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REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF DISTRICT ASSEMBLIES FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

This report has been prepared under Section 11 of the Audit Service Act, 2000 (Act 584) for presentation to Parliament in accordance with Section 20 of the Act.

**Johnson Akuamoah Asiedu
Acting Auditor-General
10 June 2021**

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

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TRANSMITTAL LETTER

Ref. No. AG.01/109/Vol.2/156

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10 June 2021

Dear Rt. Hon. Speaker,

**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF
DISTRICT ASSEMBLIES FOR THE FINANCIAL YEAR
ENDED 31 DECEMBER 2020**

I have the honour, in accordance with Article 187(5) of the 1992 Constitution to submit my Report on the audit of the accounts of District Assemblies for the financial year ended 31 December 2020, to be laid before Parliament.

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

3. The Report continues to highlight recurring irregularities which were caused by absence of sanctions against financial and administrative indiscipline, managerial ineffectiveness and low level of commitment by Coordinating Directors and Finance Officers towards enforcing the provisions of relevant legislations and administrative instructions.

4. I recommended that the Minister of MLGDRD and the Head of Local Government Service should impose sanctions on key officials of the Assemblies found to have indulged in offences as a measure to deter recurrence.

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

Yours faithfully,



JOHNSON AKUAMOAH ASIEDU
ACTING AUDITOR-GENERAL

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

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ACRONYMS

DACF	- District Assemblies Common Fund
DCD	- District Coordinating Director
DP	- Development Partner
FMDA	- Financial Memoranda for District Assemblies
GCR	- General Counterfoil Receipt
IGF	- Internally Generated Funds
LI	- Legislative Instrument
GIFMIS	- Ghana Integrated Financial Management Information Systems
GoG	- Government of Ghana
GRA	- Ghana Revenue Authority
MLGDRD	- Ministry of Local Government, Decentralisation & Rural Development
MMDA	- Metropolitan, Municipal and District Assemblies
PFMA	- Public Financial Management Act
PFMR	- Public Financial Management Regulations
SSF	- Social Security Fund
SSNIT	- Social Security and National Insurance Trust

REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF DISTRICT ASSEMBLIES FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

PART I

MANDATE, SCOPE AND AUDIT OBJECTIVES

Introduction

6. In accordance with Articles 187(2) and 253 of the 1992 Constitution of Ghana and Section 84 of the Public Financial Management Act, 2016 (Act 921), the accounts of the 260 Metropolitan, Municipal and District Assemblies for the financial year ended 31 December 2020 have been audited. One Assembly was unable to submit its financial statements by the statutory deadline of 28 February 2021. We however conducted audits on the accounting records and operations of all the 260 Assemblies.

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

Scope and audit objectives

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

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

9. My audits also ascertained the extent of compliance with applicable laws, regulations and guidelines. These included the Local Governance Act, 2016 (Act 936), Public Financial Management Act, 2016 (Act 921), Public Financial Management Regulations, 2019 (L.I. 2378), Public Procurement Act, 2003 (Act 663), Public Procurement (Amendment) Act, 2016 (Act 914) and the Financial Memoranda for District Assemblies.

10. I have provided in this Report, extracts from the financial statements for the period 2018 to 2020 for purposes of comparing the year-on-year performance of the Assemblies and to provide an appraisal of Assemblies which default in submitting their financial statements for audit validation and were therefore excluded in the previous reports. The extracts include income, internally generated funds, operational results, and assets and liabilities of the Assemblies.

PART II

EXECUTIVE SUMMARY

Submission of annual accounts

11. For the 2020 financial year, 259 Assemblies submitted their financial statements for audit validation as required by Section 80(1) of the Public Financial Management (PFM) Act, 2016 (Act 921). The only defaulting Assembly was Asokore Mampong District Assembly.

12. Overall compliance with Section 80 of Act 921 over the 2018 to 2020 financial years is provided below.

Year	No. of Assemblies	Assemblies with audited financial Statement	No of defaulting Assemblies
2018	254	240	14
2019	260	258	2
2020	260	259	1

Sources of Income

13. The total income received by the 259 Assemblies in 2020 was GH¢2,310,917,549.41. This was made up of Internally Generated Funds (IGF), quarterly allocations of the District Assemblies Common Fund, Government salary grant and support from Ghana's Development Partners (DP). The Metropolitan Assemblies received the highest income mainly from IGF and external grants exclusive to Metro Assemblies.

14. The income received by the Metro Assemblies were Accra (GH¢48,284,879.08), Kumasi (GH¢45,330,484.59), Tema (GH¢33,420,796.81), Cape Coast (GH¢20,067,178.45), Sekondi-Takoradi (GH¢28,671,353.79) and Tamale (GH¢16,551,077.91).

IGF revenue performance

15. The Assemblies collected IGF from property rates, fees, licences, royalties and other miscellaneous sources for their recurrent expenditure. The 259 Assemblies collected a total IGF of GH¢391,542,986.09 during the year. The highest collecting Assemblies were Kumasi Metro GH¢20,952,314.52, Tema Metro GH¢19,769,309.17 and Accra Metro GH¢11,828,797.89 and the least performing Assemblies were Chereponi District GH¢78,185.86, Nanton District GH¢72,572.30 and Yunyo Nansua District GH¢54,929.27.

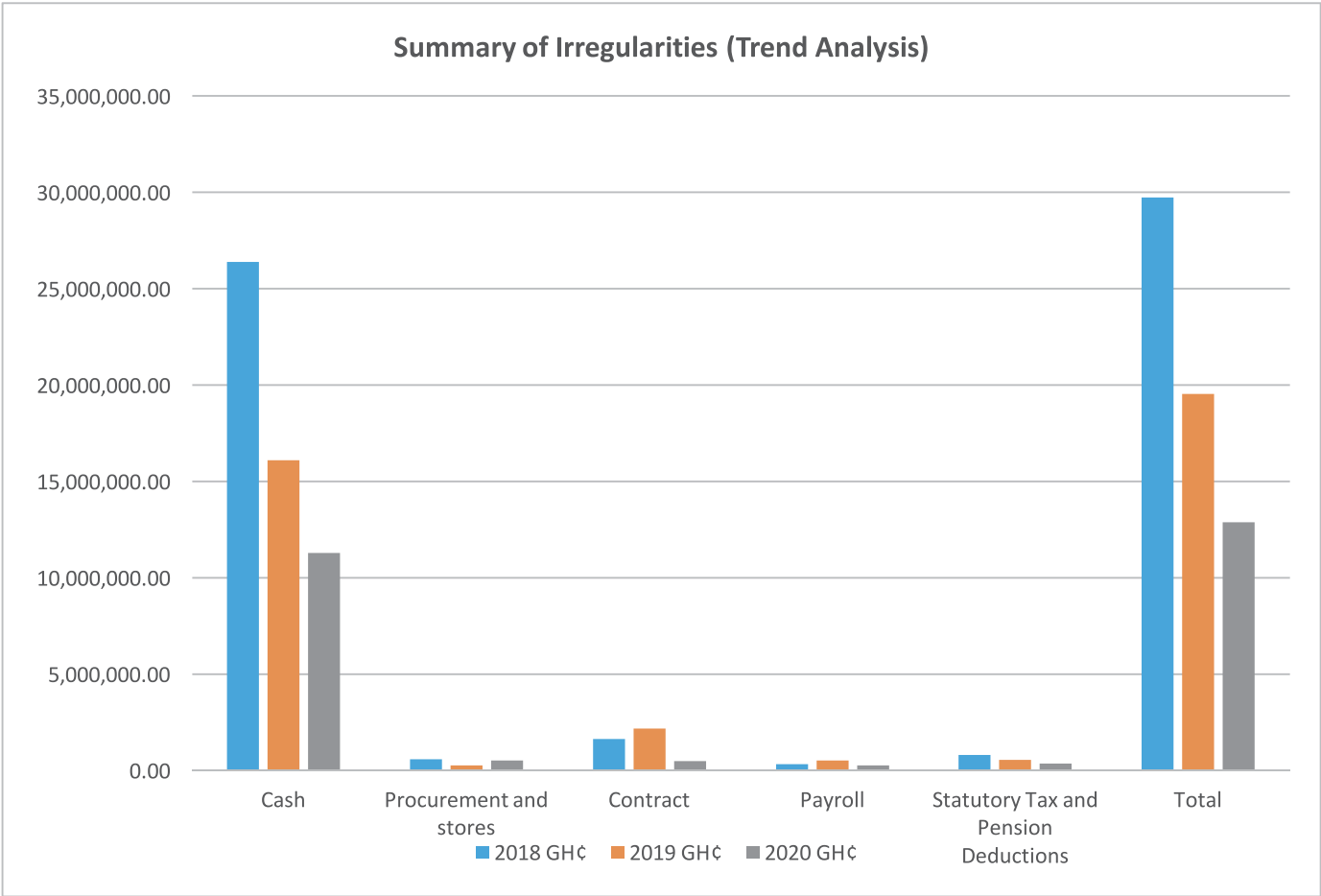
16. Ineffective collection strategies, absence of comprehensive records on properties and businesses, avoidable commissions of up to 30% paid to private firms for revenue collections on behalf of the Assemblies contributed to the low IGF collections making the Assemblies reliant on external income from Government and Development Partners.

Assets and Liabilities

17. Total assets of the 259 Assemblies as at 31 December 2020 was GH¢637,476,841.29 whilst total liabilities stood at GH¢42,088,271.93. The assets comprised cash/bank balances of GH¢280,962,643.75, investments of GH¢344,656,905.18 and receivables (debtors) of GH¢11,857,292.36.

Summary of Irregularities (Trend Analysis)

Irregularities	2018 GH¢	2019 GH¢	2020 GH¢
Cash	26,397,410.07	16,085,998.24	11,272,151.16
Procurement and stores	573,915.10	245,639.90	515,501.88
Contract	1,631,646.64	2,164,502.57	483,470.78
Payroll	327,005.44	504,349.18	259,842.90
Statutory Tax and Pension Deductions	807,252.92	534,121.78	345,594.30
Total	29,737,230.17	19,534,611.67	12,876,561.02



Cash irregularities

18. Cash irregularities noted during the audits amounted to GH¢11,272,151.16 and comprised mainly of unaccounted payments, uncollected revenue, unaccounted revenue, processing of payment transactions without the use of GIFMIS and overdue recoverable amounts in respect of staff rent and advances.

Unaccounted payments

19. Our audits noted instances of unaccounted payments at 43 Assemblies made up of unsupported payments of GH¢2,851,620.25 with no relevant expenditure documentation such as payment vouchers, invoices and acknowledgments to authenticate them.

20. We recommended recovery of the amounts from the Coordinating Directors and Finance Officers.

Commitment of expenditure without the use of GIFMIS

21. Twenty-three Assemblies recorded payments in the sum of GH¢3,325,317.16 that were not processed via the GIFMIS. The affected Assemblies attributed the irregularity to telecommunication network and related challenges; however, no reports were made to the GIFMIS Secretariat in Accra for redress.

22. We recommended to management of the 23 Assemblies to liaise with the GIFMIS Secretariat to address all implementation challenges for payment transactions to be made using the GIFMIS platform.

Uncollected/unaccounted revenue

23. Revenue not accounted for or not collected continue to occur at the Assemblies with no action taken against defaulters. Our audits reported uncollected revenue from property rates, operating permits, licenses and fees amounting to GH¢3,530,073.38 by 42 Assemblies and GH¢104,650.00 value books not accounted for by 29 Assemblies. We also noted revenue collected that were neither paid to bank nor accounted for in the sum of GH¢614,979.52 by 34 Assemblies. The latter included auction proceeds of GH¢157,150.00 from sale of unserviceable grader and vehicles by the Dormaa East Assembly which was paid into the Assembly's account rather than the designated account. Also, 17 Assemblies did not account for 269 General Counterfoil Receipt booklets with no pre-printed values.

24. We recommended that management should institute effective revenue collection measures to collect revenues due the Assemblies. We also recommended recovery of unaccounted revenues from the revenue collectors, failing which the Finance Officers and Revenue Superintendents should be jointly held liable for refund of the amounts into the Assemblies' accounts.

Unrecovered salary advances and rent from staff

25. Management of the Assemblies did not put in place effective recovery mechanisms for prompt payment of rent by occupants of residential premises or repayment of advances granted which fell in arrears for periods up to 61 months. The overdue debts were unpaid rent of GH¢553,418.85 at 21 Assemblies and unrecovered salary advances of GH¢39,496.00 at seven Assemblies.

26. We recommended to management to assign collectors to demand the rent monthly from occupants of the premises and to also recover the outstanding amounts from cash entitlements of the defaulters.

Unjustified/wasteful payments

27. Four Assemblies recorded payments amounting to GH¢117,175.00 that we considered unjustified or wasteful. These comprised a payment of GH¢35,795.00 by Effia-Kwesimintsim for evacuation of refuse from four communities already covered by a separate contract with Zoomlion Ltd; payment of GH¢57,880.00 by Awutu Senya East for undocumented evacuation of refuse and disinfestation of final disposal site; hire of trucks at a cost of GH¢20,000.00 by Techiman Municipal Assembly to evacuate refuse even though the Assembly had two official heavy duty tipper trucks in good condition to perform the service; and payment of GH¢3,500.00 by Kwadaso Municipal Assembly to repair the private vehicle of its Planning Officer said to have been involved in accident whilst on official duty that could not be substantiated.

28. We recommended recovery of the amounts from the Coordinating Directors, Finance Officers as well as other officials who presided over the payments.

Procurement and stores irregularities

29. Ten Assemblies procured GH¢205,764.58 worth of fuel for use by official vehicles but did not have evidence of receipt and usage such as log book entries for our verification, whilst four Assemblies procured provisions and equipment totalling GH¢112,896.68 that were not accounted for. The amount included a payment of GH¢7,950.00 for home appliances for the residence of the Chief Executive of Shama District Assembly that were not made available for our inspection.

30. Other irregularities noted were procurements worth GH¢196,840.60 through sole sourcing by five Assemblies without approval by the Public Procurement Authority; payment of GH¢7,035.00 by Ahanta West Assembly for supply and installation of clocking machine that was yet to be put to use; and payment for repair and maintenance services costing GH¢150,928.50 by five Assemblies without works order and certificate of satisfactory performance.

31. We recommended recovery of the irregular payments from the Coordinating Directors and Finance Officers and also management should resolve all outstanding issues for immediate use of the clocking machine. We further recommended to the management to comply fully with the relevant provisions of the Procurement Law.

Contract irregularities

32. This was in respect of payment of GH¢483,470.78 by management of Bosome Freho District Assembly in the Ashanti Region for the pavement of a 2,000-metre square lorry park which was duly handed over to the Assembly in October 2020 but had not been put in use. The project did not have the accompaniment of market stalls or restrooms to attract commercial transport and passengers to the station.

33. To avoid wasteful expenditure, we recommended to management to construct ancillary facilities and immediately put the lorry park to use to enable the communities' benefit from the investment.

Unearned salaries

34. Twenty Assemblies recorded a total payment of GH¢259,842.90 to persons who had separated from the employment of the Assemblies for periods dating as far back as August 2019. In some cases, though the Assemblies reported the names as “unknown” in the monthly validation of their payrolls to the Controller & Accountant-General, the names were not deleted. We also noted that management of the Assemblies did not follow up with bank notification to block withdrawals by the account holders.

35. We recommended recovery of the irregular payments from the Coordinating Directors and Heads of the Human Resource Units of the Assemblies for their failure to stop withdrawals of the unearned salaries.

Statutory tax and pension deduction irregularities

36. Our audits reported statutory tax infractions at 17 Assemblies which involved non-deduction of withholding tax of GH¢37,989.98, withheld tax of GH¢127,403.30 not remitted to the Ghana Revenue Authority and GH¢19,095.32 VAT payment not supported with the approved invoice.

37. We also reported pension deduction infractions at eight Assemblies where pension contributions of GH¢42,582.10 and GH¢74,045.31 had not been remitted to SSNIT and Second-Tier Fund Managers respectively. These resulted in the payment of GH¢44,478.30 penalty by Kwaebibirim, Suhum, Yilo Krobo Wa and Wa East Assemblies.

38. We recommended that the Coordinating Directors and Finance Officers should personally pay the un-deducted taxes and remit all taxes deducted but not paid to GRA. We also recommended that the Finance officer should be held liable for the VAT payment without VAT receipts.

39. We further recommended payment of all outstanding pension remittances to the Fund Managers and the Coordinating Directors and Finance Officers held liable for the penalties paid.

PART III

DETAILS OF FINDINGS AND RECOMMENDATIONS

AHAFO REGION

Introduction

40. The Ahafo Region had six Assemblies in 2020, 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.

41. We audited the books and accounts of the six Assemblies for the 2020 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

42. The six Assemblies submitted their 2020 financial statements for audit in compliance with Section 80 of the Public Financial Management Act, 2016 (Act 921). We also issued our opinions on the financial statements of all the Assemblies.

Sources of Income

43. The six Assemblies operated with a total income of GH¢52,025,216.77 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¢52,025,216.77 represented an increase of GH¢8,871,141.16 or 20.56 percent as compared to 2019 figure of GH¢43,154,075.61

IGF revenue performance

44. The Assemblies collected a total IGF of GH¢10,077,816.46 which represented an increase of GH¢1,985,788.12 over the 2019 figure of GH¢8,092,038.34. Asutifi North reported the highest increase of GH¢1,844,690.81. The only Assembly with a drop in IGF collection was Tano North District Assembly by an amount of GH¢50,085.27. The Assemblies collected IGF from property rates, fees, licences, royalties and other miscellaneous sources for their recurrent expenditure.

Assets and Liabilities

45. Total assets of the six Assemblies as at 31 December 2020 was GH¢2,228,091.76. These comprised Cash/Bank balances of GH¢2,176,328.26, Investment of GH¢19,850.00 and Debtors of GH¢31,913.50. All the six Assemblies had positive cash balances with Asunafo South ending the year with the least balance of GH¢43,144.32.

46. Four Assemblies recorded liabilities totalling GH¢40,931.54 with Asunafo North reporting the highest liabilities of GH¢38,588.92

47. The income, IGF, operational results, bank balances, investments, debtors and creditors in the books of the six Assemblies are provided in Appendices B to D.

Management Issues

Cash Irregularities

Uncollected rent/fees - GH¢48,745.00

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

49. We noted during our audit that Bee Catering Services, a private restaurant operator who occupied a 1.67-acre land with summer-hut facilities owned by the Asunafo North Municipal Assembly, owed the Assembly rent and operational fees totalling GH¢30,120.00 between 2013 and 2020. Also, Tano South Municipal Assembly failed to collect store rent and operational fees totalling GH¢18,625.00 from 246 individuals and businesses.

50. This anomaly occurred because of ineffective supervision by the Heads of Revenue Units and Finance Officers over revenue collection. This denied the Assemblies of funds for their operations.

51. We recommended to management of the Assemblies to take effective measures, including legal action, to recover the amount of GH¢48,745.00 from the defaulters and also strengthen the revenue collection mechanisms of the Assemblies.

Payments not accounted for - GH¢122,159.00

52. Regulation 82 of the PFMR, 2019 (L.I. 2378) requires that a payment by a covered entity shall be accompanied with a payment voucher, authorised by the head of accounts and approved by the Principal Spending Officer on the Government Integrated Financial Management Information System (GIFMIS).
53. Management of Asutifi North District Assembly failed to produce for our review, 17 vouchers for a total payment of GH¢122,159.00 from the Assembly’s Royalties account.
54. Management attributed the anomaly to poor record keeping and misfiling at the Accounts Section. This constitutes unaccounted payments.
55. We recommended recovery of the amount of GH¢122,159.00 from the Coordinating Director and the Finance Officer.

Unaccounted revenue - GH¢2,390.00

56. By Regulation 46 of the PFMR, 2019 (L.I. 2378), a Principal Spending Officer shall ensure that non-tax revenue is efficiently collected and lodged in gross within 24 hours in the designated Consolidated Fund Transit bank accounts except in the case of internally generated funds retained under an enactment.
57. We noted that, five revenue collectors of Asutifi South District Assembly did not account for GH¢2,390.00 revenue collected between January and December 2020. The details are provided below:

No.	Revenue Officer	Amount Collected	Amount accounted for	Amount not accounted for
1	Nicholas Amankwah	395.00	85.00	310.00
2	Theresah Konadu	2,414.00	2,303.00	111.00
3	Augustina Twumwaa	430.00	-	430.00
4	Osei Kwaku	350.00	-	350.00
5	Agyen Yaw Justice	1,189.00	-	1,189.00
Total		4,778.00	2,388.00	2,390.00

58. Ineffective supervision by the Finance Officer, the Revenue Superintendent and Internal Auditor of the Assembly, contributed to the lapse.

59. We recommended to the Coordinating Director to recover the GH¢2,390.00 from the defaulting collectors otherwise the Finance Officer and the Head of Revenue Unit should be jointly held liable to refund the amount involved.

Procurement and Stores Irregularities

Unaccounted fuel purchased - GH¢36,289.00

60. Section 52 of the PFMA, 2016 (Act 921) provides that a Principal Spending Officer shall maintain adequate records of government stores. The Principal Spending Officer is discharged of accountability of government stores where the stores have been consumed in the course of public business and records are available to show that the stores have been consumed.

61. Contrary to the above Law, we noted that management of two Assemblies could not account for fuel bought totalling GH¢36,289.00 with evidence of usage in the log books of Assemblies’ vehicles which purportedly consumed the fuel. The details are below:

No.	Name of Assembly	Amount
1	Asunafo North	11,429.00
2	Tano South	24,860.00
Total		36,289.00

62. The Transport Officers attributed the lapse to the drivers’ failure to record the fuel purchased. As a result, we could not confirm whether the amount spent on fuel was used in the interest of the Assemblies.

63. We recommended that the District Coordinating Directors should recover the GH¢36,289.00 from the Transport Officers and the Drivers.

Unaccounted stores - GH¢20,930.79

64. Contrary to Section 52 of the PFMA, 2016 (Act 921), the Asutifi North Assembly procured store items amounting to GH¢20,930.79 from its IGF Account but failed to account for them with evidence of distribution lists of the beneficiaries. Details are shown below:

Date	PV No.	Payee	Details	Amount
03/06/2020	ROY /12/06	Agyabes Co Ltd	25 Bags of Rice	7,338.75
13/05/2020	IGF /32/05	Agyabes Co Ltd	64 bags of sugar	13,592.04
Total				20,930.79

65. The Storekeeper of the Assembly said the items were not brought into store. The failure to provide these records for our review showed lack of accountability for the items.

66. We recommended that the Coordinating Director and Finance Officer should refund the amount of GH¢20,930.79 into the Assembly's account.

Tax Irregularities

Payment for VAT without prescribed invoices/receipts - GH¢2,400.38

67. Contrary to Regulation 21 of the Value Added Tax (VAT) Regulations, 2016 (LI 2243), management of two Assemblies paid a total amount of GH¢72,410.82 inclusive of VAT of GH¢2,400.38 but failed to obtain VAT invoices/receipts from the suppliers. The details are below:

No.	Name of Assembly	No. of PVs	Item	Gross Amount	VAT Amount
1	Asunafo South	1	Supply of farm inputs, Jerseys and football	19,168.30	558.30
2	Asutifi North	4	Hotel accommodation, furniture, and bags of rice	53,242.52	1,842.08
Total				72,410.82	2,400.38

68. We recommended recovery of the GH¢2,400.38 from the Finance Officers for failing to obtain the invoices/receipts for the payment.

Withheld taxes not remitted - GH¢6,424.92

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

70. On the contrary, the Finance Officer of Asutifi North District Assembly withheld taxes totalling GH¢6,424.92 from three payments made for goods totalling GH¢154,466.00, but did not remit the tax to GRA. The details are below:

Date	PV No.	Payee	Item	Gross Amount	Tax
31/12/2020	ROY/74/12	My K B Ent	Chemicals for spraying churches and mosque	15,646.00	463.92
02/06/2020	ROY/05/06	Jasco Elect. Works	Low-tension electrical works	90,000.00	4,500.00
30/10/2020	ROY/08/11	Sals Multi Ventures	Desilting central market drain at Kenyasi	48,820.00	1,461.00
Total				154,466.00	6,424.92

71. Management of the Assembly used the taxes to fund their operations thus denying Government of tax revenue.

72. We recommended that the total amount of GH¢6,424.92 is remitted to the GRA.

ASHANTI REGION

Introduction

73. Ashanti Region had 43 Assemblies in 2020 comprising one Metropolitan, 18 Municipalities and 24 Districts. The list of the 43 Assemblies, their capitals, status and Legislative Instruments are provided at Appendix A.

74. We audited the books and accounts of all the Assemblies for the 2020 financial year and issued management letters thereon. All the 43 Assemblies responded to our management letters as required by Section 29(1) of the Audit Service Act, 2000 (Act 584).

Financial Reporting

Submission of annual financial statements

75. All the 43 Assemblies, with the exception of Asokore Mampong Assembly, submitted their financial statements for audit in compliance with Section 80 of the PFMA, 2016 (Act 921). We accordingly issued our audit opinions on the financial statements for the 42 Assemblies. This represented a marginal performance decrease as compared to submissions in 2019.

Sources of Income

76. The 42 Assemblies operated with a total income of GH¢394,194,164.62 comprising IGF, DACF, Government Grants and Donor funding. Government Grants was in the form of salary payments to employees and budgetary support to decentralised departments whiles Donor funding included support under the DACF-RFG, among others.

Internally Generated Funds

77. The 42 Assemblies budgeted to collect GH¢76,025,446.28 but realised GH¢68,420,090.83 from IGF and this accounted for 17.4 percent of the total income of the Assemblies.

Cash and Bank Balances

78. The cash and bank balances of the Assemblies for the year ended 31 December 2020, totalled GH¢44,268,084.40. Obuasi Municipal recorded the highest cash and bank balance of GH¢10,895,017.44 and Ejisu Municipal Assembly with the least balance of GH¢16,357.57. The GH¢10,895,017.44 bank balance at Obuasi included undisbursed funds for a World Bank funded Ghana Secondary Cities Project.

Investments

79. Six out of the 42 Assemblies disclosed GH¢791,099.62 as the value of their investments

Sundry debtors

80. Eleven of the 42 Assemblies were owed a total amount of GH¢438,228.35 by staff who were granted advances.

Liabilities

81. The total liabilities in the books of 21 Assemblies stood at GH¢2,282,884.27 with Kumasi Metro reporting the highest liability of GH¢1,356,829.29.

82. The income, IGF, bank balances, investments, debtors and creditors balances in the books of the 42 Assemblies are provided in Appendices B to D.

Management Issues

Cash Irregularities

Unsupported Payments – GH¢249,411.64

83. Management of 13 Assemblies made payments totalling GH¢249,411.64 in respect of goods and services on 149 payment vouchers without supporting them with relevant transaction documents such as receipts, invoices, statements and certificates of claim to authenticate the transactions. Details are shown below:

No.	Assembly	No. of PVs	Amount
1	Adansi South	23	8,269.10
2	Afigya Kwabre North	5	3,985.00
3	Afigya Kwabre South	12	59,253.45
4	Ahafo Ano North	58	98,161.36
5	Ahafo Ano South East	3	1,375.00

6	Asante Akim North	4	6,040.00
7	Asante Akim South	2	9,769.50
8	Bosome Freho	2	22,351.36
9	Bosomtwe	5	5,024.00
10	Obuasi	4	3,710.00
11	Offinso North	23	21,171.78
12	Sekyere Afram Plains	1	1,563.59
13	Tafo	7	8,737.50
Total		149	249,411.64

84. This is contrary to Regulation 78(1) of the PFMR, 2019 (L.I. 2378) which 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 and that evidence of service received, certificate for work done and any other supporting document exist.

85. In the absence of the relevant supporting document, we could not certify the authenticity of the expenditure.

86. Such irregular payment procedure constitutes a high risk of making inappropriate payments-which could result in loss of public funds.

87. We recommended recovery of the amount of GH¢249,411.64 from the Coordinating Directors and Finance Officers of the 13 Assemblies.

Unpresented Payment Vouchers – GH¢1,553,827.67

88. Regulation 82 of the PFMR, 2019 (L.I. 2378) requires that a payment by a covered entity shall be accompanied with a payment voucher authorised by the head of accounts, and which is approved by the Principal Spending Officer on the GIFMIS.

89. Three Assemblies failed to submit 274 payment vouchers with a face value of GH¢1,553,827.67 for audit.

No.	Name of Assembly	No. of PVs	Amount
1	Asokore Mampong	16	40,359.00
2	Kumasi Metro	256	1,508,168.67
3	Sekyere East District	2	5,300.00
Total		274	1,553,827.67

90. The Finance Officers’ failure to ensure proper maintenance of financial records was the cause of the lapse.

91. Payments without duly certified payment vouchers supported with relevant transaction documents promotes financial impropriety with its attendant risk of loss of public funds. We could therefore not ascertain the authenticity of the transactions.

92. We recommended recovery of the amount of GH¢1,553,827.67 from the Coordinating Directors and Finance Officers for failing to justify the expenditure with the relevant documents.

Payments not accounted for – GH¢25,525.40

93. Contrary to Regulation 78 of the PFMR, 2019 (L.I. 2378), three Assemblies made payments of GH¢32,735.80 vide 44 payment vouchers but acquitted only GH¢7,210.40 leaving GH¢25,525.40 not accounted for with the relevant transaction documents. See details below:

No	Name of Assembly	No. of PVs	Amount Paid	Amount Accounted for	Outstanding Amount
1	Afigya Kwabre North	31	7,848.00	-	7,848.00
2	Mampong	6	15,692.80	1,300.00	14,392.80
3	Offinso North	7	9,195.00	5,910.40	3,284.60
Total		44	32,735.80	7,210.40	25,525.40

94. The lapse was the result of the failure of the Coordinating Directors and Finance Officers to ensure that request for payments were properly authenticated before approval and payment. This could result in misapplication and/or misappropriation of funds meant for the development of the communities to improve livelihoods.

95. We recommended recovery of the amount of GH¢25,525.40 from the respective Coordinating Directors and Finance Officers in the absence of the relevant expenditure supporting documents.

Misapplication of funds - GH¢240,071.00

96. Contrary to Regulation 78 of the PFMR, 2019 (L.I. 2378), management of Bus Rapid Transit (BRT) of the Kumasi Metropolitan Assembly misapplied GH¢240,071.00 meant for payment of its activities and programmes to pay allowances and ex-gratia to Assembly Members. Details are provided below:

Date	Cheque No.	Details	Amount
26/09/19	20051	Commuted allowance, Sub- committee allowances and Ex- officio members	126,071.00
11/12/19	20068	Ex-Gratia to Assembly members	114,000.00
Total			240,071.00

97. This deprived BRT funds to undertake its planned programmes and operations.

98. Management of the Assembly indicated that the amount was borrowed by the Assembly to undertake its activities.

99. We recommended refund of the GH¢240,071.00 by the Assembly into the BRT’s bank account. The Coordinating Director should also desist from the practice.

Commitment of expenditure without the use of GIFMIS - GH¢1,389,304.63

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

101. We however noted that five Assemblies manually processed payment transactions totalling GH¢1,389,304.63 instead of using the GIFMIS platform to generate electronic payment vouchers and financial reports. Details are provided below:

No.	Name of Assembly	No. of PVs	Amount
1	Adansi North	6	48,695.90
2	Bekwai	680	1,133,229.23
3	Ejisu	8	94,903.94
4	Kumasi Metro	16	38,209.00
5	Offinso	34	74,266.56
	Total	744	1,389,304.63

102. Management attributed the anomaly to network challenges which could result in irregularities in disbursements and distortions in financial reporting of the Assemblies.

103. We recommended to the Coordinating Directors and Finance Officers to seek assistance from the GIFMIS Secretariat to address the challenges to ensure all expenditures are processed on the GIFMIS platform.

Uncollected revenue – GH¢604,863.49

104. Contrary to Regulation 46 of the PFMR 2019 (L.I. 2378) which stipulates that a Principal Spending Officer shall ensure that non-tax revenue is efficiently collected, five Assemblies failed to collect revenue due totalling GH¢604,863.49 from 1,050 clients. Details are shown below:

No	Assembly	Type of Revenue	No. of Defaulters	Amount Outstanding
1	Asokore Mampong	Business Operating Permit	235	315,457.00
2	Atwima Nwabiagya North	Business Operating Permit	125	21,845.78
3	Kwadaso	Business Operating Permit	4	17,000.00
4	Oforikrom	Property Rates	680	247,160.71
5	Sekyere South	Public Toilets	6	3,400.00
Total			1,050	604,863.49

105. This lapse was due to ineffective supervision on the part of the Finance Officers and the Finance Sub-Committees of the Assemblies in the performance of their oversight function contrary to the Financial Memoranda for District Assemblies.

106. The inefficient collection of revenue by Assemblies made them excessively dependant on DACF to fund their recurrent expenditure at the expense of development projects.

107. We recommended to management to recover the amount owed from the defaulters and also strengthen monitoring and supervision over collection of revenue.

Unaccounted Revenue – GH¢30,809.00

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

109. Contrary to the above Regulation, we noted that 21 revenue collectors of five Assemblies did not account for total revenue of GH¢30,809.00. Shown below are the details:

No.	Assembly	No. of Collectors	Amount
1	Ahafo Ano North	7	7,464.00
2	Ahafo Ano South West	7	9,389.00
3	Bekwai	1	2,900.00
4	Kwadaso	3	1,814.00
5	Offinso North	3	9,242.00
Total		21	30,809.00

110. The irregularity resulted from ineffective supervision by the Finance Officers and the Revenue Superintendents over the revenue collectors which denied the Assemblies of GH¢30,809.00 to fund their activities.

111. We recommended to the Coordinating Directors and the Finance Officers of the Assemblies to recover the amount of GH¢30,809.00 from the defaulting collectors.

Rent Arrears – GH¢76,409.00

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

113. Our review of the rent registers revealed that eight Assemblies did not collect rent due from 208 tenants resulting in rent arrears totalling GH¢76,409.00. Details are provided below:

No.	Assembly	No. of Tenant	Period of Arrears	Amount
1	Ahafo Ano North	37	Jan 2019 to Nov. 2020	30,990.00
2	Amansie Central	13	Jan 2018 to Dec 2020	3,376.00
3	Amansie West	63	Feb to Dec 2020	12,530.00
4	Bekwai	26	Feb to Nov 2020	3,040.00

5	Obuasi	18	Feb 2017 to Dec 2020	3,218.00
6	Offinso	18	Jan to Dec 2020	7,430.00
7	Sekyere Kumawu	6	Jan to Dec 2020	2,520.00
8	Sekyere South	27	Jan 2018 to Dec 2020	13,305.00
Total		208		76,409.00

114. Failure of management of the Assemblies to institute effective measures to ensure prompt payment of rent by tenants accounted for the lapse. The situation has denied the Assemblies of the needed revenue to maintain the buildings.

115. We recommended recovery of the rent arrears of GH¢76,409.00 from any cash entitlements due the defaulters through their Departmental Heads. We further recommended to management of the Assemblies to assign revenue collectors to contact the tenants monthly for payment of rent.

Unpresented value books - GH¢88,850.00

116. Regulation 150 of the PFMR, 2019 (LI. 2378) stipulates that, a stockholder of a value book is responsible for the custody of the value books until the receipt of the value books has been duly acknowledged by another stockholder or user.

117. We however noted that 49 revenue collectors of three Assemblies failed to present 130 GCRs with no par value and 931 tickets valued at GH¢88,850.00 for audit. Details are furnished below:

No.	Name of Assembly	No. Officers	Type of Value Book	No of Books/Rolls	Value GH¢
1	Ahafo Ano North	27	GCR	56	No par Value
			Market Tickets	562	56,200.00
			Lorry Park Tickets	284	28,400.00
2	Ahafo Ano South West	6	Market Tickets	85	4,250.00
3	Kumasi Metro	16	GCR	74	No Par Value
Total		49		1,061	88,850.00

118. The infraction was caused by ineffective supervision and monitoring by the Finance Officers and the Revenue Superintendents to ensure that value books issued were accounted for and retained for a minimum period of seven years contrary to Regulation 153 of the PFMR.

119. We could not ascertain the amounts that would have been collected with the GCR books. We consider this irregularity as a high risk of revenue loss to the Assemblies.

120. We recommended that the average value of collections per GCR for the period be computed per receipt book not presented and the amount recovered from the respective revenue collectors together with the GH¢88,850.00, being value of the tickets.

Unjustified Expenditure - GH¢3,500.00

121. Contrary to Regulation 78(1) of the PFMR, 2019 (L.I. 2378), management of Kwadaso Municipal Assembly made a payment of GH¢3,500.00 in part refund of the cost of repairs of the Municipal Planning Officer's private vehicle said to have been involved in an accident whilst being used for official duty. However, this could not be substantiated with a Police report and the assignment undertaken for our verification.

122. Due to this anomaly, the Assembly lost GH¢3,500.00 that could have been used for other beneficial projects.

123. We recommended recovery of the amount from the Municipal Planning Officer failing which the Coordinating Director and the Finance Officer should be held liable for a refund to the Assembly.

Inefficient revenue collection by Permanent Collectors

124. Part VIII, Section 1 of the Financial Memoranda for MMDA's requires that it shall be the duty of a Finance Officer to supervise and as far as possible enforce the punctual collection of revenue and to take action to ensure that revenue collections and other receipts are properly brought to account.

125. Our review of Kwadaso Municipal Assembly Revenue Collectors performances revealed that three Collectors of the Assembly received salaries totalling GH¢46,288.80 between January and December 2020 in excess of GH ¢12,667.30 revenue collected for the period totalling GH¢33,621.50. Details are provided below:

Collection Period	No. of Collectors	Annual Salaries Paid	Annual Collections Made	Excess Salary over Collection
Jan-Dec 2020	3	46,288.80	33,621.50	12,667.30

126. This was due to poor monitoring of the Revenue Collectors and failure to strictly apply disciplinary measures against non-performing revenue collectors. The revenue collectors thus contributed negatively to the revenue generation efforts of the Assembly.

127. We recommended that management should set targets for all revenue collectors, enhance its monitoring and supervision and enforce disciplinary measures against non-performing collectors.

Contract Irregularities

Project completed but not in use- GH¢483,470.78

128. On 27 April 2020, management of Bosome Freho District Assembly awarded a contract for pavement of a 2,000-metre square lorry park to Messrs. S K K Yaro Co. Ltd at a contract sum of GH¢542,060.00 which was completed in October 2020 and handed over to the Assembly but had not been use. Total payments made on the Project was GH¢483,470.78.

129. This infraction contradicts Section 52(2a) of the PFMA, 2016 (Act 921) which states, “a Principal Spending Officer 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 to eliminate theft, loss, waste and misuse.”

130. This anomaly occurred because the project did not have the accompaniment of market stalls or restrooms to attract commercial transport and passengers to the station. Consequently, the communities did not-benefit from the investment of GH¢483,470.78 by the Assembly.

131. To avoid wasteful expenditure, we recommended to management to construct ancillary facilities at the project location to enable the communities to benefit from the use of the lorry park.

Payroll irregularities

Unearned Salaries - GH¢28,311.41

132. Management of five Assemblies paid unearned salaries totalling GH¢28,311.41 to eight separated staff for periods ranging between two and four months as detailed below:

No.	Assembly	Period	No. of Separated Staff	Nature of Unearned Salary	Amount
1	Ahafo Ano South East	Jan & Feb 2020	1	Vacation of post	6,469.31
2	Atwima Kwanwoma	Jul 2020 to Oct 2020	1	Vacation of post	8,131.20
3	Ejisu	Aug to Nov 2019	4	Overpayment of Salaries	4,427.00
4	Juaben	Mar & Apr 2020	1	Vacation of Post	5,077.50
5	Oforikrom	January & February 2020	1	Resignation	4,206.40
Total			8		28,311.41

133. This contravened Regulation 92(1) of the PFMR, 2019 (L.I. 2378), which requires that the Principal Spending Officer of a covered entity shall ensure the immediate stoppage of payment of salary to a public servant and notify the Controller and Accountant-General in circumstances such as death of an employee, conviction of an employee for an offence and sentence to imprisonment, dismissal of an employee or relief of post on administrative and other related grounds, grant of leave without pay to an employee; vacation of post by an employee; and resignation or retirement of an employee.

134. We noted that management did not also notify the bankers of the separated staff to stop withdrawals and return of the unearned salaries to chest which led to a loss of GH¢28,311.41 to the state by payments for no work done.

135. We recommended that the Coordinating Directors and Head of Human Resource Units of the five Assemblies should recover the GH¢28,311.41 from the separated staff or be held liable to refund same into the Government Salary Suspense Account.

Unrecovered staff advances - GH¢14,427.00

136. Section 7(1a) of the PFMA, 2016 (Act 921) requires a Principal Spending Officer of a covered entity to ensure the regularity and proper use of money appropriated in that covered entity.

137. We however noted that Atwima Kwanwoma and Atwima Nwabiagya Assemblies granted staff advances totalling GH¢14,427.00 to 51 employees which had not been recovered as at 31 December 2020. The advances were overdue for periods up to 48 months. Details are provided below:

No.	Name of Assembly	No. of Staff	Amount
1	Atwima Kwanwoma	9	1,785.00
2	Atwima Nwabiagya	42	12,642.00
Total		51	14,427.00

138. The absence of effective debt recovery mechanisms as well as non-enforcement of agreed modalities for recovery resulted in the outstanding repayments.

139. We recommended recovery of the GH¢14,427.00 from the defaulters and management should ensure that subsequent advances are deducted from cash entitlements.

Procurement and Stores Irregularities

Non-competitive procurement – GH¢36,698.42

140. Section 43(1) of the Public Procurement (Amendment) Act, 2016 (Act 914) requires that a procurement entity shall request for quotations from as many suppliers or contractors as practicable but shall compare quotations from at least three different sources that should not be related in terms of ownership, shareholding or directorship.

141. Management of Amansie West District and Kwadaso Municipal Assemblies violated this provision by procuring goods and services totalling GH¢36,698.42 without obtaining alternative quotations from at least three sources to benefit from competitive pricing. Details are provided below:

No.	Assembly	No. of PVS	Amount
1	Amansie West District	6	17,599.55
2	Kwadaso Municipal	6	19,098.87
Total		12	36,698.42

142. Non-compliance with the provision undermined the objective of ensuring transparency, competitiveness and reasonableness of prices in public procurement practice and could result in paying uneconomic prices causing losses to the Assemblies.

143. We recommended to management of the Assemblies to comply with the provisions of the Procurement Law.

Purchases from Non-VAT registered entities - GH¢556,498.05

144. Regulation 78 of the PFMR, 2019 (L.I. 2378) states “a principal spending officer of a covered entity is personally responsible for ensuring in respect of each payment of the covered entity, the validity, accuracy, and legality of the claim for the payment”.

145. We however noted that Kumasi Metropolitan Assembly procured goods and services valued at GH¢556,498.05 with a VAT component of GH¢16,694.94 from 103 non-VAT registered entities in contravention of the above provision.

146. We recommended that the Coordinating Director and Finance Officer should make procurements from only VAT registered Companies otherwise they should be held liable for the payment of any penalties that may arise.

Fuel not accounted for - GH¢119,472.40

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

148. On the contrary, a total amount of GH¢119,472.40 in respect of fuel purchased by four Assemblies was not accounted for in the various vehicle log books to confirm receipts and usage of the fuel. Provided below are the details:

No.	Assembly	Amount
1	Bosome Freho	8,240.00
2	Offinso	56,895.00
3	Sekyere Kumawu	1,450.00
4	Amansie West	52,887.40
Total		119,472.40

149. This was as a result of lax in supervision of the drivers by the Finance Officers and Coordinating Directors.

150. Purchase of fuel without accounting for usage creates opportunity for financial malpractices and/or misuse of the fuel that could lead to loss of public funds.

151. We recommended refund of the GH¢119,472.40 by the Coordinating Directors and Finance Officers in the absence of justification that the fuel was used in furtherance of the Assemblies' operations.

Payment for repairs and maintenance without works order and certificate of satisfactory performance - GH¢150,928.54

152. By Regulation 79 of the PFMR, 2019 (L.I. 2378), the Principal Spending Officer shall, on the completion of works or the supply of goods and services, prepare a certificate statement in respect of works and stores received.

153. We however noted that five Assemblies paid GH¢150,928.54 for repairs and maintenance of vehicles, equipment and buildings without works order and performance certificates. See details below:

No.	Assembly	No. of PVS	Amount
1	Adansi Asokwa	3	6,812.00
2	Asokore Mampong	7	53,700.00
3	Kwadaso	3	18,673.34
4	Offinso North	8	10,630.00
5	Kumasi Metro	7	61,113.20
Total		28	150,928.54

154. The Coordinating Directors and Finance Officers failure in their oversight responsibilities to ensure that, work orders were raised when carrying out repairs and certificates of satisfactory work issued thereafter could work not done or not satisfactorily done caused the lapse.

155. In this situation, we could not confirm that commensurate value was obtained by the Assemblies for the payments made.

156. To safeguard the resources of the Assemblies, we recommended to the Coordinating Directors of the Assemblies to adhere to work orders and certificate of work control procedures. We also recommended that officials who presided over the payments as well as those responsible for the activities should held liable for any additional cost incurred on the same repairs.

Statutory Deduction Irregularity

Non-payment of SSNIT contributions – GH¢3,744.00

157. Contrary to Sections 63 and 64 of the Pensions Act, 2008 (Act 766) as amended by Act 883 of 2014, we noted that Adansi Asokwa and Afigya Kwabre North District Assemblies failed to remit to SSNIT a total amount of GH¢3,744.00 being casual workers’ Social Security Fund (SSF) contributions. Details are provided below:

No.	Name of Assembly	No. of Staff	Amount
1	Adansi Asokwa	12	2,183.00
2	Afigya Kwabre North	6	1,561.00
	Total	18	3,744.00

158. The non-payment of workers SSF contribution could have direct consequences on the employees since they may not be able to access their pension benefits on retirement. The Assembly could also be liable to penalty for default in payment of their monthly contributions.

159. We recommended to management of the Assemblies to pay the unremitted amount and future SSF contributions to SSNIT on time to avoid any penalties. Any penalty that may result from the delay or non-payment of the SSF should be borne by the Coordinating Directors and Finance Officers.

BONO REGION

Introduction

160. The Bono Region had 12 Assemblies comprising five Municipalities and seven Districts. The list of the Assemblies, their capitals, status and Legislative Instruments are given at Appendix A.

161. We audited the books and accounts of the 12 Assemblies for the 2020 financial year and issued management letters thereon.

Financial Reporting

Submission of annual financial statements

162. The 12 Assemblies submitted their 2020 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.

Sources of income

163. The 12 Assemblies operated with a total income of GH¢122,746,559.14 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¢122,746,559.14 represented an increase of GH¢36,301,041.39 or 41.99 percent against the 2019 figure of GH¢86,445,517.75.

IGF revenue performance

164. The 12 Assemblies collected total IGF of GH¢9,868,231.72 during the year. This represented an increase of GH¢353,624.18 as compared to the 2019 figure of GH¢9,514,607.54. Eight out of the 12 Assemblies reported increases with Berekum West and Berekum East recording the highest increases of GH¢225,496.58 and GH¢195,003.06 respectively. Assemblies with a decline in collections were Sunyani (368,956.02), Jaman North (GH¢309,395.56), Wenchi (GH¢133,985.99) and Banda (GH¢4,091.65).

Assets and Liabilities

165. Total assets of the 12 Assemblies as at 31 December 2020 was GH¢14,697,563.14. These comprised Cash/Bank balances of GH¢14,576,868.06, Investment of GH¢59,870.00 and Debtors of GH¢60,825.08. Five Assemblies recorded liabilities totalling GH¢207,748.65 with Wenchi Municipal reporting the highest liability of GH¢90,464.44

166. The income, IGF, bank balances, investments, debtors and creditors balances in the books of the 12 Assemblies are provided in Appendices B to D.

Management Issues

Cash Irregularities

Unsupported payments - GH¢25,000.00

167. Contrary to Regulation 78 of the PFMR, 2019 (L.I. 2378), management of Dormaa Central Municipal Assembly expended a total amount of GH¢25,000.00 on sensitization of communities on street naming but could not produce reports to authenticate the payments.

168. In the absence of the report, we could not authenticate whether the amount has been used for the intended purpose and to the benefit of the Assembly.

169. We recommended recovery of the GH¢25,000.00 from the Municipal Coordinating Director, and Finance Officer.

Outstanding revenue - GH¢459,115.14

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

171. However, we noted that, six Assemblies failed to collect non-tax revenue from defaulters in the areas of rent, rates and fees totalling GH¢459,115.14. Details are shown below:

No	Assembly	Revenue Type	No. of defaulters	Amount
1	Berekum East	Rent/fees	21	18,280.00
2	Dormaa Central	Rent	47	27,010.00
3	Jaman South	Fees	7	7,240.00
4	Sunyani	Rent	82	86,484.00
5	Sunyani West	Hiring of grader	1	44,800.00
6	Wenchi	Rent/operating Fees	54	275,301.14
	Total		212	459,115.14

172. This lapse arose as a result of ineffective supervision on the part of the Finance Officers and the Revenue Superintendents in the performance of their functions. The absence of mechanisms that would compel the defaulters to settle their debts also contributed to the situation. This denied the Assemblies funds for their operations.

173. We recommended to management of the Assemblies to take effective measures, including legal action to recover the GH¢459,115.14 from the defaulters and also strengthen the revenue collection mechanisms of the Assemblies.

Inefficient revenue performance – GH¢167,396.60

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

We noted during the review of revenue performance of 13 collectors of Dormaa East District Assembly that, for the period January to December 2020, they were paid a total salary of GH¢230,142.60 as against revenue collected of GH¢62,746.00 resulting in a negative contribution of GH¢167,396.60.

175. The situation undermines the achievement of value for money and leads to loss of Assembly's resources.

176. We recommended that, management should ensure salaries paid to the collectors are commensurate with revenue collected.

Failure to transfer auction proceeds into designated account - GH¢157,150.00

177. The Office of the President by letters with reference numbers OP/1002/COS of 18 March 2020 and OP/1002/COS of 22 September 2020 authorised Dormaa East Assembly to dispose off an unserviceable grader and two vehicles and pay the proceeds accruing from the sale into Non-Tax Revenue Account No 1018131461577 at the Bank of Ghana.

178. Management of the Assembly did not follow the directives of the Office of the President and paid proceeds of the auction sale amounting to GH¢157,150.00 into its account rather than the designated account at the Bank of Ghana.

179. By this act, the State risk losing accrued revenue.

180. We recommended that the GH¢157,150.00 be refunded into the Non-Tax Revenue Account No. 1018131461577 at the Bank of Ghana.

Payroll irregularity

Unearned salaries - GH¢7,937.52

181. Contrary to Regulation 92 of the PFMR, 2019 (L.I. 2378), management of Berekum East Municipal Assembly paid unearned salaries of GH¢7,937.52 to three separated staff as detailed below.

No	Name	Period	Reason	Amount
1	Grace Kyeraa	July 2020	Retirement	1,013.15
2	Angelina Agyeiwaa	August 2020	Retirement	1,155.97
3	Manu Emmanuel	Sep to Dec 2020	Vacation of post	5,768.40
Total				7,937.52

182. Management’s failure to stop the salaries of the separated staff in the course of monthly validation of salaries, accounted for the irregularity. As a result, an amount of GH¢7,937.52 is deemed lost to the state.

183. We recommended that, the amount of GH¢7,937.52 should be recovered from the separated staff and paid into government chest or in default, the Coordinating Director and the Human Resource Officer should be held liable to refund the amount.

Procurement and Stores Irregularities

Uncompetitive procurement

184. Section 35 of the Public Procurement Act, 2003 (Act 663) as amended, stipulates that a procurement entity shall procure goods, services and works by competitive tendering except as provided for in the Act. Section 40 of Act 663 also stipulates that a procurement entity may engage in single-source procurement with the approval of the Public Procurement Authority.

185. However, management of Dormaa West District Assembly outsourced part of its revenue collection to Messrs. Fairlift Enterprise Ltd through single-source procurement without approval from the Public Procurement Authority. The Company was to be paid a commission of 30% on all revenues collected.

186. Non-compliance to the Public Procurement Act might have denied the Assembly the opportunity to benefit from bidders who could offer lower rates of commission.

187. We recommended that the Assembly should ensure that, procurement of outsourced revenue collection should be made competitive in accordance with Act 663, as amended.

Tax Irregularities

Failure to withhold taxes - GH¢3,730.00

188. In contravention of Section 116 of the Income Tax Act, 2015 (Act 896), management of Dormaa West District Assembly failed to withhold tax of GH¢3,730.00 from total payments of GH¢74,600.00 made to Messrs. Jago Apex Ltd for evacuation of refuse at Nkrankwanta. This resulted in the loss of GH¢3,730 tax revenue.

189. We recommended refund of the GH¢3,730.00 by the Finance Officer to GRA and adherence to the provisions in the Income Tax Act.

BONO EAST REGION

Introduction

190. 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 given at Appendix A.

191. We audited the books and accounts of the 11 Assemblies for the 2020 financial year and issued management letters thereon.

Financial Reporting

Submission of annual financial statements

192. 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.

Sources of Income

193. The total income received by the 11 Assemblies was GH¢87,159,656.02. This was made up of IGF, quarterly allocations of the District Assemblies Common Fund, Government salary grant and support from Ghana's Development Partners.

IGF Revenue Performance

194. The 11 Assemblies collected a total revenue of GH¢9,489,962.30 representing 98.15 percent of the total budgeted revenue of GH¢9,668,356.94. This shows a marginal improvement on the 2019 revenue performance of GH¢8,233,864.71, representing 98.13 percent of the budgeted revenue of GH¢8,352,982.30.

Assets and Liabilities

195. Total assets of the 11 Assemblies as at 31 December 2020 was GH¢11,355,489.80. These comprised Cash/Bank balances of GH¢11,024,558.97, Investment of GH¢226,594.65 and Sundry Debtors of GH¢104,336.18. All the 11 Assemblies had positive cash balances with Techiman South Municipal ending the year with the highest balance of GH¢8,126,078.50, whilst Kintampo North Municipal reported the least balance of GH¢76,675.98. The bank balance of Techiman South Assembly included an unutilized balance of a World Bank disbursement under the Intra-City Urban Development Project to construct a market.

196. Five Assemblies recorded liabilities totalling GH¢182,099.56 with Techiman Municipal reporting the highest liabilities of GH¢80,106.28 and Kintampo Municipal reported the least liabilities of GH¢12,437.18.

197. The income, IGF, bank balances, investments, debtors and creditors balances in the books of the 11 Assemblies are provided in Appendices B to D.

Management Issues

Cash Irregularities

Commitment of expenditure without the use of GIFMIS - GH¢83,850.43

198. Contrary to Regulation 78 of the PFMR, 2019 (L.I. 2378), we noted that, five Assemblies made payments from IGF totalling GH¢83,850.43 without the using the GIFMIS platform. Details are provided below.

No.	Assembly	Amount
1	Kintampo North	9,106.00
2	Nkoranza North	22,115.65
3	Nkoranza South	14,545.00
4	Sene East	3,490.00
5	Techiman North	34,593.78
Total		83,850.43

199. Management attributed the anomaly to network challenges but we did not sight evidence of any report made to the GIFMIS Secretariat for redress. The lapse could result in irregularities in disbursements and distortions in the financial reporting of the Assemblies.

200. We recommended to the Coordinating Director and Finance Officer to seek assistance from the GIFMIS Secretariat to address the challenges to ensure all expenditures are processed on GIFMIS platform.

Unsupported Payments - GH¢103,483.26

201. Contrary to Regulation 78 of the PFMR, 2019 (L.I. 2378), management of seven Assemblies incurred a total expenditure of GH¢103,483.26 from their IGF account without the relevant supporting documents such as receipts, invoices, statement of claims, etc, to authenticate them. The details are as below:

No.	Assembly	Particulars	No. of PVs	Amount
1	Atebubu-Amantin	Goods and Services	33	60,419.56
2	Kintampo North	Goods and Services	5	8,006.80
3	Nkoranza North	Police patrol activities	7	4,781.90
4	Nkoranza South	Goods and Services	4	10,390.00
5	Pru East	Goods and Services	4	3,500.00
6	Sene East	Goods and Services	1	2,992.00
7	Sene West	Goods and Services	12	13,393.00
Total			66	103,483.26

202. The lapse was due to ineffective expenditure controls at the Assemblies. We could therefore not confirm the authenticity of the payments.

203. We recommended recovery of the GH¢103,483.26 from the Coordinating Directors and Finance Officers of the Assemblies.

Failure to account for revenue collected - GH¢57,164.00

204. Regulation 46 of the PFMR, 2019 (L.I. 2378) requires a Principal Spending Officer to ensure that non-tax revenue is lodged in gross within 24 hours into the designated bank account.

205. In violation of the above Regulation, we noted that 31 Revenue Collectors of Techiman Municipal Assembly failed to account for GH¢57,164.00.

206. This deprived the Assembly of revenue totalling GH¢57,164.00 which could have been used to carry out developmental projects in the Municipality.

207. We recommended recovery of the GH¢57,164.00 from the Collectors into the IGF account. We also recommended that effective controls should be exercised over the revenue collectors.

Uncollected revenue - GH¢58,560.00

208. Contrary to Regulation 46 of the PFMR, 2019 (L.I. 2378), management of Techiman Municipal Assembly failed to collect revenue of GH¢58,560.00 from 23 public/private toilet operators and 22 residential bungalow occupants for the years 2019 and 2020.

209. The anomaly occurred as a result of inadequate and ineffective revenue collection mechanisms instituted at the Assembly. The situation could make the Assembly inordinately depend on the District Assemblies Common Fund to undertake its recurrent activities to the detriment of development project.

210. We recommended to management of the Assembly to take effective measures, including legal action, to recover the GH¢58,560.00 from the defaulters.

Unpresented Value Books

211. Regulation 150 of the PFMR, 2019 (LI. 2378) stipulates that, a stockholder of a value book is responsible for the custody of the value books until the receipt of the value books has been duly acknowledged by another stockholder or user.

212. Contrary to the above Regulation, two Revenue Collectors at Techiman Municipal failed to present two General Counterfoil Receipts (GCRs) for audit. Details are shown below:

No.	GCR No.	Name of Collector
1	0038001-100	Albert Ayori
2	0001101-200	Yeboah Kyeremeh

213. The anomaly was occasioned by poor supervision over the activities of the revenue collectors by the Finance Officer and Revenue Superintendent. This resulted in loss of funds to the Assembly.

214. We recommended that the average value of collections per GCR for the period be computed per receipt book not presented and the amount recovered from the two Collectors.

Wasteful expenditure - GH¢20,000.00

215. In violation of Section 52-of the PFMA, 2016 (Act 921), management of Techiman Municipal Assembly failed to use its two official heavy duty tipper trucks and instead hired a private truck at a cost of GH¢20,000.00 for the evacuation of refuse heaps.

216. Management explained that though the Assembly's trucks were in good condition and could have evacuated the refuse in two weeks, they wanted the service performed in one week. We did not agree to management's explanation as with effective planning the exercise would be completed on schedule in order to avoid the cost of hiring.

217. We recommended recovery of the amount of GH¢20,000.00 from the Coordinating Director and Finance Officer.

CENTRAL REGION

Introduction

218. The Central Region had 22 Assemblies comprising one Metropolitan, seven Municipalities and 14 Districts. The list of the 22 Assemblies, their capitals, status and Legislative Instruments are given at Appendix A.

219. We audited all the 22 Assemblies for the 2020 financial year and issued management letters and annual reports thereon.

Financial Reporting

Submission of annual financial statements

220. The 22 Assemblies submitted their 2020 annual financial statements for audit in compliance with Section 80 of the Public Financial Management Act, 2016 (Act 921). This represented compliance with Section 80 of Act 921 by all the Assemblies in 2019 and 2020 financial years.

Sources of Income

221. The 22 Assemblies received a total income of GH¢185,633,144.01 compared with GH¢145,152,450.88 in 2019 representing a rise by GH¢40,480,693.13 or 27.89 percent over the 2019 figures. The incomes of the Assemblies were made up of their internally generated funds (IGF), quarterly allocations of the District Assemblies Common Fund, Government salary grants and support from Ghana's Development Partners.

IGF Revenue Performance

222. The Assemblies collected a total IGF of GH¢22,335,659.00 in 2020 compared with a budgeted revenue figure of GH¢24,523,049.18. This resulted in a shortfall of GH¢3,110,779.42. However, the figure of GH¢22,335,659.00 shows an improvement of GH¢35,513.34 over 2019 IGF performance of GH¢22,300,145.6.

Assets and Liabilities

223. The total assets of the 22 Assemblies as at 31 December, 2020 was GH¢134,849,765.20 while liabilities amounted to GH¢919,299.17 resulting in the net assets of GH¢133,930,466.03.

224. The income, IGF, bank balances, Investments, debtors and creditors balances in the books of the 22 Assemblies are provided in Appendices B to D.

Management Issues

Cash Irregularities

Uncollected Revenue - GH¢760,618.61

225. Regulation 32 of the PFMR, 2019 (L.I. 2378) states “The Principal Spending Officer of each covered entity shall take effective and appropriate steps to collect money due the covered entity”.

226. We noted that six Assemblies failed to collect revenue totalling GH¢760,618.61 as detailed below:

No.	Assembly	Type of Revenue	Amount collectible	Amount collected	Uncollected Revenue
1	Ajumako Enyan Essiam	Rateable Persons/ Properties	55,000.00	41,118.00	13,882.00
2	Asikuma Odoben Brakwa	Market store rent	46,580.00	0.00	46,580.00
3	Cape Coast	Rent on Market stores	517,680.00	250,210.00	267,470.00
		Franchised Toilet	107,150.00	14,330.00	92,820.00
4	Gomoa Central	Property rate	197,409.00	29,076.00	168,333.00
5	Gomoa West	Business Operating Permits	228,439.00	122,663.00	105,776.00
6	KEEA	Property rate	80,712.37	14,954.76	65,757.61
Total			1,232,970.37	472,351.76	760,618.61

227. The failure of management to set targets and modalities for collection and payments of revenue to the Assemblies accounted for this lapse. This denied the Assemblies revenue to support their operations.

228. We recommended to management to issue demand notices to the defaulters, failing which legal action should be taken to recover the amounts.

Unaccounted revenue - GH¢32,317.00

229. Regulation 50 of the PFMR, 2019 (L.I. 2378) states “All public moneys collected shall be paid in gross into the Public Funds Accounts and disbursement shall not be made from the moneys collected except as provided by an enactment”.

230. Contrary to the above Regulation, we noted that 10 collectors at Cape Coast Metropolitan Assembly did not account for proceeds from sale of market tickets valued at GH¢25,000.00. Also, two revenue collectors at Gomoa Central and Gomoa East did not account for GH¢7,317.00 of their collections to the Assemblies as shown below:

No.	Assembly	No. Revenue Collector	Amount collected	Amount lodged	Amount unpaid
1	Cape Coast	10	25,000.00	-	25,000.00
2	Gomoa Central	1	21,897.00	15,760.00	6,137.00
3	Gomoa East	1	5,080.00	3,900.00	1,180.00
Total		12	51,977.00	19,660.00	32,317.00

231. Ineffective supervision over the revenue collectors accounted for the anomaly leading to the loss of GH¢32,317.00.

232. We recommended recovery of the GH¢32,317.00 from the 12 revenue collectors and for the management of the Assemblies to improve their monitoring and supervision over revenue collection to avoid recurrence of the irregularity.

Unpaid Rent – GH¢38,357.00

233. Contrary to Regulation 46 of the PFMR, 2019 (L.I. 2378), 176 occupants of official bungalows and teachers’ quarters of three Assemblies owed rent amounting to GH¢38,357.00.

No.	Assembly	No of Tenants	No. of Months of Default	Amount Due
1	Abura Asebu Kwamankese	81	12	14,910.00
2	Ajumako Enyan Essiam	7	9	1,550.00
3	Gomoa West	88	9	21,897.00
Total		176		38,357.00

234. Management did not sign any tenancy agreement with the tenants as reference point for action against the defaulters and also initiate any administrative measures to recover the arrears from their entitlements. This could impact negatively on the maintenance of the facilities leaving them in deplorable conditions.

235. We recommended recovery of the rent arrears of GH¢38,357.00 from any cash entitlements due the defaulters through their Departmental Heads. We also recommended to management of the Assemblies to assign revenue collectors to demand monthly payment of rent.

Unsupported Payments - GH¢197,583.78

236. Contrary to Section 78 of the PFMR, 2019 (L.I. 2378), management of five Assemblies made unsupported payments of GH¢197,583.78 on 105 payment vouchers as shown below:

No.	Assembly	Nature of transaction	No. of PVs	Amount
1	Asikuma Odoben Brakwa	Service of meeting, T&T	43	31,243.50
2	Awutu Senya East	Supply of stationery, and Reshaping of roads	14	37,505.59
3	Cape Coast	Cost of value books and installation of DSTV at MCE's residence	26	67,225.69
4	KEEA	Cost of preparation and signing of site plan, electricity charges	11	34,264.00
5	Mfantseman	Financial assistance, support for security operations	11	27,345.00
Total			105	197,583.78

237. Failure by the Coordinating Directors and Finance Officers to exercise effective control over payments caused the anomaly. These cast doubt on the judicious use of public funds as it could lead to misappropriation and misapplication of funds.

238. We recommended recovery of the amount of GH¢197,583.78 from the Coordinating Directors and Finance Officers of the Assemblies.

Unrecovered Staff Advances - GH¢11,164.00

239. Section 7 of the PFMA, 2016 (Act 921) requires a Principal Spending Officer of a covered entity to ensure the regularity and proper use of money appropriated in that covered entity.

240. We noted that staff advances of GH¢11,164.00 granted to 12 officers of two Assemblies had not been recovered as at 31 December 2020 though the due date for recovery was between 31/8/2016 and 12/01/18. Shown below are the details:

No.	Assembly	Period of default	No. of staff	Amount
1	Assin South	52 months	10	5,405.00
2	KEEA	27 months	2	5,759.00
Total			12	11,164.00

241. Failure of the Coordinating Directors to enforce the terms and conditions of repayment of the advances accounted for this anomaly which might not be recovered resulting in bad debts.

242. We recommended to management to recover the outstanding amount of GH¢11,164.00 from the defaulting officers.

Payment of undisclosed liability - GH¢57,880.00

243. Regulation 78 of the PFMR, 2019 (L.I. 2378) states “a principal spending officer of a covered entity is personally responsible for ensuring in respect of each payment of the covered entity, the validity, accuracy, and legality of the claim for the payment”.

244. Contrary to the above, Awutu Senya East Assembly paid GH¢57,880.00 to Asalet Ltd for sanitation services purported to have been rendered between 2017 and 2019. The transactions included evacuation of refuse at Kasoa New Market and disinfestation of final disposal site. However, management did not have documented ledger records and did not also disclose the liability in the previous years’ financial statements to authenticate the payment.

245. Failure to disclose outstanding creditors in the financial statements does not conform to Accounting Standards and is susceptible to financial malpractices and consequent loss of funds.

246. We recommended the recovery of the amount of GH¢57,880.00 from the Coordinating Director and Finance Officer.

Commitment of expenditure without the use of GIFMIS - GH¢219,556.22

247. Contrary to Regulation 78 of the PFMR, 2019 (L.I. 2378), three Assemblies made payments for goods and services totalling GH¢219,556.22 without the use of GIFMIS platform

No.	Assembly	Nature of transactions	No. of PVs	Amount
1	Asikuma Odoben Brakwa	Payment of salary to casual staff, commission to revenue collectors	71	139,241.52
2	Cape Coast	Payment for office equipment and Personal Protective Equipment	4	67,207.50
3	Efutu	Meetings and transfer grants	5	13,107.20
Total				219,556.22

248. Management of the Assemblies attributed the irregularity to poor network and other related challenges, but could not substantiate their claim with any report to the GIFMIS Secretariat for redress. These could lead to unbudgeted expenditure and misuse of funds.

249. We recommended to management of the three Assemblies to liaise with the GIFMIS Secretariat to address all challenges facing the implementation of the system so that all payments would be processed on the GIFMIS platform.

Payroll Irregularities

Unearned Salary – GH¢36,871.21

250. Contrary to Regulations 92 of the PFMR, 2019 (L.I. 2378), three Assemblies paid unearned salary of GH¢36,871.21 to three separated staff, as shown below:

No.	Assembly	Name	Period	Reason for Separation	Amount Unearned
1	Agona West	Kwame Dagarti	Feb to Mar 2020	Death	1,748.14
2	Assin North	Evans Tettey Quarshie	Jan to Dec 2020	Vacation of post	28,508.15
3	Twifo Atti Morkwa	Abraham Akakpo	Jun to Sep 2020	Resignation	6,614.92
Total					36,871.21

251. The anomaly was attributed to failure by management to ensure the immediate stoppage of payment of salary by writing to the bankers of the affected officers and delay in deletion of the names of the affected officers from the Assemblies Payroll. This resulted in the loss of GH¢36,871.21 to the state.

252. We recommended that the Coordinating Directors and Human Resource Manager of the three Assemblies should recover the amount of GH¢36,871.21 from the separated staff or their next of kin or be held liable for a refund of the amount.

Failure to remit pensions contributions - GH¢25,297.32

253. Section 3 of National Pension Act, 2008 (Act 766) requires that an employer shall within fourteen days from the end of each month transfer the remittance to the mandatory scheme on behalf of each worker, five per cent to the second-tier mandatory occupational pension scheme. An employer who fails to remit total contributions within the time stipulated commits an offence and is liable on summary conviction to a fine of two thousand penalty units or to a term of imprisonment for two years or to both.

254. Contrary to the above, management of Cape Coast Metropolitan Assembly failed to pay to Pentrust, their Fund Manager, the Second-Tier contributions deducted from salaries of their employees for the period January to December 2020 amounting to GH¢25,297.32.

255. Management attributed the lapse to insufficient funds in the IGF accounts at the time the amounts were due for payment, which we found untenable. This could deprive the workers of their terminal benefits when they retire and also lead to payment of penalties.

256. We recommended to the Coordinating Director and Finance Officer to remit the contributions to Pentrust and be personally held liable for any penalty that may be imposed for default.

Procurement irregularity

Stores not accounted for

257. Contrary to Section 52 of the PFMA, 2016 (Act 921), management of Cape Coast Metropolitan Assembly received Covid-19 Personal Protective Equipment from various institutions as donation but failed to account for the items.

258. We noted that the storekeeper issued the items in large quantities to the Metropolitan Chief Executive and Metropolitan Environmental Health Officer but no distribution list was made available to indicate the beneficiaries of the items.

No.	Items donated	Quantity	Donor
1	Veronica bucket with stands	250	Zoomlion Ghana Ltd
2	Veronica bucket with stands	700	Ministry of Health
3	Hand Sanitizer	37,025	Ministry of Health
4	Nose Masks	73,940	Ministry of Health
5	Nose Masks	4,000	Ministry of Fisheries
6	Hand sanitizer	960	Ministry of Fisheries

259. Failure to provide these records for our review showed lack of accountability and transparency in the distribution of the items and may not have been received by the intended beneficiaries.

260. We recommended that the Chief Executive, and the Environmental Health Officer should be held liable to account for the items.

Tax and Statutory Deductions Irregularities

Unremitted PAYE - GH¢15,078.66

261. Sections 116 and 117 of the Income Tax Act, 2015 (Act 846) require a withholding agent to withhold and remit any tax withheld to the Ghana Revenue Authority within 15 days after the end of the month in which the tax is withheld.

262. The Finance Officer of Cape Coast Metropolitan Assembly deducted taxes amounting to GH¢15,078.66 from the salaries of temporary workers but failed to remit the amount to GRA.

263. The Assembly used the tax revenue to finance its operational activities, which has the effect of reducing revenue inflows into the Consolidated Fund.

264. We recommended to management to remit the GH¢15,078.66 to GRA and the Coordinating Director and Finance Officer should be personally held liable to pay any penalty that may be imposed on the Assembly.

EASTERN REGION

Introduction

265. The Eastern Region had 33 Assemblies comprising 13 Municipalities and 20 Districts. The list of the 33 Assemblies, their capitals, status and Legislative Instruments are given at Appendix A.

266. We audited the books and accounts of all the 33 Assemblies for the 2020 financial year and issued management letters thereon. 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

267. The 33 Assemblies submitted their financial statements for validation and publication in compliance with Section 80 of the PFMA, 2016 (Act 921). We issued our opinion on the financial statements submitted by the Assemblies. The Region recorded 100 per cent submission of financial statements for audit validation for the three successive years ended 2020.

Sources of Income

268. The Assemblies' revenue comprised IGF, DACF, Government grants and donor funding. Government grant was in the form of salary payments to employees and budgetary support to decentralized departments while donor funding included support under the DACF-RFG. For the year 2020, a total revenue of GH¢276,827,415.20 was realized as against GH¢220,568,673.59 in 2019, resulting in an increase of GH¢55,958,741.61.

IGF revenue performance

269. The Assemblies collected a total IGF of GH¢36,519,531.84 which represented an increase of GH¢597,742.19 over the 2019 figure of GH¢35,921,789.65. Birim North reported the highest increase of GH¢1,300,689.75 whilst West Akim dropped by GH¢602,035.84. The Assemblies collected IGF from, property rates, fees, licences, royalties and other miscellaneous sources for their recurrent expenditure.

Assets and Liabilities

270. The assets of the Assemblies were made up of cash/bank balances (GH¢43,389,144.45), investments (GH¢517,565.53) and debtors (GH¢474,274.80). Total liabilities of the Assemblies also stood at GH¢727,499.33 in the books of 11 Assemblies.

271. The income, IGF, bank balances, investments, debtors and creditors balances in the books of the 33 Assemblies are provided in Appendices B to D.

Management Issues

Cash Irregularities

Unpresented value books - GH¢8,000.00

272. Contrary to Regulation 150 of the PFMR, 2019 (L.I. 2378), 32 revenue collectors of four Assemblies failed to account for 21 GCRs with no par value and 80 tickets valued at GH¢8,000.00. A summary is provided below:

No.	Assembly	No. of Collectors	GCRs	Mkt. tickets	Amount
1	Achiase	4	6	-	-
2	Kwahu South	17	14	60	6,000.00
3	Nsawam-Adogyiri	8	-	-	-
4	Suhum	3	1	20	2,000.00
Total		32	21	80	8,000.00

273. Ineffective supervision and failure on the part of the Assemblies’ Finance Officers and Revenue Superintendents to ensure that revenue collected with value books were accounted for before new ones were issued caused the lapse.

274. We recommended that the average value of collections per GCR for the period be computed per receipt book not presented and the amount recovered from the revenue collectors together with the GH¢8,000.00, being value of the tickets. Failing this, the Finance Officers and Revenue Superintendents should be held liable to refund the amount to the Assemblies. We also recommended that, Finance Officers and Revenue Superintendents should step up supervision over revenue collection.

Detachment of 55 original GCR leaflets

275. By Regulation 150 of the PFMR, 2019 (L.I. 2378), 2019, a person to whom a value book is issued shall be responsible for the custody of the value book. Regulation 151 also requires that, loss of value book shall be reported immediately by the officer responsible for the custody of the value book to the issuing officer.

276. We noted on the contrary that, Mr. Smart Amofo Godwin, Director of NADMO, who headed a revenue mobilization task force constituted by the Nsawam Adoagyiri Assembly, was issued with a GCR book with serial number 18170101-18170200 for the purpose of collecting Business Operating Permit. We further noted that 55 original leaflets were detached from the book without any carbon impression on the duplicate and triplicate copies. Of the remaining 45 leaflets, 13 were used to collect GH¢7,499.00 revenue while the remaining 32 were unused. Details of the detached leaflets are provided below;

No.	Serial Numbers	No. of Leaflets
1	18170114-18170143	30
2	18170148-18170170	23
3	18170172-18170173	2
	Total	55

277. At the instance of the audit, Mr. Smart Amofo Godwin was able to trace the original copies of 9 leaflets he had issued to the public for which he received a total amount of GH¢560.00.

278. Deducing from the collection of GH¢7,499 with the 13 leaflets, we recommended recovery of an amount of GH¢31,726.54 for the 55 unaccounted GCR leaflets from Mr. Smart Amofo Godwin or in default, the Finance Officer should be held liable to pay the amount to the Assembly. We also recommended that management should desist from issuing value books to non-revenue collectors.

Inefficient revenue collection - GH¢80,334.05

279. Contrary to Regulation 46 of the PFMR, 2019 (L.I. 2378), our review of the revenue performance in two Assemblies revealed that nine permanent revenue collectors received salaries totalling GH¢152,476.05 as against revenue collection of GH¢72,142.00 resulting in a negative contribution of GH¢80,334.05. Details are provided below;

No.	Assembly	Type of Revenue	No. of collectors	Annual salaries	Revenue Collected	Variance
1	Asuogyaman	Market Toll and Lorry Park fee	5	73,167.45	34,465.00	38,702.45
2	Birim South	Property Rate and Business Operating Permit	4	79,308.60	37,677.00	41,631.60
Total			9	152,476.05	72,142.00	80,334.05

280. Failure by the Revenue Superintendents of the two Assemblies to set targets and periodically assess performance of the revenue collectors was the cause of the lapse.

281. We recommended that, management of the two Assemblies should set targets for all revenue collectors, and take disciplinary action against non-performing collectors.

Unaccounted revenue - GH¢47,250

282. Contrary to Regulation 46 of the PFMR, 2019 (L.I. 2378), we noted that 23 revenue collectors in four Assemblies did not account for GH¢47,250.00 revenue collected between January and December 2020 as indicated below:

No.	Assembly	No of Collectors	Amount
1	Achiase	9	5,210.00
2	Ayensuoano	10	20,445.00
3	New Juaben North	2	18,570.00
4	Suhum	2	3,025.00
Total		23	47,250.00

283. The lapse was as a result of weak supervision over the revenue collectors by the Finance Officers and Revenue Superintendents of the Assemblies which led to a loss of GH¢47,250.00 revenue.

284. We recommended recovery of the total amount of GH¢47,250.00 from the revenue collectors, failing which the Finance Officers and Revenue Superintendents should be held liable to refund the amount to the Assemblies. We also recommended that, the Finance Officers and Revenue Superintendents should step up supervision over revenue collection.

Rent arrears - GH¢131,766.00

285. Management of four Assemblies violated Regulation 46 of the PFMR, 2019 (L.I. 2378) by failing to collect rent of GH¢131,766.00 from 94 occupants of official residential accommodation between January and December 2020, as indicated in the table below:

No.	Assembly	No. of occupants	Amount owed
1	New Juaben North	51	66,870.00
2	New Juaben South	3	7,215.00
3	Nsawam-Adoagyiri	39	56,195.00
4	West Akim	1	1,486.00
	Total	94	131,766.00

286. Failure of management of the Assemblies to institute measures to ensure prompt payment of rent by tenants accounted for the lapse. The situation has denied the Assemblies of revenue to maintain the buildings.

287. We recommended recovery of the rent arrears of GH¢131,766.00 from any cash entitlements due the defaulters through their Departmental Heads. We further recommended to management of the Assemblies to assign revenue collectors to contact the tenants monthly for payment of rent.

Expenditure payments without the use of GIFMIS - GH¢554,259.87

288. Contrary to Regulation 78 of the PFMR, 2019 (L.I. 2378), we noted that four Assemblies failed to use the GIFMIS platform to process the payment of GH¢554,259.87 during the year. Details are provided below:

No.	Assembly	No of PVs	Amount
1	Ayensuano	36	151,338.56
2	Birim South	4	11,743.00
3	New Juaben South	39	234,379.57
4	Yilo Krobo	12	156,798.74
	Total	91	554,259.87

289. Management cited internet challenges as the cause of the infraction. This could result in irregularities in disbursements and distortions in the financial reporting of the Assemblies.

290. We recommended to management of the four Assemblies to liaise with the GIFMIS Secretariat to address all challenges facing the implementation of the system for all payment transactions to be processed via GIFMIS.

Uncollected revenue - GH¢1,067,028.14

291. Contrary to Regulation 46 of the PFMR, 2019 (L.I. 2378), we noted during our audit that seven Assemblies failed to collect revenue totalling GH¢1,067,028.14 due the Assemblies. A summary is provided below:

No.	Assembly	Type of Revenue	No. of Defaulters	Amount Outstanding
1	Abuakwa North	Property Rates, fees and fines	85	8,580.00
2	Akuapim South	Share of profit on Bin Project with Zoomlion Ltd	1	5,618.86
3	Fantenkwa South	Business Operating Permit	5	40,780.00
4	Kwahu Afram Plains North	Market stall rent and Business Operating License	145	28,764.00
5	Nsawam-Adoagyiri	Property Rate and Rest House fees		333,498.81
6	Okere	Property Rate	986	82,719.72
7	Yilo Krobo	Boti falls revenue by Kingdom Cooperate Ltd	1	356,000.00
		Share of proceeds from Mango Plantation Project	1	211,066.75
Total			1,224	1,067,028.14

292. The lapse was as a result of ineffective revenue collection mechanisms instituted by management of the Assemblies.

293. This compelled the Assemblies to depend on funds from the District Assemblies Common Fund and Development Partners on recurrent expenditure.

294. We recommended to management of the Assemblies to engage their Finance & Administration Sub-Committee on effective measures to recover revenue arrears.

Unsubstantiated payments - GH¢27,245.00

295. Contrary to Regulation 78 of the PFMR, 2019 (L.I. 2378), we noted that Akuapim North Municipal Assembly failed to provide the requisite expenditure documents, such as invoices, statements of claim and receipts for 17 payment vouchers totalling GH¢27,245.00.

296. We attributed the lapse to ineffective expenditure controls by the Coordinating Director and the Finance Officer of the Assembly. Under the circumstance, we could not ascertain the genuineness of the transactions, which is a potential risk for loss of funds to the Assembly.

297. We recommended that the Coordinating Director and Finance Officer should refund the amount of GH¢27,245.00 to the Assembly.

Payroll Irregularities

Unearned salaries – GH¢30,806.61

298. Contrary to Regulation 92 of the PFMR, 2019 (L.I. 2378), our review of the payroll revealed that between January and December 2020, four separated staff of two Assemblies were paid a total unearned salary of GH¢30,806.61. The table below provides the details.

No	Assembly	No. of Staff	Period	Reason for separation	Amount GH¢
1	New Juaben North	Ibrahim Baba	June – Oct. 2020	Unknown	10,461.40
		Doris Anderson	May – Oct. 2020	Unknown	11,622.60
2	Suhum	Mad. Edith Tetteh	April –Sept 2020	Retirement	7,661.54
		Mr. Johnny Apedego	October 2020	Retirement	1,061.07
Total					30,806.61

299. Management at New Juaben did not have the two personnel in their nominal roll and therefore validated them as unknown but the names continued to appear on the payroll for the stated periods. However, the management did not notify the receiving banks to stop withdrawal.

300. We recommended recovery of the total amount of GH¢30,806.61 from the beneficiaries, failing which the Coordinating Directors and the Heads of the Human Resource Units should be jointly held liable to refund the amount.

Tax and other statutory Irregularities

Unremitted/non-deduction of withholding tax - GH¢15,655.56

301. Sections 116 & 117 of the Income Tax Act, 2015 (Act 896) requires a withholding agent to withhold and pay to the Commissioner-General the tax that has been withheld within 15 days after the end of the month in which the tax was withheld.

302. In violation of the tax law, management of three Assemblies, either failed to deduct or remit withholding taxes totalling GH¢15,655.56 to GRA. The details are furnished below:

No.	Assembly	Unremitted Tax	Tax not withheld	Total
1	Akuapem North	9,676.10	-	9,676.10
2	Kwaebirem	-	3,721.04	3,721.04
3	West Akim	-	2,258.42	2,258.42
	Total	9,676.10	5,979.46	15,655.56

303. Failure to withhold taxes or remit withheld taxes to GRA denied the state of tax revenue.

304. We recommended that the Coordinating Director for Akuapem North District Assembly should remit the withheld tax of GH¢9,676.10 to the GRA whiles the Coordinating Directors and Finance Officers of Kwaebibrim and West Akim Municipal Assemblies should personally be held liable to pay the total amount of GH¢5,979.46 to GRA.

Non-payment of Second-Tier pension contributions of workers - GH¢4,277.90

305. Section 3 of the National Pensions Act, 2008 (Act 766) stipulates that out of the total contribution of eighteen and a half per cent of the employee’s basic salary, an employer shall within fourteen days from the end of each month transfer five per cent to the second-tier mandatory occupational Pension Scheme.

306. We noted on the contrary that, the Yilo Krobo Municipal Assembly failed to pay a total amount of GH¢4,277.90, being Second-Tier contributions of casual workers to the Scheme.

307. This could deny the workers their full entitlements on retirement.

308. We recommended that, management of the Assembly should pay all outstanding contributions to avert loss of pension entitlements of the workers and possible payment of penalty.

Payment of penalty due to delay in remitting SSNIT contribution - GH¢11,849.61

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

310. We noted during the review of payment vouchers that total penalty of GH¢11,849.61 was imposed on three Assemblies for delayed remittance of pension contributions to SSNIT. Details are provided below:

No.	Assembly	Period of Contribution	No. of workers	Amount
1	Kwaebiriem	August 2020	4	400.64
2	Suhum	December, 2020	20	456,17
3	Yilo Krobo	Jan- Aug 2020	12	10,992.80
Total			36	11,849.61

311. We recommended recovery of the penalty of GH¢11,849.61 from the Coordinating Directors and Finance Officers of the three Assemblies.

Unpaid workman’s compensation - GH¢7,441.60

312. Section 120 of the Labour Act, 2003 (Act 657) requires an employer to report and pay compensation to an employee who suffers an occupational disease, death, injury or incapacitation from work as a result of an accident to an employee out of and in the course of his/her employment.

313. Madam Paulina Larbi of the Suhum Municipal Assembly sustained injury as a result of an accident in the course of her employment in July 2019. Out of GH¢12,441.60 compensation payable to her, only GH¢5,000.00 was paid leaving an outstanding balance of GH¢7,441.60.

314. The Municipal Finance Officer attributed the lapse to lack of funds to meet full payment of the compensation. This could result in a legal suit against the Assembly.

315. We recommended to management to expedite action in paying the outstanding balance of GH¢7,441.60 to Madam Paulina Larbi to avoid litigation.

GREATER ACCRA REGION

Introduction

316. The Greater Accra Region had 29 Assemblies comprising two Metros, 23 Municipalities and four Districts. The list of the 29 Assemblies, their capitals, status and Legislative Instruments are given at Appendix A.

317. We audited the books and accounts of all the 29 Assemblies for the 2020 financial year and issued management letters thereon. 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

318. All the Assemblies submitted their financial statements for audit in compliance with Section 80 of the Public Financial Management Act, 2016 (Act 921). We also issued our opinions on the financial statements of the 29 Assemblies.

Sources of Income

319. The 29 Assemblies operated with a total income of GH¢408,480,579.94 during the year. This was made up of internally generated funds (IGF), quarterly allocations of the District Assemblies Common Fund, Government salary grant and support from Ghana's Development Partners. The total income of GH¢408,480,579.94 represented an increase of GH¢45,725,237.16 over the 2019 figure of GH¢362,755,342.78. IGF, Government salary grant and DACF allocations to the Assemblies contributed 36.4%, 26.4% and 31.80% respectively of the total income received for the year.

IGF revenue performance

320. The 29 Assemblies collected total IGF of GH¢148,713,396.94 which represented a decrease of GH¢7,411,887.09 as compared to the 2019 collections of GH¢156,125,284.03. Tema Metropolitan Assembly collected GH¢19,769,309.17 representing 13.29% of the total IGF collected in the Region.

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

Assets and Liabilities

322. Total assets of the 29 Assemblies as at 31 December 2020, was GH¢40,935,832.72. This comprised Cash/Bank balances (GH¢33,760,203.36), Investments (GH¢793,726.86) and Debtors (GH¢6,381,902.50). Twenty-Seven Assemblies had positive cash and bank balances while Ayawaso North Municipal and Krowor Municipal Assemblies reported overdrawn bank balances of GH¢115,040.31 and GH¢55,890.66 respectively. Six out of the 29 Assemblies reported total liabilities of GH¢1,394,106.40.

323. The income, IGF, bank balances, investments, debtors and creditors balances in the books of the 29 Assemblies are provided in Appendices B to D.

Management Issues

Cash Irregularities

Expenditure payments without the use of GIFMIS - GH¢850,621.90

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

325. On the contrary, management of Ledzokuku Municipal Assembly made 140 payments in the sum of GH¢850,621.90 without using GIFMIS.

326. Management attributed the anomaly to system challenges and network problems. Failure to process payment transactions on GIFMIS could lead to indiscriminate use of public funds.

327. We recommended to the Coordinating Directors and Finance Officers to seek assistance from the GIFMIS Secretariat to address the challenges for all expenditures to be processed on GIFMIS.

Unaccounted revenue – GH¢80,599.51

328. Regulation 46 of the PFMR, 2019 (L.I. 2378) states “a Principal Spending Officer should ensure that non-tax revenue is efficiently collected and lodged in gross within 24 hours in the designated Consolidated Fund Transit bank account except in the case of internally generated funds retained under an enactment”.

329. We noted that eight collectors of three Municipal Assemblies failed to account for GH¢80,599.51 revenue collected. Details are shown below:

N o.	Name of Assembly	Name of collector	Amount Unaccounted
1	Ayawaso East	Darko Darks	5,073.10
		Nachy Comp. Ltd.	11,129.00
2	Ga West	Kotoku Zonal Council	5,400.00
		Benjamin Tei Wayo	2,573.00
3	Ledzokuku	Absolute Media	8,696.00
		Persol	44,829.20
		Regimmanuel	2,692.21
		Agyemang Danso Henry	207.00
Total			80,599.51

330. This anomaly was due to ineffective supervision which could lead to misappropriation of funds.

331. We recommended recovery of the total amount of GH¢80,599.51 from the revenue collectors otherwise the Finance Officers and Revenue Superintendents of the three Assemblies should be held jointly liable for the refund. We also recommended that the Finance Officers and Revenue Superintendents to strengthen supervision over revenue collections to ensure prompt accountability.

Uncollected Restroom revenue - GH¢312,790.00

332. Contrary to Regulation 46 of the PFMR, 2019 (L.I. 2378) we noted that four Assemblies did not collect a total amount of GH¢312,790.00 revenue from 57 public restroom facility operators. Details are as follows:

No.	Name of Assembly	No. of restrooms	Amount
1	Ayawaso North	18	15,480.00
2	La Dade Kotopon	10	53,750.00
3	Ledzokuku	15	40,660.00
4	Ayawaso East	14	202,900.00
Total		57	312,790.00

333. This denied the Assemblies funds to undertake development projects.

334. We recommended that management of the Assemblies should recover the outstanding revenue from the facility operators failing which the contracts should be abrogated and legal action taken to recover the amount.

Rent in Arrears - GH¢128,342.91

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

336. On the contrary we noted that 54 occupants of the bungalows of two Assemblies defaulted in paying their rent totalling GH¢128,342.91. Details are as follows;

No.	Name of Assembly	No. of Occupants	Amount
1	Ga West	15	25,300.00
2	Tema	39	103,042.91
Total		54	128,342.91

337. Failure of management of the Assemblies to institute measures to ensure prompt payment of rent by tenants accounted for the lapse. As a result, the Assemblies were denied rent revenue for renovation of the buildings.

338. We recommended recovery of the rent arrears of GH¢28,342.91 from any cash entitlements due the defaulters through their Departmental Heads. We also recommended to management of the Assemblies to assign revenue collectors to contact the tenants monthly for payment of rent.

Unsupported Payments – GH¢215,818.00

339. Contrary to Regulation 78 of the PFMR, 2019 (L.I. 2378), we noted that two Assemblies did not support 22 payment vouchers with a total face value of GH¢215,818.00 with the requisite expenditure documents such as official receipts, reports, acknowledgement, official correspondence etc. to authenticate the payments. Details are shown below:

No.	Assembly	No of PVs	Amount
1	Ayawaso East	3	15,378.00
2	Ga West	19	200,440.00
Total		22	215,818.00

340. Absence of effective controls over expenditure resulted in the irregularity. The absence of supporting documents could facilitate fictitious payments and consequent loss of funds to the Assemblies.

341. We recommended recovery of the amount of GH¢215,818.00 from the Coordinating Directors and Finance Officers of the Assemblies.

Payment for no work done - GH¢83,300.00

342. Section 7 of the Public Financial Management Act, 2016 Act 921 states “A Principal Spending Officer of a covered entity shall ensure the regularity and proper use of money appropriated in that covered entity”.

343. We noted that, 17 Assembly Members of Ashaiman Municipal Assembly were paid a monthly allowance of GH¢700.00 each for mobilization and communal labour for seven months totalling GH¢83,300.00. Our follow up revealed that no such events took place.

344. We attributed this irregularity to management’s failure to ensure the proper use of the Assembly’s resources to implement planned programmes.

345. We recommended recovery of the amount of GH¢83,300.00 from the Coordinating Director and Finance Officer.

Payroll irregularity

Unearned Salaries – GH¢4,525.40

346. Regulation 92 of the PFMR, 2019 (L.I. 2378) requires that a Principal Spending Officer of a covered entity shall ensure the immediate stoppage of payment of salary to a separated staff and notify the Controller and Accountant-General.

347. Our review of Ayawaso East Assembly’s payroll disclosed payment of unearned salaries to separated staff totalling GH¢4,525.40.

No.	Name	Nature of Separation	Period of unearned salary	Amount
1	Solomon Amissah	Vacation of Post	Jan &Feb 2020	3,834.48
2	Mohammed Hussein Labandoo	Resignation	Jul & Aug 2020	690.92
Total				4,525.40

348. In the case of Mr. Solomon Amissah, though the monthly salary validation report showed that the officer’s name was not approved for payment, his salary for January and February 2020 were nonetheless paid.

349. Failure by the Coordinating Director to notify the receiving banks to block withdrawal led to payment of the amount and a consequent loss of public funds.

350. We recommended recovery of the amount from the Coordinating Director and the Head of Human Resource Unit of the Assembly.

Unremitted Second-Tier Pension deductions – GH¢32,410.29

351. Section 3 of the National Pensions Act, 2008 (Act 766) stipulates that out of the total contribution of eighteen and a half per centum of the employee’s basic salary, an employer shall within fourteen days from the end of each month transfer five per centum to the second-tier mandatory occupational Pension Scheme.

352. Our review of the IGF payroll at Ayawaso East Municipal Assembly disclosed that between August 2018 and September 2020, management did not remit GH¢32,410.29 pension contributions to Hedge Pension Trust, the Assembly’s Second-Tier Pension Fund Manager. Details are shown below:

No	Period	Salary	5% Contribution
1.	Aug to Dec 2018	90,697.94	4,534.90
2.	Jan to Dec 2019	285,134.91	14,256.75
3.	Jan to Sep 2020	272,372.95	13,618.65
Total		648,205.80	32,410.29

353. The Municipal Finance Officer attributed the anomaly to lack of funds to pay the outstanding amount which could deny the employees of their pension benefits.

354. We recommended to management to pay the outstanding amount to the Fund Manager.

Procurement and stores Irregularities

Purchases without alternative quotations - GH¢30,611.20

355. Section 43 of the Public Procurement (Amendment) Act, 2016 (Act 914) requires that the procurement entity shall request for quotations from as many suppliers or contractors as practicable but shall compare quotations from at least three different sources that should not be related in terms of ownership, shareholding or directorship.

356. On the contrary, management of two Assemblies authorised nine payments for goods and services valued at GH¢30,611.20 without obtaining alternative quotations for competitive pricing. Shown below are the details:

No	Name of Assembly	No of PVs	Amount
1	Ga Central	6	19,820.00
2	Ledzokuku	3	10,791.20
Total		9	30,611.20

357. Consequently, we could not ascertain whether the prices paid for the goods and services were competitive.

358. We recommended that the officers involved in the procurements should comply with Section 43 of Act 914.

Contracts awarded to Revenue Companies without tender

359. Section 59 the Public Procurement Act, 2003 (Act 663) requires that the procurement shall evaluate and compare the tenders that have been accepted to ascertain the successful tender in accordance with the procedures and criteria set out in the invitation document.

360. Management of Ayawaso East Municipal Assembly however awarded four revenue collection contracts to Messrs. Ahikausu Enterprise, Green Concept Africa LTD, G. S Enterprise and S P Agency which were not subjected to tender evaluation procedures.

361. Management did not provide any reasons for the anomaly. We could not ascertain whether the Assembly obtained value for money for the procurements.

362. We recommended to management to ensure adherence to relevant dictates of the Procurement Act.

Missing vehicles and motorcycles

363. Contrary, to Section 52 of the PFMA, 2016 (Act 921), which requires that proper control systems exist for the custody and management of the assets, Ledzokuku Municipal Assembly could not account for three vehicles and four motorcycles. Particulars of the vehicles are provided below:

No.	Make	Regtn. No.	Chasis No.	Last Known User/Location
1	Nissan	GV 160-14	ADNJ980000E003616	Unknown
2	Nissan	GV 1085-14	ADNCJUD22Z0029802	Roads Engineer
3	Asho	GN 8466-13	MB1A3KJCICRATG4609	Waste Management Unit
4	Jinhu Motorcycle	M14-GV-125	LFKPOKL0001302891	Unknown
5	Enduro Motorcycle		LWPYJCJLA380200256	Unknown
6	Apsonic Tricycle	Unregistered		Environmental Unit
7	Apsonic Tricycle	Unregistered		Unknown

364. The Transport Officer, without evidence, stated that one of the vehicles was seized by the Court as result of a garnishee order for non-payment of debts, whilst the location of the remaining six were not known to him. We also noted that management neither reported the loss of the vehicles to the Police nor instituted internal investigation into the matter.

365. We recommended that the Chief Executive, Coordinating Director and the Transport Officer be jointly held liable to account for the vehicles and motorcycles.

Tax Irregularities

Withholding taxes not deducted/remitted – GH¢79,558.37

366. Sections 116 and 117 of the Income Tax Act, 2015 (Act 896) require a withholding agent to deduct tax and pay to the Ghana Revenue Authority, a tax that has been withheld, within 15 days after the end of the month in which the payment subject to withholding tax was made.

367. On the contrary, two Assemblies either failed to withhold or remit taxes amounting to GH¢79,558.37. The breakdown is shown below:

No.	Assembly	Tax not Deducted	Tax not Remitted	Total
1	Ga Central	2,736.00		2,736.00
2	Ledzokuku	8,019.92	68,802.45	76,822.37
Total		10,755.92	68,802.45	79,558.37

368. Failure to withhold or pay withheld taxes to GRA denied government of tax revenue.

369. We recommended that management should remit the withheld taxes to GRA and recover the taxes that were not withheld from the Coordinating Directors and Finance Officers for payment to GRA.

NORTH EAST REGION

Introduction

370. 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 given at Appendix A.

371. We audited the books and accounts of the six Assemblies for the 2020 financial year and issued management letters thereon.

Financial Reporting

Submission of annual financial statements

372. All the six Assemblies submitted their financial statements for validation by the Auditor-General as required under Section 80 (1) of the Public Financial Management Act (PFM) 2016 (Act 921).

Sources of income

373. The six Assemblies operated with a total income of GH¢42,226,020.22 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¢9,688,373.00 over the 2019 figure of GH¢32,537,647.22.

IGF revenue performance

374. IGF revenue collected by the six Assemblies was GH¢885,647.13 and accounted for only 2.1 percent of the total income received in 2020. Three of the six Assemblies recorded increases in their IGF revenues principally from land concessions, licenses and rates. West Mamprusi District Assembly recorded the highest IGF of GH¢419,298.39 as against GH¢GH¢54,929.27 by Yunyoo-Nansua.

Assets and Liabilities

375. Total assets of the six Assemblies as at 31 December 2020 was GH¢6,908,913.30. This comprised Cash/Bank balances (GH¢6,858,640.29), Investment (GH¢49,343.01) and Debtors (GH¢930.00). None of the Assemblies reported any liabilities.

376. The income, IGF, bank balances, Investments, debtors and creditors balances in the books of the six Assemblies are provided in Appendices B to D.

Management Issues

Cash Irregularities

Unpresented value books

377. Regulation 150 of the PFMR, 2019 (L.I. 2378) states “A stockholder of a value book is responsible for the custody of the value book until the receipt of the value book have been duly acknowledged by another stock holder or user.”

378. Management of West Mamprusi Municipal Assembly however failed to present 19 GCRs for audit. The GCRs were issued to revenue collectors and had not been accounted for at the time of our audit.

379. This resulted from ineffective supervision by the Finance Officer and the Revenue Superintendent over the work of the Revenue Collectors by not ensuring that completed GCRs were accounted for before new ones were issued. This led to loss of revenue.

380. We recommended that the average value of collections per GCR for the period be computed per receipt book not presented and the amount recovered from the revenue collectors otherwise the Revenue Superintendent and Finance Officer should be jointly held liable for the refund. We also recommended to the Finance officer and Revenue Superintendent to step up their supervisory role over the revenue collectors to prevent revenue losses.

Uncollected revenue - GH¢12,000.00

381. Regulation 46 of the PFMR, 2019 (L.I. 2378) enjoins a Principal Spending Officer of a covered entity to ensure that non-tax revenue is efficiently collected and lodged in gross within 24 hours in the designated consolidated Fund Transit Bank account except in the case of internally generated funds retained under an enactment.

382. We noted that four corn shellers of the East Mamprusi District Assembly rented out to four farmers in the sum of GH¢12,000.00 had not been paid for even though the farming season was over. Management did not make any demands on the farmers who still had custody of the corn shellers as at the time of our audit.

383. Management's failure to put in place measures to ensure debtors of the Assembly promptly settle their obligations accounted for the lapse which resulted in the loss of rent income of GH¢12,000.00 to the Assembly.

384. We recommended to management to ensure recovery of the rent of GH¢12,000.00 from the farmers.

Other Irregularities

Abandoned farm equipment

385. Section 52 of the PFMA, 2016 (Act 921) states "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."

386. We noted during our inspection at the premises of the Yunyoo-Nasuan District Assembly that seven Power Tillers and two Water Pumping Machines given to the Assembly by the Ministry of Agriculture in 2019 had been abandoned and exposed to the vagaries of the weather.

387. The District Coordinating Director explained that the Assembly did not have the technical expertise to operate the machines and were still putting in place the necessary strategies to get staff trained in order to put the equipment to use. The idleness of the equipment could lead to value for money not being achieved resulting in wasteful expenditure. Also leaving this farm equipment at the mercy of the weather could lead to further deterioration and higher cost of repairs

388. We recommended to management to immediately look for a safe place to store the equipment while taking necessary steps to train staff on how to operate the equipment.

NORTHERN REGION

Introduction

389. The Northern Region had 16 Assemblies comprising one Metropolitan, three Municipalities and 12 Districts. The list of the 16 Assemblies, their capitals, status and Legislative Instruments are given at Appendix A.

390. We audited the books and accounts of the 16 Assemblies for the 2020 financial year and issued management letters thereon.

Financial Reporting

Submission of annual financial statements

391. 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 opinion on the financial statements submitted by the 16 Assemblies.

Sources of income

392. The 16 Assemblies operated with a total income of GH¢116,471,342.94 during the year as against GH¢118,130,674.29 in 2019 representing a decline of GH¢1,659,331.35. 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

393. The Assemblies collected a total IGF of GH¢5,477,746.78 which represented a decrease of GH¢662,760.52 over the 2019 figure of GH¢6,140,507.30. Nine out of the 16 Assemblies reported increases with Nанumba North Assembly reporting the highest increase of GH¢175,894.05. The Assemblies collected IGF from, property rates, fees, licences, royalties and other miscellaneous sources for their recurrent expenditure.

Assets and Liabilities

394. Total assets of the 16 Assemblies as at 31 December 2020 was GH¢27,380,643.49. This comprised Cash/Bank balances of GH¢12,804,251.29, Investment of GH¢13,951,354.57 and Debtors of GH¢625,037.63. Eight Assemblies reported liabilities totalling GH¢1,263,494.77 as at 31 December 2020.

395. The income, IGF, bank balances, Investments, debtors and creditors balances in the books of the 16 Assemblies are provided in Appendices B to D.

Management Issues

Cash Irregularities

Unpresented payments - GH¢22,505.00

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

397. Contrary to the above, management of the Karaga District Assembly failed to present four payment vouchers with a face value of GH¢22,505.00 for our examination. Details are shown below:

Date	PV No.	Cheque No.	Amount
10/6/2020	1/6	000591	650.00
25/6/2020	7/6	000598	1,155.00
8/7/2020	2/7	000751	300.00
4/9/2020	2/9	000766	20,400.00
Total			22,505.00

398. The Finance Officer’s failure to ensure proper maintenance of financial records was the cause of the lapse. As a result, we were unable to ascertain the genuineness of the payments.

399. We recommended recovery of the amount of GH¢22,505.00 from the Coordinating Director and Finance Officer.

Expenditure payments without the use of GIFMIS - GH¢132,018.54

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

401. We noted that management of two Assemblies incurred expenditure totalling GH¢132,018.54 outside GIFMIS. Details are shown below:

No	Name of Assembly	No of PVs	Amount
1	Mion	75	115,735.14
2	Tolon	13	16,283.40
	Total		132,018.54

402. Management of the Assemblies blamed the anomaly on poor network which could facilitate payment of unbudgeted expenditure at the expense of planned activities.

403. We recommended to the Coordinating Directors and Finance Officers to seek assistance from the GIFMIS Secretariat to address the challenges for all expenditures to be processed on GIFMIS.

Uncollected rent - GH¢35,555.00

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

405. In contravention of the above, we noted that occupants of three Assemblies' residential accommodation owed rent amounting to GH¢35,555.00. Details are shown below:

No.	Name of Assembly	No of occupants	Rent not collected
1	Gushegu	45	4,700.00
2	Nanumba South	23	2,740.00
3	Savelugu	29	28,115.00
	Totals	97	35,555.00

406. Though management of the Assemblies issued demand notices to the defaulters, they did not pursue other measures to recover the amount. Consequently, the Assemblies risk losing the amount of GH¢35,555.00 which could have been used to maintain the buildings.

407. We recommended that management should recover the amount of GH¢35,555.00 from the defaulters and assign revenue collectors to contact the tenants monthly for payment of rent.

Uncollected Revenue - GH¢35,700.00

408. Section 32 of the PFMR, 2019 (L.I.2378) provides that the Principal Spending Officer of each covered entity shall take effective and appropriate steps to collect money due to the covered entity.

409. On the contrary, we observed that management of Kunbungu District Assembly failed to collect revenue from operational permits for telecommunication masts belonging to MTN Ltd and Vodafone Ltd amounting to GH¢35,700.00. We noted that management served demand notice on only MTN Ltd but the Company did not make any payment to the Assembly. Below are the details:

No.	Name of Network	Name of Community/ Location	Site Id	Cost Per Annum
1	MTN/Vodafone	BogunaaYili	601736	5,100.00
2	Vodafone	Kumbungu	N035049	5,100.00
3	MTN	Kumbungu	600578	5,100.00
4	MTN/Vodafone	Dalun	601422	5,100.00
5	MTN	Gbulung	601740	5,100.00
6	MTN	Jegbo	ETG0015NOB	5,100.00
7	MTN	Zugu	ETG0008NOB	5,100.00
Total				35,700.00

410. Management did not go beyond issuing demand notices to the Companies thereby allowing them to continue in default. The anomaly denied the Assembly revenue to execute its budget.

411. We recommended that management should put in place effective measures to collect all revenue due from the two Companies.

Unaccounted value books

412. Regulation 150 of the PFMR, 2019 (L.I. 2378) stipulates that, a stockholder of a value book is responsible for the custody of the value books until the receipt of the value books has been duly acknowledged by another stockholder or user.

413. Seven revenue collectors and one Area Council in two Assemblies failed to present nine GCRs for audit in violation of Regulation 150 of the PFMR. Details are provided below:

No	Name of Assembly	Serial Number	Name of Collector
1	Zabzugu District Assembly	3690301-3690400	Saibu Yakubu
		15858001-15858100	Saibu Yakubu
		15858201-15858300	Joshua Amila
		15858401-15858500	I I Gado
		15859001-15859100	Abu Iddrisu
		15860101-15860200	Kworli Area Council
2	Gushegu Municipal Assembly	5123301-5123400	Dawuni Yaja
		5123201-5123300	Dollurgu John
		15503801-15503900	Yussifa Gaa

414. This was as a result of poor supervision over the revenue collectors. Since the GCRs have no predetermined values, we were unable to determine the amount unaccounted for.

415. We recommended to management to compute the average value of collections per GCR for the period per receipt book and the amount recovered from the collectors otherwise the Revenue Superintendents and Finance officers should be jointly held liable for the refund. We also recommended that supervision over revenue collection should be strengthened to curtail losses.

Other Irregularities

Landed Property and High Value Equipment without Ownership Documents

416. Section 52 of the PFMA, 2016 (Act 921) mandates a Principal Spending officer of a covered entity to be responsible for the assets of the institution under the care of the Principal Spending officer and to ensure that proper control systems exist for the custody and management of the assets.

417. Our review of the assets of two Assemblies revealed that the management did not have title deeds and other relevant ownership documents to establish ownership of 52 office blocks and residential buildings and 32 vehicles, motorbikes and items of equipment. Details are provided below:

Name of Assembly	No of vehicles/ motorbikes/ equipment	No of buildings
Gushegu	21	49
Saboba	11	3
Total	32	52

418. This resulted from ineffective supervision over documentation and accounting for the Assemblies' assets which makes landed and movable properties vulnerable to unauthorised access and losses in times of disputes.

419. We recommended to management of the Assemblies to establish a fixed assets coordinating unit to facilitate the acquisition and proper preservation of ownership documents.

OTI REGION

Introduction

420. The Oti Region had eight Assemblies comprising two Municipalities and six Districts. The list of the eight Assemblies, their capitals, status and Legislative Instruments are given at Appendix A.

421. We audited the books and accounts of the eight Assemblies for the 2020 financial year and issued management letters thereon.

Financial Reporting

Submission of Annual Financial Statements

422. All the eight 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 eight Assemblies.

Sources of Income

423. The eight Assemblies operated with a total income of GH¢47,213,031.82 which represented an increase of GH¢8,236,927.96 or 21.13 per cent over the 2019 figure of GH¢38,976,103.86. 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

424. The eight Assemblies collected total IGF of GH¢2,508,889.36 during the year. This represented an increase of GH¢424,752.47 over their 2019 collections of GH¢2,084,136.89. All the eight Assemblies reported increases with Jasikan and Biakoye recording the highest increases of GH¢127,349.71 and GH¢91,946.31.

425. The Assemblies collected IGF from, property rates, fees, licenses, royalties and other miscellaneous sources for their recurrent expenditure. Ineffective collection strategies, absence of comprehensive records on properties and businesses, award of collectible revenues to private firms who were paid up to 30% of amounts collected as commission when this could be undertaken by the Assemblies at no cost, all contributed to the Assemblies' reliance on external income from Government and Development Partners.

Assets and Liabilities

426. Total assets of the eight Assemblies as at 31 December 2020 was GH¢2,997,549.95. This comprised Cash/Bank balances (GH¢2,661,389.96), Investment (GH¢214,007.46) and Debtors (GH¢122,152.53). The eight Assemblies recorded liabilities totalling GH¢2,257,183.82 as at 31 December 2020 with Biakoye reporting the highest liability of GH¢612,225.79.

427. The income, IGF, bank balances, investments, debtors and creditors balances in the books of the eight Assemblies are provided in Appendices B to D.

Management Issues

Cash irregularities

Unsupported payments - GH¢38,232.00

428. Contrary to Regulation 78 of the PFMR, 2019 (L.I. 2378), we noted that three Assemblies paid a total amount of GH¢38,232.00 without supporting the payments with the relevant documentation to authenticate the propriety of the expenditure. Details are provided below:

No.	Name	Details	No. of PVs	Amount
1	Jasikan	Cost of patching potholes and payment for DISEC and DPCU meeting	2	2,312.00
2	Kadjebi	Refreshment, fuel, funeral donation, meeting/ workshop.	5	15,000.00
3	Biakoye	Meetings, fuel, training, repair of vehicles	15	20,920.00
Total			22	38,232.00

429. Lack of implementation of effective controls over expenditure resulted in the irregularity. As a result, the Assemblies stood the risk of not receiving value for money for the amounts spent.

430. We recommended that the total amount of GH¢38,232.00 involved, should be recovered from the Coordinating Directors and the Finance Officers.

Unpresented payment vouchers - GH¢39,622.00

431. In contravention of Regulation 82 of the PFMR, 2019 (L.I. 2378), three Assemblies failed to present 24 Payment Vouchers amounting to GH¢39,622.00 for our review. Details are provided below;

No.	Name of Assembly	No. of PVs	Amount
1	Jasikan	8	8,392.00
2	Kadjebi	13	27,600.00
3	Krachi East	3	3,630.00
	Total	24	39,622.00

432. The Finance Officers’ failure to ensure proper maintenance of financial records was the cause of the lapse. We could therefore not determine whether the expenditures were legitimate and in the interest of the Assemblies.

433. We recommended recovery of the amount of GH¢39,622.00 from the Coordinating Directors and Finance Officers of the three Assemblies.

Unaccounted revenue - GH¢7,169.00

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

435. Contrary to the above law, our audit of two Assemblies revealed that three revenue collectors and a revenue task force did not account for GH¢7,169.00 collected. Details are provided below:

No.	Name of Assembly	Name of collector	Amount collected	Amount accounted for	Unaccounted amount
1	Jasikan	Eric Adom	2,300.00	1,840.00	460.00
2	Jasikan	Eric Adom	2,845.00	2,276.00	569.00
3	Jasikan	Mary Awudza	7,199.00	5,880.00	1,319.00
4	Kadjebi	Bernice Sekyere	4,530.00	930.00	3,600.00
5	Kadjebi	Taskforce	74.00	-	74.00
6	Kadjebi	Taskforce	891.00	-	891.00
7	Kadjebi	Taskforce	256.00	-	256.00
	Total		18,095.00	10,926.00	7,169.00

436. The irregularity could lead to loss of revenue to fund the Assemblies’ planned programmes.

437. We recommended recovery of the amount of GH¢7,169.00 from the revenue collectors otherwise the Finance Officers and Revenue Superintendents should jointly be held liable for the refund.

Unpresented GCRs

438. Regulation 150 of the PFMR, 2019 (L.I. 2378) stipulates that, a stockholder of a value book is responsible for the custody of the value books until the receipt of the value books has been duly acknowledged by another stockholder or user.

439. The Jasikan District Assembly however could not account for seven GCR booklets. Details are provided below:

No.	Issued to	From	To	No of booklets
1	Eric Adom	19738701	19738800	1
		19744501	19744700	2
2	Jacinto Andrews	19738801	19738900	1
3	George Grant	19738901	19739000	1
4	Kudroha Heyford	19744401	19744500	1
5	Margaret Dumor	19737301	19737400	1
Total				7

440. This resulted from ineffective supervision and monitoring by the Finance Officers and the Revenue Superintendents to ensure that value books issued were accounted for and retained for audit. The practice could become an avenue for misappropriation of revenue.

441. We recommended that the average value of collections per GCR for the period be computed per receipt book not presented for audit and the amount recovered from the revenue collectors or the Finance Officer and the Revenue Superintendent.

Payroll Irregularities

Unearned salaries - GH¢94,827.85

442. Regulation 92 of the PFMR, 2019 (L.I. 2378) states “A 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”. Also, Regulation 90 of the PFMR, 2019 (L.I. 2378), charges Principal Spending Officers to ensure that only employees belonging to their organisation are on the payroll.

443. Contrary to the above Regulations, we noted that Electronic Salary Payment Voucher (ESPV) validators of two Assemblies approved the payment of salaries to five separated persons on the Assemblies’ payment vouchers resulting in the payment of unearned salaries amounting to GH¢94,827.85.

No.	Name	Assembly	Nature of Separation	Period of Separation	Total Gross Salary
1	Atuobi Ebenezer	Jasikan	Vacation of Post	Jan to Dec 2020	23,846.40
2	Dorlaa Gabriel	Jasikan	Vacation of Post	Jan to Dec 2020	24,660.60
3	Godwin Nii Addy Ashong	Jasikan	Vacation of Post	Jan.-June, 2020	10,994.00
4	Gadaf Abubakari	Nkwanta North	Vacation of Post	Jan- Aug 2020	19,297.00
5	Mokolom Foster	Nkwanta North	Unknown Staff	June –August 2020	16,029.85
Total					94,827.85

444. Management of the Assemblies failed to notify the banks of the affected staff to stop withdrawal of the amounts and pay same to chest. By this act the state has lost an amount of GH¢94,827.85 being salaries paid to workers for no work done.

445. We recommended to management to notify the banks to suspend further withdrawal of salaries and hold the Coordinating Director and Head of Human Resource Units liable to refund the amount of GH¢94,827.85 into the Government Salary Suspense Account.

SAVANNAH REGION

Introduction

446. 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 given at Appendix A.

447. We audited the books and accounts of all the seven Assemblies for the 2020 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

448. 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.

Sources of income

449. The seven Assemblies operated with a total income of GH¢41,325,023.07 in 2020. 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¢4,117,804.48 over the 2019 figure of GH¢37,207,218.59.

IGF revenue performance

450. IGF revenue collected by the seven Assemblies amounted to GH¢2,786,359.81 representing 6.74% of the total Income received in 2020. Central Gonja, West Gonja and North Gonja Assemblies reported decreases of GH¢162,632.00, GH¢116,549.38 and GH¢17,261.70 respectively in their IGF revenues for the year 2020 as compared to their 2019 figures.

Assets and Liabilities

451. Total current assets of the seven Assemblies as at 31 December 2020, was GH¢5,516,308.48. This comprised Cash/Bank balances (GH¢4,605,938.45), Investment (GH¢752,413.83) and Debtors (GH¢157,956.20). None of the seven Assemblies ended the year with overdrawn bank balance.

452. The income, IGF, bank balances, Investments, debtors and creditors balances in the books of the seven Assemblies are provided in Appendices B to D.

Management Issues

Cash Irregularities

Expenditure payments without the use of GIFMIS - GH¢45,873.22

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

454. However, Bole District Assembly made payments totalling GH¢45,873.22 from IGF without the use of GIFMIS.

455. Management attributed the lapse to technical challenges to generate GIFMIS payment vouchers for those transactions which could result in distortions in the financial reporting of the Assembly.

456. We recommended to the Coordinating Director and Finance Officer to seek assistance from the GIFMIS Secretariat to address the challenges to ensure all expenditures are processed via GIFMIS.

Procurement and Stores Irregularities

Fuel purchased not accounted for - GH¢19,386.18

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

458. Contrary to the above provision, we noted that fuel amounting to GH¢19,386.18 purchased for use by two Assemblies had no records of their use in the vehicle log books. The details are provided below.

Name of Assembly	Amount
North Gonja	13,683.18
West Gonja	5,703.00
Total	19,386.18

459. Management of the Assemblies did not provide any explanation for this anomaly. We could therefore not certify that the fuel purchased was used in the interest of the Assemblies.

460. We recommended recovery of the amount of GH¢19,386.18 from the Coordinating Directors, Finance officers and the Transport officers of the two Assemblies.

Store items not accounted for - GH¢28,640.00

461. Contrary to Section 52 of the PFMA, 2016 (Act 921), we noted from the store records of West Gonja Municipal Assembly that a quantity of rice and cooking oil purchased at the cost of GH¢28,640.00 had no records on their receipt and use.

462. Management of the Assembly could not provide any explanation for this irregularity. We could not certify whether the items were used in furtherance of the Assembly's operations.

463. We recommended recovery of the amount of GH¢28,640.00 from the Coordinating Director and Finance officer.

Tax Irregularities

Failure to withhold/remit tax - GH¢3,806.10

464. Sections 116 and 117 of the Income Tax Act, 2015 (Act 896) require a withholding agent to withhold and 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.

465. Contrary to the above law, we noted that the West Gonja Municipal Assembly failed to withhold taxes amounting to GH¢1,406.10 from payments to various suppliers and also did not remit GH¢2,400.00 taxes withheld to GRA leading to loss of GH¢3,806.10 tax revenue.

466. We recommended to the Coordinating Director and Finance Officer of the Assembly to remit the withheld taxes of GH¢2,400.00 to GRA. We also recommended that the Coordinating Director and Finance Officer should personally pay the un-deducted tax of GH¢1,406.10 to GRA and be personally held liable for any penalty imposed by GRA on the Assembly.

UPPER EAST REGION

Introduction

467. The Upper East Region had 15 Assemblies comprising 4 Municipalities and 11 Districts. The list of the 15 Assemblies, their capitals, status and Legislative Instruments are given at Appendix A.

468. We audited the books and accounts of the 15 Assemblies for the 2020 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 584).

Financial Reporting

Submission of annual financial statements

469. All the 15 Assemblies submitted their financial Statements for audit validation as required by Section 80 of the Public Financial Management (PFM) Act, 2016 (Act 921). We issued our opinion on the financial statements submitted by the 15 Assemblies.

Sources of income

470. Total income received by the 15 Assemblies in 2020 was GH¢116,722,430.29 as against GH¢87,381,544.74 in 2019 representing an increase of 33.58 percent. The income 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.

IGF revenue performance

471. IGF collected by the 15 Assemblies amounted to GH¢5,398,569.18 representing 96.7 percent of the budgeted IGF of GH¢5,583,231.29. The 96.7 percent collection rate in 2020 is an improvement over the 2019 collection rate where the Assemblies collected GH¢5,358,011.44 out of a budgeted amount of GH¢6,370,813.62 representing 84.1 percent.

Assets and liabilities

472. Total assets of the 15 Assemblies as at 31 December 2020, was GH¢21,254,351.64. This comprised Cash/Bank balances of GH¢20,119,377.72, Investment of GH1,112,966.19 and Debtors of GH¢22,007.73. None of the 15 Assemblies ended the year with an overdrawn bank balance.

473. Four out of the 15 Assemblies had a total liability of GH¢62,555.04. These were Kassena Nankana Municipal (GH¢747.68), Pusiga (GH¢2,954.39) Bolga Municipal (GH¢24,272.90) and Bawku West (GH¢34,580.10). This comprised deposits and bank loan of GH¢13,000.00.

474. The income, IGF, bank balances, investments, debtors and creditors balances in the books of the 15 Assemblies are provided in Appendices B to D.

Management Issues

Cash Irregularities

Payments of expenditure without the use of GIFMIS - GH¢28,100.00

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

476. Contrary to the above, we noted that Bawku West District Assembly made payments totalling GH¢28,100.00 on five transactions without the use of GIFMIS.

477. Management blamed the anomaly on network challenges which could result in distortions in the financial reporting of the Assemblies.

478. We recommended to management of the Assembly to liaise with the GIFMIS Secretariat for assistance to address the challenges to ensure all expenditures are processed on GIFMIS.

Unaccounted revenue - GH¢18,600.00

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

480. However, the Works Engineer and Finance Officer of Tempene District Assembly did not account for GH¢18,600.00 received from the sale of tender documents and Business registration fees resulting in loss of revenue to the Assembly. Details are provided in the table below.

No.	Details	No of Firms	No of forms sold	Unit Price	Amount
1	Sale of Tender Documents	19	24	600.00	14,400.00
2	Business Registration	7	7	600.00	4,200.00
	Total				18,600.00

481. We recommended that the tender document fees of GH¢14,400.00 and business registration fees of GH¢4,200.00 should be recovered from the District Works Engineer and Finance Officer, respectively.

Non-collection of rent revenue - GH¢5,850.00

482. Contrary to Regulation 46 of the PFMR 2019 (L.I. 2378), we noted that Bongo District Assembly failed to collect rent revenue of GH¢5,850.00 due from 13 tenants.

483. Failure on the part of management to issue demand notices and pursue recovery from the defaulters accounted for the lapse. This deprived the Assembly of funds that could be used to renovate the buildings.

484. We recommended recovery of the rent arrears of GH¢5,850.00 from the affected tenants.

Payroll Irregularities

Unearned salaries - GH¢8,427.81

485. In violation of Regulation 92 of the PFMR, 2019 (L.I. 2378), management of two Assemblies paid unearned salaries totalling GH¢8,427.81 to two separated staff as detailed below:

No.	Assembly	Name of Staff	Cause of Separation	Period	Amount Recoverable	Amount Recovered	Amount Outstanding
1	Bawku West	Abugzia Sandow	Death	Dec 2019 - Jan 2020	1,630.20		1,630.20
2	Pusiga	Mr. Awuah Collins	Vacated post	Jan to Sep 2020	12,797.61	6,000.00	6,797.61
	Total				14,427.81	6,000.00	8,427.81

486. At the time of our audit, management had not written to the banks to stop withdrawals of the amounts.

487. We recommended that the Coordinating Directors and the Heads of the Human Resource Units of the two Assemblies should recover the amount of GH¢8,427.81 from the separated staff or their next of kin or be held liable to refund the amounts.

UPPER WEST REGION

Introduction

488. The Upper West Region had 11 Assemblies comprising four Municipalities and seven Districts. The list of the 11 Assemblies, their capitals, status and Legislative Instruments are given at Appendix A.

489. We audited the books and accounts of all the 11 Assemblies for the 2020 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).

490. All the 11 Assemblies submitted their 2020 financial statements for audit in compliance with Section 80 of the Public Financial Management Act, 2016 (Act 921).

Sources of Income

491. The 11 Assemblies operated with a total income of GH¢75,684,112.14 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¢75,684,112.14 represented an increase of GH¢10,004,513.95 or 15.23 percent as compared to GH¢ 65,679,598.19 in 2019.

IGF Revenue Performance

492. The 11 Assemblies collected total IGF revenue of GH¢4,536,587.81 as against GH¢4,549,897.38 in 2019 representing a marginal drop of GH¢13,309.57 or 0.29 percent. Four Assemblies namely, Wa East, Nadowli Kaleo, Sissala West and Sissala East, all reported reductions in IGF revenue collection of GH¢302,468.36, GH¢95,837.34, GH¢61,589.30 and GH¢5,485.13 respectively.

Assets and Liabilities

493. The assets of the Assemblies were made up of cash/bank balances (GH¢8,447,283.03), investments (GH¢171,716.87) and debtors (GH¢55,100.26). Total liabilities of the Assemblies also stood at GH¢951,899.24 in the books of seven Assemblies.

Management issues

Cash Irregularities

Unaccounted revenue - GH¢27,200.00

494. Regulation 46 of the PFMR, 2019 (L.I. 2378) requires the Principal Spending Officer of covered entity to ensure that non-tax revenue is efficiently collected and banked in gross into the designated account.

495. We however observed at the Wa East Assembly that three revenue collectors collected GH¢419,503.80 and accounted for GH¢396,791.80 leaving an unaccounted balance of GH¢22,712.00 as at 31 December 2020. Similarly, nine collectors at Sissala West failed to account for revenue collection of GH¢4,488.00. The summary is shown below:

No.	Name of Assembly	No of Collectors	Amount collected	Accounted Amount	Unaccounted Amount
1	Sissala West	9	4,488.00	-	4,488.00
2	Wa East	1	188,174.80	185,529.40	2,645.40
		1	188,389.00	180,169.40	8,219.60
		1	42,940.00	31,093.00	11,847.00
	Total	12	423,991.80	396,791.80	27,200.00

496. In our view, the anomaly arose because of poor supervision by the District Finance Officers over activities of the Revenue Superintendents. The anomaly could lead to loss of funds to the Assemblies.

497. We recommended recovery of the amount of GH¢27,200.00 from the revenue collectors and paid into the IGF Account of the Assembly otherwise the Finance Officers and Revenue Superintendents should be held liable for the refund.

Uncollected rent - GH¢53,640.00

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

499. Our review of the Lawra Municipal Assembly's Estate records revealed that, out of GH¢55,920.00 rent due from occupants of residential accommodation only GH¢2,280.00 was collected as at December 2020, leaving an outstanding rent of GH¢53,640.00.

500. We attributed the anomaly to laxity on the part of the Management to enforce payment of rent by tenants. The omission led to low revenue generation for maintenance of the bungalows, leaving them in deplorable state.

501. We recommended to Management to immediately deploy effective rent recovery measures to collect the rent arrears.

Unaccounted value books

502. Regulation 150 of the PFMR, 2019 (LI. 2378) stipulates that a stockholder of a value book is responsible for the custody of the value books until the receipt of the value books has been duly acknowledged by another stockholder or user.

503. In violation of the above Regulation, 14 revenue collectors in four Assemblies could not account for 60 market tickets valued at GH¢6,000 and 69 GCRs. Details are provided as follows:

No.	Assembly	No. of Collectors	Market Ticket booklets		No. of GCRs
			Qty	Amount	
1	Nadowli/Kaleo	1	5	500.00	1
2	Lambussie	1	-	-	7
3	Wa	7	55	5,500	33
4	Wa East	5	-	-	28
	Total	14	60	6,000.00	69

504. Ineffective supervision over the revenue collectors by the Finance Officers and Revenue Superintendents of the Assemblies accounted for this anomaly. The lapse could lead to misappropriation of revenue by the revenue collectors.

505. We recommended that the average value of collections per GCR for the period be computed per receipt book not presented and the amount recovered from the revenue collectors together with the GH¢6,000.00, being value of the tickets or in default the Revenue Superintendents and Finance Officers should be held liable for the refund. The revenue superintendents and Finance Officers should also step up their supervision over the revenue collectors.

Failure to recover debt owed the Assembly - GH¢66,357.00

506. Regulation 32(2) of the PFMR, 2019 (L.I. 2378) stipulates that a Principal Spending Officer of each covered entity shall take effective and appropriate steps to collect money due the covered entity.

507. Our review of the Wa Municipal Assembly’s records disclosed that the Volta River Authority office in Wa, owed the Assembly an amount of GH¢66,357.00 in unpaid property rate for the period 2016 to 2020.

508. Management of the Assembly did not go beyond issuing demand notices to VRA to enforce recovery which caused annual increases in VRA’s liability.

509. We recommended to management of the Assembly to take action including legal action, if necessary, against VRA to collect the amount.

Unpaid SSNIT contribution and associated penalty- GH¢62,156.63

510. Section 63 of the National Pensions Act, 2008 (Act 766) states that an employer shall remit thirteen and half per cent out of the total contributions of eighteen and a half per cent on behalf of the worker to the first-tier mandatory social security scheme within fourteen days after the end of each month to the Trust.

511. Management of two Assemblies defaulted in the payment of SSNIT contributions for its staff amounting to GH¢29,527.94 which caused the Assemblies penalties of GH¢32,628.69. Details are as follows:

No.	Assembly	SSNIT Contribution	Penalty	Total	Period of Default
1	Wa East	15,666.09	23,783.42	39,449.51	Jun 2017 to Dec 2020
2	Wa	13,861.85	8,845.27	22,707.12	Jan to Dec 2020
		29,527.94	32,628.69	62,156.63	

512. Management attributed their inability to pay to lack of funds.

513. We recommended to management to scale up the Assemblies’ revenue collection efforts as means to raise funds to settle the indebtedness to SSNIT.

Unrecovered staff advances - GH¢6,800.00

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

515. We noted that Wa East District Assembly granted advances to five staff who defaulted in the repayment of the amount of GH¢6,800.00. The amount had been outstanding between five and 11 years. See the Table below:

No	Loan Date	Name of Staff	Period Outstanding	Amount Received
1	11/01/2009	Abubakari Alhassan	11 Years	100.00
2	07/01/2010	Mohammed Itambal	10 Years	300.00
3	11/02/2016	Kalinya Andrews	5 Years	2,000.00
4	16/05/2016	Rauf Moomen	5 Years	600.00
5	16/06/2016	Vincent Dakura	5 Years	3,800.00
Total				6,800.00

516. The anomaly resulted from non-enforcement of the terms of the advances which had become possible bad debts.

517. We recommended that, the District Finance Officer should recover the amounts from the beneficiaries or be held liable to refund the amount for his inaction in enforcing repayment.

Procurement and Store Irregularities

Unaccounted stores – GH¢55,375.89

518. Section 52 of the PFMA, 2016 (Act 921) states that, a Principal Spending Officer of a covered entity 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.

519. Wa Municipal Assembly paid an amount of GH¢55,375.89 from its Ghana Productivity Safety Net Project Programme (GPSNPP) Account to purchase items to support communities. The Assembly however did not have any record on the issue of the items and acknowledgement by the GPSNPP Community Focal person to whom the items were issued.

520. The GPSNPP Focal Person admitted receiving some items in batches from the Assembly but did not also maintain any records on the items allocated to him. We could therefore not verify the receipt and distribution of the items which constitutes risk of not being used for the intended purpose.

521. We recommended recovery of the amount of GH¢55,375.89 from the Coordinating Director, Finance Office and the GPSNPP Community Focal Person.

Uncompetitive procurement - GH¢129,531.00

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

523. Wa Municipal Assembly engaged the services of consultants for preparation of a resettlement plan and development of master plan at a total cost of GH¢129,531.00 from the GSCSP Account without sourcing for alternative quotations or approval from the PPA.

Date	P.V. No.	Particulars	Payee	Amount
Nil	WMA/GSCSP/ FEB/ 2020/01B	Cost of resettlement plan	Rhmas Planning & Management Consult	69,900.00
9/9/2020	WMA/GSCSP/ SEPT/ 2020/02	Cost of development plan	Vebya Ltd	59,631.00
Total				129,531.00

524. Management explained that the evaluation report could not be traced. We did not agree with management’s response to our finding since other corroborative records could have been provided for our review if the contracts were tendered. This could lead to unfair pricing and lack of transparency in the awards.

525. We recommended that the Coordinating Director and Finance Officer should adhere to the relevant provisions of the Act in their procurement dealings.

VOLTA REGION

Introduction

526. The Volta Region had 18 Assemblies comprising five Municipalities and 13 Districts. The list of the 18 Assemblies, their capitals, status and Legislative Instruments are given at Appendix A.

527. We audited the books and accounts of the 18 Assemblies for the 2020 financial year and issued management letters thereon.

Financial Reporting

Submission of annual financial statements

528. All the 18 Assemblies submitted their 2020 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 all the 18 Assemblies.

Sources of Income

529. The 18 Assemblies operated with a total income of GH¢138,709,233.87 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¢138,709,233.87 represented an increase of GH¢29,358,188.94 or 27 percent over 2019 figure of GH¢109,351,044.93.

IGF revenue performance

530. The 18 Assemblies collected total IGF of GH¢11,611,075.77 during the year. This represented an increase of GH¢613,309.72 as compared to the 2019 figure of GH¢10,997,766.05. Twelve out of the 18 Assemblies reported increases with Kpando and Anloga recording the highest increases of GH¢237,876.25 and GH¢217,728.75 respectively. The remaining six Assemblies recorded decreases, with Central Tongu (GH¢347,084.25) and Ho Municipal (GH¢146,602.09) reporting the highest.

531. The Assemblies collected IGF from, property rates, fees, licences, royalties and other miscellaneous sources for their recurrent expenditure. Ineffective collection strategies, absence of comprehensive records on properties and businesses, award of collectible revenues to private firms who were paid up to 30 percent of amounts collected as commission when this could be undertaken by the Assemblies at no cost, all contributed to the Assemblies' reliance on external income from Government and Development Partners.

Assets and Liabilities

532. Total assets of the 18 Assemblies as at 31 December 2020 was GH¢28,138,468.61. This comprised Cash/Bank balances (GH¢25,981,144.21), Investment (GH¢155,896.19) and Debtors (GH¢2,001,428.21). All the 18 Assemblies had positive cash balances with Central Tongu ending the year with the least balance of GH¢49,211.89.

533. Sixteen of the Assemblies recorded liabilities totalling GH¢21,874,323.43 as at 31 December 2020 with Akatsi North reporting the highest liability of GH¢6,838,576.14.

534. The income, IGF, bank balances, Investments, debtors and creditors balances in the books of the 18 Assemblies are provided in Appendices B to D.

Management Issues

Cash Irregularities

Unsupported payments - GH¢20,381.00

535. Contrary to Regulation 78 of the PFMR, 2019 (L.I. 2378), we noted that two Assemblies made total payments of GH¢20,381.00 which were not supported with the relevant expenditure documents such as receipts, invoices, statements of claim etc. to authenticate the payments. Details are provided below:

No	Name of Assembly	Number of PVs	Amount
1	Afadzato South	2	3,800.00
2	North Dayi	2	16,581.00
Total		4	20,381.00

536. Payments made without the relevant expenditure documents or other evidence of value received could facilitate misappropriation.

537. We recommended recovery of the amount of GH¢20,381.00 from the Coordinating Directors and the Finance Officers.

Imprest not retired - GH¢ 19,330.00

538. Regulation 102(2) of the PFMR, 2019 (L.I. 2378) states “A special imprest, issued for making a particular payment, or group of payments shall be fully retired within ten days after completion of the activity”.

539. We noted at Kpando Municipal Assembly that out of a total imprest of GH¢19,650.00, only GH¢320.00 was retired leaving GH¢19,330.00 unretired though the activities for which the imprest was granted had been completed. Details are provided below:

No	Date	Payee	Description	Amount	Amount retired	Amount unretired
1	16/11 of 11/11/2020	Mark Ahiave	Cost of Plaque purchase	1,500.00		1,500.00
2	22/7 of 22/07/2020	Noah K. Tali	Cost of fuel & Refreshment on Monitoring	12,250.00		12,250.00
3	20/11 of 19/11/2020	Noah K. Tali	Cost of fuel for official use	2,000.00	320.00	1,680.00
4	22/11 of 23/11/2020	Noah K. Tali	Cost of transport & accommodation	3,900.00		3,900.00
Total				19,650.00	320.00	19,330.00

540. The situation could lead to misappropriation and consequent loss of funds

541. We recommended that the outstanding imprest amount should be treated as personal advances to the imprest holders and recovered.

Payments not accounted for - GH¢4,033.27

542. Regulation 82 of the PFMR, 2019 (L.I. 2378) states ‘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’.

543. We noted at North Dayi District Assembly that, GH¢5,861.00 was paid for training and travelling expenses, out of which GH¢1,827.73 was accounted for leaving a balance of GH¢4,033.27 not accounted for.

544. We recommended recovery of the amount of GH¢5,861.00 from the Coordinating Director and Finance Officer.

Unpresented payment vouchers - GH¢5,991.00

545. Regulation 82(1) of the PFMR, 2019 (L.I. 2378), requires that a payment by a covered entity shall be accompanied with a payment voucher, authorised by the head of accounts, and which is approved by the Principal Spending Officer on the Ghana Integrated Financial Management Information System.

546. Management at North Dayi District Assembly however did not present for audit three payment vouchers amounting to GH¢5,991.00. Details are provided below:

No	PV No & Date	Details	Payee	Amount
1	06/03/20 of 18/03/20	Funds released for travel and transport	DCD	2,300.00
2	15/03/20 of 25/03/20	Funds released for labelling 201 No. desk at Vakpo Senior High/Technical School	Amezugbe Raymond Agbesi	881.00
3	11/06/20 of 22/06/20	Funds released to enable the Assembly attend Court in Ho	DCD	2,810.00
		TOTAL		5,991.00

547. We could not validate whether the expenditure was incurred in the interest of the Assembly.

548. We recommended recovery of the amount of GH¢5,991.00 from the Coordinating Director and Finance Officer.

Unaccounted revenue - GH¢11,356.00

549. Contrary to Regulation 46 of the PFMR, 2019 (L.I. 2378), we noted that 10 revenue collecting agents and revenue collectors in two Assemblies failed to account for a total amount of GH¢10,356.00 being revenue collected. Also, the Works Engineer and Revenue Accountant of North Dayi District Assembly failed to account for sales from tender documents and revenue collected of GH¢1,000.00 and GH¢2,822.00 respectively. Details are provided in the table below:

No	Assembly	No of Revenue Collectors/ Accountants/Works Engineer	Amount collected	Amount accounted for	Amount not accounted for
1	Adaklu	2	55,747.00	51,322.00	4,425.00
2	North Dayi	8	84,865.54	78,934.54	5,931.00
		1	1,000.00	-	1,000.00
		1	7,722.00	4,900.00	2,822.00
	Total	12	149,334.54	135,156.54	14,178.00

550. This resulted in the loss of GH¢14,178.00 revenue to the Assemblies.

551. We recommended recovery of the GH¢14,178.00 from the defaulting revenue collectors and the Works Engineer or in default in respect of the unaccounted revenue collection the Finance Officer and Revenue Superintendents should be jointly held liable to pay.

Uncollected rent - GH¢76,375.00

552. In violation of Regulation 46 of the PFMR, 2019 (L.I. 2378), three Assemblies failed to collect rent to the tune of GH¢76,375.00 from 62 staff occupying official residential accommodation. Details provided below:

No	Assembly	No of Defaulters	Period of Default	Amount
1	Akatsi South	24	6 – 52 months	26,915.00
2	Kpando	33	1 – 96 months	43,550.00
3	South Dayi	5	5 – 48 months	5,910.00
	Total	62		76,375.00

553. Management of the Assemblies failed to ensure that proper procedures were put in place for the collection of rent thus depriving the Assemblies of funds to renovate the buildings.

554. We recommended recovery of the rent arrears of GH¢76,375.00 from any cash entitlements due the defaulters through their Departmental Heads. We further recommended to management of the Assemblies to assign revenue collectors to contact the tenants monthly for payment of rent.

Outstanding Advances - GH¢7,105.00

555. Section 7(1a) of the PFMA, 2016 (Act 921) requires a Principal Spending Officer of a covered entity to ensure the regularity and proper use of money appropriated in that covered entity.

556. We noted that out of GH¢14,085.00 granted to 20 staff of two Assemblies as advances, GH¢7,105.00 remained unpaid. In the case of Ho Municipal, all the affected staff had separated from the Assembly. Details are provided below:

No	Assembly	No of Staff	Period of Advances	Amount Advanced	Amount Paid	Amount Outstanding
1	Ho	13	Jan 2004 - Oct 2019	11,925.00	6,460.00	5,465.00
2	Kpando	7	February 2009 to April 2011	2,160.00	520.00	1,640.00
	Total	20		14,085.00	6,980.00	7,105.00

557. Non-enforcement of the terms of the agreements allowed the officers to default in repayment.

558. We recommended recovery of the amount of GH¢7,105.00 from the officers/defaulters failing which the Coordinating Directors and Finance Officers should jointly be held liable to refund the amounts.

Tax Irregularities

Withholding taxes not deducted – GH¢9,829.94

559. Sections 116 and 117 of the Income Tax Act, 2015 (Act 896), require a withholding agent to withhold and 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.

560. Contrary to the above, Management of two Assemblies failed to deduct taxes to the tune of GH¢9,829.94 from procurement payments. The details are provided below:

No	Assembly	No of PVs	Amount	Tax not deducted
1	Ketu South	5	42,067.80	8,413.56
2	Kpando	11	20,991.00	1,416.38
	Total	16	63,058.80	9,829.94

561. Failure to withhold taxes for payment to GRA denied the State of tax revenue.

562. We recommended that the Coordinating Directors and Finance Officers should personally pay the un-deducted tax of GH¢9,829.94 to GRA and recover same from the suppliers and service providers.

Failure to remit pension deductions - GH¢21,369.99

563. Section 3 of the National Pensions (Amendment) Act, 2014 (Act 883) provides that an employer shall deduct five and half percent from the salary of every worker, pay in respect of each worker an amount equal to thirteen percent of each worker's salary and remit the total of eighteen and half percent to mandatory pension schemes on behalf of each worker within 14 days from the end of each month.

564. We noted that pension deductions made from the salaries of 14 casual workers in North Tongu District Assembly totalling GH¢9,310.16 from December 2019 to November 2020, were not remitted to SSNIT. Also, at Ho Municipal Assembly, management failed to remit 5% of the pension contribution of GH¢12,059.83 for the period January to December 2020 to the employees' Second-Tier Pension Scheme.

565. Non-remittance of pension contributions to Fund Managers could lead to payments of penalties and loss of pension benefits to the affected staff.

566. We recommended that management should promptly pay all outstanding pension deductions to avoid imposition of penalties and loss of staffs' pension benefits.

WESTERN REGION

Introduction

567. The Western Region had 14 Assemblies comprising one Metropolitan, seven Municipalities and six Districts. The list of the 14 Assemblies, their capitals, status and Legislative Instruments are given at Appendix A.

568. We audited the books and accounts of the 14 Assemblies for the 2020 financial year and issued management letters thereon.

Financial Reporting

Submission of annual financial statements

569. All the 14 Assemblies submitted their 2020 annual 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.

Sources of income

570. The 14 Assemblies received a total income of GH¢146,394,731.22. This was made up of internally generated funds (IGF), quarterly allocations of the District Assemblies Common Fund, Government salary grants and support from Ghana's Development Partners.

IGF revenue performance

571. The 14 Assemblies collected total IGF of GH¢43,506,819.07 compared with GH¢41,393,391.73 in 2019. This resulted in a revenue increase of GH¢2,113,427.34 or 5.11 percent. The revenue collections were made up of rates, rent, fees, fines and licenses.

Assets and Liabilities

572. The total assets of the 14 Assemblies as at 31 December, 2020 was GH¢181,674,044.50, whilst liabilities amounted to GH¢8,544,803.90 resulting in net assets of GH¢173,129,240.60.

573. The income, IGF, bank balances, investments, debtors and creditors balances in the books of the 14 Assemblies are provided in Appendices B to D.

Management Issues

Cash Irregularities

Unaccounted revenue - GH¢8,864.01

574. We noted that the Sekondi-Takoradi Metropolitan Assembly did not account for a revenue amount of GH¢8,864.01 as detailed below contrary to Regulation 46 of the PFMR, 2019 (L.I. 2378).

No	Name	Sub-Metro	Amount
1	Naomi Krakue	Essikado	4,808.01
2	Joseph Quaicoe	Sekondi	1,766.00
3	Charles Cobbinah	Sekondi	380.00
4	Gladys Essuman	Sekondi	310.00
5	Beatrice Awotwe	Sekondi	1,100.00
6	Mabel Eduafo	Sekondi	500.00
Total			8,864.01

575. Ineffective supervision by the Finance Officers and Revenue Superintendents contributed to the irregularity resulting in loss of revenue if not recovered.

576. We recommended recovery of the amount of GH¢8,864.01 from the six collectors or in default from the Finance Officers and Revenue Superintendents.

Unaccounted value book

577. Regulation 151 of the PFMR, 2019 (L.I. 2378) requires that loss of value book shall be reported immediately by the Principal Spending Officer to the Police and also give sufficient notice to the public and other officers.

578. We noted that a General Counterfoil Receipt book (GCR) with serial number 3717001 to 3717100 with no par value in the custody of Mr. Nathaniel Arkhurst, an Accounts Staff at Effia-Kwesimintsim Municipal Assembly was reported missing. Management however caused a publication of the loss in two dailies of national circulation but did not report the matter to the Police

579. This could be used to collect revenue to the detriment of the Assembly.

580. We recommended that the loss should be reported to the Police for the necessary investigation and action.

Uncollected revenue GH¢27,388.00

581. Section 96 of the PFMA, 2016 (Act 921) states that a person acting in an office or employment connected with the collection of public funds who fails to collect moneys due to the Government commits an offence and is liable on summary conviction to a term of imprisonment or a fine or both.

582. Management of Sekondi-Takoradi Metropolitan however failed to collect revenue of GH¢27,388.00 from operators of franchise toilets as shown below:

No.	Name	Location	Amount
1	Sekondi Sub-metro	Sekondi – Zongo Adiembra	23,666.00
2	Takoradi Sub-metro	Konkonte Bolla-Howard School Park	3,722.00
	Total		27,388.00

583. Management explained that the Chief Executive invited and sensitized the Sub-metro officers on the importance of revenue collection yet it did not yield the desired result. This denied the Assembly revenue of GH¢27,388.00 to support its operations.

584. We recommended to management to recover the amount of GH¢27,388.00 from the defaulters failing which the agreements should be abrogated.

Uncollected rent – GH¢25,752.94

585. Regulation 46 of the PFMR 2019, (L.I. 2378) states “a Principal Spending Officer shall ensure that non-tax revenue is efficiently collected.”

586. We noted on the contrary that, 61 staff of three Assemblies occupying staff residential accommodation owed rent totalling GH¢25,752.94 as shown below:

No	Assembly	No. of Staff	Period of Default	Amount
1	Prestea Huni Valley	12	12 to 48 months	3,361.44
2	Sekondi-Takoradi	19	12 to 48 months	13,878.00
3	Tarkwa Nsueam	30	7 to 61 months	8,513.50
	Total	61		25,752.94

587. This denied Assemblies funds to maintain the buildings.

588. We recommended recovery of the rent arrears of GH¢25,752.94 from any cash entitlements due the defaulters through their Departmental Heads. We further recommended to management of the Assemblies to assign revenue collectors to contact the tenants monthly for payment of rent.

Unsupported payments – GH¢38,543.50

589. Regulation 78 of the PFMR, 2019 (L.I. 2378) states that, a principal Spending officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity that evidence of services received, certificates for work done and any other supporting documents exist.

590. We however noted that, Ahanta West Municipal Assembly made two payments totalling GH¢38,543.50 for inauguration of the 8th Assembly and clean-up exercise but were not supported with the relevant documents.

591. These cast doubts over the genuineness of the payments which could lead to misappropriation of funds.

592. We recommended recovery of the amount of GH¢38,543.50 from the Coordinating Director and the Finance Officer.

Payroll irregularities

Unearned salaries– GH¢38,378.87

593. In contravention of Regulation 86 of the PFMR, 2019 (L.I. 2378), management of three Assemblies paid unearned salaries of GH¢38,378.87 to three separated officers, as shown below:

No.	Assembly	Name of Separated Staff	Nature of separation	Period of Separation	Amount
1	Sekondi-Takoradi	Richard Peprah Oppong	Deceased	Feb 2019 to May 2020	13,942.95
2	Tarkwa Nsueam	Boham William Paa Kwesi	Vacation of Post	Aug to Oct 2020	2,525.40
3	Wassa Amenfi Central	Eric Twum	Vacation of post	Nov 2019 to Dec 2020	21,910.52
Total					38,378.87

594. The anomaly was due to failure of validators of the Electronic Salary Payment Voucher (ESPV) to block the salaries and notify the receiving banks to stop withdrawals of the salaries. The led to payment of GH¢38,378.87 for no work done.

595. We recommended recovery of the amount of GH¢38,378.87 from the Coordinating Directors and Heads of the Human Resource Units of the Assemblies.

Procurement and Store Irregularities

Fuel not accounted for - GH¢20,267.00

596. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), the Mpohor District Assembly failed to provide proof of utilization of fuel purchased for their official vehicles totalling GH¢20,267.00. We also noted that in most cases the quantity of fuel purchased and the registration numbers of the vehicles were not disclosed. There were no entries in the vehicle log books or other evidence to show whether the fuel was utilised in the interest of the Assembly.

597. These cast doubts over the judicious use of public funds as it could lead to the fuel not used in furtherance of the Assembly’s operations.

598. We recommended recovery of the amount of GH¢20,267.00 from the Coordinating Director and the Finance Officer.

Unaccounted home appliances - GH¢ 7,950.00

599. Contrary to Section 52 of the PFMA, 2016 (Act 921), our inspection at the bungalow of the District Chief Executive of Shama District Assembly showed that electronic items valued at GH¢7,950.00 procured for use at the residence could not be traced. Details are provided below:

Items	Quantity	Assigned Value
43" Samsung LED Television Set	2	4,000.00
Standing Speakers	2	2,000.00
Remote Control	2	100.00
DSTV decoder	1	300.00
DSTV Remote Control	1	50.00
DVD player	1	1,500.00
Total	9	7,950.00

600. We contacted the Chief Executive on the missing items but he could not provide any explanation or indicate the actions taken thereafter.

601. We recommended that the Chief Executive should be held liable to pay the assigned values of the appliances to the Assembly.

Asset not put to use - GH¢7,035.00

602. Contrary to Section 7 of the PFMA (Act 921), we noted that Ahanta West Municipal Assembly paid an amount of GH¢7,035.00 in February 2020 for the supply and installation of Clocking Machine but the equipment was installed 10 months after payment. We also noted that the clocking machine was still not in use at the time of our audit in February 2021.

603. Management attributed non-usage of the machine to Covid-19 pandemic. We were however of the view that measurers should have been put in place such as provision of sanitizer for use by staff before clocking as practiced at other Institutions.

604. We recommended to the management of the Assembly to resolve all outstanding issues for immediate use of the machine.

Tax Irregularities

Withholding taxes not deducted/remitted - GH¢15,609.50

605. Sections 116 and 117 of the Income Tax Act, 2015 (Act 896) require a withholding agent to withhold and 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.

606. On the contrary, management of two Assemblies either did not deduct or remit withholding taxes totalling GH¢15,609.50 to the Ghana Revenue Authority. The details are provided below:

No.	Assembly	Taxes not deducted	Taxes not remitted	Amount
1	Jomoro	2,571.50	-	2,571.50
2	Sekondi Takoradi	965.00	12,073.00	13,038.00
	Total	3,536.50	12,073.00	15,609.50

607. Failure to withhold tax and remit withheld tax to the GRA denied the State of tax revenue.

608. We recommended to the Coordinating Directors and Finance Officers of the Assemblies to remit the withheld taxes of GH¢12,073.00 to GRA. We also recommended that the Coordinating Directors and Finance Officers should personally pay the undeducted tax of GH¢3,536.50 to GRA and be personally held liable for any penalty that may be imposed by GRA on the Assemblies.

WESTERN NORTH REGION

Introduction

609. The Western North Region had nine Assemblies comprising three Municipalities and six Districts. The list of the nine Assemblies, their capitals, status and Legislative Instruments are given at Appendix A.

610. We audited the nine Assemblies for the 2020 financial year and issued management letters thereon. The nine 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

611. The nine Assemblies submitted their 2020 annual financial statements for audit in compliance with Section 80 of the Public Financial Management Act, 2016 (Act 921). We also issued our audit opinion on the financial statements of the nine Assemblies.

Sources of income

612. The Assemblies received a total Income of GH¢59,104,888.14. This was made up of internally generated funds (IGF), quarterly allocations of the District Assemblies Common Fund, Government salary grants and support from Ghana's Development Partners.

IGF revenue performance

613. The nine Assemblies collected IGF totalling GH¢9,405,952.09 compared with GH¢8,584,006.20 in 2019. This resulted in a revenue rise of GH¢821,945.89 or 66.63 percent. The revenue collections were made up of rates, rent, fees, fines and licenses.

Assets and Liabilities

614. The total assets of the nine Assemblies as at 31 December, 2020 were GH¢58,094,593.14, whilst liabilities amounted to GH¢1,271,337.96 resulting in net assets of GH¢56,823,255.18.

615. The income, IGF, bank balances, investments, debtors and creditors balances in the books of the nine Assemblies are provided in Appendices B to D.

Management Issues

Cash Irregularities

Unaccounted revenue - GH¢29,624.00

616. Contrary to Regulation 46 of the PFMR, 2019 (L.I. 2378), we noted that 16 revenue collectors failed to account for GH¢17,624.00 revenue collected. The breakdown is as follows:

No.	Assembly	No of Collectors	Amount
1	Aowin	3	1,145.00
2	Bia West	6	6,914.00
3	Sefwi Wiawso	7	9,565.00
	TOTAL	16	17,624.00

617. The Finance Officer and Works Engineer at Suaman District Assembly also did not account for proceeds from the sale of tender documents in the sum of GH¢12,000.00.

618. As a result of the malpractice the Assemblies lost revenue of GH¢29,624.00.

619. We recommended to the management of the Assemblies to recover the amount of GH¢29,624.00 from the defaulting collectors and officials and also strengthen their supervisory roles to curb revenue losses.

Unbudgeted Expenditure - GH¢15,505.00

620. Contrary to Section 7 of the PFMA, 2016 (Act 921), we noted that between 2017 and 2019, the Chief Executive of Bibiani Anhwiaso Bekwai Municipal Assembly made donations at funerals and other social events amounting to GH¢15,505.00 but submitted the bills for payment in 2020 and was paid despite that the donations were not budgeted for.

621. The practice could affect the execution of the Assembly's planned activities for the year.

622. We recommended recovery of the amount of GH¢15,505.00 from the Chief Executive.

Unsupported payments – GH¢54,298.00

623. In violation of Regulation 78 of the PFMR, 2019 L.I. 2378 ,three Assemblies made unsupported payments on 18 payment vouchers amounting to GH¢54,298.00. The details are provided below:

No.	Assembly	Nature of Transaction	No of PVS	Amount
1	Aowin	Payments of allowances to Assembly members and Sub-committee meetings, students support and night allowances	12	47,983.00
2	Bia West	Payments for monitoring and other official duties	3	6,315.00
	Total		18	54,298.00

624. Such practices had the tendency of not utilising funds of the Assemblies in furtherance of their programmes.

625. We recommended recovery of GH¢54,298.00 from the Coordinating Directors and Finance Officers.

Uncollected rent – GH¢57,780.00

626. We noted that the Management of the Bibiani Anhwiaso Bekwai Municipal Assembly failed to collect rent revenue amounting to GH¢57,780.00 due from 91 officers occupying the Assembly’s residential facilities from January 2018 to December 2020 contrary to Regulation 32 of the PFMR, 2019 (L.I. 2378).

627. Non-collection of the rent denied the Assembly revenue for maintenance of the buildings.

628. We recommended recovery of the rent arrears of GH¢57,780.00 from any cash entitlements due the defaulters through their Departmental Heads. We further recommended to management of the Assemblies to assign revenue collectors to contact the tenants monthly for payment of rent.

Unpresented payment vouchers – GH¢9,364.00

629. Management of Aowin Municipal Assembly failed to submit five payment vouchers with a total face value of GH¢9,364.00 for audit contrary to Regulation 82 of the PFMR, 2019 (L.I. 2378).

630. We could therefore not confirm utilisation of the amount on the Assembly’s programmes

631. We recommended recovery of the amount of GH¢9,364.00 from the Coordinating Director and Finance Officer for failure to account for the payments.

Double payment of sanitation activities - GH¢35,795.00

632. Section 7(1a) of the PFMA, 2016 (Act 921) provides that a Principal Spending Officer of a covered entity shall ensure the regularity and proper use of money appropriated in that covered entity.

633. We however noted that, management of the Effia-Kwesimintsim Municipal Assembly made payment of GH¢35,795.00 to Green Age Consult for evacuation of refuse although payments were made from source deductions by the Administrator of Common Fund to Zoomlion Ghana Ltd under the Sanitation Improvement Package (SIP). This has resulted in double payment for the activity. The details are detailed below:

Date	PV NO	Details	Amount
21/01/2020	IGF/PBM/09/01/2020	Refuse Evacuation at Whindo on 14/01/20	4,950.00
21/01/2020	LPB/25/01/2020	Evacuation of refuse at Assake on 20/01/2020	4,700.00
14/08/2020	NIB/15/08/20	Evacuation on 15/08/2020	11,600.00
17/02/2020	NIB/10/02/20	Refuse evacuation at Mpatado and whindo on 22/02/2020	14,545.00
	Total		35,795.00

634. The Environmental Health Officer and Finance Officer could not provide justifiable reasons for this anomaly. The Assembly therefore lost the amount of GH¢35,795.00.

635. We recommended recovery of the amount of GH¢35,795.00 from the Coordinating Director, Finance Officer and Environmental Health Officer.

Unpresented value books – GH¢1,800.00

636. Regulation 150 of the PFMR, 2019 (L.I. 2378) stipulates that, a stockholder of a value book is responsible for the custody of the value books until the receipt of the value books has been duly acknowledged by another stockholder or user.

637. Notwithstanding the above Regulation, revenue collectors of two Assemblies failed to submit 11 GCRs with no pre-printed values and 36 Market tickets worth GH¢1,800.00 for audit. Details are provided below:

No	Assembly	GCRS	Market tickets	Amount
1	Aowin	1	-	-
2	Sefwi Akontombra	10	36	1,800.00
	Total	11	36	1,800.00

638. This deprived the Assemblies revenue to undertake planned programmes.

639. We recommended that the average value of collections per GCR for the period be computed per receipt book not presented and the amount recovered from the revenue collectors together with the GH¢1,800.00, being value of the tickets otherwise the Revenue Superintendents and Finance Officers should be held liable to pay for the amount. The Revenue Superintendents and Finance Officers should step up their supervisory roles over the revenue collectors.

Procurement and Stores Irregularities

Unaccounted Fuel – GH¢10,350.00

640. Contrary to Section 52 of the PFMA, 2016 (Act 921), the Coordinating Director and Finance Officer of Sefwi Akontombra District Assembly failed to provide proof of utilisation of fuel purchased totalling GH¢10,350.00 between February and September 2020. This was because in most cases the quantity of fuel purchased and the registration numbers of the vehicles were not disclosed. There were also no entries in the vehicle log books or other evidence to show whether the fuel was utilised in the interest of the Assembly.

641. We could as a result not authenticate whether the Assembly benefited from the fuel purchased.

642. We recommended recovery of the amount of GH¢10,350.00 from the Coordinating Director and the Finance Officer.

Payroll Irregularity

Unearned Salaries – GH¢9,756.25

643. We noted that management at Sefwi Akontombra District Assembly paid unearned salaries of GH¢9,756.25 for the period March to August 2020 to Sosu Ewoenam Ama Portia who vacated post due to medical reasons contrary to Regulation 86 of the PFMR, 2019 (L.I. 2378).

644. The anomaly was due to failure of validators of the Electronic Salary Payment Voucher to block the salaries and notify the receiving banks to stop withdrawal of the amount. The anomaly resulted in loss of GH¢9,756.25.

645. We recommended recovery of the amount of GH¢9,756.25 from the Coordinating Director and Head of the Human Resource Unit of the Assembly.

Taxes and Statutory Deductions Irregularities

Withholding taxes not deducted/ remitted – GH¢15,708.80

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

647. Section 3(47B) of the Value Added Tax (Amendment) (No. 2) Act, 2017 (Act 954), also mandates the Assemblies as Withholding Agents to withhold from the payment to a registered VAT trader, seven percent of the taxable output value of standard rated supplies and at the time of making payment, issued a Withholding VAT Credit Certificate in the form prescribed by the Commissioner-General to the supplier.

648. Management of two Assemblies either did not deduct or remit withholding taxes and VAT of GH¢15,708.80 to GRA in violation of Section 116 and 117 of Act 896 and Section 3(47B) of Act 954. The details are provided below:

No	Assembly	Tax not Deducted	Tax Withheld not remitted	VAT Withheld not remitted	Total Amount
1	Aowin	587.16	6,214.87	1,544.77	8,346.80
2	Sefwi Wiawso	2,174.00	-	5,188.52	7,362.52
	Total	2,761.16	6,214.87	6,733.29	15,709.32

649. Failure to withhold or remit withheld tax to GRA denied the State of tax revenue.

650. We recommended to the Coordinating Directors and Finance Officers of the Assemblies to remit the withheld taxes and VAT of GH¢12,948.16 to GRA. We further recommended that the Coordinating Directors and Finance Officers should personally pay the un-deducted tax of GH¢2,761.16 to GRA and be held liable for any penalty imposed on the Assemblies.

Other Irregularities

Missing Nissan Double Cabin Pick-up – GT 2882 -Y

651. Section 52 of PFMAA Financial Management Act, 2016 (Act 921) states that, “A Principal Spending Officer of a covered entity 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”.

652. Management at Bia East District Assembly could not account for a Nissan double cabin pick-up with registration number GT 2882 Y. The Transport officer explained that the vehicle had been sent for repairs in Kumasi since 2017 but, could not disclose the name of the garage for our follow up verification or provide other documentary evidence to corroborate his assertion. The vehicle therefore remained unaccounted for.

653. We recommended that the then Coordinating Director and the Transport Officer, should be held liable to account for the missing vehicle.

Appendix A

Ahafo Region

No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Asunafo North	Goaso	Municipal	1873	2020	Nil
2	Asunafo South	Kukuom	District	1773	2020	Nil
3	Asutifi North	Kenyasi	District	2093	2020	Nil
4	Asutifi South	Hwidiem	District	2054	2020	Nil
5	Tano North	Duayaw Nkwanta	Municipal	1754	2020	Nil
6	Tano South	Bechem	Municipal	1755	2020	Nil

Ashanti Region

No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Adansi Asokwa	Adansi Asokwa	District	2331	2020	Nil
2	Adansi North	Fomena	District	1758	2020	Nil
3	Adansi South	New Adubiase	District	1752	2020	Nil
4	Afigya Kwabre North	Boamang	District	2334	2020	Nil
5	Afigya Kwabre South	Kodie	District	1856	2020	Nil
6	Ahafo Ano North	Tepa	District	1402	2020	Nil
7	Ahafo Ano South East	Adugyama	District	2324	2020	Nil
8	Ahafo Ano South West	Mankraso	District	1401	2020	Nil
9	Akrofuom	Akrofuom	District	2329	2020	Nil
10	Amansie Central	Jacobu	District	1774	2020	Nil
11	Amansie South	Manso Adubia	District	2325	2020	Nil
12	Amansie West	Manso Nkwanta	District	1403	2020	Nil
13	Asante Akim Central	Konongo	Municipal	2056	2020	Nil
14	Asante Akim North	Agogo	District	2057	2020	Nil
15	Asante Akim South	Juaso	District	1409	2020	Nil
16	Asokore Mampong	Asokore	Municipal	2055	2020	1 year
17	Asokwa	Asokwa	Municipal	2294	2020	Nil
18	Atwima Kwanwoma	Foase	District	1853	2020	Nil
19	Atwima Mponua	Nyinahin	District	1785	2020	Nil
20	Atwima Nwabiagya North	Nkawie	District	1738	2020	Nil
21	Atwima Nwabiagya South	Barekese	District	2327	2020	Nil
22	Bekwai	Bekwai	Municipal	1906	2020	Nil
23	Bosome Freho	Asiwa	District	1852	2020	Nil
24	Bosomtwe	Kuntanase	District	1922	2020	Nil
25	Ejisu	Ejisu	Municipal	1890	2020	Nil
26	Ejura Sekyedumase	Ejura	Municipal	2098	2020	Nil
27	Juaben	Juaben	Municipal	2296	2020	Nil
28	Kumasi Metro	Kumasi	Metro	2059	2020	Nil
29	Kwabre East	Mampong	District	1894	2020	Nil
30	Kwadaso	Kwadaso	Municipal	2292	2020	Nil
31	Mampong	Mampong	Municipal	1908	2020	Nil
32	Obuasi	Obuasi	Municipal	1795	2020	Nil
33	Obuasi East	Tutuka	District	2332	2020	Nil
34	Offinso	Offinso	Municipal	1909	2020	Nil
35	Offinso North	Akumadan	District	1856	2020	Nil
36	Oforikrom	Oforikrom	Municipal	2391	2020	Nil

37	Old Tafo	Tafo	Municipal	2293	2020	Nil
38	Sekyere Affram Plains	Drobonso	District	2058	2020	Nil
39	Sekyere Central	Nsuta	District	1841	2020	Nil
40	Sekyere East	Effiduase	District	1900	2020	Nil
41	Sekyere Kumawu	Kumawu	District	2060	2020	Nil
42	Sekyere South	Agona	District	1898	2020	Nil
43	Suame	Suame	Municipal	2295	2020	Nil

Appendix A Contd.

Bono Region

No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Banda	Banda Ahenkro	District	2092	2020	Nil
2	Berekum East	Berekum	Municipal	1874	2020	Nil
3	Berekum West	Jinijini	District	2017	2020	Nil
4	Dormaa Central	Dormaa Ahenkro	Municipal	2098	2020	Nil
5	Dormaa East	Wamfie	District	1851	2020	Nil
6	Dormaa West	Nkrankwanta	District	2094	2020	Nil
7	Jaman North	Sampa	District	1779	2020	Nil
8	Jaman South	Drobo	District	1777	2020	Nil
9	Sunyani	Sunyani	Municipal	1924	2020	Nil
10	Sunyani West	Odumase	Municipal	1881	2020	Nil
11	Tain	Nsawkaw	District	2090	2020	Nil
12	Wenchi	Wenchi	Municipal	1876	2020	Nil

Bono East Region

No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Atebubu-Amanten	Atebubu	Municipal	1770	2020	Nil
2	Kintampo	Kintampo	Municipal	1871	2020	Nil
3	Kintampo South	Jema	District	1781	2020	Nil
4	Nkoranza North	Busunya	District	1844	2020	Nil
5	Nkoranza South	Nkoranza	Municipal	2089	2020	Nil
6	Pru East	Yeji	District	1778	2020	Nil
7	Pru West	Prang	District	2335	2020	Nil
8	Sene East	Kajaji	District	2091	2020	Nil
9	Sene West	Kwame Danso	District	2088	2020	Nil
10	Techiman	Techiman	Municipal	2096	2020	Nil
11	Techiman North	Tuobodom	District	2095	2020	Nil

Central Region

No.	Assembly	Capital	Status	Legislative Instrument	Audited up to	Arrears
1	Abura, Asebu-Kwamankese	Abura Dunkwa	District	1381	2020	Nil
2	Agona East	Agona Nsaba	District	1921	2020	Nil
3	Agona West	Swedru	Municipal	1920	2020	Nil
4	Ajumako-Enyan Esiam	Ajumako	District	1383	2020	Nil
5	Asikuma-Odoben -Brakwai	Breman Asikuma	District	1378	2020	Nil
6	Assin Fosu	Assin Foso	Municipal	1859	2020	Nil
7	Assin North	Assin Bereku	District	2338	2020	Nil
8	Assin South	Nsuem Kyekyewere	Municipal	1760	2020	Nil
9	Awutu Senya	Awutu-Brekum	District	2024	2020	Nil
10	Awutu Senya East	Kasoa	Municipal	2025	2020	Nil
11	Cape Coast	Cape Coast	Metropolitan	1927	2020	Nil
12	Effutu	Winneba	Municipal	1660	2020	Nil
13	Ekumfi	Essarkyir	District	2027	2020	Nil
14	Gomoa Central	Afransi	District	2339	2020	Nil
15	Gomoa East	Potsin	District	1883	2020	Nil
16	Gomoa West	Apam	District	1921	2020	Nil
17	Komenda Edina Eguafo Abrem	Elmina	Municipal	1857	2020	Nil
18	Mfantseman	Saltpond	Municipal	2026	2020	Nil
19	Twifo Atti Morkwa	Twifo Praso	District	2023	2020	Nil
20	Twifo Hermang Lower Denkyira	Twifo Hermang	District	2022	2020	Nil
21	Upper Denkyira East	Dunkwa-On-Offin	Municipal	1877	2020	Nil
22	Upper Denkyira West	Diaso	District	1848	2020	Nil

Appendix A Contd.

Eastern Region

No	Assembly	Capital	Status	L.I	Audited up to	Arrears
1	Abuakwa North	Kukurantumi	Municipal	2305	2020	Nil
2	Abuakwa South	Kibi	Municipal	2304	2020	Nil
3	Achiase	Achiase	District	2370	2020	Nil
4	Akuapem North	Akropong	Municipal	2041	2020	Nil
5	Akuapem South	Aburi	District	2040	2020	Nil
6	Akyemansa	Akyem Ofoase	District	1919	2020	Nil
7	Asene-Manso-Akroso	Manso	District	2341	2020	Nil
8	Asuogyaman	Atimpoku	District	1430	2020	Nil
9	Atiwa	Kwabeng	District	1784	2020	Nil
10	Atiwa East	Anyinam	District	2344	2020	Nil
11	Ayensuano	Coaltar	District	2052	2020	Nil
12	Birim Central	Akim Oda	Municipal	1863	2020	Nil
13	Birim North	New Abirem	District	1923	2020	Nil
14	Birim South	Akyem Swedru	District	1850	2020	Nil
15	Denkyembour	Akwatia	District	2042	2020	Nil
16	Fanteakwa North	Begoro	District	1411	2020	Nil

17	Fanteakwa South	Osino	District	2345	2020	Nil
18	Kwaebibirim	Kade	District	2043	2020	Nil
19	Kwahu Afram Plains North	Donkorkrom	District	2044	2020	Nil
20	Kwahu Afram Plains South	Tease	District	2045	2020	Nil
21	Kwahu East	Abetifi	District	1839	2020	Nil
22	Kwahu South	Mpraeso	District	1740	2020	Nil
23	Kwahu West	Nkawkaw	Municipal	1870	2020	Nil
24	Lower Manya Krobo	Odumase Krobo	Municipal	2046	2020	Nil
25	New Juaben North	Effiduase	Municipal	2302	2020	Nil
26	New Juaben South	Koforidua	Municipal	2301	2020	Nil
27	Nsawam/ Adoagyiri	Nsawam	Municipal	2047	2020	Nil
28	Okere	Adukrom	District	2342	2020	Nil
29	Suhum	Suhum	Municipal	2048	2020	Nil
30	Upper Manya Krobo	Asesewa	District	1842	2020	Nil
31	Upper West Akim	Adeiso	District	2049	2020	Nil
32	West Akim	Asamankese	Municipal	2050	2020	Nil
33	Yilo Krobo	Somanya	Municipal	2051	2020	Nil

Greater Accra Region

No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Ablekuma Central		Municipal	2376	2020	Nil
2	Ablekuma North	Darkuma	Municipal	2308	2020	Nil
3	Ablekuma West	Dansoma	Municipal	2309	2020	Nil
4	Accra	Accra	Metro	2034	2020	Nil
5	Ada East	Ada	District	2029	2020	Nil
6	Ada West	Sege	District	2028	2020	Nil
7	Adentan	Adenta	Municipal	1888	2020	Nil
8	Ashaiman	Ashaiman	Municipal	1889	2020	Nil
9	Ayawaso Central	Kokomlemle	Municipal	2366	2020	Nil
10	Ayawaso East	Nima	Municipal	2310	2020	Nil
11	Ayawaso North	Accra New Town	Municipal	2311	2020	Nil
12	Ayawaso West	Dzorwulu	Municipal	2312	2020	Nil
13	Ga Central	Sowutuom	Municipal	2036	2020	Nil
14	Ga East	Abokobi	Municipal	1864	2020	Nil
15	Ga North	Ofankor	Municipal	2314	2020	Nil
16	Ga South	Ngleshie Amanfro	Municipal	2037	2020	Nil
17	Ga West	Amasaman	Municipal	1858	2020	Nil
18	Korle Klottey	Circle	Municipal	2365	2020	Nil

Appendix A Contd.

Greater Accra Region Contd.

No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
19	Kpone Katamanso	Kpone	Municipal	2031	2020	Nil
20	Krowor	Nungua	Municipal	2318	2020	Nil
21	La Dade-Kotopon	La	Municipal	2038	2020	Nil
22	La Nkwantanang-Madina	Madina	Municipal	2030	2020	Nil

23	Ledzokuku	Teshie	Municipal	1865	2020	Nil
24	Ningo-Prampram	Prampram	District	2035	2020	Nil
25	Okaikwei North	Abeka	Municipal	2307	2020	Nil
26	Shai-Osudoku	Dodowa	District	2039	2020	Nil
27	Tema	Tema	Metro	2033	2020	Nil
28	Tema West	Tema Community 2	Municipal	2317	2020	Nil
29	Weija/Gbawe	Weija	Municipal	2315	2020	Nil

North East Region

No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Bunkpurugu-Nakpanduri	Bunkpurugu	District	1748	2020	Nil
2	Chereponi	Chereponi	District	1854	2020	Nil
3	East Mamprusi	Gambaga	Municipal	2274	2020	Nil
4	Mamprugu Moagduri	Yagaba	District	2063	2020	Nil
5	West Mamprusi	Walewale	Municipal	2276	2020	Nil
6	Yunyoo-Nasuan	Yunyoo	District	2349	2020	Nil

Northern Region

No.	Assembly	Capital	Status	L.I.	Audited to	Arrears
1	Gushiegu	Municipal	Gushiegu	2277	2020	Nil
2	Karaga	District	Karaga	1787	2020	Nil
3	Kpandai	District	Kpandai	1845	2020	Nil
4	Kumbugu	District	Kumbugu	2062	2020	Nil
5	Mion	District	Sang	2089	2020	Nil
6	Nanumba North	Municipal	Bimbilla	2347	2020	Nil
7	Nanumba South	District	Wulensi	1754	2020	Nil
8	Saboba	District	Saboba	1763	2020	Nil
9	Sagnarigu	Municipal	Sagnarigu	1854	2020	Nil
10	Savelugu	District	Savelugu	2272	2020	Nil
11	Nanton	District	Nanton	2071	2020	Nil
12	Tamale	Metropolitan	Tamale	2068	2020	Nil
13	Tatale-Sanguli	District	Tatale	2067	2020	Nil
14	Tolon	District	Tolon	2142	2020	Nil
15	Yendi	Municipal	Yendi	2070	2020	Nil
16	Zabzugu	District	Zabzugu	2053	2020	Nil

Savannah Region

No.	Assembly	Status	Capital	L.I.	Audited to	Arrears
1	Bole	District	Bole		2020	Nil
2	Central Gonja	District	Buipe		2020	Nil
3	East Gonja	Municipal	Salaga		2020	Nil
4	North Gonja	District	Daboya		2020	Nil
5	Sawla Tuna Kalba	District	Sawla		2020	Nil
6	West Gonja	District	Damongo		2020	Nil
7	North East Gonja	District	Kpalbe		2020	Nil

Appendix A Contd.

Upper East Region

No.	Assembly	Capital	Status	L.I.	Audited to	Arrears
1	Bawku	Bawku	Municipal	1442	2020	NIL
2	Bawku West	Zebilla	District	2107	2020	NIL
3	Binduri	Binduri	District	2108	2020	NIL
4	Bolgatanga East	Zuarungu	District	2103	2020	NIL
5	Bolgatanga	Bolgatanga	Municipal	2350	2020	NIL
6	Bongo	Bongo	District	1447	2020	NIL
8	Builsa North	Sandema	Municipal	2422	2020	NIL
7	Builsa South	Fumbisi	District	2105	2020	NIL
9	Garu	Garu	District	1797	2020	NIL
10	Kassena Nankana	Navrongo	Municipal	1769	2020	NIL
11	Kassena Nankana West	Paga	District	2106	2020	NIL
12	Nabdam	Nangodi	District	2104	2020	NIL
13	Pusiga	Pusiga	District	2110	2020	NIL
14	Talensi	Tongo	District	2148	2020	NIL
15	Tempani	Tempane	District	2352	2020	NIL

Upper West Region

No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Daffiama-Bussie-Issa	Issa	District	2100	2020	Nil
2	Jirapa	Jirapa	Municipal	1902	2020	Nil
3	Lambussie-Karni	Lambussie	District	1849	2020	Nil
4	Lawra	Lawra	Municipal	2099	2020	Nil
5	Nadowli Kaleo	Nadowli	District	2101	2020	Nil
6	Nandom	Nandom	Municipal	2102	2020	Nil
7	Sissala East	Tumu	District	1766	2020	Nil
8	Sissala West	Gowllu	District	1771	2020	Nil
9	Wa	Wa	Municipal	1751	2020	Nil
10	Wa East	Funsi	District	1800	2020	Nil
11	Wa West	Wechiau	District	1746	2020	Nil

Oti Region

No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Biakoye	Ahenkro	District	1887	2020	Nil
2	Jasikan	Jasikan	District	1901	2020	Nil
3	Kadjebi	Kadjebi	District	1465	2020	Nil
4	Krachi East	Dambai	District	2084	2020	Nil
5	Krachi Ntsumuru	Kete Krachi	District	1843	2020	Nil
6	Krachi West	Chinderi	District	2078	2020	Nil
7	Nkwanta North	Kpassa	District	1846	2020	Nil
8	Nkwanta South	Nkwanta	District	2081	2020	Nil

Volta Region

No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Adaklu	Adaklu	District	2085	2020	Nil
2	Afadzeto South	Ve-Golokwati	District	2079	2020	Nil
3	Agortime-Ziope	Kpetoe	District	2080	2020	Nil
4	Akatsi North	Ave Dakpa	District	2082	2020	Nil
5	Akatsi South	Akatsi	District	2086	2020	Nil
6	Anloga	Anloga	District	2372	2020	Nil
7	Central Tongu	Adidome	District	2077	2020	Nil
8	Ho	Ho	Municipal	2074	2020	Nil
9	Ho West	Dzolokpuita	District	2083	2020	Nil
10	Hohoe	Hohoe	Municipal	2072	2020	Nil
11	Keta	Keta	Municipal	1886	2020	Nil
12	Ketu North	Dzodze	District	1897	2020	Nil
13	Ketu South	Denu	Municipal	2073	2020	Nil
14	Kpando	Kpando	Municipal	1755	2020	Nil
15	North Dayi	Amfoega	District	1892	2020	Nil
16	North Tongu	Battor Dugame	District	2076	2020	Nil
17	South Dayi	Kpeve	District	1753	2020	Nil
18	South Tongu	Sogakope	District	1466	2020	Nil

Western Region

No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Ahanta West	Agona Nkwanta	Municipal	1395	2020	Nil
2	Effia-Kwesimintsim	Effia Kuma	Municipal	2322	2020	Nil
3	Ellembelle	Nkroful	District	2020	2020	Nil
4	Jomoro	Half Assini	Municipal	2019	2020	Nil
5	Mpohor	Mpohor	District	1840	2020	Nil
6	Nzema East	Axim	Municipal	1884	2020	Nil
7	Prestea-Huni Valley	Bogoso	Municipal	2015	2020	Nil
8	Sekondi / Takoradi	Sekondi	Metro	2016	2020	Nil
9	Shama	Shama	District	1886	2020	Nil
10	Tarkwa-Nsuaem	Tarkwa	Municipal	2011	2020	Nil
11	Wassa Amenfi Central	Manso Amenfi	District	1757	2020	Nil
12	Wassa Amenfi East	Wassa Akropong	Municipal	2017	2020	Nil
13	Wassa Amenfi West	Asankragua	Municipal	2014	2020	Nil
14	Wassa East	Daboase	District	2018	2020	Nil

Western North Region

No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Aowin	Enchi	Municipal	2013	2020	Nil
2	Bia East	Adabokrom	District	1387	2020	Nil
3	Bia West	Essam-Debiso	District	2021	2020	Nil
4	Bibiani / Anhwiaso	Bibiani	Municipal	1918	2020	Nil
5	Bodi	Bodi	District	1394	2020	Nil
6	Juaboso	Juaboso	District	1917	2020	Nil
7	Sefwi Akontombra	Sefwi Akontombra	District	1928	2020	Nil
8	Sefwi Wiawso	Sefwi Wiawso	Municipal	1882	2020	Nil
9	Suman	Dadieso	District	2012	2020	Nil

APPENDIX B

Total Income - 2018 to 2020

Ahafo Region

No.	Assembly	2018 (A)	2019 (B)	2020 (C)	C - B
1	Asunafo North	6,912,227.45	7,295,927.98	9,339,881.17	2,043,953.19
2	Asunafo South	4,483,142.54	6,017,581.79	6,095,665.99	78,084.20
3	Asutifi North	9,000,289.26	10,194,263.60	13,484,549.66	3,290,286.06
4	Asutifi South	4,249,693.24	5,064,071.66	6,273,969.27	1,209,897.61
5	Tano North	5,188,248.90	7,228,740.38	8,086,810.49	858,070.11
6	Tano South	6,390,995.63	7,353,490.20	8,744,340.19	1,390,849.99
	Total	36,224,597.02	43,154,075.61	52,025,216.77	8,871,141.16

Ashanti Region

No.	Assembly	2018 (A)	2019 (B)	2020 (C)	C - B
1	Adansi Asokwa	990,606.17	4,418,921.32	5,629,345.89	1,210,424.57
2	Adansi North	4,785,109.04	5,198,521.60	5,472,374.18	273,852.58
3	Adansi South	4,360,129.65	5,319,677.33	6,250,195.12	930,517.79
4	Afigya Kwabre North	2,058,307.38	4,484,313.13	5,218,604.79	734,291.66
5	Afigya Kwabre South	7,010,588.48	6,565,882.19	10,806,826.70	4,240,944.51
6	Ahafo Ano North	4,456,850.70	7,022,310.64	7,355,863.10	333,552.46
7	Ahafo Ano South East	1,296,542.56	3,401,494.20	3,748,960.70	347,466.50
8	Ahafo Ano South West	4,743,370.17	6,365,803.81	6,412,193.43	46,389.62
9	Akrofuom	985,603.31	3,708,231.10	5,480,708.07	1,772,476.97
10	Amansie Central	4,360,765.00	5,295,206.98	6,272,680.64	977,473.66
11	Amansie South	2,428,832.56	5,510,536.89	7,244,699.20	1,734,162.31
12	Amansie West	7,590,100.00	7,521,901.08	8,862,761.09	1,340,860.01
13	Asante Akim Central	5,390,159.10	6,704,925.01	6,729,300.46	24,375.45
14	Asante Akim North	5,592,314.57	6,371,480.70	6,664,853.57	293,372.87
15	Asante Akim South	5,359,517.29	6,856,393.48	6,812,274.58	(44,118.90)
16	Asokore Mampong	11,412,228.77	14,681,859.90		
17	Asokwa	3,143,465.27	9,434,310.52	20,737,854.92	11,303,544.40
18	Atwima Kwanwoma	5,089,169.18	6,487,838.09	7,008,479.52	520,641.43
19	Atwima Mponua	4,093,390.36	5,725,044.23	6,173,076.94	448,032.71
20	Atwima Nwabiagya North	1,965,220.25	4,731,042.72	4,503,844.00	(227,198.72)
21	Atwima Nwabiagya South	6,440,726.18	5,859,657.54	10,069,726.12	4,210,068.58
22	Bekwai	6,316,320.80	6,724,307.24	8,355,730.36	1,631,423.12
23	Bosome Freho	4,087,173.23	5,435,739.28	6,538,662.73	1,102,923.45
24	Bosomtwe	4,045,323.92	6,111,868.25	7,153,023.06	1,041,154.81
25	Ejisu	7,253,223.97	8,644,518.03	8,215,990.94	(428,527.09)
26	Ejura Sekyedumase	5,752,421.65	6,435,188.94	7,292,091.25	856,902.31
27	Juaben	735,828.87	4,393,130.96	4,900,089.31	506,958.35
28	Kumasi	49,502,192.33	44,402,308.44	45,330,484.59	928,176.15
29	Kwabre East	6,546,985.80	7,213,601.49	8,094,503.55	880,902.06
30	Kwadaso	3,137,402.17	7,992,434.56	10,077,552.96	2,085,118.40
31	Mampong	7,167,193.57	7,543,612.68	8,501,136.58	957,523.90
32	Obuasi	8,288,458.56	8,795,956.47	23,083,469.54	14,287,513.07
33	Obuasi East	1,704,123.49	4,195,568.66	6,462,285.87	2,266,717.21
34	Offinso	6,673,806.30	6,345,017.29	7,325,005.02	979,987.73
35	Offinso North	4,533,556.49	6,179,490.65	5,870,642.71	(308,847.94)
36	Oforikrom	3,216,899.64	8,970,828.95	10,330,070.45	1,359,241.50

37	Old Tafo	2,169,298.09	6,798,824.35	19,478,125.51	12,679,301.16
38	Sekyere Afram Plains	2,532,432.86	4,628,575.36	5,256,111.28	627,535.92
39	Sekyere Central	5,131,179.44	7,555,980.24	8,091,072.66	535,092.42
40	Sekyere East	5,580,573.01	6,620,082.12	6,568,321.38	(51,760.74)
41	Sekyere Kumawu	4,780,163.56	5,298,088.47	6,369,876.13	1,071,787.66
42	Sekyere South	6,340,832.44	6,833,253.26	8,080,755.08	1,247,501.82
43	Suame	3,019,010.55	10,313,965.87	25,364,540.64	15,050,574.77
Total		242,067,396.73	319,097,694.02	394,194,164.62	89,778,330.50

Appendix B Contd.

Total Income - 2018 to 2020

Bono Region

No.	Assembly	2018 (A)	2019 (B)	2020 (C)	C - B
1	Banda	4,520,440.62	5,094,308.86	6,516,954.50	1,422,645.64
2	Berekum East	7,705,784.65	7,896,407.93	17,308,593.11	9,412,185.18
3	Berekum West	835,111.04	3,952,923.77	5,572,351.28	1,619,427.51
4	Dormaa Central	6,886,839.42	7,366,727.35	12,175,918.98	4,809,191.63
5	Dormaa East	4,501,958.20	5,806,683.56	6,242,048.07	435,364.51
6	Dormaa West	4,209,165.42	4,929,878.00	5,556,755.82	626,877.82
7	Jaman North	5,258,482.38	7,019,840.86	7,255,447.87	235,607.01
8	Jaman south	5,523,500.63	7,410,566.81	9,832,549.95	2,421,983.14
9	Sunyani	10,347,673.44	13,534,306.48	25,508,073.13	11,973,766.65
10	Sunyani West	5,913,098.16	8,729,355.94	9,700,037.50	970,681.56
11	Tain	5,522,575.10	5,430,588.87	6,603,634.06	1,173,045.19
12	Wenchi	7,792,497.85	9,273,929.32	10,474,194.87	1,200,265.55
Total		69,017,126.91	86,445,517.75	122,746,559.14	36,301,041.39

Bono East Region

No.	Assembly	2018 (A)	2019 (B)	2020 (C)	C - B
1	Atebubu Amantin	6,074,125.61	7,210,661.63	6,396,656.99	(814,004.64)
2	Kintampo	6,309,413.85	7,600,150.97	8,242,065.68	641,914.71
3	Kintampo South	4,546,630.50	5,999,846.11	7,810,978.52	1,811,132.41
4	Nkoranza North	5,944,181.42	5,364,763.85	7,335,533.95	1,970,770.10
5	Nkoranza South	5,968,737.42	6,988,442.31	9,502,599.82	2,514,157.51
6	Pru East	5,126,163.29	5,064,082.43	5,645,780.44	581,698.01
7	Pru West	966,344.77	3,799,342.14	5,404,587.72	1,605,245.58
8	Sene East	4,418,937.83	5,583,683.08	5,772,015.83	188,332.75
9	Sene West	4,569,042.00	6,107,883.27	1,068,489.94	(5,039,393.33)
10	Techiman	9,984,453.61	12,536,357.13	22,534,003.07	9,997,645.94
11	Techiman North	4,247,441.92	5,794,188.40	7,446,944.06	1,652,755.66
Total		58,155,472.22	72,049,401.32	87,159,656.02	15,110,254.70

Central Region

No.	Assembly	2018 (A)	2019 (B)	2020 (C)	C - B
1	Abura/Asebu/Kwamankese	5,082,186.17	7,036,065.91	6,891,213.64	(144,852.27)
2	Agona East	4,064,862.70	5,332,837.00	5,093,811.76	(239,025.24)
3	Agona West	6,671,167.73	8,739,760.08	16,568,146.83	7,828,386.75
4	Ajumako-Enyan-Essiam	4,906,725.63	6,096,801.09	7,101,380.37	1,004,579.28
5	Asikuma Odoben Brakwa	4,744,118.62	6,546,350.59	8,019,890.92	1,473,540.33
6	Assin Central	6,606,011.42	6,715,588.62	7,465,111.06	749,522.44
7	Assin North	1,385,519.96	6,214,376.87	8,137,961.92	1,923,585.05
8	Assin South	5,106,692.49	4,054,814.64	4,915,810.77	860,996.13
9	Awutu Senya	5,342,131.06	5,155,839.66	5,640,219.01	484,379.35
10	Awutu Senya East	7,983,760.04	6,557,922.38	6,736,053.05	178,130.67
11	Cape Coast	9,525,518.24	11,199,786.89	20,067,178.45	8,867,391.56
12	Effutu	6,047,422.15	10,174,678.71	11,444,345.82	1,269,667.11
13	Ekumfi	3,918,008.21	8,863,365.72	8,653,324.02	(210,041.70)
14	Gomoa Central	5,468,923.32	4,677,132.45	5,479,812.64	802,680.19
15	Gomoa East	1,419,601.01	4,973,778.55	6,040,393.22	1,066,614.67
16	Gomoa West	5,129,893.83	5,485,948.04	6,426,574.39	940,626.35
17	Komenda/Edina/Eguafo/ Abirem	5,749,018.88	6,306,500.11	7,377,339.44	1,070,839.33
18	Mfantseman	5,640,954.89	7,157,468.06	8,081,016.15	923,548.09
19	Twifo Ati-Morkwa	4,462,629.33	6,840,241.68	14,401,162.71	7,560,921.03
20	Twifo Hemang Lower Denkyira	3,676,743.32	5,368,982.77	7,170,994.07	1,802,011.30
21	Upper Denkyira East	4,668,426.40	6,032,984.36	7,067,884.43	1,034,900.07
22	Upper Denkyira West	5,766,400.63	5,621,226.70	6,853,519.34	1,232,292.64
	Total	113,366,716.03	145,152,450.88	185,633,144.01	40,480,693.13

Appendix B Contd.

Total Income - 2018 to 2020

Eastern Region

No.	Assembly	2018 (A)	2019 (B)	2020 (C)	C - B
1	Abuakwa North	1,551,944.41	4,788,973.96	6,878,219.64	2,089,245.68
2	Abuakwa South	6,266,641.75	7,747,119.18	16,057,800.93	8,310,681.75
3	Achiase		2,813,637.79	4,097,665.28	1,284,027.49
4	Akuapem North	6,904,645.14	8,319,967.88	4,676,517.55	(3,643,450.33)
5	Akuapem South	3,115,514.48	6,116,147.93	7,459,973.17	1,343,825.24
6	Asene Manso Akroso	988,542.62	4,402,686.35	4,838,380.99	435,694.64
7	Akyemansa	3,887,893.85	6,343,566.66	6,559,664.73	216,098.07
8	Asuogyaman	4,804,563.64	7,909,584.47	7,603,090.28	(306,494.19)
9	Atiwa East	1,373,474.53	4,916,551.69	5,837,529.58	920,977.89
10	Atiwa West	5,315,603.81	6,992,602.74	7,038,295.26	45,692.52
11	Ayensuano	4,053,299.57	5,981,199.19	6,316,532.49	335,333.30
12	Birim Central	7,254,625.75	8,584,259.86	18,264,011.33	9,679,751.47
13	Birim North	2,187,708.89	10,156,762.53	11,231,981.71	1,075,219.18
14	Birim South	5,225,373.30	6,141,396.54	7,970,507.72	1,829,111.18
15	Denkyembour	4,679,434.80	7,101,547.00	6,815,521.77	(286,025.23)
16	Fanteakwa North	5,727,465.42	5,900,862.38	6,686,853.67	785,991.29
17	Fanteakwa South	1,626,988.02	4,243,598.45	4,911,613.88	668,015.43
18	Kwaebibirem	4,815,446.80	6,191,814.36	7,288,980.53	1,097,166.17
19	Kwahu Afram Plains North	4,940,962.92	5,900,339.24	6,199,744.89	299,405.65

20	Kwahu Afram Plains South	4,088,447.61	6,860,419.37	7,589,214.65	728,795.28
21	Kwahu East	4,652,014.18	7,085,694.62	5,888,369.10	(1,197,325.52)
22	Kwahu South	5,436,200.98	5,725,767.44	6,384,945.84	659,178.40
23	Kwahu West	6,887,122.88	8,532,334.72	8,593,067.87	60,733.15
24	Lower Manya Krobo	5,431,419.93	5,893,547.84	14,284,947.24	8,391,399.40
25	New Juaben North	1,705,559.55	4,389,196.04	5,147,523.33	758,327.29
26	New Juaben South	11,392,933.71	12,971,402.36	27,547,021.52	14,575,619.16
27	Nsawam/ Adoagyiri	6,992,269.81	8,549,576.65	10,499,815.21	1,950,238.56
28	Okere	1,667,799.28	5,077,411.26	6,337,339.40	1,259,928.14
29	Suhum/Krabo/Coaltar	5,742,174.02	7,685,311.37	8,642,852.99	957,541.62
30	Upper Manya Krobo	3,254,040.91	5,596,079.61	5,288,000.95	(308,078.66)
31	Upper West Akim	3,412,416.86	6,405,094.40	6,516,625.20	111,530.80
32	West Akim	6,346,686.33	8,829,167.64	9,902,987.45	1,073,819.81
33	Yilo Krobo	6,365,913.85	6,715,052.07	7,471,819.05	756,766.98
	Total	148,095,129.60	220,868,673.59	276,827,415.20	55,958,741.61

Greater Accra Region

No.	Assembly	2018 (A)	2019 (B)	2020 (C)	C - B
1	Ablekuma Central	-	5,285,885.05	8,917,684.45	3,631,799.40
2	Ablekuma North	2,779,369.84	8,742,477.37	11,221,825.81	2,479,348.44
3	Ablekuma West	2,893,552.49	9,617,316.57	9,116,350.72	(500,965.85)
4	Accra	83,170,347.86	45,150,199.33	48,284,879.08	3,134,679.75
5	Ada East	6,291,791.33	6,797,422.82	7,725,040.69	927,617.87
6	Ada West	4,112,437.28	5,387,391.85	5,785,421.74	398,029.89
7	Adenta	19,018,635.49	19,515,471.87	20,473,742.50	958,270.63
8	Ashaiman	11,022,430.60	14,639,274.48	12,383,641.45	(2,255,633.03)
9	Ayawaso Central .	-	4,236,724.27	8,940,865.03	4,704,140.76
10	Ayawaso East .	1,861,903.75	7,307,341.52	10,507,231.41	3,199,889.89
11	Ayawaso North	1,972,595.01	6,029,318.58	9,232,168.86	3,202,850.28
12	Ayawaso West	6,613,174.91	15,421,623.24	17,584,454.68	2,162,831.44
13	Ga Central	10,663,067.29	12,190,426.14	11,743,306.06	(447,120.08)
14	Ga East	12,295,944.68	14,139,712.54	15,369,657.83	1,229,945.29
15	Ga North	2,382,770.73	6,979,854.78	9,652,712.02	2,672,857.24
16	Ga South	6,199,438.72	9,577,945.90	11,324,225.10	1,746,279.20
17	Ga West	13,210,545.31	12,982,730.09	13,551,511.53	568,781.44

APPENDIX B Contd

Total Income - 2018 to 2020

Ahafo Region

No.	Assembly	2018 (A)	2019 (B)	2020 (C)	C - B
1	Asunafo North	6,912,227.45	7,295,927.98	9,339,881.17	2,043,953.19
2	Asunafo South	4,483,142.54	6,017,581.79	6,095,665.99	78,084.20
3	Asutifi North	9,000,289.26	10,194,263.60	13,484,549.66	3,290,286.06
4	Asutifi South	4,249,693.24	5,064,071.66	6,273,969.27	1,209,897.61
5	Tano North	5,188,248.90	7,228,740.38	8,086,810.49	858,070.11
6	Tano South	6,390,995.63	7,353,490.20	8,744,340.19	1,390,849.99
	Total	36,224,597.02	43,154,075.61	52,025,216.77	8,871,141.16

Ashanti Region

No.	Assembly	2018 (A)	2019 (B)	2020 (C)	C - B
1	Adansi Asokwa	990,606.17	4,418,921.32	5,629,345.89	1,210,424.57
2	Adansi North	4,785,109.04	5,198,521.60	5,472,374.18	273,852.58
3	Adansi South	4,360,129.65	5,319,677.33	6,250,195.12	930,517.79
4	Afigya Kwabre North	2,058,307.38	4,484,313.13	5,218,604.79	734,291.66
5	Afigya Kwabre South	7,010,588.48	6,565,882.19	10,806,826.70	4,240,944.51
6	Ahafo Ano North	4,456,850.70	7,022,310.64	7,355,863.10	333,552.46
7	Ahafo Ano South East	1,296,542.56	3,401,494.20	3,748,960.70	347,466.50
8	Ahafo Ano South West	4,743,370.17	6,365,803.81	6,412,193.43	46,389.62
9	Akrofuom	985,603.31	3,708,231.10	5,480,708.07	1,772,476.97
10	Amansie Central	4,360,765.00	5,295,206.98	6,272,680.64	977,473.66
11	Amansie South	2,428,832.56	5,510,536.89	7,244,699.20	1,734,162.31
12	Amansie West	7,590,100.00	7,521,901.08	8,862,761.09	1,340,860.01
13	Asante Akim Central	5,390,159.10	6,704,925.01	6,729,300.46	24,375.45
14	Asante Akim North	5,592,314.57	6,371,480.70	6,664,853.57	293,372.87
15	Asante Akim South	5,359,517.29	6,856,393.48	6,812,274.58	(44,118.90)
16	Asokore Mampong	11,412,228.77	14,681,859.90		
17	Asokwa	3,143,465.27	9,434,310.52	20,737,854.92	11,303,544.40
18	Atwima Kwanwoma	5,089,169.18	6,487,838.09	7,008,479.52	520,641.43
19	Atwima Mponua	4,093,390.36	5,725,044.23	6,173,076.94	448,032.71
20	Atwima Nwabiagya North	1,965,220.25	4,731,042.72	4,503,844.00	(227,198.72)
21	Atwima Nwabiagya South	6,440,726.18	5,859,657.54	10,069,726.12	4,210,068.58
22	Bekwai	6,316,320.80	6,724,307.24	8,355,730.36	1,631,423.12
23	Bosome Freho	4,087,173.23	5,435,739.28	6,538,662.73	1,102,923.45
24	Bosomtwe	4,045,323.92	6,111,868.25	7,153,023.06	1,041,154.81
25	Ejisu	7,253,223.97	8,644,518.03	8,215,990.94	(428,527.09)
26	Ejura Sekyedumase	5,752,421.65	6,435,188.94	7,292,091.25	856,902.31
27	Juaben	735,828.87	4,393,130.96	4,900,089.31	506,958.35
28	Kumasi	49,502,192.33	44,402,308.44	45,330,484.59	928,176.15
29	Kwabre East	6,546,985.80	7,213,601.49	8,094,503.55	880,902.06
30	Kwadaso	3,137,402.17	7,992,434.56	10,077,552.96	2,085,118.40
31	Mampong	7,167,193.57	7,543,612.68	8,501,136.58	957,523.90
32	Obuasi	8,288,458.56	8,795,956.47	23,083,469.54	14,287,513.07
33	Obuasi East	1,704,123.49	4,195,568.66	6,462,285.87	2,266,717.21
34	Offinso	6,673,806.30	6,345,017.29	7,325,005.02	979,987.73
35	Offinso North	4,533,556.49	6,179,490.65	5,870,642.71	(308,847.94)
36	Oforikrom	3,216,899.64	8,970,828.95	10,330,070.45	1,359,241.50
37	Old Tafo	2,169,298.09	6,798,824.35	19,478,125.51	12,679,301.16
38	Sekyere Afram Plains	2,532,432.86	4,628,575.36	5,256,111.28	627,535.92
39	Sekyere Central	5,131,179.44	7,555,980.24	8,091,072.66	535,092.42
40	Sekyere East	5,580,573.01	6,620,082.12	6,568,321.38	(51,760.74)
41	Sekyere Kumawu	4,780,163.56	5,298,088.47	6,369,876.13	1,071,787.66
42	Sekyere South	6,340,832.44	6,833,253.26	8,080,755.08	1,247,501.82
43	Suame	3,019,010.55	10,313,965.87	25,364,540.64	15,050,574.77
Total		242,067,396.73	319,097,694.02	394,194,164.62	89,778,330.50

Total Income - 2018 to 2020

Bono Region

No.	Assembly	2018 (A)	2019 (B)	2020 (C)	C - B
1	Banda	4,520,440.62	5,094,308.86	6,516,954.50	1,422,645.64
2	Berekum East	7,705,784.65	7,896,407.93	17,308,593.11	9,412,185.18
3	Berekum West	835,111.04	3,952,923.77	5,572,351.28	1,619,427.51
4	Dormaa Central	6,886,839.42	7,366,727.35	12,175,918.98	4,809,191.63
5	Dormaa East	4,501,958.20	5,806,683.56	6,242,048.07	435,364.51
6	Dormaa West	4,209,165.42	4,929,878.00	5,556,755.82	626,877.82
7	Jaman North	5,258,482.38	7,019,840.86	7,255,447.87	235,607.01
8	Jaman south	5,523,500.63	7,410,566.81	9,832,549.95	2,421,983.14
9	Sunyani	10,347,673.44	13,534,306.48	25,508,073.13	11,973,766.65
10	Sunyani West	5,913,098.16	8,729,355.94	9,700,037.50	970,681.56
11	Tain	5,522,575.10	5,430,588.87	6,603,634.06	1,173,045.19
12	Wenchi	7,792,497.85	9,273,929.32	10,474,194.87	1,200,265.55
	Total	69,017,126.91	86,445,517.75	122,746,559.14	36,301,041.39

Bono East Region

No.	Assembly	2018 (A)	2019 (B)	2020 (C)	C - B
1	Atebubu Amantin	6,074,125.61	7,210,661.63	6,396,656.99	(814,004.64)
2	Kintampo	6,309,413.85	7,600,150.97	8,242,065.68	641,914.71
3	Kintampo South	4,546,630.50	5,999,846.11	7,810,978.52	1,811,132.41
4	Nkoranza North	5,944,181.42	5,364,763.85	7,335,533.95	1,970,770.10
5	Nkoranza South	5,968,737.42	6,988,442.31	9,502,599.82	2,514,157.51
6	Pru East	5,126,163.29	5,064,082.43	5,645,780.44	581,698.01
7	Pru West	966,344.77	3,799,342.14	5,404,587.72	1,605,245.58
8	Sene East	4,418,937.83	5,583,683.08	5,772,015.83	188,332.75
9	Sene West	4,569,042.00	6,107,883.27	1,068,489.94	(5,039,393.33)
10	Techiman	9,984,453.61	12,536,357.13	22,534,003.07	9,997,645.94
11	Techiman North	4,247,441.92	5,794,188.40	7,446,944.06	1,652,755.66
	Total	58,155,472.22	72,049,401.32	87,159,656.02	15,110,254.70

Central Region

No.	Assembly	2018 (A)	2019 (B)	2020 (C)	C - B
1	Abura/Asebu/Kwamankese	5,082,186.17	7,036,065.91	6,891,213.64	(144,852.27)
2	Agona East	4,064,862.70	5,332,837.00	5,093,811.76	(239,025.24)
3	Agona West	6,671,167.73	8,739,760.08	16,568,146.83	7,828,386.75
4	Ajumako-Enyan-Essiam	4,906,725.63	6,096,801.09	7,101,380.37	1,004,579.28
5	Asikuma Odoben Brakwa	4,744,118.62	6,546,350.59	8,019,890.92	1,473,540.33
6	Assin Central	6,606,011.42	6,715,588.62	7,465,111.06	749,522.44
7	Assin North	1,385,519.96	6,214,376.87	8,137,961.92	1,923,585.05
8	Assin South	5,106,692.49	4,054,814.64	4,915,810.77	860,996.13
9	Awutu Senya	5,342,131.06	5,155,839.66	5,640,219.01	484,379.35
10	Awutu Senya East	7,983,760.04	6,557,922.38	6,736,053.05	178,130.67
11	Cape Coast	9,525,518.24	11,199,786.89	20,067,178.45	8,867,391.56
12	Effutu	6,047,422.15	10,174,678.71	11,444,345.82	1,269,667.11
13	Ekumfi	3,918,008.21	8,863,365.72	8,653,324.02	(210,041.70)
14	Gomoa Central	5,468,923.32	4,677,132.45	5,479,812.64	802,680.19

15	Gomoa East	1,419,601.01	4,973,778.55	6,040,393.22	1,066,614.67
16	Gomoa West	5,129,893.83	5,485,948.04	6,426,574.39	940,626.35
17	Komenda/Edina/Eguafo/Abirem	5,749,018.88	6,306,500.11	7,377,339.44	1,070,839.33
18	Mfantseman	5,640,954.89	7,157,468.06	8,081,016.15	923,548.09
19	Twifo Ati-Morkwa	4,462,629.33	6,840,241.68	14,401,162.71	7,560,921.03
20	Twifo Hemang Lower Denkyira	3,676,743.32	5,368,982.77	7,170,994.07	1,802,011.30
21	Upper Denkyira East	4,668,426.40	6,032,984.36	7,067,884.43	1,034,900.07
22	Upper Denkyira West	5,766,400.63	5,621,226.70	6,853,519.34	1,232,292.64
	Total	113,366,716.03	145,152,450.88	185,633,144.01	40,480,693.13

Appendix B Contd.

Total Income - 2018 to 2020

Eastern Region

No.	Assembly	2018 (A)	2019 (B)	2020 (C)	C - B
1	Abuakwa North	1,551,944.41	4,788,973.96	6,878,219.64	2,089,245.68
2	Abuakwa South	6,266,641.75	7,747,119.18	16,057,800.93	8,310,681.75
3	Achiase		2,813,637.79	4,097,665.28	1,284,027.49
4	Akuapem North	6,904,645.14	8,319,967.88	4,676,517.55	(3,643,450.33)
5	Akuapem South	3,115,514.48	6,116,147.93	7,459,973.17	1,343,825.24
6	Asene Manso Akroso	988,542.62	4,402,686.35	4,838,380.99	435,694.64
7	Akyemansa	3,887,893.85	6,343,566.66	6,559,664.73	216,098.07
8	Asuogyaman	4,804,563.64	7,909,584.47	7,603,090.28	(306,494.19)
9	Atiwa East	1,373,474.53	4,916,551.69	5,837,529.58	920,977.89
10	Atiwa West	5,315,603.81	6,992,602.74	7,038,295.26	45,692.52
11	Ayensuano	4,053,299.57	5,981,199.19	6,316,532.49	335,333.30
12	Birim Central	7,254,625.75	8,584,259.86	18,264,011.33	9,679,751.47
13	Birim North	2,187,708.89	10,156,762.53	11,231,981.71	1,075,219.18
14	Birim South	5,225,373.30	6,141,396.54	7,970,507.72	1,829,111.18
15	Denkyembour	4,679,434.80	7,101,547.00	6,815,521.77	(286,025.23)
16	Fanteakwa North	5,727,465.42	5,900,862.38	6,686,853.67	785,991.29
17	Fanteakwa South	1,626,988.02	4,243,598.45	4,911,613.88	668,015.43
18	Kwaebibirem	4,815,446.80	6,191,814.36	7,288,980.53	1,097,166.17
19	Kwahu Afram Plains North	4,940,962.92	5,900,339.24	6,199,744.89	299,405.65
20	Kwahu Afram Plains South	4,088,447.61	6,860,419.37	7,589,214.65	728,795.28
21	Kwahu East	4,652,014.18	7,085,694.62	5,888,369.10	(1,197,325.52)
22	Kwahu South	5,436,200.98	5,725,767.44	6,384,945.84	659,178.40
23	Kwahu West	6,887,122.88	8,532,334.72	8,593,067.87	60,733.15
24	Lower Manya Krobo	5,431,419.93	5,893,547.84	14,284,947.24	8,391,399.40
25	New Juaben North	1,705,559.55	4,389,196.04	5,147,523.33	758,327.29
26	New Juaben South	11,392,933.71	12,971,402.36	27,547,021.52	14,575,619.16
27	Nsawam/ Adoagyiri	6,992,269.81	8,549,576.65	10,499,815.21	1,950,238.56
28	Okere	1,667,799.28	5,077,411.26	6,337,339.40	1,259,928.14
29	Suhum/Krabo/Coaltar	5,742,174.02	7,685,311.37	8,642,852.99	957,541.62
30	Upper Manya Krobo	3,254,040.91	5,596,079.61	5,288,000.95	(308,078.66)
31	Upper West Akim	3,412,416.86	6,405,094.40	6,516,625.20	111,530.80
32	West Akim	6,346,686.33	8,829,167.64	9,902,987.45	1,073,819.81
33	Yilo Krobo	6,365,913.85	6,715,052.07	7,471,819.05	756,766.98
	Total	148,095,129.60	220,868,673.59	276,827,415.20	55,958,741.61

Greater Accra Region

No.	Assembly	2018 (A)	2019 (B)	2020 (C)	C - B
1	Ablekuma Central		5,285,885.05	8,917,684.45	3,631,799.40
2	Ablekuma North	2,779,369.84	8,742,477.37	11,221,825.81	2,479,348.44
3	Ablekuma West	2,893,552.49	9,617,316.57	9,116,350.72	(500,965.85)
4	Accra	83,170,347.86	45,150,199.33	48,284,879.08	3,134,679.75
5	Ada East	6,291,791.33	6,797,422.82	7,725,040.69	927,617.87
6	Ada West	4,112,437.28	5,387,391.85	5,785,421.74	398,029.89
7	Adenta	19,018,635.49	19,515,471.87	20,473,742.50	958,270.63
8	Ashaiman	11,022,430.60	14,639,274.48	12,383,641.45	(2,255,633.03)
9	Ayawaso Central .		4,236,724.27	8,940,865.03	4,704,140.76
10	Ayawaso East .	1,861,903.75	7,307,341.52	10,507,231.41	3,199,889.89
11	Ayawaso North	1,972,595.01	6,029,318.58	9,232,168.86	3,202,850.28
12	Ayawaso West	6,613,174.91	15,421,623.24	17,584,454.68	2,162,831.44
13	Ga Central	10,663,067.29	12,190,426.14	11,743,306.06	(447,120.08)
14	Ga East	12,295,944.68	14,139,712.54	15,369,657.83	1,229,945.29
15	Ga North	2,382,770.73	6,979,854.78	9,652,712.02	2,672,857.24
16	Ga South	6,199,438.72	9,577,945.90	11,324,225.10	1,746,279.20
17	Ga West	13,210,545.31	12,982,730.09	13,551,511.53	568,781.44
18	Korle Klottey	-	8,912,084.52	17,842,023.56	8,929,939.04
19	Kpone Katamanso	16,836,498.24	20,880,020.99	19,821,449.20	(1,058,571.79)
20	Krowor	2,187,217.77	6,747,735.11	6,498,703.89	(249,031.22)
21	La Dade-Kotopon	14,896,169.18	18,538,074.01	16,255,836.76	(2,282,237.25)
22	La Nkwatanang Madina	9,185,192.40	11,169,348.59	14,651,118.08	3,481,769.49
23	Ledzokuku-Krowor	12,097,434.05	10,580,185.53	10,849,424.30	269,238.77
24	Ningo/Prampam	7,890,463.77	8,684,617.38	10,010,761.43	1,326,144.05
25	Okaikwei North	3,350,545.54	10,775,838.86	14,348,330.55	3,572,491.69
26	Shai/Osudoku	7,254,233.93	8,377,165.43	8,037,361.03	(339,804.40)
27	Tema	30,794,579.28	35,390,234.44	33,420,796.81	(1,969,437.63)
28	Tema West	-	9,576,345.91	12,331,804.66	2,755,458.75
29	Weija/Gbawe	10,539,040.71	9,122,575.61	12,598,250.71	3,475,675.10
	Total	299,519,380.16	362,755,342.78	408,480,579.94	45,725,237.16

North East Region

No.	Assembly	2018 (A)	2019 (B)	2020 (C)	C - B
1	Bunkprugu Nakpanduri	3,466,165.08	4,270,333.47	5,350,817.57	1,080,484.10
2	Chereponi	5,221,951.70	5,344,389.07	4,917,804.98	(426,584.09)
3	East Mamprusi	4,993,516.92	9,589,745.61	12,380,208.71	2,790,463.10
4	Mamprugu-Moagduri	3,864,505.66	3,596,228.24	6,029,786.43	2,433,558.19
5	West Mamprusi	5,146,098.40	6,479,787.23	9,340,082.34	2,860,295.11
6	Yunyo-Nansua	725,603.68	3,275,847.45	4,207,320.19	931,472.74
	Total	23,417,841.44	32,556,331.07	42,226,020.22	9,669,689.15

Northern Region

No.	Assembly	2018 (A)	2019 (B)	2020 (C)	C - B
1	Gushiegu	5,975,937.81	6,459,661.48	6,002,565.15	(457,096.33)
2	Karaga	5,168,638.48	6,220,759.73	5,639,636.24	(581,123.49)
3	Kpandai	6,174,438.14	6,960,858.21	4,944,772.09	(2,016,086.12)
4	Kumbugu	5,663,603.48	7,525,644.20	7,146,554.27	(379,089.93)
5	Mion	4,681,522.58	6,036,722.87	6,031,566.63	(5,156.24)
6	Nanumba North	6,903,613.00	9,718,603.93	7,050,297.58	(2,668,306.35)
7	Nanumba South	5,184,792.00	6,237,488.08	5,212,151.45	(1,025,336.63)
8	Saboba	5,475,882.23	4,715,091.59	5,122,660.24	407,568.65
9	Sagnarigu	7,045,036.77	9,692,626.30	17,138,495.53	7,445,869.23
10	Savelugu	6,174,955.53	7,640,837.86	6,902,881.77	(737,956.09)
11	Nanton	1,151,864.64	3,135,779.52	4,988,588.13	1,852,808.61
12	Tamale	16,268,851.64	19,873,554.89	16,551,077.91	(3,322,476.98)
13	Tatale Sanguli	3,661,899.42	5,063,023.47	5,125,806.10	62,782.63
14	Tolon	7,185,095.12	6,857,224.77	6,187,052.04	(670,172.73)
15	Yendi	5,167,182.29	7,213,742.14	8,245,297.39	1,031,555.25
16	Zabzugu	4,034,489.97	4,779,055.25	4,181,940.42	(597,114.83)
	Total	95,917,803.10	118,130,674.29	116,471,342.94	(1,659,331.35)

Oti Region

No.	Assembly	2018 (A)	2019 (B)	2020 (C)	C - B
1	Biakoye	2,782,477.68	4,323,809.15	6,206,617.33	1,882,808.18
2	Jasikan	3,764,892.72	4,645,532.58	6,609,776.63	1,964,244.05
3	Kadjebi	4,242,707.57	4,874,857.61	5,394,718.27	519,860.66
4	Krachi East	5,448,955.20	5,481,635.57	7,985,202.78	2,503,567.21
5	Krachi Nchumuru	3,385,492.55	4,424,398.54	4,665,564.06	241,165.52
6	Krachi	4,242,498.84	4,835,741.15	5,347,719.71	511,978.56
7	Nkwanta North	3,132,963.10	5,071,602.45	5,573,710.73	502,108.28
8	Nkwanta South	4,368,675.84	5,318,526.81	5,429,722.31	111,195.50
	Total	31,368,663.50	38,976,103.86	47,213,031.82	8,236,927.96

Savannah Region

No.	Assembly	2018 (A)	2019 (B)	2020 (C)	C - B
1	Bole	4,993,681.10	5,755,849.16	6,178,131.22	422,282.06
2	Central Gonja	5,944,251.95	6,311,829.88	7,010,482.05	698,652.17
3	East Gonja	6,550,250.70	6,912,443.18	8,165,333.86	1,252,890.68
4	North East Gonja		1,750,994.07	4,107,231.23	2,356,237.16
5	North Gonja	5,039,413.94	5,188,760.42	4,688,752.89	(500,007.53)
6	Sawla Tuna Kalba	3,615,120.15	5,392,733.68	4,980,004.54	(412,729.14)
7	West Gonja	4,250,397.55	5,894,608.20	6,195,087.28	300,479.08
	Total	30,393,115.39	37,207,218.59	41,325,023.07	4,117,804.48

Upper East Region

No.	Assembly	2018 (A)	2019 (B)	2020 (C)	C - B
1	Bawku	6,594,988.68	8,778,028.33	15,285,591.92	6,507,563.59
2	Bawku West	4,397,113.19	5,214,872.34	7,588,719.42	2,373,847.08
3	Binduri	4,102,079.10	4,909,495.18	6,509,850.57	1,600,355.39
4	Bolga	7,137,560.71	7,463,499.31	14,239,120.02	6,775,620.71
5	Bolga East	952,436.97	4,329,081.77	6,016,598.34	1,687,516.57
6	Bongo	5,969,400.59	6,774,327.10	7,917,240.47	1,142,913.37
7	Builsa North	3,388,073.23	4,733,000.08	6,458,363.98	1,725,363.90
8	Builsa South	3,752,154.79	5,005,432.66	5,930,128.47	924,695.81
9	Garu	4,744,578.39	5,720,457.56	7,012,667.40	1,292,209.84
10	Kassena Nankana East	6,556,293.57	8,768,985.15	8,296,160.77	-472,824.38
11	Kassena Nankana West	4,338,053.17	5,246,963.16	6,803,617.33	1,556,654.17
12	Nabdam	3,785,458.47	5,326,542.08	6,157,597.11	831,055.03
13	Pusiga	2,686,402.36	5,593,312.52	6,107,943.28	514,630.76
14	Talensi	4,511,819.35	5,343,457.08	7,354,783.12	2,011,326.04
15	Tempane	841,984.35	4,174,090.42	5,044,048.08	869,957.66
	Total	63,758,396.92	87,381,544.74	116,722,430.29	29,340,885.55

Upper West Region

No.	Assembly	2018 (A)	2019 (B)	2020 (C)	C - B
1	Daffiama-Bussie-Issa	3,466,737.76	4,722,133.18	5,536,017.21	813,884.03
2	Jirapa	4,758,079.76	5,956,286.12	6,477,287.85	521,001.73
3	Lambussie-Karni	4,323,148.10	5,133,851.00	4,973,141.06	(160,709.94)
4	Lawra	2,851,166.84	5,361,987.35	6,262,289.21	900,301.86
5	Nadowli Kaleo	5,102,368.23	5,317,732.23	7,409,278.97	2,091,546.74
6	Nandom	4,113,679.64	5,344,903.15	5,634,674.32	289,771.17
7	Sissala East	6,193,811.04	5,691,154.53	6,836,662.36	1,145,507.83
8	Sissala West	3,828,530.17	5,914,328.46	4,760,576.54	(1,153,751.92)
9	Wa East	5,425,977.97	6,148,609.06	5,171,792.42	(976,816.64)
10	Wa	8,115,358.66	9,533,377.48	16,277,168.90	6,743,791.42
11	Wa West	4,811,482.85	6,555,235.63	6,345,223.30	(210,012.33)
	Total	52,990,341.02	65,679,598.19	75,684,112.14	10,004,513.95

Volta Region

No.	Assembly	2018 (A)	2019 (B)	2020 (C)	C - B
1	Adaklu	3,294,572.85	3,824,016.84	5,452,749.43	1,628,732.59
2	Afadzato South	4,066,874.07	5,912,086.78	5,956,468.21	44,381.43
3	Agotime Ziope	4,408,503.12	4,808,443.66	6,447,708.38	1,639,264.72
4	Akatsi North	4,082,465.78	4,894,883.59	5,641,253.65	746,370.06
5	Akatsi South	4,039,695.77	5,282,290.66	6,123,848.78	841,558.12
6	Anloga		1,787,947.49	3,744,660.52	1,956,713.03
7	Central Tongu	4,327,730.11	5,966,800.52	5,291,972.19	(674,828.33)
8	Ho	9,712,463.30	12,853,551.91	19,941,011.16	7,087,459.25
9	Ho West	4,076,830.56	5,121,423.81	5,712,480.64	591,056.83
10	Hohoe	6,898,717.00	8,910,783.31	19,698,671.49	10,787,888.18
11	Keta	5,782,307.91	6,542,275.26	6,849,621.87	307,346.61
12	Ketu North	5,020,883.12	5,436,069.27	7,307,424.19	1,871,354.92

13	Ketu South	5,534,152.55	9,378,448.57	7,514,690.83	(1,863,757.74)
14	Kpando	4,508,792.80	6,737,884.24	11,696,338.29	4,958,454.05
15	North Dayi	3,731,697.06	4,352,154.73	4,351,630.31	(524.42)
16	North Tongu	4,710,994.44	5,797,485.14	5,218,441.69	(579,043.45)
17	South Dayi	4,257,568.29	5,161,017.53	5,428,040.37	267,022.84
18	South Tongu	5,352,424.51	6,583,481.62	6,332,221.87	(251,259.75)
	Total	83,806,673.24	109,351,044.93	138,709,233.87	29,358,188.94

Western Region

No.	Assembly	2018 (A)	2019 (B)	2020 (C)	C - B
1	Ahanta West	6,624,337.08	7,798,119.19	11,275,200.12	3,477,080.93
2	Ellembelle	6,400,634.03	9,229,499.29	10,783,610.02	1,554,110.73
3	Effia-Kwesimintsim	3,143,790.56	7,684,546.83	20,975,149.76	13,290,602.93
4	Jomoro	5,407,795.82	5,590,144.41	5,746,374.47	156,230.06
5	Mpohor	4,007,860.53	4,880,517.05	5,601,743.70	721,226.65
6	Nzema East	4,343,402.96	5,613,047.41	6,311,994.69	698,947.28
7	Prestea-Huni Valley	10,090,508.36	10,454,240.54	11,882,731.18	1,428,490.64
8	Sekondi/Takoradi	24,615,960.20	23,476,348.40	28,671,353.79	5,195,005.39
9	Shama	6,676,903.43	6,617,162.17	4,845,867.79	(1,771,294.38)
10	Tarkwa-Nsuaem	13,135,449.48	16,029,881.96	16,737,357.10	707,475.14
11	Wassa Amenfi Central	3,517,833.54	4,485,033.77	4,473,112.52	(11,921.25)
12	Wassa Amenfi East	4,957,002.01	6,258,731.39	6,637,234.49	378,503.10
13	Wassa Amenfi West	3,001,860.20	5,595,287.32	6,148,850.16	553,562.84
14	Wassa East	5,105,168.88	6,172,042.17	6,304,151.43	132,109.26
	Total	101,028,507.08	119,884,601.90	146,394,731.22	26,510,129.32

Western North Region

No.	Assembly	2018 (A)	2019 (B)	2020 (C)	C - B
1	Aowin	4,482,218.04	6,076,671.77	5,825,263.56	(251,408.21)
2	Bia East	3,100,694.73	3,546,499.42	4,708,915.18	1,162,415.76
3	Bia West	4,568,595.98	4,062,833.52	5,941,939.53	1,879,106.01
4	Bibiani / Anhwiaso	7,783,588.80	9,659,172.30	10,481,366.64	822,194.34
5	Bodi	3,205,052.51	3,878,344.86	4,548,839.17	670,494.31
6	Juaboso	3,751,239.18	4,606,371.21	4,990,049.84	383,678.63
7	Sefwi Akontombra	2,882,176.61	4,495,166.10	4,915,661.26	420,495.16
8	Sefwi Wiawso	6,288,307.74	7,170,170.33	11,901,700.00	4,731,529.67
9	Suaman	3,772,610.86	4,306,328.64	5,791,152.96	1,484,824.32
	Total	39,834,484.45	47,801,558.15	59,104,888.14	11,303,329.99

**Summary of Income -
2018 to 2020**

No.	Region	2018 (A)	2019 (B)	2020 (C)	C - B
1	Ahafo	36,224,597.02	43,154,075.61	52,025,216.77	8,871,141.16
2	Ashanti	242,067,396.73	319,097,694.02	394,194,164.62	89,778,330.50
3	Bono	69,017,126.91	86,445,517.75	122,746,559.14	36,301,041.39
4	Bono East	58,155,472.22	72,049,401.32	87,159,656.02	15,110,254.70
5	Central	113,366,716.03	145,152,450.88	185,633,144.01	40,480,693.13
6	Eastern	148,095,129.60	220,868,673.59	276,827,415.20	55,958,741.61
7	Greater Accra	299,519,380.16	362,755,342.78	408,480,579.94	45,725,237.16
8	North East	23,417,841.44	32,556,331.07	42,226,020.22	9,669,689.15
9	Northern	95,917,803.10	118,130,674.29	116,471,342.94	(1,659,331.35)
10	Oti	31,368,663.50	38,976,103.86	47,213,031.82	8,236,927.96
11	Savannah	30,393,115.39	37,207,218.59	41,325,023.07	4,117,804.48
12	Upper East	63,758,396.92	87,381,544.74	116,722,430.29	29,340,885.55
13	Upper West	52,990,341.02	65,679,598.19	75,684,112.14	10,004,513.95
14	Volta	83,806,673.24	109,351,044.93	138,709,233.87	29,358,188.94
15	Western	101,028,507.08	119,884,601.90	146,394,731.22	26,510,129.32
16	Western North	39,834,484.45	47,801,558.15	59,104,888.14	11,303,329.99
	Total	1,488,961,644.81	1,906,491,831.67	2,310,917,549.41	419,107,577.64

IGF TREND
2018 - 2020

Ahafo Region

No.	Assembly	2018 (A)	2019 (B)	2020 (C)	C – B
1	Asunafo North	1,317,799.60	1,256,690.19	1,299,806.62	43,116.43
2	Asunafo South	467,548.52	455,034.49	501,793.59	46,759.10
3	Asutifi North	4,431,389.12	4,402,426.91	6,247,117.72	1,844,690.81
4	Asutifi South	468,123.62	446,325.63	518,002.05	71,676.42
5	Tano North	759,150.40	1,003,794.69	953,709.42	(50,085.27)
6	Tano South	466,703.19	527,766.43	557,387.06	29,620.63
Total		7,910,714.45	8,092,038.34	10,077,816.46	1,985,778.12

Ashanti Region

No.	Assembly	2018 (A)	2019 (B)	2020 (C)	C – B
1	Adansi Asokwa	98,345.70	238,515.33	164,496.68	(74,018.65)
2	Adansi North	265,768.42	279,048.37	340,312.50	61,264.13
3	Adansi South	378,588.93	501,544.48	712,443.41	210,898.93
4	Afigya Kwabre North	189,810.03	358,100.36	421,281.63	63,181.27
5	Afigya Kwabre South	913,225.25	1,024,638.29	4,345,504.64	3,320,866.35
6	Ahafo Ano North	349,583.77	544,568.80	623,980.59	79,411.79
7	Ahafo Ano South East	91,095.00	209,368.04	238,105.98	28,737.94
8	Ahafo Ano South West	411,845.76	239,231.45	427,872.11	188,640.66
9	Akrofrom	72,622.00	401,874.61	659,373.51	257,498.90
10	Amansie Central	421,644.70	539,082.40	634,223.07	95,140.67
11	Amansie South	1,156,782.44	1,948,021.57	2,926,252.39	978,230.82
12	Amansie West	2,578,481.72	2,222,664.09	2,830,928.87	608,264.78
13	Asante Akim Central	863,659.84	1,087,566.22	991,653.27	(95,912.95)
14	Asante Akim North	607,645.66	623,056.02	664,090.14	41,034.12
15	Asante Akim South	620,851.68	649,588.19	630,220.87	(19,367.32)
16	Asokore Mampong	1,463,599.77	1,439,207.99		(1,439,207.99)
17	Asokwa	1,787,541.80	3,229,713.33	3,088,597.77	(141,115.56)
18	Atwima Kwanwoma	1,065,863.15	1,146,057.85	1,332,411.43	186,353.58
19	Atwima Mponua	360,185.77	693,216.66	722,300.00	29,083.34
20	Atwima Nwabiagya North	360,301.46	515,443.47	521,443.00	5,999.53
21	Atwima Nwabiagya	894,697.90	1,630,597.88	3,250,067.57	1,619,469.69
22	Bekwai	1,191,426.70	643,127.09	1,020,798.65	377,671.56
23	Bosome Freho	200,369.15	206,235.15	319,982.04	113,746.89
24	Bosomtwe	662,486.61	959,399.68	608,444.80	(350,954.88)
25	Ejisu	1,585,571.21	2,308,732.01	1,137,633.56	(1,171,098.45)
26	Ejura Sekyedumase	1,033,967.73	1,186,220.81	1,060,633.68	(125,587.13)
27	Juaben	181,445.28	412,258.00	502,815.92	90,557.92
28	Kumasi Metro	22,708,381.22	24,683,840.45	20,952,314.52	(3,731,525.93)
29	Kwabre East	1,198,300.07	1,620,454.92	1,445,238.23	(175,216.69)
30	Kwadaso	994,883.63	1,905,775.48	1,623,193.11	(282,582.37)
31	Mampong	1,367,421.96	1,144,820.45	1,399,495.42	254,674.97
32	Obuasi	2,007,914.68	1,879,793.10	2,318,376.35	438,583.25
33	Obuasi East	403,842.50	606,767.10	860,453.82	253,686.72
34	Offinso North	317,301.71	709,702.88	850,805.00	141,102.12
35	Offinso	709,563.50	487,972.31	455,083.00	(32,889.31)
36	Oforikrom	927,653.84	1,891,543.38	2,029,850.73	138,307.35

37	Old Tafo	766,799.11	1,275,453.44	1,133,548.11	(141,905.33)
38	Sekyere Afram Plains	54,053.00	647,207.84	625,344.61	(21,863.23)
39	Sekyere Central	583,050.57	441,777.03	477,401.52	35,624.49
40	Sekyere East	545,403.28	680,252.48	650,377.86	(29,874.62)
41	Sekyere Kumawu	703,542.84	800,531.49	897,595.09	97,063.60
42	Sekyere South	634,284.75	2,017,371.78	2,347,625.02	330,253.24
43	Suame	1,211,840.54	88,920.00	177,520.36	88,600.36
Total		54,941,644.63	66,119,262.27	68,420,090.83	2,300,828.56

APPENDIX C
Contd.

IGF TREND
2018 - 2020

Bono Region

No.	Assembly	2018 (A)	2019 (B)	2020 (C)	C – B
1	Banda	185,336.27	156,942.51	152,850.86	(4,091.65)
2	Berekum East	948,452.62	892,227.76	1,087,230.82	195,003.06
3	Berekum West	89,375.64	182,742.00	408,238.58	225,496.58
4	Dormaa Central	1,289,029.36	914,506.05	1,053,589.48	139,083.43
5	Dormaa East	264,113.77	482,516.11	581,376.96	98,860.85
6	Dormaa West	238,492.69	247,873.69	379,562.29	131,688.60
7	Jaman North	1,279,882.28	1,127,463.10	818,067.54	(309,395.56)
8	Jaman south	433,268.00	660,602.83	822,816.97	162,214.14
9	Sunyani	2,327,651.17	2,831,199.42	2,462,243.4	(368,956.02)
10	Sunyani West	598,137.64	742,093.20	874,803.02	132,709.82
11	Tain Assembly	224,930.00	270,818.91	355,815.83	84,996.92
12	Wenchi	928,361.14	1,005,621.96	871,635.97	(133,985.99)
Total		8,807,030.58	9,514,607.54	9,868,231.72	353,624.18

Bono East Region

No.	Assembly	2018 (A)	2019 (B)	2020 (C)	C – B
1	Atebubu Amantin	1,676,738.02	1,674,146.89	2,035,316.20	361,169.31
2	Kintampo	760,871.36	837,683.95	802,522.23	-35,161.72
3	Kintampo South	328,192.87	348,785.90	373,318.38	24,532.48
4	Nkoranza North	252,474.58	274,782.00	293,056.58	18,274.58
5	Nkoranza South	583,957.49	670,685.88	801,082.58	130,396.70
6	Pru East	536,972.40	663,698.24	695,718.78	32,020.54
7	Pru West	134,646.48	343,659.33	498,253.24	154,593.91
8	Sene East	267,364.79	302,007.76	237,828.52	-64,179.24
9	Sene West	339,372.28	320,582.77	484,747.35	164,164.58
10	Techiman	2,249,785.55	2,317,915.88	2,557,596.39	239,680.51
11	Techiman North	317,358.84	479,916.11	710,522.05	230,605.94
Total		7,447,734.66	8,233,864.71	9,489,962.30	1,256,097.59

Central Region

No.	Assembly	2018 (A)	2019 (B)	2020 (C)	C – B
1	Abura/Asebu/Kwamankese	292,492.41	441,252.57	411,569.08	(29,683.49)
2	Agona East	383,417.85	376,971.00	730,861.76	353,890.76
3	Agona West	1,517,411.38	1,380,087.75	1,568,751.97	188,664.22
4	Ajumako-Enyan-Essiam	371,674.89	451,749.74	318,070.07	(133,679.67)
5	Asikuma Odoben Brakwa	334,512.67	369,651.48	539,829.45	170,177.97
6	Assin Central	630,876.62	622,910.56	564,763.40	(58,147.16)
7	Assin North	122,167.48	181,377.98	232,560.23	51,182.25
8	Assin South	223,348.88	295,481.09	261,504.86	(33,976.23)
9	Awutu Senya	621,471.11	681,309.38	652,178.98	(29,130.40)
10	Awutu Senya East	3,149,173.67	4,096,715.24	3,912,129.51	(184,585.73)
11	Cape Coast	3,143,600.87	3,144,752.78	3,625,130.77	480,377.99
12	Effutu	1,067,001.18	1,244,484.27	1,137,862.52	(106,621.75)
13	Ekumfi	126,246.67	146,226.49	169,450.67	23,224.18
14	Gomoa Central	438,375.74	326,272.11	393,365.45	67,093.34
15	Gomoa East	442,856.49	1,529,734.87	1,299,933.64	(229,801.23)
16	Gomoa West	454,688.24	464,757.13	586,402.71	121,645.58
17	Komenda/Edina/Eguafo/Abi	702,473.13	961,471.87	936,151.84	(25,320.03)
18	Mfantseman	1,370,547.75	1,635,295.85	1,632,259.67	(3,036.18)
19	Twifo Ati-Morkwa	533,032.48	607,317.03	584,567.80	(22,749.23)
20	Twifo Hemang Lower Denkyi	212,088.25	274,818.28	337,668.79	62,850.51
21	Upper Denkyira East	459,316.27	592,278.20	550,317.01	(41,961.19)
22	Upper Denkyira West	2,146,283.54	2,475,229.99	1,890,328.82	(584,901.17)
Total		18,743,057.57	22,300,145.66	22,335,659.00	35,513.34

Eastern Region

No.	Assembly	2018 (A)	2019 (B)	2020 (C)	C – B
1	Abuakwa North	538,359.16	1,615,684.48	1,237,668.20	(378,016.28)
2	Abuakwa South	970,115.77	1,289,345.06	1,075,060.91	(214,284.15)
3	Achiase		239,223.64	299,627.40	60,403.76
4	Akuapem North	1,202,182.23	1,861,943.57	1,414,076.94	(447,866.63)
5	Akuapem South	511,185.20	863,665.26	1,134,962.46	271,297.20
6	Akyemansa	265,085.39	424,814.28	344,791.72	(80,022.56)
7	Asene Manso Akroso	98,728.42	339,314.51	307,779.08	(31,535.43)
8	Asuogyaman	698,177.78	987,793.78	1,191,059.17	203,265.39
9	Atiwa East	360,444.86	675,224.83	999,153.73	323,928.90
10	Atiwa West	431,515.99	802,581.20	718,650.88	(83,930.32)
11	Ayensuano	446,152.68	416,924.57	486,221.22	69,296.65
12	Birim Central	1,202,148.31	1,546,785.82	1,623,261.14	76,475.32
13	Birim North	4,908,696.43	4,515,039.68	5,815,729.43	1,300,689.75
14	Birim South	403,879.27	310,200.61	341,133.64	30,933.03
15	Denkyembour	412,180.21	679,004.36	469,711.91	(209,292.45)
16	Fanteakwa North	535,721.96	657,808.58	735,082.77	77,274.19

17	Fanteakwa South	346,271.29	601,295.80	643,213.54	41,917.74
18	Kwaebibirem	671,552.39	882,385.39	720,971.27	(161,414.12)
19	Kwahu Afram Plains North	222,366.48	351,232.00	289,219.41	(62,012.59)
20	Kwahu Afram Plains South	465,415.98	366,963.66	625,218.85	258,255.19
21	Kwahu East	363,953.18	446,051.88	494,174.10	48,122.22
22	Kwahu South	561,451.54	677,896.13	646,772.04	(31,124.09)
23	Kwahu West	1,451,378.80	1,856,248.38	1,636,556.10	(219,692.28)
24	Lower Manya Krobo	707,795.93	723,282.41	917,627.12	194,344.71
25	New Juaben North	479,714.88	878,022.18	1,345,354.68	467,332.50
26	New Juaben South	4,847,662.36	4,705,239.50	4,331,115.39	(374,124.11)
27	Nsawam/ Adoagyiri	1,460,387.60	1,615,474.63	1,511,283.68	(104,190.95)
28	Okere	225,668.20	335,328.66	378,913.46	43,584.80
29	Suhum/Krabo/Coaltar	929,187.20	1,099,393.62	1,207,793.75	108,400.13
30	Upper Manya Krobo	577,532.46	581,856.71	669,235.55	87,378.84
31	Upper West Akim	562,478.62	688,120.15	636,429.04	(51,691.11)
32	West Akim	1,087,946.49	1,953,461.90	1,351,426.06	(602,035.84)
33	Yilo Krobo	935,407.61	934,182.42	920,257.20	(13,925.22)
Total		28,880,744.67	35,921,789.65	36,519,531.84	597,742.19

APPENDIX C

IGF TREND 2018 - 2020

Greater Accra					
No.	Assembly	2018 (A)	2019 (B)	2020 (C)	C – B
1	Ablekuma Central		2,450,278.90	2,596,005.23	145,726.33
2	Ablekuma North	1,541,944.56	3,046,158.04	2,613,204.90	(432,953.14)
3	Ablekuma West	835,650.05	2,438,598.23	2,126,965.37	(311,632.86)
4	Accra	50,589,102.48	20,393,164.81	11,828,797.89	(8,564,366.92)
5	Ada East	1,048,017.15	945,504.40	1,040,325.40	94,821.00
6	Ada West	587,112.10	833,416.89	747,197.15	(86,219.74)
7	Adenta	6,438,222.87	9,534,610.31	10,985,180.71	1,450,570.40
8	Ashaiman	3,940,447.72	4,280,860.42	3,459,942.80	(820,917.62)
10	Ayawaso Central		1,423,624.13	2,280,146.37	856,522.24
9	Ayawaso East	583,563.30	1,394,722.83	1,447,515.23	52,792.40
11	Ayawaso North	728,744.49	1,178,575.34	1,026,024.64	(152,550.70)
12	Ayawaso West	5,347,196.72	9,437,002.59	9,130,848.45	(306,154.14)
13	Ga Central	2,863,717.46	3,110,729.27	3,361,803.64	251,074.37
14	Ga East	4,621,815.24	6,123,685.51	6,624,509.36	500,823.85
15	Ga North	1,321,980.98	2,695,668.05	3,017,566.69	321,898.64
16	Ga South	3,105,472.61	4,045,579.92	2,227,797.76	(1,817,782.16)
17	Ga West	5,023,821.37	3,627,833.56	4,660,229.23	1,032,395.67
18	Korle Klottey		5,337,382.54	9,479,508.57	4,142,126.03
19	Kpone Katamanso	10,316,314.39	12,759,792.10	11,579,743.27	(1,180,048.83)
20	Krowor ity	804,539.17	2,429,901.18	2,538,666.51	108,765.33
21	La Dade-Kotopon	6,669,230.27	7,360,324.22	7,533,568.51	173,244.29
22	La Nkwatanang Madina	3,703,274.04	4,799,081.53	5,588,263.51	789,181.98

23	Ledzokuku-Krowor	4,125,890.15	3,388,287.57	3,807,937.42	419,649.85
24	Ningo/Prampram	2,977,111.70	2,691,353.85	2,306,499.04	(384,854.81)
25	Okaikwei North	1,649,186.23	4,888,845.23	5,421,602.12	532,756.89
26	Shai/Osudoku	2,782,882.55	3,074,336.43	2,411,907.74	(662,428.69)
27	Tema	19,061,258.29	23,292,321.49	19,769,309.17	(3,523,012.32)
28	Tema West	-	4,788,628.50	5,240,511.54	451,883.04
29	Weija/Gbawe	3,329,744.63	4,355,016.19	3,861,818.72	(493,197.47)
Total		143,996,240.52	156,125,284.03	148,713,396.94	(7,411,887.09)

North East Region

No.	Assembly	2018 (A)	2019 (B)	2020 (C)	C – B
1	Bunkprugu Nakpanduri	20,801.00	81,990.06	100,410.38	18,420.32
2	Chereponi	87,328.14	126,643.56	78,185.86	(48,457.70)
3	East Mamprusi	151,675.72	212,287.64	128,672.86	(83,614.78)
4	Mamprugu-Moagduri	163,347.78	118,930.04	104,150.37	(14,779.67)
5	West Mamprusi	280,702.12	368,899.98	419,298.39	50,398.41
6	Yunyo-Nansua	2,647.00	13,751.00	54,929.27	41,178.27
Total		706,501.76	922,502.28	885,647.13	(36,855.15)

APPENDIX C

IGF TREND 2018 - 2020

Northern Region					
No.	Assembly	2018 (A)	2019 (B)	2020 (C)	C – B
1	Gushiegu	117,992.00	126,924.93	170,063.12	43,138.19
2	Karaga	111,977.12	452,687.31	81,464.70	(371,222.61)
3	Kpandai	125,003.54	137,323.87	200,021.50	62,697.63
4	Kumbugu	152,738.45	173,075.18	149,747.22	(23,327.96)
5	Mion	116,092.71	159,580.88	162,506.37	2,925.49
6	Nanumba North	172,277.57	237,740.34	413,634.39	175,894.05
7	Nanumba South	95,626.00	92,680.49	174,594.43	81,913.94
8	Saboba	111,088.82	52,169.05	135,619.54	83,450.49
9	Sagnarigu	408,606.25	546,884.37	455,438.24	(91,446.13)
10	Savelugu	284,466.75	308,820.14	304,677.20	(4,142.94)
11	Nanton	43,853.00	118,392.00	72,572.30	(45,819.70)
12	Tamale	1,990,442.56	2,369,601.89	2,112,333.11	(257,268.78)
13	Tatale Sanguli	109,870.13	136,449.71	79,344.69	(57,105.02)
14	Tolon	194,977.96	161,371.47	191,127.29	29,755.82
15	Yendi	521,204.75	892,916.71	600,631.99	(292,284.72)
16	Zabzugu	236,393.45	173,888.96	173,970.69	81.73
Total		4,792,611.06	6,140,507.30	5,477,746.78	(662,760.52)

Oti Region					
No.	Assembly	2018 (A)	2019 (B)	2020 (C)	C – B
1	Biakoye	392,455.46	163,583.42	255,529.73	91,946.31

2	Jasikan	1,008,427.00	209,745.96	337,095.67	127,349.71
3	Kadjebi	238,893.47	247,699.76	282,397.17	34,697.41
4	Krachi East	409,275.06	490,465.43	496,942.29	6,476.86
5	Krachi Nchumuru	601,994.03	117,098.00	151,932.63	34,834.63
6	Krachi West	88,549.72	101,925.80	171,840.72	69,914.92
7	Nkwanta North	163,080.70	358,446.07	374,512.06	16,065.99
8	Nkwanta South	356,925.82	395,172.45	438,639.09	43,466.64
Total		3,259,601.26	2,084,136.89	2,508,889.36	424,752.47

Savannah Region					
No.	Assembly	2018 (A)	2019 (B)	2020 (C)	C – B
1	Bole	1,052,612.35	713,666.15	776,484.46	62,818.31
2	Central Gonja	908,383.35	882,292.73	705,531.10	(176,761.63)
3	East Gonja	285,975.87	142,743.41	291,326.15	148,582.74
4	North East Gonja		33,150.00	106,110.00	72,960.00
5	North Gonja	314,752.20	278,795.47	261,534.02	(17,261.45)
6	Sawla Tuna Kalba	238,809.29	144,437.94	306,201.92	161,763.98
7	West Gonja	521,813.76	456,371.54	339,822.16	(116,549.38)
Total		3,322,346.82	2,651,457.24	2,787,009.81	135,552.57

Upper East Region					
No.	Assembly	2018 (A)	2019 (B)	2020 (C)	C – B
1	Bawku	997,148.19	1,096,430.49	1,113,671.11	17,240.62
2	Bawku West	325,492.03	344,646.89	411,277.53	66,630.64
3	Binduri	49,974.23	51,208.36	152,360.32	101,151.96
4	Bolga	923,860.75	1,118,110.29	929,693.34	(188,416.95)
5	Bolga East	28,180.50	352,812.75	353,324.56	511.81
6	Bongo	271,715.18	280,046.11	332,903.09	52,856.98
7	Builsa North	181,159.66	144,286.61	126,696.56	(17,590.05)
8	Builsa South	154,946.32	127,871.42	145,369.79	17,498.37
9	Garu	275,794.88	149,246.00	265,896.96	116,650.96
10	Kassena Nankana East	416,616.80	551,112.29	353,552.46	(197,559.83)
11	Kassena Nankana West	369,492.53	342,505.72	333,489.38	(9,016.34)
12	Nabdam	100,386.20	124,579.18	151,506.99	26,927.81
13	Pusiga	319,702.29	353,953.89	359,713.26	5,759.37
14	Talensi	178,234.22	213,161.34	217,011.06	3,849.72
15	Tempene	52,315.51	108,040.09	152,102.77	44,062.68
Total		4,645,019.29	5,358,011.43	5,398,569.18	40,557.75

Upper West Region					
No.	Assembly	2018 (A)	2019 (B)	2020 (C)	C – B
1	Daffiama-Bussie-Issa	198,366.16	253,148.73	276,202.57	23,053.84
2	Jirapa	260,364.05	180,047.34	195,394.84	15,347.50
3	Lambussie-Karni	210,225.89	204,425.34	232,543.34	28,118.00

4	Lawra	152,937.00	144,051.01	225,970.50	81,919.49
5	Nadowli Kaleo	137,120.06	263,850.99	168,013.65	(95,837.34)
6	Nandom	61,547.54	134,437.60	154,421.19	19,983.59
7	Sissala East	783,918.20	715,820.26	710,335.13	(5,485.13)
8	Sissala West	300,490.63	446,357.69	384,768.39	(61,589.30)
9	Wa	1,130,065.02	1,245,822.64	1,466,487.45	220,664.81
10	Wa East	683,717.30	769,076.76	466,608.40	(302,468.36)
11	Wa West	253,403.32	192,859.02	255,842.35	62,983.33
Total		4,172,155.17	4,549,897.38	4,536,587.81	(13,309.57)

Volta Region					
No.	Assembly	2018 (A)	2019 (B)	2020 (C)	C – B
1	Adaklu	166,240.47	267,132.33	424,932.77	157,800.44
2	Afadzato South	166,240.47	162,733.60	246,548.95	83,815.35
3	Agotime-Ziope	167,219.78	216,542.53	366,649.88	150,107.35
4	Akatsi North	169,495.00	153,660.20	205,452.47	51,792.27
5	Akatsi South	134,189.67	475,851.11	525,940.00	50,088.89
6	Anloga		264,967.25	482,696.00	217,728.75
7	Central Tongu	158,346.72	675,602.43	328,518.18	(347,084.25)
8	Ho	329,670.83	2,402,018.40	2,255,416.31	(146,602.09)
9	Ho West	2,337,896.03	388,725.37	325,997.93	(62,727.44)
10	Hohoe	417,255.44	1,183,572.01	1,359,694.75	176,122.74
11	Keta	208,008.26	570,850.40	450,440.67	(120,409.73)
12	Ketu North	410,243.19	385,123.47	577,388.03	192,264.56
13	Ketu South	407,447.26	1,299,971.93	1,347,299.44	47,327.51
14	Kpando	1,168,826.41	498,623.75	736,500.00	237,876.25
15	North Dayi	293,805.34	263,162.51	266,267.32	3,104.81
16	North Tongu	159,463.10	591,012.20	588,001.84	(3,010.36)
17	South Dayi	518,917.53	493,553.72	384,146.29	(109,407.43)
18	South Tongu	413,066.31	704,662.84	739,184.94	34,522.10
Total		7,626,331.81	10,997,766.05	11,611,075.77	613,309.72

Western Region					
No.	Assembly	2018 (A)	2019 (B)	2020 (C)	C – B
1	Ahanta West	1,300,050.62	2,261,330.89	2,531,867.43	270,536.54
2	Ellembele	2,760,550.68	4,365,991.36	5,029,284.52	663,293.16
3	Effia-Kwesimintsim	1,012,250.98	2,142,072.13	2,279,964.08	137,891.95
4	Jomoro	867,288.00	807,064.60	964,141.30	157,076.70
5	Mpohor	693,235.27	614,707.51	870,660.34	255,952.83
6	Nzema East	449,347.52	744,606.78	639,552.29	-105,054.49
7	Prestea-Huni Valley	5,578,956.86	5,549,430.24	5,347,140.72	-202,289.52
8	Sekondi / Takoradi	8,838,260.26	8,985,826.72	9,499,420.29	513,593.57
9	Shama	918,487.01	1,338,579.34	1,669,283.79	330,704.45
10	Tarkwa-Nsuaem	7,825,503.69	10,809,664.22	10,261,521.10	-548,143.12
11	Wassa Amenfi Central	506,024.45	470,726.64	357,208.77	-113,517.87
12	Wassa Amenfi East	1,038,651.69	1,111,172.01	1,909,180.77	798,008.76
13	Wassa Amenfi West	700,011.28	783,639.74	457,371.90	-326,267.84
14	Wassa East	1,116,807.92	1,408,579.55	1,690,221.77	281,642.22
Total		33,605,426.23	41,393,391.73	43,506,819.07	2,113,427.34

Western North Region

No.	Assembly	2018 (A)	2019 (B)	2020 (C)	C – B
1	Aowin	680,188.72	1,540,144.25	951,479.80	(588,664.45)
2	Bia East	375,034.09	273,949.34	508,038.65	234,089.31
3	Bia West	349,770.37	323,171.05	559,150.76	235,979.71
4	Bibiani / Anhwiaso	3,661,790.30	3,585,303.51	3,648,914.21	63,610.70
5	Bodi	187,112.39	100,655.24	190,644.29	89,989.05
6	Juaboso	312,372.57	368,191.77	349,106.71	(19,085.06)
7	Sefwi Akontombra	224,493.37	352,639.88	838,296.81	485,656.93
8	Sefwi Wiawso	1,660,813.30	1,910,807.12	2,146,647.21	235,840.09
9	Suaman	169,954.16	129,144.04	213,673.65	84,529.61
Total		7,621,529.27	8,584,006.20	9,405,952.09	821,945.89

SUMMARY IGF TREND 2018 - 2020

No.	Region	2018 (A)	2019 (B)	2020 (C)	C – B
1	Ahafo	7,910,714.45	8,092,038.34	10,077,816.46	1,985,778.12
2	Ashanti	54,941,644.63	66,119,262.27	68,420,090.83	2,300,828.56
3	Bono	8,807,030.58	9,514,607.54	9,868,231.72	353,624.18
4	Bono East	7,447,734.66	8,233,864.71	9,489,962.30	1,256,097.59
5	Central	18,743,057.57	22,300,145.66	22,335,659.00	35,513.34
6	Eastern	28,880,744.67	35,921,789.65	36,519,531.84	597,742.19
7	Greater Accra	143,996,240.52	156,125,284.03	148,713,396.94	(7,411,887.09)
8	North East	706,501.76	922,502.28	885,647.13	(36,855.15)
9	Northern	4,792,611.06	6,140,507.30	5,477,746.78	(662,760.52)
10	Oti	3,259,601.26	2,084,136.89	2,508,889.36	424,752.47
11	Savannah	3,322,346.82	2,651,457.24	2,787,009.81	135,552.57
12	Upper East	4,645,019.29	5,358,011.43	5,398,569.18	40,557.75
13	Upper West	4,172,155.17	4,549,897.38	4,536,587.81	(13,309.57)
14	Volta	7,626,331.81	10,997,766.05	11,611,075.77	613,309.72
15	Western	33,605,426.23	41,393,391.73	43,506,819.07	2,113,427.34
16	Western North	7,621,529.27	8,584,006.20	9,405,952.09	821,945.89
Total		340,478,689.75	388,988,668.70	391,542,986.09	2,554,317.39

APPENDIX D								
ASSETS AND LIABILITIES - 2019 & 2020								
Ahafo Region								
No.	Assembly	Year	Cash/ Bank	Investment	Sundry Debtors	Total Assets	Total Liabilities	Assets Less Liabilities
1	Asunafo North	2019	557,417.95	19,750.00	22,480.50	599,648.45	35,241.27	564,407.18
		2020	113,937.24	19,750.00	22,480.50	156,167.74	38,588.92	117,578.82
2	Asunafo South	2019	294,647.15	-	6,433.00	301,080.15		301,080.15
		2020	43,144.32	-	6,433.00	49,577.32	-	49,577.32
3	Asutifi North	2019	1,015,001.64	-		1,015,001.64	9,851.35	1,005,150.29
		2020	702,786.91	-	-	702,786.91	31.37	702,755.54
4	Asutifi South	2019	633,691.37	-		633,691.37		633,691.37
		2020	82,155.13	-	-	82,155.13	-	82,155.13
5	Tano North	2019	842,659.29	-	6,900.00	849,559.29	1,868.23	847,691.06
		2020	808,377.72	-	3,000.00	811,377.72	2,297.62	809,080.10
6	Tano South South	2019	383,915.34	100.00		384,015.34	1,188.40	382,826.94
		2020	425,926.94	100.00	-	426,026.94	13.63	426,013.31
	Total	2020	2,176,328.26	19,850.00	31,913.50	2,228,091.76	40,931.54	2,187,160.22

Ashanti Region								
No.	Assembly	Year	Cash/ Bank	Investment	Sundry Debtors	Total Assets	Total Liabilities	Assets Less Liabilities
1	Adansi Asokwa	2019	731,963.57			731,963.57		731,963.57
		2020	198,950.33			198,950.33		198,950.33
2	Adansi North	2019	490,345.42		2,685.00	493,030.42	26,640.71	466,389.71
		2020	334,044.72		2,685.00	336,729.72	2,099.41	334,630.31
3	Adansi South	2019	462,436.76		744.00	463,180.76		463,180.76
		2020	34,134.80			34,134.80	148.87	33,985.93
4	Afigya Kwabre North	2019	702,724.10			702,724.10		702,724.10
		2020	147,059.27			147,059.27		147,059.27

5	Afigya Kwabre South	2019	617,027.06		7,610.00	624,637.06	1,000.00	623,637.06
		2020	322,122.59		4,760.00	326,882.59	1,000.00	325,882.59
6	Ahafo Ano North	2019	890,604.93			890,604.93	22,674.64	867,930.29
		2020	582,361.82			582,361.82	13,066.17	569,295.65
7	Ahafo Ano South East	2019	816,212.05			816,212.05		816,212.05
		2020	495,119.75			495,119.75	3,027.69	492,092.06
8	Ahafo Ano South	2019	801,543.04			801,543.04		801,543.04
	West	2020	207,350.96	38000	2110	247,460.96	6,218.58	241,242.38
9	Akrofuom	2019	797,977.61			797,977.61		797,977.61
		2020	392,213.26			392,213.26		392,213.26
10	Amansie Central	2019	730,916.81		1,250.00	732,166.81	11,553.87	720,612.94
		2020	571,393.68		1,250.00	572,643.68	11,553.87	561,089.81
11	Amansie south	2019	799,583.35			799,583.35		799,583.35
		2020	1,046,733.47			1,046,733.47		1,046,733.47
12	Amansie west	2019	630,719.84		14,581.10	645,300.94	53,392.97	591,907.97
		2020	1,322,028.06		24,281.10	1,346,309.16	163,674.20	1,182,634.96
13	Asante Akim Central	2019	1,116,859.68	61,314.45	1,750.00	1,179,924.13		1,179,924.13
		2020	269,157.22	61,314.45		330,471.67		330,471.67
14	Asante Akim North	2019	400,460.12			400,460.12		400,460.12
		2020	219,584.67			219,584.67		219,584.67
15	Asante Akim South	2019	963,239.21			963,239.21		963,239.21
		2020	420,012.74			420,012.74		420,012.74
16	Asokore Mampong	2019	1,929,530.09			1,929,530.09	125,920.92	1,803,609.17
		2020				-		-
17	Asokwa	2019	1,390,396.20			1,390,396.20		1,390,396.20
		2020	1,478,864.95			1,478,864.95		1,478,864.95
18	Atwima Kwanwoma	2019	478,075.78		1,785.00	479,860.78	2,000.00	477,860.78
		2020	432,192.69		1,785.00	433,977.69		433,977.69
19	Atwima Mponua	2019	269,855.95		59,363.89	329,219.84	85,713.03	243,506.81
		2020	59,827.01		79,509.23	139,336.24	89,808.57	49,527.67
20	Atwima Nwabiagya North	2019	254,925.36			254,925.36		254,925.36

		2020	112,621.00			112,621.00		112,621.00
21	Atwima Nwabiagya South	2019	505,069.93		12,642.00	517,711.93	33,981.46	483,730.47
		2020	1,569,095.66		12,642.00	1,581,737.66	26,636.76	1,555,100.90
22	Bekwai	2019	975,578.72		81,359.75	1,056,938.47	12,285.38	1,044,653.09
		2020	646,807.52		81,359.75	728,167.27	12,285.38	715,881.89
23	Bosome Freho	2019	663,550.37			663,550.37		663,550.37
		2020	367,712.61			367,712.61		367,712.61
24	Bosomtwe	2019	1,211,375.87			1,211,375.87	2,479.13	1,208,896.74
		2020	456,819.73		117,500.00	574,319.73	34.65	574,285.08
25	Ejisu	2019	592,484.15			592,484.15	7,809.39	584,674.76
		2020	16,357.57			16,357.57		16,357.57
26	Ejura Sekyeredumasi	2019	406,092.78			406,092.78	9,231.59	396,861.19
		2020	248,162.75			248,162.75	688.99	247,473.76
27	Juaben	2019	431,449.25			431,449.25		431,449.25
		2020	582,687.63			582,687.63		582,687.63
28	Kumasi	2019	5,235,719.62	500,000.00		5,735,719.62	1,442,990.01	4,292,729.61
		2020	791,613.26	500,000.00		1,291,613.26	1,356,829.29	(65,216.03)
29	Kwabre East	2019	722,357.50	3535.17		725,892.67		725,892.67
		2020	376,499.71	3535.17		380,034.88		380,034.88
30	Kwadaso	2019	1,164,291.39			1,164,291.39		1,164,291.39
		2020	357,066.33			357,066.33		357,066.33
31	Mampong	2019	591,545.13	25,500.00		617,045.13	8,404.43	608,640.70
		2020	153,742.69	25,500.00		179,242.69	1,558.80	177,683.89
32	Obuasi	2019	1,684,104.30		9,532.95	1,693,637.25		1,693,637.25
		2020	10,895,017.44			10,895,017.44		10,895,017.44
33	Obuasi East	2019	621,017.36			621,017.36	25,835.61	595,181.75
		2020	1,087,529.61	-		1,087,529.61	177,788.82	909,740.79
34	Offinso	2019	594,590.88	138,500.00		733,090.88	4,245.08	728,845.80
		2020	79,446.17	162,750.00		242,196.17	4,245.11	237,951.06
35	Offinso North	2019	541,961.94		91,700.00	633,661.94	108,776.55	524,885.39
		2020	209,216.50			209,216.50	119,082.08	90,134.42

36	Oforikrom	2019	1,715,974.61			1,715,974.61		1,715,974.61
		2020	2,559,819.59			2,559,819.59		2,559,819.59
37	Old Tafo	2019	1,671,929.64			1,671,929.64	39,680.00	1,632,249.64
		2020	7,086,350.18			7,086,350.18		7,086,350.18
38	Sekyere Afram	2019	801482.08		188.03	801,670.11	101.06	801,569.05
	Plains	2020	782123.42			782,123.42		782,123.42
39	Sekyere Central	2019	794,945.04			794,945.04	12,717.62	782,227.42
		2020	405,850.77			405,850.77	5,834.43	400,016.34
40	Sekyere East	2019	692,307.28			692,307.28		692,307.28
		2020	257,216.88			257,216.88		257,216.88
41	Sekyere Kumawu	2019	795,557.32		146,430.33	941,987.65	181,665.19	760,322.46
		2020	281,244.81		110,346.27	391,591.08	267,403.86	124,187.22
42	Sekyere South	2019	683,161.26			683,161.26	5,800.00	677,361.26
		2020	745,548.33			745,548.33	19,898.74	725,649.59
43	Suame	2019	1,055,644.56			1,055,644.56	287,885.71	767,758.85
		2020	5,666,382.25			5,666,382.25		5,666,382.25
	Total	2020	44,268,084.40	791,099.62	438,228.35	45,497,412.37	2,282,884.27	43,214,528.10

Bono Region								
No.	Assembly	Year	Cash/ Bank	Investment	Sundry Debtors	Total Assets	Total Liabilities	Assets Less Liabilities
1	Banda	2019	531,038.53	4,223.50	-	535,262.03	-	535,262.03
		2020	194,504.47	-	-	194,504.47	339.54	194,164.93
2	Berekum East	2019	575,438.42	100.00	-	575,538.42	41,129.00	534,409.42
		2020	3,990,313.21	100.00		3,990,413.21		3,990,413.21
3	Berekum West	2019	387,614.21			387,614.21		387,614.21
		2020	265,713.23			265,713.23		265,713.23
4	Dormaa Central	2019	490,967.99	450.00		491,417.99		491,417.99
		2020	2,865,691.32	450.00		2,866,141.32	35,642.75	2,830,498.57
5	Dormaa East	2019	647,905.64			647,905.64		647,905.64
		2020	66,360.65		50,000.00	116,360.65	60,397.24	55,963.41

6	Dormaa West	2019	811,536.41			811,536.41		811,536.41
		2020	86,270.02			86,270.02		86,270.02
7	Jaman North	2019	450,635.13			450,635.13		450,635.13
		2020	161,443.80			161,443.80		161,443.80
8	Jaman South	2019	935,560.38	59,120.00	3,390.72	998,071.10		998,071.10
		2020	286,136.37	59,120.00	3,390.72	348,647.09		348,647.09
9	Sunyani	2019	978,887.92	100.00	5,465.46	984,453.38	17,955.68	966,497.70
		2020	5,401,964.60	100.00	5,465.46	5,407,530.06	20,904.68	5,386,625.38
10	Sunyani West	2019	1,223,608.28			1,223,608.28		1,223,608.28
		2020	424,676.86			424,676.86		424,676.86
11	Tain	2019	852,077.32			852,077.32	69.54	852,007.78
		2020	589,317.86			589,317.86		589,317.86
12	Wenchi	2019	1,074,055.85	100.00	1,968.90	1,076,124.75	10,193.32	1,065,931.43
		2020	244,475.67	100.00	1,968.90	246,544.57	90,464.44	156,080.13
TOTAL		2020	14,576,868.06	59,870.00	60,825.08	14,697,563.14	207,748.65	14,489,814.49

Bono East Region								
No.	Assembly	Year	Cash/ Bank	Investment	Sundry Debtors	Total Assets	Total Liabilities	Assets Less Liabilities
1	Atebubu-Amanten	2019	569,332.76	150,375.99	33,073.19	752,781.94		752,781.94
		2020	112,664.02		15,317.00	127,981.02		127,981.02
2	Kintampo	2019	430,935.87	110.00	54,295.02	485,340.89	1,093.83	484,247.06
		2020	76,675.98	110.00	35,287.80	112,073.78	12,437.18	99,636.60
3	Kintampo South	2019	503,530.93			503,530.93	-	503,530.93
		2020	466,042.62			466,042.62	22,550.27	443,492.35
4	Nkoranza North	2019	1,042,910.96			1,042,910.96	2,162.99	1,040,747.97
		2020	466,042.62			466,042.62	22,550.27	443,492.35
5	Nkoranza South	2019	794,569.33	48,867.96		843,437.29	5,040.23	838,397.06
		2020	77,677.48	48,867.96		126,545.44	5,000.00	121,545.44
6	Pru East	2019	752,201.85	44,919.16		797,121.01	39,455.56	757,665.45
		2020	630,341.92		44,919.16	675,261.08	39,455.56	635,805.52

7	Pru West	2019	573,081.71			573,081.71		573,081.71
		2020	234,372.81		300.00	234,672.81		234,672.81
8	Sene East	2019	2,013,651.95		43.00	2,013,694.95		2,013,694.95
		2020	663,981.47		43.00	664,024.47		664,024.47
9	Sene West	2019	405,671.20	16,740.00	700.00	423,111.20		423,111.20
		2020	85,213.40	17,030.00	-	102,243.40		102,243.40
10	Techiman	2019	1,935,532.37	160,586.69	8,469.22	2,104,588.28	114,275.65	1,990,312.63
		2020	8,126,078.50	160,586.69	8,469.22	8,295,134.41	80,106.28	8,215,028.13
11	Techiman North	2019	591,726.72			591,726.72		591,726.72
		2020	85,468.15			85,468.15		85,468.15
	Total	2020	11,024,558.97	226,594.65	104,336.18	11,355,489.80	182,099.56	11,173,390.24

Central Region								
No.	Assembly	Year	Cash/ Bank	Investment	Sundry Debtors	Total Assets	Total Liabilities	Assets Less Liabilities
1	Abura, Asebu-Kwamankese	2019	436,959.60	1,562,820.69	1,970.00	2,001,750.29	2,191.43	1,999,558.86
		2020	71,993.65	3,480,698.79	1,970.00	3,554,662.44	2,191.43	3,552,471.01
2	Agona East	2019	521,236.34			521,236.34	65,580.00	455,656.34
		2020	49,546.80			49,546.80	65,580.00	(16,033.20)
3	Agona West	2019	1,384,807.39	163,739.22	3,131.30	1,551,677.91		1,551,677.91
		2020	4,949,413.95	163,739.22	3,131.30	5,116,284.47	10,834.76	5,105,449.71
4	Ajumako Enyan Essiam	2019	1,094,414.07	8,307,885.53		9,402,299.60	2,591.59	9,399,708.01
		2020	453,374.13	10,714,051.78		11,167,425.91	2,591.59	11,164,834.32
5	Asikuma-Odoben Brakwa	2019	980,616.61			980,616.61		980,616.61
		2020	597,059.57			597,059.57		597,059.57
6	Assin Foso	2019	508,294.14	18,089,016.24	10,143.31	18,607,453.69	2,322.62	18,605,131.07
		2020	269,637.27	21,071,056.25	10,143.31	21,350,836.83	20,256.75	21,330,580.08
7	Assin North	2019	608,396.82	930,469.10		1,538,865.92		1,538,865.92
		2020	655,476.35	1,987,484.65		2,642,961.00		2,642,961.00
8	Assin South	2019	669,402.18	10,548,739.51	14,405.90	11,232,547.59	213,925.25	11,018,622.34

		2020	307,657.79	12,305,687.01	14,105.90	12,627,450.70	213,925.25	12,413,525.45
9	Awutu Senya	2019	554,791.71	3,150,209.86		3,705,001.57	2,380.00	3,702,621.57
		2020	383,788.88	4,387,337.60		4,771,126.48	2,380.00	4,768,746.48
10	Awutu Senya East	2019	1,607,822.06			1,607,822.06		1,607,822.06
		2020	6,200,438.97			6,200,438.97		6,200,438.97
11	Cape Coast	2019	1,005,710.44	1,560,308.53	11,590.00	2,577,608.97		2,577,608.97
		2020	108,025.67	3,631,961.18	78,000.00	3,817,986.85	377,590.31	3,440,396.54
12	Effutu	2019	2,384,434.11	59,723.70	133,188.90	2,577,346.71	2,236.00	2,575,110.71
		2020	1,423,582.67	59,723.70	133,188.90	1,616,495.27	2,236.00	1,614,259.27
13	Ekumfie	2019	654,630.41	6,274,748.22		6,929,378.63		6,929,378.63
		2020	195,390.12	7,858,304.44		8,053,694.56		8,053,694.56
14	Goma Central	2019	431,405.51		10,000.00	441,405.51	959.32	440,446.19
		2020	176,624.09		10,000.00	186,624.09	959.32	185,664.77
15	Gomoa East	2019	679,686.55			679,686.55		679,686.55
		2020	1,008,242.82			1,008,242.82		1,008,242.82
16	Gomoa West	2019	404,038.71	229,663.10		633,701.81		633,701.81
		2020	191,709.76	229,663.10		421,372.86		421,372.86
17	Komenda Edina Eguafo	2019	1,310,521.04		19,667.25	1,330,188.29		1,330,188.29
		2020	102,147.64	1,225,156.40	5,959.50	1,333,263.54		1,333,263.54
18	Mfantseman	2019	699,636.02	55,308.72	6,195.00	761,139.74	2,744.02	758,395.72
		2020	7,048,032.89	55,308.72	5,245.00	7,108,586.61	2,744.02	7,105,842.59
19	Twifo/Ati-Morkwa	2019	701,842.42	102,569.37	25,000.00	829,411.79	12,540.92	816,870.87
		2020	611,428.61	102,569.37	25,000.00	738,997.98	12,540.92	726,457.06
20	Twifo Hermang Lower Denkyira	2019	657,021.09	8,177,236.00	650.00	8,834,907.09	6,026.59	8,828,880.50
		2020	116,684.67	9,687,984.65	650.00	9,805,319.32	601.67	9,804,717.65
21	Upper Denkyira East	2019	689,752.20	13,486,664.82		14,176,417.02	179,439.35	13,996,977.67
		2020	458,524.23	14,174,195.95		14,632,720.18	179,439.35	14,453,280.83
22	Upper Denkyira West	2019	1,197,323.17	14,201,304.80	550.00	15,399,177.97	8,407.82	15,390,770.15
		2020	1,078,811.11	16,969,306.84	550.00	18,048,667.95	25,427.80	18,023,240.15
TOTAL		2020	29,350,319.89	108,104,229.65	287,943.91	134,849,765.20	919,299.17	133,930,466.03

Eastern Region								
No.	Assembly	Year	Cash/ Bank	Investment	Sundry Debtors	Total Assets	Total Liabilities	Assets Less Liabilities
1	Abuakwa North	2019	514,023.71			514,023.71		514,023.71
		2020	132,945.04			132,945.04		132,945.04
2	Abuakwa South	2019	936,314.39			936,314.39		936,314.39
		2020	9,208,500.80			9,208,500.80	38,117.00	9,170,383.60
3	Achiase	2019	359,618.85			359,618.85		359,618.85
		2020	273,312.60			273,312.60		273,312.60
4	Akuapem North	2019	590,105.71		3,811.00	593,916.71		1,776,880.34
		2020	39,445.03		3,094.80	42,539.83		2,929,552.08
5	Akuapem South	2019	591,904.99			591,904.99		591,904.99
		2020	131,314.91			131,314.91		131,314.91
6	Akyemansa	2019	1,030,060.22			1,030,060.22		1,030,060.22
		2020	218,474.50			218,474.50		218,474.50
7	Asene Manso Akroso	2019	537,875.70			537,875.70		537,875.70
		2020	104,662.04			104,662.04		104,662.04
8	Asuogyaman	2019	720,462.60	73,773.35		794,235.95		794,235.95
		2020	335,264.56	73,773.35	193,500.00	602,537.91		602,537.91
9	Atiwa East	2019	691,803.11			691,803.11		691,803.11
		2020	915,492.82			915,492.82		915,492.82
10	Atiwa West	2019	1,333,148.64			1,333,148.64		1,333,148.64
		2020	1,600,202.08			1,600,202.08		1,600,202.08
11	Ayensuano	2019	619,162.22		460.00	619,622.22	15,000.00	604,622.22
		2020	87,719.48		460.00	88,179.48	15,000.00	73,179.48
12	Birim Central	2019	470,348.32			470,348.32		470,348.32
		2020	8,173,247.31			8,173,247.31		8,173,247.31
13	Birim North	2019	1,046,386.24	47,948.00		1,094,334.24		1,094,334.24
		2020	1,240,861.66	47,948.00		1,288,809.66		1,288,809.66
14	Birim South	2019	692,451.39			692,451.39		692,451.39
		2020	70,347.52			70,347.52		70,347.52

15	Denkyembour	2019	428,166.30			428,166.30		428,166.30
		2020	202,542.45			202,542.45		202,542.45
16	Fanteakwa North	2019	613,715.52		42,740.86	656,456.38	33,297.74	623,158.64
		2020	719,179.30		1,650.00	720,829.30	5,474.35	715,354.95
17	Fanteakwa South	2019	513,145.55			513,145.55		513,145.55
		2020	18,213.45			18,213.45		18,213.45
18	Kwaebibirem	2019	214,837.37			214,837.37		214,837.37
		2020	33,462.68			33,462.68		33,462.68
19	Kwahu Afram Plains North	2019	571,768.05	54,670.90	500.00	626,938.95	3,438.78	623,500.17
		2020	243,022.90	54,670.90	400.00	298,093.80	3,438.78	294,655.02
20	Kwahu Afram Plains South	2019	970,177.16			970,177.16		970,177.16
		2020	575,453.64			575,453.64		575,453.64
21	Kwahu East	2019	2,044,078.44			2,044,078.44		2,044,078.44
		2020	578,157.90			578,157.90		578,157.90
22	Kwahu South	2019	563,288.14	165,069.63		728,357.77	5,900.00	722,457.77
		2020	82,525.48	165,069.63		247,595.11	5,900.00	241,695.11
23	Kwahu West	2019	901,005.50	34,179.90	1,110.00	936,295.40	74,885.13	861,410.27
		2020	396,427.41	34,179.90	1,110.00	431,717.31	74,885.13	356,832.18
24	Lower Manya Krobo	2019	300,153.55	72,473.75		372,627.30		372,627.30
		2020	4,692,461.29	72,473.75		4,764,935.04		4,764,935.04
25	NewJuanben North	2019	1,484,796.50			1,484,796.50		1,484,796.50
		2020	1,392,352.43			1,392,352.43		1,392,352.43
26	New Juaben South	2019	1,021,995.66		560.00	1,022,555.66		1,022,555.66
		2020	9,893,999.36		273,560.00	10,167,559.36	273,000.00	9,894,559.36
27	Nsawam Adoagyiri	2019	306,581.58			306,581.58	50,025.15	256,556.43
		2020	799,393.71			799,393.71	50,025.15	749,368.56
28	Okere	2019	969,293.19			969,293.19		969,293.19
		2020	327,548.09			327,548.09		327,548.09
29	Suhum	2019	488,426.60			488,426.60		488,426.60
		2020	85,963.52			85,963.52		85,963.52
30	Upper Manya Krobo	2019	1,018,842.09			1,018,842.09	88,792.00	930,050.09

		2020	70,606.97			70,606.97	107,105.89	(36,498.92)
31	Upper West Akim	2019	477,047.96			477,047.96	124,000.00	353,047.96
		2020	119,950.21			119,950.21	118,000.00	1,950.21
32	West Akim	2019	563,400.36			563,400.36		563,400.36
		2020	149,208.64			149,208.64		149,208.64
33	Yilo Krobo	2019	803,583.16	69,450.00	500.00	873,533.16	29,951.38	843,581.78
		2020	476,884.67	69,450.00	500.00	546,834.67	36,553.03	510,281.64
Total Assets		2020	43,389,144.45	517,565.53	474,274.80	42,988,632.35	727,499.33	42,261,133.02

Greater Accra Region								
No.	Assembly	Year	Cash/ Bank	Investment	Sundry Debtors	Total Assets	Total Liabilities	Assets Less Liabilities
1	Ablekuma Central Assembly	2019	1,608,175.66			1,608,175.66		1,608,175.66
		2020	3,385,271.18			3,385,271.18		3,385,271.18
2	Ablekuma North Assembly	2019	576,003.91			576,003.91	2,303.00	573,700.91
		2020	297,000.54			297,000.54	36,897.30	260,103.24
3	Ablekuma West Assembly	2019	1,440,124.48			1,440,124.48		1,440,124.48
		2020	1,583,334.79			1,583,334.79		1,583,334.79
4	Accra	2019	1,289,228.21	677,328.86		1,966,557.07	1,339,126.89	627,430.18
		2020	2,059,975.30	677,328.86		2,737,304.16	345,622.85	2,391,681.31
5	Ada East	2019	1,035,015.97		27,260.67	1,062,276.64	2,792.08	1,059,484.56
		2020	894,277.35			894,277.35		894,277.35
6	Ada West	2019	460,947.53			460,947.53		460,947.53
		2020	170,166.35			170,166.35		170,166.35
7	Adentan	2019	4,140,415.65			4,140,415.65		4,140,415.65
		2020	2,236,261.07			2,236,261.07		2,236,261.07
8	Ashaiman	2019	1,360,665.25	20,000.00	4,737.42	1,385,402.67	173,135.87	1,212,266.80
		2020	1,288,398.47	28,274.00	4,737.42	1,321,409.89	121,824.06	1,199,585.83
9	Ayawaso East	2019	1,348,440.33			1,348,440.33	20,300.00	1,328,140.33
		2020	1,493,950.09			1,493,950.09	35,053.02	1,458,897.07

10	Ayawaso West	2019	888,260.94		1,509,000.00	2,397,260.94		2,397,260.94
		2020	2,076,588.48		1,506,393.35	3,582,981.83		3,582,981.83
11	Ayawaso Central	2019	2,087,503.83		1,000.00	2,088,503.83		2,088,503.83
		2020	2,726,168.30			2,726,168.30		2,726,168.30
12	Ayawaso North	2019	767,681.83			767,681.83		767,681.83
		2020	(115,040.31)			(115,040.31)		(115,040.31)
13	Ga Central	2019	2,490,765.11		12,471.00	2,503,236.11		2,503,236.11
		2020	997,165.66		12,821.62	1,009,987.28		1,009,987.28
14	Ga East	2019	817,682.07		331,942.49	1,149,624.56		1,149,624.56
		2020	703,301.70		331,359.43	1,034,661.13		1,034,661.13
15	Ga North	2019	1,671,669.18		2,550.00	1,674,219.18		1,674,219.18
		2020	466,235.58		750.00	466,985.58		466,985.58
16	Ga South	2019	1,014,968.21			1,014,968.21		1,014,968.21
		2020	730,344.11			730,344.11		730,344.11
17	Ga West	2019	875,034.42	88,124.00	55,353.00	1,018,511.42		1,018,511.42
		2020	535,540.74	88,124.00	62,854.00	686,518.74		686,518.74
18	Korle Klottey	2019	2,564,310.78			2,564,310.78		2,564,310.78
		2020	2,909,074.59			2,909,074.59		2,909,074.59
19	Kpone Katamanso	2019	3,406,044.47			3,406,044.47		3,406,044.47
		2020	1,457,636.30			1,457,636.30		1,457,636.30
20	Krowor	2019	306,925.66		300.00	307,225.66		307,225.66
		2020	(55,890.66)			(55,890.66)		(55,890.66)
21	La Dade-Kotopon	2019	4,887,709.09		22,830.00	4,910,539.09		4,910,539.09
		2020	2,629,781.16		33,838.00	2,663,619.16		2,663,619.16
22	La Nkwantanang-Madina	2019	733,269.87			733,269.87		733,269.87
		2020	862,634.50			862,634.50		862,634.50
23	Ledzokuku	2019	1,066,154.56		2,006.00	1,068,160.56		1,068,160.56
		2020	455,271.98		2,006.00	457,277.98		457,277.98
24	Ningo-Prampram	2019	387,366.66			387,366.66	1,500.00	385,866.66
		2020	290,954.03			290,954.03	1,500.00	289,454.03
25	Okaikwei North	2019	1,431,849.31			1,431,849.31		1,431,849.31

		2020	411,634.34			411,634.34		411,634.34
26	Shai-Osudoku	2019	1,143,218.85		3,006.65	1,146,225.50		1,146,225.50
		2020	425,194.29			425,194.29		425,194.29
27	Tema	2019	1,656,084.94	33,840.48	3,482,556.23	5,172,481.65	43,506.57	5,128,975.08
		2020	782,929.79		4,427,142.68	5,210,072.47	853,209.17	4,356,863.30
28	Tema West	2019	1,777,313.14		23,490.78	1,800,803.92		1,800,803.92
		2020	825,356.23			825,356.23		825,356.23
29	Weija/Gbawe	2019	3,333,975.77		10,190.00	3,344,165.77		3,344,165.77
		2020	1,236,687.41			1,236,687.41		1,236,687.41
	Total	2020	33,760,203.36	793,726.86	6,381,902.50	40,935,832.72	1,394,106.40	39,541,726.32
ASSETS AND LIABILITIES - 2019 & 2020								
North East Region								
No.	Assembly	Year	Cash/ Bank	Investment	Sundry Debtors	Total Assets	Total Liabilities	Assets Less Liabilities
1	Bunkprugu Nakpanduri	2019	30,300.24			30,300.24		30,300.24
		2020	273,168.62			273,168.62		273,168.62
2	Yunyo-Nansua	2019	862,549.23			862,549.23		862,549.23
		2020	845,900.42			845,900.42		845,900.42
3	Chereponi	2019	1,127,185.55		932.00	1,128,117.55		1,128,117.55
		2020	502,867.87		930.00	503,797.87		503,797.87
4	East Mamprusi	2019	2,396,391.18	1,040.00		2,397,431.18		2,397,431.18
		2020	4,224,170.80	1,040.00		4,225,210.80		4,225,210.80
5	Mamprugu-Moagduri	2019	482,816.93			482,816.93		482,816.93
		2020	101,909.91			101,909.91		101,909.91
6	West Mamprusi	2019	1,956,462.66	48,303.01		2,004,765.67	21,840.49	1,982,925.18
		2020	910,622.67	48,303.01		958,925.68		958,925.68
	Total	2020	6,858,640.29	49,343.01	930.00	6,908,913.30	-	6,908,913.30

Northern Region								
No.	Assembly	Year	Cash/ Bank	Investment	Sundry Debtors	Total Assets	Total Liabilities	Assets Less Liabilities
1	Gushiegu	2019	1,242,348.18	-	-	1,242,348.18	42,528.57	1,199,819.61
		2020	346,821.78	-	-	346,821.78	42,528.57	304,293.21
2	Karaga	2019	1,366,075.86	-	-	1,366,075.86	31,457.60	1,334,618.26
		2020	765,468.59	-	-	765,468.59	31,457.60	734,010.99
3	Kpandai	2019	1,491,912.30	-	-	1,491,912.30	1,467,182.47	24,729.83
		2020	294,672.65	12,044.00	-	306,716.65	572,522.22	-265,805.57
4	Kumbugu	2019	870,545.97	-	-	870,545.97	-	870,545.97
		2020	227,605.42	-	-	227,605.42	-	227,605.42
5	Mion	2019	959,707.83	-	-	959,707.83	-	959,707.83
		2020	192,724.16	-	-	192,724.16	-	192,724.16
6	Nanumba North	2019	3,699,599.14	-	546.00	3,700,145.14	412.50	3,699,732.64
		2020	908,531.14	-	-	908,531.14	412.50	908,118.64
7	Nanumba South	2019	712,924.44	-	-	712,924.44	-	712,924.44
		2020	289,591.58	-	-	289,591.58	-	289,591.58
8	Saboba	2019	1,169,413.78	-	-	1,169,413.78	-	1,169,413.78
		2020	684,461.79	-	-	684,461.79	-	684,461.79
9	Sagnarigu	2019	1,634,627.54	-	-	1,634,627.54	-	1,634,627.54
		2020	6,271,293.91	-	-	6,271,293.91	104,995.00	6,166,298.91
10	Savelugu	2019	829,014.49	69,392.01	250.00	898,656.50	-	898,656.50
		2020	294,483.02	69,392.01	250.00	364,125.03	-	364,125.03
11	Nanton	2019	732,107.46	-	-	732,107.46	-	732,107.46
		2020	573,494.47	-	-	573,494.47	-	573,494.47
12	Tamale	2019	1,223,310.42	12,868,334.83	624,387.63	14,716,032.88	415,573.75	14,300,459.13
		2020	168,826.91	13,615,212.83	624,387.63	14,408,427.37	447,097.90	13,961,329.47
13	Tatale Sanguli	2019	449,394.94	-	-	449,394.94	-	449,394.94
		2020	304,181.52	-	-	304,181.52	-	304,181.52
14	Tolon	2019	1,046,806.94	104,092.97	400.00	1,151,299.91	901.98	1,150,397.93

		2020	738,667.25	104,092.97	400.00	843,160.22	64,480.98	778,679.24
15	Yendi	2019	795,182.90	121,142.30	13,470.46	929,795.66	-	929,795.66
		2020	64,957.46	134,612.76	-	199,570.22	-	199,570.22
16	Zabzugu	2019	944,384.46	16,000.00	-	960,384.46	-	960,384.46
		2020	678,469.64	16,000.00	-	694,469.64	-	694,469.64
	Total	2020	12,804,251.29	13,951,354.57	625,037.63	27,380,643.49	1,263,494.77	26,117,148.72

APPENDIX D

ASSETS AND LIABILITIES - 2019 & 2020

Oti Region

No.	Assembly	Year	Cash/ Bank	Investment	Sundry Debtors	Total Assets	Total Liabilities	Assets Less Liabilities
1	Biakoye	2019	584,444.85		900.00	585,344.85	43,911.21	541,433.64
		2020	182,977.05		900.00	183,877.05	612,225.79	(428,348.74)
2	Jasikan	2019	625,782.45		1,800.00	627,582.45	381,763.09	245,819.36
		2020	282,073.07		450.00	282,523.07	391,347.63	(108,824.56)
3	Kadjebi	2019	736,924.79	13,159.56	480.00	750,564.35		750,564.35
		2020	160,172.91	13,159.56	21,140.00	194,472.47	36,440.00	158,032.47
4	Krachi East	2019	1,097,448.32	45,000.00	61,274.44	1,203,722.76	97,361.97	1,106,360.79
		2020	746,055.86	45,000.00	67,674.48	858,730.34	441,852.31	416,878.03
6	Krachi Nchumuru	2019	981,316.04		16,691.24	998,007.28	509,083.33	488,923.95
		2020	392,188.53		31,267.41	423,455.94	280,475.72	142,980.22
5	Krachi West	2019	1,178,832.16	18,700.00		1,197,532.16	23,352.17	1,174,179.99
		2020	332,221.13	18,700.00		350,921.13	23,352.17	327,568.96
7	Nkwanta North	2019	481,672.31		320.64	481,992.95	1,022,800.46	(540,807.51)
		2020	527,176.47		720.64	527,897.11	459,285.04	68,612.07
8	Nkwanta South	2019	1,015,191.19	137,147.90		1,152,339.09	12,205.16	1,140,133.93
		2020	38,524.94	137,147.90		175,672.84	12,205.16	163,467.68
	Total	2020	2,661,389.96	214,007.46	122,152.53	2,997,549.95	2,257,183.82	740,366.13

Savannah Region								
No.	Assembly	Year	Cash/ Bank	Investment	Sundry Debtors	Total Assets	Total Liabilities	Assets Less Liabilities
1	Bole	2019	496,447.59		107,210.20	603,657.79		603,657.79
		2020	85,398.60		107,210.20	192,608.80		192,608.80
2	Central Gonja	2019	1,268,420.50	712,624.21	18,969.00	2,000,013.71	18,602.50	1,981,411.21
		2020	595,638.48	712,624.21	18,969.00	1,327,231.69	18,602.50	1,308,629.19
3	East Gonja	2019	1,044,630.46	10,959.62		1,055,590.08	6,709.87	1,048,880.21
		2020	2,633,837.73	10,959.62		2,644,797.35	6,709.87	2,638,087.48
4	North Gonja	2019	311,818.08			311,818.08		311,818.08
		2020	302,310.93			302,310.93		302,310.93
5	Sawla Tuna Kalba	2019	1,174,456.10	27,830.00		1,202,286.10		1,202,286.10
		2020	810,143.65	27,830.00		837,973.65		837,973.65
6	West Gonja	2019	529,441.39	1,000.00	31,777.00	562,218.39	82,792.45	479,425.94
		2020	67,375.20	1,000.00	31,777.00	100,152.20	82,792.45	17,359.75
7	North East Gonja	2019	70,116.21			70,116.21		70,116.21
		2020	111,233.86			111,233.86		111,233.86
Total		2020	4,605,938.45	752,413.83	157,956.20	5,516,308.48	108,104.82	5,408,203.66

Upper East Region								
No.	Assembly	Year	Cash/ Bank	Investment	Sundry Debtors	Total Assets	Total Liabilities	Assets Less Liabilities
1	Bawku	2019	2,050,049.79	-	-	2,050,049.79	-	2,050,049.79
		2020	7,291,135.04	-	-	7,291,135.04	-	7,291,135.04
2	Bawku West	2019	606,345.05	148,617.94	-	754,962.99	34,580.10	720,382.89
		2020	652,239.10	148,617.94	-	800,857.04	34,580.10	766,276.94
3	Binduri	2019	946,589.71	-	-	946,589.71	-	946,589.71
		2020	515,615.27	-	-	515,615.27	-	515,615.27
4	Bolga	2019	1,307,012.49	1,099.11	-	1,308,111.60	24,272.90	1,283,838.70
		2020	6,618,102.03	1,099.11	-	6,619,201.14	24,272.90	6,594,928.24
5	Bolga East	2019	1,173,056.65	-	-	1,173,056.65	-	1,173,056.65

		2020	729,123.53	-	-	729,123.53	-	729,123.53
6	Bongo	2019	1,220,747.46	-	-	1,220,747.46	-	1,220,747.46
		2020	681,343.94	650,309.40	-	1,331,653.34	-	1,331,653.34
7	Builsa North	2019	1,047,024.36	70,749.84	-	1,117,774.20	-	1,117,774.20
		2020	370,327.32	70,749.84	-	441,077.16	-	441,077.16
8	Builsa South	2019	1,009,937.82	-	8,049.00	1,017,986.82	-	1,017,986.82
		2020	705,256.81	-	8,049.00	713,305.81	-	713,305.81
9	Garu	2019	632,126.16	7,121.46	229.00	639,476.62	-	639,476.62
		2020	11,892.89	7,121.46	229.00	19,243.35	-	19,243.35
10	Kassena Nankana East	2019	966,366.95	1,861.00	13,709.73	981,937.68	247.68	981,690.00
		2020	758,456.79	235,068.44	13,709.73	1,007,234.96	747.68	1,006,487.28
11	Kassena Nankana West	2019	641,497.63	-	28,479.00	669,976.63	-	669,976.63
		2020	115,681.80	-	-	115,681.80	-	115,681.80
12	Nabdam	2019	546,891.78	-	20.00	546,911.78	-	546,911.78
		2020	103,454.30	-	20.00	103,474.30	-	103,474.30
13	Pusiga	2019	1,463,649.98	-	-	1,463,649.98	-	1,463,649.98
		2020	346,948.67	-	-	346,948.67	2,954.39	343,994.28
14	Talensi	2019	1,236,495.94	-	-	1,236,495.94	-	1,236,495.94
		2020	400,564.44	-	-	400,564.44	-	400,564.44
15	Tempane	2019	861,921.71	-	19,563.65	881,485.36	-	881,485.36
		2020	819,235.79	-	-	819,235.79	-	819,235.79
	Total	2020	20,119,377.72	1,112,966.19	22,007.73	21,254,351.64	62,555.07	21,191,796.57

Upper West Region								
No.	Assembly	Year	Cash/ Bank	Investment	Sundry Debtors	Total Assets	Total Liabilities	Assets Less Liabilities
1	Daffiama-Bissie-Issa	2019	1,153,822.47			1,153,822.47		1,153,822.47
		2020	848,527.10	-		848,527.10		848,527.10
2	Jirapa	2019	927,752.34	12,427.00		940,179.34	1,120.01	939,059.33
		2020	735,774.70	12,465.00		748,239.70	439.87	747,799.83
3	Lambussie	2019	155,764.05			155,764.05	4,159.32	151,604.73
		2020	16,833.48	-		16,833.48	13,321.92	3,511.56
4	Lawra	2019	773,785.17	89,214.87	32,113.26	895,113.30	203,429.79	691,683.51
		2020	464,157.63	89,214.87	32,113.26	585,485.76	203,429.79	382,055.97
5	Nadowli-Kaleo	2019	457,057.88			457,057.88		457,057.88
		2020	124,370.82	-		124,370.82		124,370.82
6	Nandom	2019	288,343.87			288,343.87		288,343.87
		2020	220,256.07	-	3,487.00	223,743.07	136,362.90	87,380.17
7	Sissala East	2019	1,058,490.72	32,537.00		1,091,027.72	91,922.45	999,105.27
		2020	155,050.90	32,537.00		187,587.90	78,842.00	108,745.90
8	Sissala West	2019	798,664.91	22,500.00		821,164.91	243,777.11	577,387.80
		2020	554,925.97	22,500.00		577,425.97	239,378.41	338,047.56
9	Wa	2019	1,061,981.94			1,061,981.94		1,061,981.94
		2020	4,366,501.68	-		4,366,501.68		4,366,501.68
10	Wa East	2019	535,485.39	15,036.63	19,800.00	570,322.02	33,436.73	536,885.29
		2020	541,025.97	15,000.00	19,500.00	575,525.97	280,124.35	295,401.62
11	Wa West	2019	1,542,409.63			1,542,409.63		1,542,409.63
		2020	419,858.71	-		419,858.71	-	419,858.71
	Total	2020	8,447,283.03	171,716.87	55,100.26	8,674,100.16	951,899.24	7,722,200.92

APPENDIX D								
ASSETS AND LIABILITIES - 2019 & 2020								
Volta Region								
No.	Assembly	Year	Cash/ Bank	Investment	Sundry Debtors	Total Assets	Total Liabilities	Assets Less Liabilities
1	Adaklu	2019	521,837.73	-	-	521,837.73	1,317,349.40	(795,511.67)
		2020	1,070,551.26	-	-	1,070,551.26	1,591,616.13	(521,064.87)
2	Afadzato South	2019	785,891.20	-	82,190.00	868,081.20	526,332.81	341,748.39
		2020	285,761.41	-	65,994.91	351,756.32	483,155.94	(131,399.62)
3	Agotime-Ziope	2019	277,080.57	-	19,572.65	296,653.22	2,382,399.92	(2,085,746.70)
		2020	678,396.21	-	-	678,396.21	2,052,669.65	(1,374,273.44)
4	Akatsi North	2019	1,296,409.79	-	-	1,296,409.79	5,352,929.46	(4,056,519.67)
		2020	439,960.72	-	-	439,960.72	6,838,576.14	(6,398,615.42)
5	Akatsi South	2019	720,498.46	85,629.52	633,163.29	1,439,291.27	65,337.29	1,373,953.98
		2020	718,561.72	150.00	15,000.00	733,711.72	556,041.56	177,670.16
6	Anloga	2019	475,989.32	-	-	475,989.32	-	475,989.32
		2020	61,148.90	-	-	61,148.90	-	61,148.90
7	Central Tongu	2019	347,944.23	92,381.97	49,335.00	489,661.20	1,924,876.09	(1,435,214.89)
		2020	49,211.89	92,381.97	51,335.00	192,928.86	1,224,575.03	(1,031,646.17)
8	Ho	2019	1,744,371.48	199.11	291,864.10	2,036,434.69	4,679,633.41	(2,643,198.72)
		2020	8,752,129.51	199.11	1,240,640.55	9,992,969.17	1,422,773.75	8,570,195.42
9	Ho West	2019	683,540.83	-	-	683,540.83	795,772.75	(112,231.92)
		2020	683,540.83	-	-	683,540.83	795,772.75	(112,231.92)
10	Hohoe	2019	504,488.57	55,377.36	635.00	560,500.93	3,277,705.20	(2,717,204.27)
		2020	7,602,761.27	55,377.36	-	7,658,138.63	404,777.37	7,253,361.26
11	Keta	2019	356,505.65	-	-	356,505.65	69,866.93	286,638.72
		2020	109,436.31	-	-	109,436.31	229,153.61	(119,717.30)
12	Ketu North	2019	1,363,452.34	-	-	1,363,452.34	8,058.00	1,355,394.34
		2020	1,112,777.48	-	-	1,112,777.48	620,902.73	491,874.75
13	Ketu South	2019	1,643,198.48	100.00	580,272.81	2,223,571.29	918,922.26	1,304,649.03
		2020	735,589.46	100.00	-	735,689.46	478,330.57	257,358.89

14	Kpando	2019	1,009,025.87	4,569.19	132,740.00	1,146,335.06	540,719.18	605,615.88
		2020	658,247.50	4,569.19	155,740.00	818,556.69	561,141.81	257,414.88
15	North Dayi	2019	617,704.87	-	88,643.43	706,348.30	3,380,130.91	(2,673,782.61)
		2020	603,448.25	-	-	603,448.25	3,204,424.07	(2,600,975.82)
16	North Tongu	2019	1,092,479.94	-	-	1,092,479.94	-	1,092,479.94
		2020	603,473.20	-	-	603,473.20	-	603,473.20
17	South Dayi	2019	1,098,546.99	-	-	1,098,546.99	66,509.80	1,032,037.19
		2020	940,252.79	-	-	940,252.79	182,533.72	757,719.07
18	South Tongu	2019	1,560,351.59	3,118.56	291,668.68	1,855,138.83	631,314.67	1,223,824.16
		2020	875,895.50	3,118.56	472,717.75	1,351,731.81	1,227,878.60	123,853.21
	Total	2020	25,981,144.21	155,896.19	2,001,428.21	28,138,468.61	21,874,323.43	6,264,145.18
Western Region								
No.	Assembly	Year	Cash/ Bank	Investment	Sundry Debtors	Total Assets	Total Liabilities	Assets Less Liabilities
1	Ahanta West	2019	1,166,950.63	1,196,068.81	100.00	2,363,119.44		2,363,119.44
		2020	1,098,630.82	2,422,173.89	100.00	3,520,904.71		3,520,904.71
2	Ellembelle	2019	817,152.77	11,836,361.53	4,435.00	12,657,949.30	75,662.17	12,582,287.13
		2020	375,953.02	14,830,390.21	4,435.00	15,210,778.23	294,104.82	14,916,673.41
3	Effia-Kwesimintsim	2019	742,429.06	4,036,495.16	-	4,778,924.22	1,952,047.87	2,826,876.35
		2020	8,196,981.20	12,703,382.88	-	20,900,364.08	2,471,383.75	18,428,980.33
4	Jomoro	2019	668,808.72	11,754,289.12	-	12,423,097.84	-	12,423,097.84
		2020	(17,947.64)	13,168,258.94	-	13,150,311.30	-	13,150,311.30
5	Mpohor	2019	33,002.49	7,006,161.05	-	7,039,163.54	(5,504.90)	7,044,668.44
		2020	185,003.97	8,284,094.36	-	8,469,098.33	-	8,469,098.33
6	Nzema East	2019	688,263.21	3,689,120.99	-	4,377,384.20	-	4,377,384.20
		2020	330,770.40	5,534,289.94	-	5,865,060.34	-	5,865,060.34
7	Prestia Huni Valley	2019	1,038,955.15	10,392,696.41	385,597.25	11,817,248.81	182,824.02	11,634,424.79
		2020	559,756.29	14,696,471.10	86,242.25	15,342,469.64	798,928.41	14,543,541.23
8	Sekondi/Takoradi	2019	1,874,564.99	51,700,782.78	151,254.54	53,726,602.31	649,562.03	53,077,040.28
		2020	1,316,235.66	54,320,477.99	151,254.54	55,787,968.19	699,847.33	55,088,120.86

9	Shama	2019	936,585.03	7,332,248.00	238,898.20	8,507,731.23	1,094,253.98	7,413,477.25
		2020	399,469.29	8,166,841.54	(163,069.24)	8,403,241.59	1,167,787.79	7,235,453.80
10	Tarkwa Nsuaem	2019	2,867,198.13	9,297,216.07	52,197.76	12,216,611.96	394,122.66	11,822,489.30
		2020	871,000.88	13,643,450.02	27,657.00	14,542,107.90	1,619,961.17	12,922,146.73
11	Wassa Amenfi Central	2019	997,466.80	3,007,938.77	-	4,005,405.57	96,644.38	3,908,761.19
		2020	292,934.61	5,679,176.12	-	5,972,110.73	188,888.11	5,783,222.62
12	Wassa Amenfi East	2019	787,328.40	4,836,863.91	330,788.00	5,954,980.31	218,152.64	5,736,827.67
		2020	134,881.66	6,968,041.61	590,339.00	7,693,262.27	603,788.55	7,089,473.72
13	Wassa Amenfi West	2019	1,305,991.40	1,037,032.71	79,304.67	2,422,328.78	518,848.89	1,903,479.89
		2020	(75,076.59)	2,847,432.61	57,731.13	2,830,087.15	165,095.00	2,664,992.15
14	Wassa East	2019	1,200,354.71	1,284,364.39	158,755.72	2,643,474.82	535,018.97	2,108,455.85
		2020	416,573.15	3,410,951.17	158,755.72	3,986,280.04	535,018.97	3,451,261.07
	Total	2020	14,085,166.72	166,675,432.38	913,445.40	181,674,044.50	8,544,803.90	173,129,240.60
Western North Region								
No.	Assembly	Year	Cash/ Bank	Investment	Sundry Debtors	Total Assets	Total Liabilities	Assets Less Liabilities
1	Aowin Municipal	2019	1,407,446.99	5,182,929.64	-	6,590,376.63	133,977.88	6,456,398.75
		2020	345,117.40	8,148,388.71	-	8,493,506.11	133,977.88	8,359,528.23
2	Bia East District	2019	422,136.18	5,024,093.48	10,128.08	5,456,357.74	333.45	5,456,024.29
		2020	391,070.52	6,448,524.94	10,128.08	6,849,723.54	333.45	6,849,390.09
3	Bia West District	2019	456,985.32	1,074,083.47	-	1,531,068.79	133,094.18	1,397,974.61
		2020	548,824.86	1,074,083.47	-	1,622,908.33	207,534.73	1,415,373.60
4	Bibiani/Anhwiaso/Bekwai Municipal	2019	1,452,732.50	7,873,769.84	-	9,326,502.34	-	9,326,502.34
		2020	413,403.46	9,952,174.67	-	10,365,578.13	72,578.73	10,292,999.40
5	Juaboso District	2019	895,211.07	88,517.13	83,690.00	1,067,418.20	276,212.30	791,205.90
		2020	277,568.50	88,517.13	83,690.00	449,775.63	224,878.33	224,897.30
6	Sefwi Akontombra District	2019	239,369.19	2,797,106.55	39,192.00	3,075,667.74	34,990.13	3,040,677.61
		2020	41,407.85	2,797,106.55	39,192.00	2,877,706.40	34,990.13	2,842,716.27
7	Sefwi Bodi District	2019	375,047.71	1,995,988.42	-	2,371,036.13	-	2,371,036.13

		2020	58,438.33	3,613,363.90	-	3,671,802.23	-	3,671,802.23
8	Sefwi Wiawso Municipal	2019	922,690.80	9,483,946.76	46,800.00	10,453,437.56	159,644.11	10,293,793.45
		2020	4,602,861.74	12,428,823.90	46,800.00	17,078,485.64	597,044.71	16,481,440.93
9	Suaman District	2019	649,762.76	4,525,333.62	-	5,175,096.38	-	5,175,096.38
		2020	175,252.03	6,509,855.10	-	6,685,107.13	-	6,685,107.13
	Total	2020	6,853,944.69	51,060,838.37	179,810.08	58,094,593.14	1,271,337.96	56,823,255.18

APPENDIX D								
SUMMARY OF ASSETS AND LIABILITIES - 2020								
No.	Assembly	Year	Cash/ Bank	Investment	Sundry Debtors	Total Assets	Total Liabilities	Assets Less Liabilities
1	Ahafo	2020	2,176,328.26	19,850.00	31,913.50	2,228,091.76	40,931.54	2,187,160.22
2	Ashanti	2020	44,268,084.40	791,099.62	438,228.35	45,497,412.37	2,282,884.27	43,214,528.10
3	Bono	2020	14,576,868.06	59,870.00	60,825.08	14,697,563.14	207,748.65	14,489,814.49
4	Bono East	2020	11,024,558.97	226,594.65	104,336.18	11,355,489.80	182,099.56	11,173,390.24
5	Central	2020	29,350,319.89	108,104,229.65	287,943.91	137,742,493.45	919,299.17	133,930,466.03
6	Eastern	2020	43,389,144.45	517,565.53	474,274.80	44,380,984.78	727,499.33	42,261,133.02
7	Greater Accra	2020	33,760,203.36	793,726.86	6,381,902.50	40,935,832.72	1,394,106.40	39,541,726.32
8	North East	2020	6,858,640.29	49,343.01	930.00	6,908,913.30	-	6,908,913.30
9	Northern	2020	12,804,251.29	13,951,354.57	625,037.63	27,380,643.49	1,263,494.77	26,117,148.72
10	Oti	2020	2,661,389.96	214,007.46	122,152.53	2,997,549.95	2,257,183.82	740,366.13
11	Savannah	2020	4,605,938.45	752,413.83	157,956.20	5,516,308.48	108,104.82	5,408,203.66
12	Upper East	2020	20,119,377.72	1,112,966.19	22,007.73	21,254,351.64	62,555.07	21,191,796.57
13	Upper West	2020	8,447,283.03	171,716.87	55,100.26	8,674,100.16	951,899.24	7,722,200.92
14	Volta	2020	25,981,144.21	155,896.19	2,001,428.21	28,138,468.61	21,874,323.43	6,264,145.18
15	Western	2020	14,085,166.72	166,675,432.38	913,445.40	181,674,044.50	8,544,803.90	173,129,240.60
16	Western North	2020	6,853,944.69	51,060,838.37	179,810.08	58,094,593.14	1,271,337.96	56,823,255.18
Total		2020	280,962,643.75	344,656,905.18	11,857,292.36	637,476,841.29	42,088,271.93	591,103,488.68

APPENDIX E - NATIONAL SUMMARY OF IRREGULARITIES

No.	Region	Misapplication of funds	Unaccounted payments	Payments without the use of GIFMIS	Wasteful expenditure	Uncollected/ unaccounted revenue	Unaccounted Value Books	Unpresented GCRs	Unrecovered staff rent/advances	Uncompetitive procurement	Unaccounted fuel/stores	Unearned salaries	Project completed not in use	Taxes not withheld/ remitted/VAT paid without receipt	Unremitted pension deductions & Penalty
1	Ahafo		122,159.00			51,135.00					57,219.79			8,825.30	
2	Ashanti	240,071.00	1,828,764.71	1,389,304.63	3,500.00	712,081.49	88,850.00	130	14,427.00	36,698.42	119,472.40	28,311.41	483,470.78	16,694.94	3,744.00
3	Bono		25,000.00			616,265.14						7,937.52		3,730.00	
4	Bono East		103,483.26	83,850.43	20,000.00	115,724.00		2							
5	Central		197,583.78	219,556.22	57,880.00	793,435.61			49,521.00			36,871.21		15,078.66	25,297.32
6	Eastern		27,245.00	554,259.87		1,114,277.14	8,000.00	21	131,766.00			30,806.61		15,655.56	16,127.51
7	Greater Accra		299,118.00	850,621.90		393,389.51			128,342.91	30,611.20		4,525.40		79,558.37	32,410.29
8	North East		-			12,000.00		19	35,555.00						
9	Northern		22,505.00	143,997.89		35,700.00		9							
10	Oti		77,854.00			7,169.00		7				94,827.85			
11	Savannah			45,873.22							48,026.18			3,806.00	
12	Upper East			28,100.00		18,600.00			5,850.00			8,427.81			
13	Upper West					93,557.00	6,000.00	69	60,440.00	129,531.00	55,375.89				62,156.63
14	Volta		45,702.00	9,753.00		11,193.00			83,480.00					9,829.94	21,369.96
15	Western		38,543.50		35,795.00	36,252.01		1	25,752.94		28,217.00	38,378.87		15,600.50	
16	Western No	-	63,662.00		-	29,624.00	1,800.00	11	57,780.00	-	10,350.00	9,756.25		15,709.32	-
Total		240,071.00	2,851,620.25	3,325,317.16	117,175.00	4,040,402.90	104,650.00	269	592,914.85	196,840.62	318,661.26	259,842.93	483,470.78	184,488.59	161,105.71
No. of MMDAs		1	43	23	4	63	46		27	5	14	20	1	14	10

APPENDIX F

AHAFO REGION

SUMMARY OF IRREGULARITIES - 2020

No.	MMDAs	Uncollected rent /fees	Payments not account- ed for	Unaccount- ed revenue	Unaccount- ed fuel	Unaccount- ed stores	Payment of tax without Vat invoices	Withheld taxes not remitted
1	Asunafo North	30,120.00			11,429.00			
2	Asunafo South						558.30	
3	Asutifi North		122,159.00			20,930.79	1,842.08	6,424.92
4	Asutifi South			2,390.00				
5	Tano North							
6	Tano South	18,625.00			24,860.00			
Total		48,745.00	122,159.00	2,390.00	36,289.00	20,930.79	2,400.38	6,424.92
No. of MMDAs		2	1	1	2	1	2	1

APPENDIX F																				
ASHANTI REGION																				
SUMMARY OF IRREGULARITIES																				
No.	MMDAs	Unsupported payment	Unpresented Payment Vouchers	Payments not accounted for	Misaplication of funds	Payments with out the use of GIFMIS	Uncollected revenue	Unaccounted revenue	Rent Arrears	Un-presented value books		Unjustified expenditure	Inefficient revenue collection by Permanent Collectors	Project completed not in use	Unearned Salaries	Unrecovered Staff advance	Non-competitive procurement	Purchases from Non-VAT registered entities	Fuel not accounted for	Non-payment of SSNIT contributions
											GCR									
1	Adansi Asokwa																			2,183.00
2	Adansi North					48,695.90														
3	Adansi South	8,269.10																		
4	Afigya Kwabre North	3,985.00		7,848.00																1,561.00
5	Afigya Kwabre South	59,253.45																		
6	Ahafo Ano North	98,161.36						7,464.00	30,990.00	84,600.00	56									
7	Ahafo Ano South East	1,375.00													6,469.31					
8	Ahafo Ano South West							9,389.00		4,250.00										
9	Akrofuom																			
10	Amansie Central								3,376.00											
11	Amansie West								12,530.00								17,599.55		52,887.40	
12	Asante Akim Central																			
13	Asante Akim North	6,040.00																		
14	Asante Akim South	9,769.50																		
15	Asokore Mampong		40,359.00				315,457.00													
16	Asokwa																			
17	Atwima Nwabiagya															12,642.00				
18	Atwima Kwanwoma														8,131.20	1,785.00				
19	Atwima Nwabiagya North						21,845.78													
20	Bekwai					1,133,229.23		2,900.00	3,040.00											
21	Bosome Freho	22,351.36												483,470.78					8,240.00	
22	Bosomtwe	5,024.00																		
23	Ejisu					94,903.94									4,427.00					
24	Ejura Sekyeredumasi																			
25	Juaben														5,077.50					
26	Kumasi		1,508,168.67		240,071.00	38,209.00					74							556,498.05		
27	Kwabre East																			
28	Kwadaso						17,000.00	1,814.00				3,500.00	12,667.30				19,098.87			

29	Mampong			14,392.80																
30	Obuasi	3,710.00						3,218.00												
31	Offinso				74,266.56			7,430.00										56,895.00		
32	Offinso North	21,171.78		3,284.60			9,242.00													
33	Oforikrom					247,160.71								4,206.40						
34	Sekere Afram Plains	1,563.59																		
35	Sekyere Kumawu							2,520.00										1,450.00		
36	Sekyere East District		5,300.00																	
37	Sekyere Central																			
38	Sekyere South					3,400.00		13,305.00												
39	Tafo	8,737.50																		
Total		249,411.64	1,553,827.67	25,525.40	240,071.00	1,389,304.63	604,863.49	30,809.00	76,409.00	88,850.00	130	3,500.00	12,667.30	483,470.78	28,311.41	14,427.00	36,698.42	556,498.05	119,472.40	3,744.00
No. of MMDAs		13	3	3	1	5	5	5	8	2	2	1	1	1	5	2	2	1	4	2

APPENDIX F

BONO REGION

SUMMARY OF IRREGULARITIES - 2020

No.	MMDAs	Unsupported payment	Outstanding revenue	Inefficient revenue performance	Failure to transfer auction proceeds into designated account	Unearned Salaries	Failure to withhold
1	Berekum East		18,280.00			7,937.52	
2	Dormaa Central	25,000.00	27,010.00				
3	Dormaa East			167,396.60	157,150.00		
4	Dormaa West						3,730.00
5	Jaman South		7,240.00				
6	Sunyani		86,484.00				
7	Sunyani West		44,800.00				
8	Tain						
						7,937.52	3,730.00
						1	1



APPENDIX F
BONO EAST REGION
SUMMARY OF IRREGULARITIES - 2020

No.	MMDAs	Payments with out the use of GIFMIS	Unsupported payment	Unaccounted revenue	Uncollected revenue	Un-presented GCRs	Wasteful expenditure
1	Atebubu-Amantin		60,419.56				
2	Kintampo North	9,106.00	8,006.80				
3	Nkoranza North	22,115.65	4,781.90				
4	Nkoranza South	14,545.00	10,390.00				
5	Pru East		3,500.00				
6	Pru West						
7	Sene East	3,490.00	2,992.00				
8	Sene West		13,393.00				
9	Techiman			57,164.00	58,560.00	2	20,000.00
10	Techiman North	34,593.78					
Total		83,850.43	103,483.26	57,164.00	58,560.00	2	20,000.00
No. of MMDAs		5	7	1	1	1	1

CENTRAL REGION

SUMMARY OF IRREGULARITIES - 2020

No.	MMDAs	Uncollected revenue	Unaccounted revenue	Unpaid Rent	Unsupported payment	Unrecovered Staff advance	Payment of undisclosed liability (Unjustified expenditure)	Payments with out the use of GIFMIS	Unearned Salaries	Failure to remit pension contributions Non-payment of SSNIT contributions	Failure to withhold /REMIT taxes
1	Abura, Asebu-Kwamankese			14,910.00							
2	Agona East										
3	Agona West								1,748.14		
4	Ajumako - Enyan Esiam	13,882.00		1,550.00							
5	Asikuma Odobenn Brakwa	46,580.00			31,243.50			139,241.52			
6	Assin North								28,508.15		
7	Assin South					5,405.00					
8	Awutu Senya East				37,505.59		57,880.00				
9	Cape Coast	360,290.00	25,000.00		67,225.69			67,207.50		25,297.32	15,078.66
10	Effutu							13,107.20			
11	Gomoa Central	168,333.00	6,137.00								
12	Gomoa East		1,180.00								
13	Gomoa West	105,776.00		21,897.00							
14	Komenda Edina Eguafo Abrem	65,757.61			34,264.00	5,759.00					
15	Mfantseman				27,345.00						
16	Twifo Atti Morkwa								6,614.92		
Total		760,618.61	32,317.00	38,357.00	197,583.78	11,164.00	57,880.00	219,556.22	36,871.21	25,297.32	15,078.66
No. of MMDAs		6	3	3	5	2	1	3	3	1	1

APPENDIX F															
EASTERN REGION															
SUMMARY OF IRREGULARITIES - 2020															
No.	MMDAs	Un-presented value books		Inefficient revenue collection	Unaccounted revenue	Rent arrears	Payments with out the use of GIFMIS	Uncollected revenue	Unsupported payment	Unearned Salaries	Unremitted Tax	Tax not withheld	Non-payment of Second-Tier pension contributions of workers	Payment of penalty due to delay in remitting SSNIT contribution	Unpaid workman's compensation
1	Abuakwa North							8,580.00							
2	Akuapem North								27,245.00		9,676.10				
3	Akwapim South							5,618.86							
4	Achiase		6		5210										
5	Asuogyaman			38,702.45											
6	Atiwa East														
7	Ayensuano				20445		151,338.56								
8	Birim South			41,631.60			11,743.00								
9	Fanteakwa South							40,780.00							
10	Kwabibirem											3721.04		400.64	
11	Kwahu Afram Plain North							28,764.00							
12	Kwahu Afram Plains south														
13	Kwahu South	6,000	14												
14	Manso Akroso														
15	New Juaben North				18570	66,870.00				22,084.00					
16	New Juaben South					7,215.00	234,379.57								
17	Nsawam Adongyiri		1			56,195.00		333,498.81							
18	Okere							82,719.72							
19	Suhum	2,000	1		3025					8,722.61				456.17	7,441.60
20	West Akim					1,486.00						2,258.42			
21	Yilo Krobo						156,798.74	567,066.75					4,277.90	10,992.80	
Total		8,000.00	22	80,334.05	47,250.00	131,766.00	554,259.87	1,067,028.14	27,245.00	30,806.61	9,676.10	5,979.46	4,277.90	11,849.61	7,441.60
No. of MMDAs		2	4	2	4	4	4	7	1	2	1	2	1	3	1

GREATER ACCRA REGION

SUMMARY OF IRREGULARITIES - 2020

No.	MMDAs	Payments with out the use of GIFMIS	Unaccounted revenue	Uncollected revenue	Rent in Arrears	Unsupported payment	Payment for no work done	Unearned Salaries	Unremitted Second-Tier Pension deductions	Non-competitive procurement	Tax not Deducted	Tax not Remitted
1	Ablekuma North Municipal											
2	Ablekuma West Municipal											
3	Ada East											
4	Ada West											
5	Ashaiman Municipal						83,300.00					
6	Ayawaso East Municipal		16,202.10	202,900.00		15,378.00		4,525.40	32,410.29			
7	Ayawaso North Municipal			15,480.00								
8	Ayawaso West Municipal											
9	Ga Central									19,820.00	2,736.00	
10	Ga East Municipal											
11	Ga North Municipal											
12	Ga West Municipal		7,973.00		25,300.00	200,440.00						
13	Korle Klottey Municipal											
14	Kpone Katamanso											
15	La Dade-Kotopon Municipal			53,750.00								
16	La Nkwantanang-Madina Municipal											
17	Ledzokuku Municipal	850,621.90	56,424.41	40,660.00						10,791.20	8,019.92	68,802.45
18	Ningo-Prampram											
19	Okaikwei North Municipal											
20	Tema Metropolitan				103,042.91							
21	Tema West Municipal											
Total		850,621.90	80,599.51	312,790.00	128,342.91	215,818.00	83,300.00	4,525.40	32,410.29	30,611.20	10,755.92	68,802.45
No. of MMDAs		1	3	4	2	2	1	1	1	2	2	1

APPENDIX F

NORTHERN REGION

SUMMARY OF IRREGULARITIES - 2020

No.	MMDAs	Payments not acco unted for	Payments with out the use of GIFMIS	Uncollected rent	Uncollected Rev- enue	Un-presented GCRs
1	Gushiegu			4,700.00		3
2	Karaga	22,505.00				
3	Kumbungu District				35,700.00	
4	Mion		115,735.14			
5	Nanumba South			2,740.00		
6	Savelugu			28,115.00		
7	Tolon		16,283.40			
8	Zabzugu District					6
Total		22,505.00	132,018.54	35,555.00	35,700.00	9
No. of MMDAs		1	2	3	1	2

APPENDIX F**NORTHERN EAST REGION****SUMMARY OF IRREGULARITIES - 2020**

No.	MMDAs	Uncollected revenue	Un-presented GCRs
1	East Mamprusi	12,000.00	
2	West Mamprusi		19
3	Yunyoo-Nasuan		
Total		12,000.00	19
No. of MMDAs		1	1

APPENDIX F

OTI REGION

SUMMARY OF IRREGULARITIES - 2020

No.	MMDAs	Unsupported payment	Payments not accounted for	Unaccounted revenue	Un-presented GCRs	Unearned Salaries
1	Biakoye	20,920.00				
2	Jasikan	2,312.00	8,392.00	2,348.00	7	59,501.00
3	Kadjebi	15,000.00	27,600.00	4,821.00		
4	Krachi East		3,630.00			
5	Nkwanta North					35,326.85
Total		38,232.00	39,622.00	7,169.00	7	94,827.85
No. of MMDAs		3	3	2	1	2

APPENDIX F

SAVANNAH REGION

SUMMARY OF IRREGULARITIES - 2020

No.	MMDAs	Payments with out the use of GIFMIS	Store items not accounted for	Store items not accounted for	Undeducted tax	Unremitted tax
1	Bole	45,873.22				
2	North Gonja		13,683.18			
3	West Gonja		5,703.00	28,640.00	1,406.10	2,400.00
Total		45,873.22	19,386.18	28,640.00	1406.10	2400.00
No. of MMDAs		1	2	1	1	1

APPENDIX F					
UPPER EAST REGION					
SUMMARY OF IRREGULARITIES - 2020					
No.	MMDAs	Payments with out the use of GIFMIS	Unaccounted revenue	Non-collection of rent revenue	Unearned Salaries
	Bawku West	28,100.00			1,630.20
	Bongo			5,850.00	
	Pusiga				6,797.61
	Tempane		18,600.00		
Total		28,100.00	18,600.00	5,850.00	8,427.81
No. of MMDAs		1	1	1	2

APPENDIX F

UPPER WEST REGION

SUMMARY OF IRREGULARITIES - 2020

No.	MMDAs	Unaccounted revenue	Uncollected revenue	Un-presented value books		Failure to recover debt owed the Assembly	Unpaid SSNIT contribution and associated penalty–	Unrecovered Staff advance	Store items not accounted for	Non-competitive procurement
				Market Tickets	GCRs					
1	Lambussie				7					
2	Lawra		53,640.00							
3	Sissala West	4,488.00								
4	Nadowli/Kaleo			500.00	1					
5	Wa			5,500.00	33	66,357.00	22,707.12		55,375.89	129,531.00
	Wa East	22,712.00			28		39,449.51	6,800.00		
Total		27,200.00	53,640.00	6,000.00	69	66,357.00	62,156.63	6,800.00	55375.89	129,531.00
No. of MMDAs		2	1	2	4	1	2	1	1	1

APPENDIX F

VOLTA REGION

SUMMARY OF IRREGULARITIES - 2020

No.	MMDAs	Unsupported payment	Imprest not retired	Payments not accounted for	Unpresented payment vouchers	Unaccounted revenue	Uncollected rent	Outstanding Advances	Failure to withhold	Failure to remit pension contributionsNon-payment of SSNIT contributions
1	Adaklu					4,425.00				
2	Afadzeto South	3,800.00								
5	Akatsi South						26,915.00			
8	Ho							5,465.00		21,369.99
13	Ketu South								8,413.56	
14	Kpando		19,330.00				43,550.00	1,640.00	1,416.38	
15	North Dayi	16,581.00		4,033.27	5,991.00	9,753.00				
17	South Dayi						5,910.00			
Total		20,381.00	19,330.00	4,033.27	5,991.00	14,178.00	76,375.00	7,105.00	9,829.94	21,369.99
No. of MMDAs		2	1	1	1	2	3	2	2	1

APPENDIX F
WESTERN REGION
SUMMARY OF IRREGULARITIES - 2020

No.	MMDAs	Unsup- ported payment	Double Payment for San- itation Services	Unacco- unted revenue	Uncollect- ed reve- nue	Uncollect- ed Rent	Unearned Salaries	Fuel not Account- ed for	Unac- counted Items	Asset not put to use	Tax not Deducted	Tax not Remitted
1	Ahanta West	38,543.50								7,035.00		
2	Effia-Kwesi- mintsim		35,795.00									
3	Jomoro										2,571.50	
4	Mpohor							20,267.00				
5	Prestea Hunni-Valley					3,361.44						
6	Sekondi Takoradi			8,864.01	27,388.00	13,878.00	13,942.95				965.00	12,073.00
7	Shama								7,950.00			
8	Tarkwa Nsuaem					8,513.50	2,525.40					
9	Wassa Amenfi Central						21,910.52					
Total		38,543.50	35,795.00	8,864.01	27,388.00	25,752.94	38,378.87	20,267.00	7,950.00	7,035.00	3,536.50	12,073.00
No. of MMDAs		1	1	1	1	3	3	1	1	1	2	1

APPENDIX F

WESTERN NORTH REGION

SUMMARY OF IRREGULARITIES - 2020

No.	MMDAs	Unaccounted revenue	Unbudgeted Expenditure	Unsupported payments	Uncollected rent	Unpresented Payment Vouchers	Unpresented Value Book		Unaccounted fuel	Unearned salaries	Tax not Deducted	Tax not Remitted
							Market Ticket	GCRs				
1	Aowin	1,145.00		47,983.00		9,364.00		1			587.16	775,964.00
2	Bia East											
3	Bia West	6,914.00		6,315.00								
4	Bibiani/ Anhwiaso/ Bekwai		15,505.00		57,780.00							
5	Juaboso											
6	Sefwi Akon- tombra						1,800.00	10	10,350.00	9,756.25		
7	Sefwi Wi- awso	9,565.00									2,174.00	5,188.52
8	Suaman											
Total		17,624.00	15,505.00	54,298.00	57,780.00	9,364.00	1,800.00	11	10,350.00	9,756.25	2,761.16	781,152.52
No. of MMDAs		3	1	2	1	1	2		1	1	2	2



Mission Statement

The Ghana Audit Service exists

To promote

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

By auditing

to recognised international standards

And

reporting our audit results to Parliament