00	37,087,165.00	847,284.00			43,879,025.00	1,415,126.00	42,463,899.00
		2024	724,157.00	-	-	161,953.00	47,596,975.00	1,125,487.00			49,608,572.00	2,516,049.00	47,092,523.00
9	Shama	2023	1,187,926.00	-	6,915,454.00		15,567,031.00	3,487,068.00			27,157,479.00	1,292,098.00	25,865,381.00
		2024	70,966.00	-	92,165.00		20,487,102.00	4,950,317.00			25,600,550.00	254,768.00	25,345,782.00
10	Tarkwa Nsuaem	2023	1,681,891.00	-	-		46,614,538,212.00	19,040,496.00			46,635,260,599.00	3,866,779.00	46,631,393,820.00
		2024	-155,774.00	-	-	310,210.00	45,665,434,288.00	32,703,130.00			45,698,291,854.00	7,884,935.00	45,690,406,919.00
11	Wassa Amenfi Central	2023	1,480,132.06	-	143,151.83		38,455,682.51	7,801,569.50			47,880,535.90	245,068.93	47,635,466.97
		2024	1,428,935.48	-	-		42,511,623.54	9,953,703.94			53,894,262.96	383,620.64	53,510,642.32
12	Wassa Amenfi East	2023	1,505,267.01	-	-		6,418,879.33	4,882,721.61			12,806,867.95	1,638,212.49	11,168,655.46
		2024	2,132,617.75	-	-		19,275,981.48	3,462,208.70			24,870,807.93	1,717,520.24	23,153,287.69
13	Wassa Amenfi West	2023	-26,061.14	244,440.00	222,102.88		26,001,370.54	2,458,784.63			28,900,636.91	122,464.56	28,778,172.35
		2024	437,258.16	244,440.00	222,102.88		33,388,141.63	2,703,784.63			36,995,727.30	107,464.56	36,888,262.74
14	Wassa East	2023	375,124.86	-	-		120,918,386.46	14,653,123.07			135,946,634.39	-	135,946,634.39
		2024	1,105,781.07	-	-		125,353,733.48	14,802,684.07			141,262,198.62	-	141,262,198.62
Total		2024	13,657,780.37	344,540.00	878,162.99	580,076.45	46,327,572,287.78	186,976,567.49			46,530,009,415.08	46,650,685.77	46,483,358,729.31
Western North Region													
No.	Assembly	Year	Cash/Bank	Investments	Receivables	Inventories	Prepayments	Plant Property Equipment	Work-in-Progress	Investment Property	Total Assets	Total Liabilities	Net Assets
1	Sefwi Wiawso Municipal	2024	3,132,216.00	1,678.00	431,015.00			72,064,484.00	27,879,902.00		103,509,295.00	1,176,717.00	102,332,578.00
		2023	8,468,949.00	1,678.00	220,153.00			64,392,190.00	9,961,389.00		83,044,359.00	687,037.00	82,357,322.00
2	Juaboso District	2024	1,941,874.53	-	2,650.00			121,824,713.16	4,991,193.00		128,760,430.69	124,917.36	128,635,513.33
		2023	1,138,668.17	-	2,650.00			115,476,840.07	4,325,751.50		120,943,909.74	49,804.00	120,894,105.74
3	Sefwi Bodi District	2024	176,392.25	-	116,700.00			24,622,149.83	3,761,138.20		28,676,380.28	104,023.62	28,572,356.66
		2023	44,717.46	-	60,100.00			16,797,306.70	3,705,088.20		20,607,212.36	56,768.75	20,550,443.61

4	Bibiani/ Anhwiaso/ Bekwai Municipal	2024	-85,099.00	224,796.00	26,222.00				186,739.00	2,672,947.00		3,025,605.00	-	3,025,605.00
		2023	479,057.00	224,796.00	57,343.00				952,015.00	2,672,947.00		4,386,158.00	-	4,386,158.00
5	Bia East District	2024	829,410.00	-	337,911.00				10,128.00	19,000.00		1,196,449.00	-	1,196,449.00
		2023	113,445.00	-	1,000.00				7,420,367.00	-		7,534,812.00	-	7,534,812.00
6	Bia West District	2024	517,382.00	51,943.00	167,764.00				147,332.00	669,816.00		1,554,237.00	-	1,554,237.00
		2023	215,617.00	51,943.00	156,137.00				25,235.00	1,213,093.00		1,662,025.00	-	1,662,025.00
7	Aowin Municipal	2024	618,669.70	71,040.00	-				27,130,222.66	526,692.50		28,346,624.86	159,208.46	28,187,416.40
		2023	670,645.95	71,040.00	8,476,651.62				18,672,056.84	206,543.00		28,096,937.41	-	28,096,937.41
8	Suaman District	2024	436,799.99	-	361,200.00				20,928,070.09	1,801,764.60		23,527,834.68	306,973.02	23,220,861.66
		2023	654,996.13	-	11,427,905.86				10,534,115.33	80,236.48		22,697,253.80	42,853.58	22,654,400.22
9	Sefwi Akontombra District	2024	1,035,031.97	-	13,950.00				15,231,984.82	2,635,548.76		18,902,565.55	85,898.00	18,816,667.55
		2023	797,869.16	-	8,327,230.00				8,274,258.38	1,576,548.86		10,662,626.40	49,096.54	10,613,529.86
Total		2024	8,602,677.44	349,457.00	1,457,412.00				282,145,823.56	44,958,002.06		337,499,422.06	1,957,737.46	335,541,684.60
Summary														
No.	Regions	Year	Cash/Bank	Investments	Receivables	Inventories	Prepayments	Property, Plant Equipment	Work-in- Progress	Investment Property	Total Assets	Total Liabilities	Net Assets	
1	Ahafo	2024	10,313,185.70	-	2,873,215.97	11,649.20	-	878,446,667.42	42,996,437.12	-	934,641,155.41	2,845,303.01	931,795,852.40	
2	Ashanti	2024	131,604,686.38	-	8,199,376.94	4,402,632.40	4,184,505.61	3,550,321,871.44	-	-	3,698,713,072.77	23,421,199.47	3,675,291,873.30	
3	Bono	2024	22,276,214.50	326,060.06	762,125.51	2,030.00	140,151.66	433,702,526.28	83,254,226.87	-	540,469,082.67	17,200,267.00	523,268,815.67	
4	Bono East	2024	14,244,782.81	-	15,650.00	-	-	1,032,965,767.07	-	-	1,047,226,199.88	7,840,986.93	1,039,385,212.95	
5	Central	2024	33,093,806.78	-	4,162,551.39	7,445.00	84,760.72	1,729,046,150.07	213,873,820.29	-	1,980,384,199.46	24,749,511.83	1,955,634,687.48	
6	Eastern	2024	72,335,919.42	27,716,369.10	8,088,892.81	183,152.59	-	2,025,008,926.82	168,490,598.89	-	2,301,823,859.63	17,849,107.37	2,283,974,752.26	
7	Greater Accra	2024	54,275,380.66	32,651.00	47,331,696.54	-	-	3,636,244,557.71	-	-	3,742,189,978.05	72,116,177.62	3,670,073,800.43	
8	North East	2024	11,578,714.59	49,343.01	-	-	-	260,024,276.54	45,445,976.66	-	317,098,310.80	-	317,098,310.80	
9	Northern	2024	51,532,200.89	85,392.01	119,614.00	60,552.87	-	4,755,641,680.62	99,804,667.94	-	4,907,258,552.63	3,112,908.41	4,904,145,644.22	
10	Oti	2024	9,362,954.12	-	159,046.44	-	-	538,972,521.48	-	-	548,494,522.04	3,437,733.65	545,056,788.39	
11	Savannah	2024	13,232,321.07	752,413.83	83,780.00	15,000.00	-	166,811,853.19	38,991,617.00	104,850.20	220,011,490.54	874,198.43	219,137,292.11	
12	Upper East	2024	51,213,344.40	1,226,916.55	367,066.45	-	121,750.90	3,643,151,327.33	-	-	3,696,080,405.63	5,119,468.11	3,690,960,937.52	
13	Upper West	2024	17,129,509.11	361,668.60	35,465.00	-	-	970,788,940.00	63,524,831.99	-	1,051,840,414.70	4,967,473.02	1,046,872,941.68	
14	Volta	2024	24,366,948.72	-	803,576.09	71,878.00	-	1,224,303,040.05	-	-	1,249,545,442.86	21,733,645.66	1,227,811,797.20	
15	Western	2024	13,657,780.37	344,540.00	878,162.99	-	580,076.45	46,327,572,287.78	186,976,567.49	-	46,530,009,415.08	46,650,685.77	46,483,358,729.31	
16	Western North	2024	8,602,677.44	349,457.00	1,457,412.00	-	-	282,145,823.56	44,958,002.06	-	337,499,422.06	1,957,737.46	335,541,684.60	
Total		2024	538,820,426.96	31,244,811.16	75,337,632.13	4,754,940.06	5,111,245.34	71,455,148,217.37	988,316,746.31	104,850.20	73,103,285,524.22	253,876,403.74	72,849,409,120.33	

NATIONAL SUMMARY OF IRREGULARITIES

APPENDIX E

IRREGULARITIES/ REGIONS	Ahafo	Ashanti	Bono	Bono East	Central	Eastern	Greater Accra	North East	Northern	Oti	Savannah	Upper East	Upper West	Volta	Western	Western North	TOTAL	No. of MMDAs
CASH IRREGULARITIES																		
Uncollected revenue		281,095.00	51,898.00		1,159,824.50	853,455.20	641,374.42							1,116,704.87	602,683.00	382,254.69	5,089,289.68	27
Inefficient revenue collection	969,413.56	869,135.65	1,499,483.19	945,546.55	959,917.44	487,411.46			316,370.24		68,070.80	207,671.52	185,241.43		171,101.96	277,756.64	6,957,120.44	55
Unrecovered rent		681,122.00			443,185.00										49,800.00	77,810.00	1,251,917.00	16
Unaccounted revenue		249,059.00		240,387.00	78,221.44						24,358.00		20,793.00	252,168.56	49,400.50	7,730.00	922,117.50	21
Unsupported payments		57,462.85					71,050.00			32,752.00		28,700.00		81,355.02	191,887.24	141,605.00	604,812.11	15
Unaccounted payment				6,450.00	193,565.34												200,015.34	7
Unpresented Market tickets					200.00							5,500.00		135,580.00		32,400.00	173,680.00	7
Unpresented payment vouchers															110,060.00		110,060.00	2
Sub total	969,413.56	2,137,874.50	1,551,381.19	1,192,383.55	2,834,913.72	1,340,866.66	712,424.42	-	316,370.24	32,752.00	92,428.80	241,871.52	206,034.43	1,585,808.45	1,064,872.70	1,029,616.33	15,309,012.07	150
PAYROLL IRREGULARITIES																		
Unearned salaries	302,306.35	4,089.79	9,376.05	62,364.83	97,254.56	6,729.40	44,279.86	30,759.16	6,327.45		146,968.33	22,684.56	42,302.40	65,166.03		139,710.28	980,319.05	22
Unreserved bond		134,708.70															134,708.70	1
Non-payment of Tier 1 and 2 contributions					44,590.70		78,635.29							23,881.44		2,948.00	150,055.43	9
Failure to pay IGF staff salaries					21,402.00									19,620.00		43,746.20	84,768.20	3
Failure to pay salaries of Commission Collectors					67,850.28												67,850.28	1
Casual workers paid below minimum wage	62,132.40													8,586.60			70,719.00	2
Penalty for non-payment of SSNIT									4,132.59						8,276.43		12,409.02	2
Sub total	364,438.75	138,798.49	9,376.05	62,364.83	231,097.54	6,729.40	122,915.15	30,759.16	10,460.04	-	146,968.33	22,684.56	42,302.40	117,254.07	8,276.43	186,404.48	1,500,829.68	40
PROCUREMENT & STORE IRREGULARITIES																		
Missing assets		16,598.00								9,000.00							25,598.00	2
Unaccounted fuel purchased														103,582.91	40,847.00	65,336.93	209,766.84	6
Procured Software not put to use					25,000.00												25,000.00	1
Short supply of fertilizer				87,000.00													87,000.00	1
Disposal of Assembly's Assets without approval								84,000.00									84,000.00	1
Sub total	-	16,598.00	-	87,000.00	25,000.00	-	-	84,000.00	-	9,000.00	-	-	-	103,582.91	40,847.00	65,336.93	431,364.84	11

CONTRACT IRREGULARITIES												
Abandoned project											120,000.00	3
Delayed Projects	127,331.10			702,407.82						110,293.00		3
Payment for portions of works not executed					23,977.00							1
Sub total	127,331.10	-	-	702,407.82	23,977.00	-	-	-	-	110,293.00	120,000	7
TAX IRREGULARITIES												
Taxes not remitted		18,269.55		14,662.41	28,407.61						60,668.27	8
Taxes not withheld												3
Penalty on unremitted taxes												1
Failure to obtain VAI invoice												3
Sub total		18,269.55		14,662.41	28,407.61						60,668.27	15
GRAND TOTAL	1,461,183.41	2,311,540.54	1,560,757.24	2,064,666.29	887,724.18	114,759.16	326,830.28	41,752.00	239,397.13	374,849.08	1,926,645.43	223
Unpresented Value Books			10								7	8
												49

SUMMARY OF IRREGULARITIES - 2024

AHAFO REGION

No.	MMDA	CASH IRREGULARITIES		PAYROLL IRREGULARITIES		CONTRACT IRREGULARITY
		Weak revenue mobilisation drive	High Cost of revenue collections	Unearned salary	Payment of casual workers below minimum wage	Delayed projects
1	Tano South Municipal	35,517.80	238,360.74	5,432.40		32,108.40
2	Asutifi North District	1,666,060.00	128,038.45			
3	Asunafo South District	103,007.00	330,666.33	275,417.32		
4	Tano North Municipal		272,348.04			
5	Asutifi South District	182,884.75		10,897.88		
6	Asunafo North District			10,558.75	62,132.40	95,222.70
	Total	1,987,469.55	969,413.56	302,306.35	62,132.40	127,331.10
	No of MMDAs	4	4	4	1	2

ASHANTI REGION

No.	Name of Assembly	CASH IRREGULARITIES										TAX IRR	ASSETS MGT		
		Inefficient revenue collection	Rent defaulters	Unpresented GCRs	Unaccounted revenue	Uncollected revenue	Unsupported payments	Payments outside GIFMIS	Unserviced bond	Unearned salary	Withheld taxes not remitted			Missing assets	
1	Adansi North District										250,882.31				
2	Adansi South District									43,990.85					
3	Afigya Kwabre South District	173,179.97			124,950.00										
4	Ahafo Ano North District	49,344.60	17,320.00												16,598.00
5	Ahafo Ano South East District	76,778.55			46,104.00									5,283.20	
6	Ahafo Ano South West District		19,622.00		783.00										
7	Amansie Central District	113,547.52											4,089.79		
8	Asante Akim North Municipal									13,472.00					
9	Asante Akim South District			4	33,359.00										
10	Atwima Mponua District													12,986.35	
11	Atwima Nwabiagya Municipal		40,710.00								134,708.70				
12	Bosomtwe District	151,955.32													
13	Ejura Sekyedumase Municipal		514,780.00												
14	Kumasi Metropolitan (KMA)		88,690.00				236,333.96								
15	Mampong Municipal						12,000.00								
16	Old Tafo Municipal	24,762.12			43,863.00										
17	Sekyere Afram plains District			6							21,140.17				
18	Sekyere Central District	147,241.33					32,761.04								
19	Suame Municipal	132,326.24													
Total		869,135.65	681,122.00	10	249,059.00	281,095.00	57,462.85	272,022.48	134,708.70	4,089.79	18,269.55	16,598.00			
No. of MMDAs		8	5	2	5	3	2	2	1	1	2	1	2	1	1

BONO REGION

No.	MMDA	CASH IRREGULARITIES			PAYROLL IRREGULARITIES
		High Cost of revenue collections	Unaccounted revenue	Unpresented GCRs	Unearned Salary
1	Banda District	81,335.08			
2	Berekum East District	416,529.13			
3	Dormaa East District	227,175.57			
4	Sunyani West Municipal	308,317.52			
5	Tain District	466,125.89	33,853.00	-	
6	Wenchi Municipal		18,045.00		
7	Dormaa West District				9,376.05
Total		1,499,483.19	51,898.00	-	9,376.05
No. of MMDAs		5	2	1	1

BONO EAST REGION

No.	MMDA	CASH IRREGULARITIES			PAYROLL IRREGULARITIES	CONTRACT IRREGULARITIES	ASSETS & STORES IRREGULARITIES
		Unaccounted Revenue	High Cost of revenue collections	Payments not accounted for	Unearned Salaries	Abandoned Project	Short supply of fertilizer
1	Techiman Metropolitan	6,800.00	142,953.32			129,505.00	
2	Sene West District	8,367.00		6,450.00			
3	Kintampo North Municipal	225,220.00	180,551.37		23,717.31		
4	Kintampo South District		216,842.07				
5	Nkoranza South Municipal		332,496.43				87000.00
6	Pru West District		72,703.36		38,647.52		
Total		240,387.00	945,546.55	6,450.00	62,364.83	129,505.00	87,000.00
No. of MMDAs		3	5	1	2	1	1

CENTRAL REGION

No.	Name of Assembly	CASH IRREGULARITIES										PAYROLL IRREGULARITIES				STORE IRREG.			TAX IRREGULARITIES		
		Uncollected revenue	Inefficient revenue collection	Unpaid rent	Unaccounted payment	Unaccounted revenue	Unpresented Value Books	Unpresented Market tickets	Failure to grant building permits to 50 applicants	Payment outside GIEMIS	Unearned salaries	Non-payment of tier 1 and 2 contributions	Failure to pay salaries of Commission Collectors	Failure to pay ICF staff salaries	Procured Software not put to use	Taxes not withheld	Taxes not remitted	Failure to obtain VAT invoice	Penalty on unremitted taxes		
1	Agona East District	4,500.00	104,683.07	17,800.00																	
2	Agona West Municipal		145,057.17		19,524.59											3,181.14					
3	Ajomako Anyan Essian District		106,189.08	13,394.00																	
4	Asikuma Odoben Brakwa		2,285.80	2,490.00	4,186.00										5,536.87						
5	Assin Foso Municipal		54,495.99	185,880.00																	
6	Assin North District	27,044.00																			
7	Assin South District		81,879.08		4,184.00	6,190.00															
8	Awutu Senya District	117,682.50	148,605.98	55,725.00	94,501.24		103,796.00							25,000.00							
9	Awutu Senya East Municipal	324,000.00				42,920.44					2						166,408.86		95,815.30		
10	Efifutu Municipal								70,300.00												
11	Ekumfi District								62,623.00												
12	Gomoa Central District	116,298.00				13,386.00															
13	Gomoa East District	550,000.00			37,135.00	15,725.00		26		200.00											
14	Komenda Edina Eguafu Abirem District				34,094.51																
15	Mfanteman Municipal	20,300.00	85,467.92	30,736.00															484.40		

No.	Name of Assembly	CASH IRREGULARITIES										PAYROLL IRREGULARITIES					STORE IRREG.		TAX IRREGULARITIES				
		Uncollected revenue	Inefficient revenue collection	Unpaid rent	Unaccounted payment	Unaccounted revenue	Unpresented Value Books	Unpresented Market tickets	Failure to grant building permits to 50 applicants	Payment outside GIEMIS	Unearned salaries	Non-payment of tier 1 and 2 contributions	Failure to pay salaries of Commission Collectors	Failure to pay IGF staff salaries	Procured Software not put to use	Taxes not withheld	Taxes not remitted	Failure to obtain VAT invoice	Penalty on unremitted taxes				
16	Twifo Atti-Morkwa District		116,345.40																				
17	Twifo Hemang Lower Denkyira District		81,750.82												2,680.03		1,815.54						
18	Upper Denkyira East Municipal		33,157.13	137,160.00													17,692.93						
Total		1,159,824.50	959,917.44	443,185.00	193,565.34	78,221.44	28	200.00	103,796.00	132,923.00	97,254.56	44,590.70	67,850.28	21,402.00	25,000.00	8,216.90	19,992.87	169,590.00	19,992.87	95,815.30			
No. of MMDAs		7	11	7	6	4	2	1	1	2	2	4	1	1	2	2	3	2	1	1			

EASTERN REGION

No.	Name of Assembly	CASH IRREGULARITIES			PAYROLL IRREG.	CONTRACT IRREG.	TAX IRREG.
		Uncollected revenue	Inefficient revenue collection	Payment outside GIFMIS	Unearned salary	Abandoned projects	Failure to remit Withheld tax
1	Abuakwa North Municipal		50,953.77				
2	Atiwa West District		54,622.20				
3	Ayensuano District		81,125.41				
4	Fanteakwa North					702,407.82	
5	Kwahu East District	805,405.20	140,316.64				
6	Kwahu West Municipal				6,729.40		
7	New Juaben North Municipal	34,200.00					
8	New Juaben South Municipal			119,670.76			14,662.41
9	Nsawam Adoagyiri Municipal	13,850.00					
10	Yilo Krobo Municipal		160,393.44				
Total		853,455.20	487,411.46	119,670.76	6,729.40	702,407.82	14,662.41
No. of MMDAs		3	5	1	1	1	1

GREATER ACCRA REGION

No.	Name of Assembly	CASH IRREGULARITIES			PAYROLL IRREG.		CONTRACT IRREG.	TAX IRREG.
		Uncollected revenue	Unsupported payments	Missing GCRs	Failure to remit Pension Funds	Payment of unearned salaries	Payment for portions of works not executed	Failure to remit withheld tax
1	Ablekuma West Municipal						23,977.00	
2	Adenta Municipal					10,836.10		
3	Ashaiman Municipal	399,330.42						
4	Ga South Municipal	85,900.00				22,330.36		
5	Ga West Municipal	58,944.00	71,050.00					
6	Shai Osudoku District				78,635.29			
7	Tema Metropolitan	97,200.00		3		11,113.40		28,407.61
Total		641,374.42	71,050.00	3	78,635.29	44,279.86	23,977.00	28,407.61
No. of MMDAs		4	1	1	1	3	1	1

NORTH EAST REGION

		PAYROLL IRREGULARITIES	ASSETS & STORES IRREGULARITIES
No.	MMDA	Unearned Salary	Disposal of Assembly's Assets without approval
1	Yunyoo-Nasuan District	30,759.16	
2	Mamprugu Moagduri District		84,000.00
Total		30,759.16	84,000.00
No. of MMDAs		1	1

NORTHERN REGION

		CASH IRREGULARITIES	PAYROLL IRREGULARITIES	
No.	MMDA	High Cost of revenue collections	Unearned Salary	Penalty for non-payment of SSNIT Contribution
1	Saboba District	23,219.00		
2	Karaga District	224,778.87		
3	Kumbungu District	68,372.37		
4	Savelugu Municipal		6,327.45	4,132.59
Total		316,370.24	6,327.45	4,132.59
No. of MMDAs		3	1	1

OTI REGION

No.	MMDA	CASH IRREGULARITIES	ASSETS & STORES IRREGULARITIES
		Unsupported payments	Missing GPRS machine
1	Nkwanta North Municipal	32,752.00	
2	Agriculture Office Nkwanta		9,000.00
Total		32,752.00	9,000.00
No. of MMDAs		1	1

SAVANNAH REGION

No.	MMDA	CASH IRREGULARITIES		PAYROLL IRREGULARITIES
		High Cost of revenue collections	Unaccounted Revenue	Unearned Salaries
1	Bole District	68,070.80		146,968.33
2	East Gonja Municipal		19,338.00	
3	North-East Gonja District		5,020.00	
Total		68,070.80	24,358.00	146,968.33
No. of MMDAs		1	2	1

UPPER EAST REGION

No.	MMDA	CASH IRREGULARITIES			PAYROLL IRREGULARITIES	CONTRACT IRREGULARITIES
		Unsupported payments	Inefficient revenue collection	Unaccounted Value books	Unearned salary	Delayed projects
1	Bolga East District	15,500.00				
2	Builsa North Municipal	6,000.00				
3	Kassena Nankana Municipal		23,298.68	5,500.00		
4	Bongo District		15,406.04			
5	Bawku West District	7,200.00	77,325.28			110,293.00
6	Nabdam District		91,641.52			
7	Builsa South District				22,684.56	
Total		28,700.00	207,671.52	5,500.00	22,684.56	110,293.00
No. of MMDAs		3	4	1	1	1

UPPER WEST REGION

No.	MMDA	CASH IRREGULARITIES			PAYROLL IRREGULARITIES
		Weak revenue mobilisation drive	High Cost of revenue collections	Revenue collected not accounted for	Unearned salary
1	Wa East District	271,160.00		2,180.00	
2	Daffiama Issa Bussie District	71,142.88			
3	Sissala East Municipal	346,918.80			
4	Sissala West Municipal	111,355.94			42,302.40
5	Lawra Municipal	142,431.50			
6	Jirapa District			18,613.00	
7	Nandom Municipal		32,394.10		
8	Wa Municipal		85,936.49		
9	Wa West District		66,910.84		
		943,009.12	185,241.43	20,793.00	42,302.40
No. of MMDAs		5	3	2	1

VOLTA REGION

No.	Name of Assembly	CASH IRREGULARITIES					CONTRACT IRREG.	PAYROLL IRREGULARITIES					STORES IRREG.
		Uncollected revenue	Unaccounted revenue	Unpresented Value Books	Unpresented GCRs	Unsupported payments		Abandoned project	Payment of unearned salaries	Failure to pay pension contributions of temporary staff	Casual workers paid below minimum wage	Unpaid temporary staff salaries	
1	Adaklu		56,126.00	36,400.00		21,640.00			11,821.65	8,586.60			
2	Afadzato South District								920.00			19,620.00	
3	Akatsi North			2,680.00									
4	Anloga	28,000.00											
5	Central Tongu District		2,340.00										
6	Ho Municipal	862,281.44	193,702.56	96,500.00		59,715.02							103,582.91
7	Hohoe Municipal				1			120,000.00					
8	Keta Municipal	226,423.43			6								
9	Kpando Municipal									65,166.03			
10	South Tongu								11,139.79				
Total		1,116,704.87	252,168.56	135,580.00	7	81,355.02		120,000.00	23,881.44	8,586.60		19,620.00	103,582.91
No. of MMDAs		3	3	3	2	2	1	1	3	1	1	1	1

WESTERN REGION

No.	Name of Assembly	CASH IRREGULARITIES					PROCUREMENT/STORES IRREG.				TAX IRREG.			
		Uncollected revenue	Unsupported payments	Inefficient revenue collection	Unrecovered rent	Revenue not accounted for	Penalty for non-payment of SSNIT	Unaccounted for Fuel	Absence of records on procurement proceedings	Contracts not included in procurement plan				
1	Ahanta West		16,760.00											
2	Ahanta West													
3	Effia Kwesimintsim		30,520.00			49,400.50								
4	Ellembelle													
5	Jomoro Municipal												60,668.27	
6	Nzema East	320,000.00												
7	Sekondi Takoradi	195,768.00	144,607.24		10,010.00					574,280.20		577,105.87		
8	Shama	86,915.00		171,101.96				8,276.43						
9	Tarkwa Nsuaem				39,790.00									
Total		602,683.00	191,887.24	171,101.96	49,800.00	49,400.50	8,276.43	40,847.00	574,280.20	577,105.87	1	2	1	60,668.27
No. of MMDAs		3	3	1	2	1	1	2	1	1	1	1	1	1

WESTERN NORTH REGION

No.	Name of Assembly	CASH IRREGULARITIES										PAYROLL IRREGULARITIES			STORES IRREG.		TAX IRREG.	
		Inefficient revenue collection	Uncollected revenue	Unrecovered rent	Revenue unaccounted for	Unsupported payments	Unpresented payment vouchers	Unpresented value books	Outstanding Electricity Bill	Unremitted Tier 2 contribution to Pension Fund Manager	Unearned salaries	Unpaid salaries of casual staff	Failure to account for fuel purchased	Tax no Deducted	Tax no Remitted			
1	Bibiani/ Anhwiaso/ Bekwai	86,760.96																
2	Bodi	39,856.07					175,617.47		2,948.00	26,867.01	43,746.20							
3	Juaboso District	124,742.68	126,000.00															
4	Bia East	8,025.32																
5	Suaman					19,880.00												
6	Sefwi Akontombra	18,371.61																
7	Sefwi Wiawso		256,254.69	64,880.00														
8	Aowin			12,930.00		19,050.00		16,060.00										
9	Bia West District					102,675.00		94,000.00										
Total		277,756.64	382,254.69	77,810.00	7,730.00	141,605.00	110,060.00	32,400.00	2,948.00	139,710.28	43,746.20	65,336.93	11,663.15	2,191.65	1	2	3	
No. of MMDAs		5	2	2	1	3	2	1	1	2	1	3	3	1	1	1	1	

MISSION STATEMENT

The Ghana Audit Service exists

To Promote

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

By auditing

to recognised international standards

And

reporting audit results to Parliament

