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REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF DISTRICT ASSEMBLIES FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018



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

**Daniel Yaw Domelevo
Auditor-General
Ghana Audit Service
20 June 2019**

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

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20 June 2019

Dear Rt. Honourable Speaker,

REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF DISTRICT ASSEMBLIES FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018

I have the honour, in accordance with Article 187(5) of the Constitution to present my Report on the audit of the accounts of District Assemblies for the financial year ended 31 December 2018, 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 contained 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 for the audit, while Part II provides an executive summary of the results of the audit and our recommendations. Part III deals with the details of the significant findings and recommendations.

3. The Report continues to highlight recurring irregularities which are 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 legislation and administrative instructions.

4. I wish to remind the Honourable Minister, the Head of Local Government Service, and the Administrators of the Funds to take note of my mandate under Article 187(7) (b) (iii) of the 1992 Constitution of the Republic of Ghana to disallow any item of expenditure which is contrary to law and surcharge the amount of any loss or deficiency, upon any person by whose negligence or misconduct the loss or deficiency has been incurred.

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

Yours faithfully,



DANIEL YAW DOMELEVO
AUDITOR-GENERAL

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

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ACRONYMS

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

**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF
DISTRICT ASSEMBLIES FOR THE FINANCIAL YEAR ENDED 31
DECEMBER 2018**

PART I

MANDATE, SCOPE AND AUDIT OBJECTIVES

Introduction

6. In accordance with Articles 187(2) and 253 of the 1992 Constitution of Ghana and Section 84 of the Public Financial Management Act, 2016 (Act 921), the Audit Service has audited the accounts of the 240 Metropolitan, Municipal and District Assemblies for the financial year ended 31 December 2018. Twelve Assemblies were unable to submit their financial statements by the statutory deadline of 28 February 2018. We however conducted audits on the accounting records and operations of 240 Assemblies. Two newly created Assemblies, Ahafo Ano South East and Juaben, in the Ashanti Region were not audited during the period under review

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

Scope and audit objectives

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

- i. The accounts have been properly kept;
- ii. 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;
- iii. Monies have been expended for the purposes for which they were appropriated and expenditures made as authorized;

- iv. Essential records were maintained and the rules and procedures applied were sufficient to safeguard and control the Assemblies' assets and
- v. Programmes and activities of the Assemblies have been undertaken with due regard to economy, efficiency, and effectiveness in relation to the resources utilized and results achieved.

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

10. We have provided in this Report, extracts from the financial statements for the period 2016 to 2018 for purposes of comparing the year-on-year performance of the Assemblies and to provide an appraisal of Assemblies which default in submitting their financial statements for audit validation and were therefore excluded in the previous reports. The extracts include income, internally generated funds, expenditure, operational results, and assets and liabilities of the Assemblies.

PART II

EXECUTIVE SUMMARY

Submission of annual accounts

11. For the 2018 financial year, 240 Assemblies submitted their 2018 financial statements for audit validation as required by Section 80(1) of the Public Financial Management (PFM) Act, 2016 (Act 921). Two newly created Assemblies, Ahafo Ano South East and Juaben, in the Ashanti Region were not audited during the period under review. The 12 Assemblies that defaulted in submitting their financial statement for validation are provided below.

No.	Assembly	Region
1	Ablekuma West Municipal.	Greater Accra Region
2	Accra Metropolitan.	
3	Ayawaso East Municipal.	
4	Ayawaso North Municipal	
5	Krowor Municipal.	
6	La Dade-Kotopon Municipal	
7	La Nkwantanang-Madina Municipal	
8	Ledzokuku Municipal	
9	Tema West Municipal	
10	Nanumba North District	Northern Region
11	Garu District Assembly	Upper East Region
12	Lambussie/Karni District Assembly	Upper West Region

12. Compliance of the Assemblies to Section 80 of Act 921 over the 2016 to 2018 financial years is provided below.

Year	No. of Assemblies	Assemblies with audited financial statement	No of defaulting Assemblies
2016	216	177	39
2017	216	214	2
2018	254	240	14*

**Included are 2 newly created Assemblies in the Ashanti Region which were not audited during the period under review.*

Sources of Income

13. The total income received by the 240 Assemblies in 2018 was GH¢1,342,749,020.59. This was made up of their internally generated funds (IGF), quarterly allocations of the District Assemblies Common Fund, Government salary grant and support from Ghana's Development Partners (DP). The Metro Assemblies received the highest total incomes mainly from IGF and external grants and credits exclusive to Metro Assemblies. The highest incomes were received by Kumasi Metropolitan (GH¢49,502,192.33), Tema Metropolitan Assembly (GH¢30,794,579.28) and Sekondi Takoradi Metropolitan (GH¢24,615,960.20).

IGF performance

14. The 240 Assemblies together collected total IGF of GH¢264,107,631.73 during the year. Kumasi Metro Assemblies and Tema Metropolitan Assembly collected the highest IGF of GH¢22,708,381.22 and GH¢19,061,258.29 respectively. The least performing Assemblies were in three Northern Regions with Yunyo Nansua District Assembly (GH¢2,647.00) being the least IGF collectors. The IGF sources were property rates, fees, licences, royalties and other miscellaneous sources for their recurrent expenditure. Ineffective collection strategies, absence of comprehensive records on properties and businesses, award of easily collectible revenues to private firms who were paid up to 30% of amounts collected as commission, all contributed to the Assemblies' reliance on external incomes from Government and Development Partners.

Expenditure and Operational Results

15. The total expenditure incurred by the 240 Assemblies amounted to GH¢1,330,239,696.12 which fell short of their total income of GH¢1,342,749,020.59 resulting in a net surplus of GH¢12,509,324.47 compared with previous year's net surplus of GH¢198,940,153.70.

Assets and Liabilities

16. Total assets of the 240 Assemblies as at 31 December 2018, was GH¢112,518,004.16. This comprised of Cash/Bank balances (GH¢88,152,888.98), Investments in Equity and unrecovered Poverty Alleviation Fund (GH¢14,473,350.29) and Debtors (GH¢9,891,764.89).

17. The liabilities of the Assemblies as at 31 December 2018 amounted to GH¢26,434,167.20 and comprised of deposits, unpaid taxes and other payables.

Summary of Irregularities

Irregularities	2014 GH¢	2015 GH¢	2016 GH¢	2017 GH¢	2018 GH¢
Cash	6,535,219.47	30,043,030.41	72,274,248.07	8,452,270.81	26,397,410.07
Procurement and stores	1,719,424.85	410,457.24	163,619.57	407,498.02	573,915.10
Contract	494,319.70			2,857,615.86	1,631,646.64
Statutory Tax and Deduction	107,052.79	182,856.10	159,683.93	88,114.86	807,252.92
Payroll	271,851.89	150,890.00	263,126.88	418,061.30	327,005.44
Total	9,127,868.70	30,787,233.75	72,860,678.45	12,223,560.85	29,737,230.17

Cash irregularities

18. Cash irregularities noted during the audits amounted to GH¢26,397,410.07 and comprised mainly of funds embezzlement, unaccounted and uncollected revenue, uncollected funds with officials and unsubstantiated payments.

Embezzlement of funds

19. Mr. Jiah Borsu Jiatus, a secretary of the Tumu Urban Council collected revenue of GH¢40,056.00 but accounted for only GH¢9,720.00 to the Assembly leaving an amount of GH¢30,336.00 unaccounted for as at the time of our audit. We advised the Co-ordinating Director and the Finance Officer to take all the necessary steps to ensure that the revenue collector, Mr. Jaih Borsu Jiatus, refunds the full amount of GH¢30,336.00 to the Assembly.

Unaccounted Revenue

20. Unaccounted revenue continued to occur in the operations of the Assemblies as Collectors and Assembly personnel who failed to account for their collections were not punished or efforts made to recover the amounts from them or their guarantors. This comprised of GH¢ 1,069,788.61 collections not accounted for at 30 Assemblies and value books with a face value of

GH¢95,850.00 also not accounted for at eight Assemblies. We recommended recovery of the amounts from the revenue collectors or from Assembly personnel whose negligence permitted the irregularity.

Uncollected revenue

21. Twenty-seven Assemblies recorded uncollected revenue of GH¢7,409,606.58. It comprised mainly of property rate and business operating permits. The Assemblies generally did not have rate registers to guide collection and also did not device effective revenue collection strategies such as barring business operators from entering business premises and court suits to compel payment. We recommended to management of the Assemblies to engage their Finance & Administration Sub-Committees of the General Assemblies to device effective strategies to track and collect all revenue from property rates and business permits.

Unrecovered funds

22. Seventeen Assembly failed to recover loans and advances granted staff amounting to GH¢2,163,473.51. Nineteen Assemblies also reported rent arrears in the sum of GH¢644,621.79. Other cases of unrecovered funds involved imprests of GH¢49,548.00 granted to officials at four Assemblies for assignments that had not been retired. We recommended recovery of all funds due from staff from their salaries

Revenue collected not paid in gross by Outsourced Revenue Agent

23. MATPHIJOE Consult, an outsourced Property Rate Collection company of Awutu Senya East Municipal Assembly, collected a total revenue of GH¢143,568.00 but did not pay the amounts collected in gross to the Assembly. The Agents instead retained their commission of GH¢60,943.25 and the paid the portion due the Assembly at will.

24. We recommended to the management to ensure prompt and full payment of amounts collected to the Assembly before payment of commission to the Agents.

Permanent revenue collectors engaged by outsourced contractors

25. Management of Sekondi Takoradi Metropolitan Assembly engaged Kent Systems and Info Solutions Ltd (KSIS), Accra for the collection of market

tolls, store and stall rent in the Sekondi Takoradi Metropolis for a period of 12 months. We however noted during the review of outsourced revenue contracts that, four permanent revenue collectors of the Assembly were engaged and used by K-SIS Ltd. for the collection of market tolls and store rent totaling GH¢834,068.05 which resulted in the payment of 25% commission of GH¢208,273.13 to the outsourced revenue contractor. We recommended that the commission of GH¢208,273.13 paid to KSIS should be recovered.

Payments not accounted for

26. Forty-eight Assemblies disbursed a total amount of GH¢2,188,207.61 on supplies that had no supporting records like invoices, waybills, acknowledgments, stores received advice etc. to substantiate the payments. Ten Assemblies were also unable to present payment vouchers used in paying GH¢151,736.52 for services allegedly rendered to the Assemblies.

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

Illegal withdrawal of funds

28. Management of Accra Metropolitan Assembly (AMA) withdrew a total amount of GH¢1,100,000.00 from bank account belonging to Ayawaso West Municipal Assembly (AWMA), created out of AMA in 2018, at the Bank of Ghana without the knowledge of the latter. We recommended that the management of Ayawaso West Municipal Assembly should take the appropriate steps to recover the total amount of GH¢1,100,000.00 from Management of AMA.

Payment of revenue collected into an unidentified account

29. We noted from the review of the financial records of Ayawaso West Municipal Assembly that management deposited a total amount of GH¢402,268.00 being internally generated revenue collected, into a special bank account with the Bank of Ghana which was managed by the Management of Accra Metropolitan Assembly. However, management failed

to provide the audit team with the relevant documentation for the purpose of the transfer. We recommended to the Municipal Chief Executive, Municipal Coordinating Director and Municipal Finance Officer of Ayawaso West Municipal Assembly to take the appropriate steps to retrieve the total amount of GH¢402,268.00 from the Management of AMA.

Procurement Irregularities

30. These involved compliance violations such as uncompetitive procurements without approval to sole source (GH¢105,455.96), fuel and stores not accounted for (GH¢468,459.14) and payments for maintenance works without certification (GH¢12,521.92). The irregularities have become a common occurrence as it either involved management personnel themselves or the management failure to sanction offenders.

31. We recommended compliance with the Law and recovery of the amounts allegedly disbursed on the fuel and stores.

Payroll irregularities:

32. Twenty-six Assemblies recorded unearned salary payments totaling GH¢327,005.44. This occurred even though the Assemblies were required to electronically validate their payroll monthly to block the names of persons not entitled to salary. We also noted that the management did not promptly stopped payment of unearned salaries by the banks or followed up to ensure transfer of all unearned salaries to the Government designated Salary Suspense Account.

33. We recommended recovery of the unearned salaries from the beneficiaries or the management of the Assemblies involved to held liable for the payment of the amount of GH¢327,005.44.

Statutory Tax and Deductions Irregularities

34. Fourteen Assemblies did not withhold tax of GH¢193,605.21, eight Assemblies did not remit GH¢99,444.38 tax to the Ghana Revenue Authority, Nkoranza South District Assembly failed to obtain VAT invoice for GH¢4,914.88 VAT paid, thirteen Assemblies did not remit GH¢436,369.94 SSF contributions to SSNIT. Also the Finance officer at Wenchi Municipal

Assembly unduly delayed the payment of workers' SSNIT contributions and as a result paid penalty of GH¢7,330.25.

35. We recommended to the management of the Assembly involved to comply with the tax laws and further recommended recovery of the avoidable penalty payment of GH¢7,330.25 from the officials who presided of the lapse.

Contract Irregularities

36. Four Assemblies made total payment of GH¢1,631,646.64 for 13 projects which were expected to be completed between 2011 and 2016 but had not been completed as at 31 December 2018. We recommended to the management of the four Assemblies to priorities completion and use of the projects by providing funds for the outstanding works to be undertake

PART III

DETAILS OF FINDINGS AND RECOMMENDATIONS

ASHANTI REGION

Introduction

37. The Ashanti Region had 43 Assemblies in 2018 comprising of one Metropolitan, 14 Municipal and 28 District Assemblies. The list of the 43 Assemblies, their Legislative Instruments, District Capitals and status are given at Appendix A.

38. We audited the books and accounts of 41 out of 43 Assemblies for the 2018 financial year and issued management letters thereon. 41 Assemblies responded to our management letters as required by Section 29(1) of the Audit Service Act, 2000 (Act 564) indicating the level of their compliance to our recommendations.

Financial Reporting

Submission of annual financial statements

39. Forty one Assemblies [Appendix A] submitted their 2018 financial statements for validation by the Auditor-General in line with Section 80 of the Public Financial Management Act, 2016 (Act 921). We also issued our opinions on the financial statements of the 41 Assemblies. The Annual Accounts of two newly created Assemblies in 2018 namely Juaben Municipal and Ahafo Ano South East District were not planned for audit during the year under review.

40. Compliance of the Assemblies to Section 80 of Act 921 over the 2016 to 2018 financial years is provided below.

Year	No. of Assemblies	Assemblies with audited financial statement	No of defaulting Assemblies
2016	30	30	-
2017	30	27	3
2018	43	41	2

Sources of income

41. The 41 Assemblies operated with a total income of GH¢240,035,025.30 [Appendix B] during the year and represented an increase of GH¢ 34,010,100.96 over the 2017 total income of GH¢206,024,924.34. This was made up of their internally generated funds (IGF), quarterly allocations of the District Assemblies Common Fund, Government salary grant and support from Ghana's Development Partners (DP).

IGF performance

42. The 41 Assemblies collected total IGF of GH¢54,265,261.85 [Appendix C] during the year and this accounted for 22.61% of the total revenue of the Assemblies. The least IGF performing Assemblies were Sekyere Afram Plains (54,053.00), Akrofrom (72,622.00) and Adansi Asokwa District (GH¢ 98,345.70).

43. The IGF collections of three Assemblies namely Asokwa Municipal (GH¢1,787,541.80), Kumasi Metropolitan Assembly (GH¢22,708,381.22) and Suame Municipal (GH¢1,211,840.54) constituted 56.87%, 45.87% and 40.14% respectively of their total revenue.

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

Expenditure and Operational Results

45. Total expenditure incurred by the 41 Assemblies amounted to GH¢239,149,151.96 which fell short of their total revenue of GH¢240,035,025.30 resulted in a surplus of GH¢885,873.34. Nineteen out of the 41 Assemblies however recorded deficits in their operations with Amansie West District posting deficit of GH¢804,356.40. Twenty two of the Assemblies ended the year with surpluses, with the Old Tafo Municipal and Oforikrom Municipal Assemblies recording comparatively highest figure of GH¢742,095.47 and GH¢656,513.64 respectively.

Assets and Liabilities

The current assets of the 41 Assemblies as at 31 December 2018 amounted GH¢16,589,378.58. This comprised of Cash/Bank balances (GH¢15,264,971.15), Investments (GH¢340,859.66) and Debtors/Prepayments (GH¢983,547.73).

46. KMA recorded the highest cash and bank balance of GH¢2,364,764.43 or 13.35 percent followed by Obuasi Municipal with GH¢1,766,486.80 and Asante Akim North District Assembly recording the least balance amount of GH¢27,183.10. The Assemblies ended the year with total liabilities of GH¢2,984,267.63.

47. The bank balances, investments, debtors/prepayments and liabilities in the books of the 41 Assemblies are provided at Appendix E.

Management Issues

CASH IRREGULARITIES

Unsupported payments - GH¢161,222.88

48. Management of nine Assemblies made payments totaling GH¢161,222.88 in respect of goods and services without supporting them with relevant expenditure documents such as receipts, invoices, purchase orders, statement of claims, certificates of claims to authenticate the transactions. Details are provided below.

No.	Assembly	No. of PVs	Amount (GH¢)
1	Asokwa Municipal	1	1,175.00
2	Kwabre East Municipal	15	16,490.78
3	Mampong Municipal	4	13,035.00
4	Obuasi Municipal	14	24,655.00
5	Adansi South District	10	28,633.10
6	Ahafo Ano South West District	29	57,609.00
7	Sekyere Afram Plains District	9	5,009.00
8	Sekyere Central District	4	5,055.00
9	Sekyere South District	12	9,561.00
	Total	98	161,222.88

49. This is contrary to Regulation 39 of FAR 2004 (L.I. 1802) which requires heads of departments to control the disbursement of funds and ensure that transactions are properly authenticated to show that amounts are due and payable.

50. This lapse occurred as a result of weak internal controls in the various Assemblies. We could therefore not authenticate the genuineness of the expenditures, which portrayed a potential risk of loss of funds to the Assemblies.

51. We recommended the recovery of the total amount of GH¢161,222.88 from the Coordinating Directors and Finance Officers of the Assemblies involved.

Rent arrears - GH¢170,363.79

52. Regulation 2 of Financial Administration Regulation, 2004 (L.I. 1802) requires the head of government department to secure the due and proper collection of government revenue.

53. Our review of the rent registers revealed that 10 Assemblies did not collect rent due from 276 tenants resulting in rent arrears totaling GH¢170,363.79. Details are provided below:

No.	Assembly	Amount (GH¢)	No. of Tenant	Period of Arrears
1	Kumasi Metropolitan	20,610.00	37	January 2017 to December 2018
2	Bekwai Municipal	20,470.00	44	Between 2010 and 2018
3	Mampong Municipal	27,014.00	42	January 2011 to October 2018
4	Adansi Asokwa District (New District)	54,608.79	7	January to December 2018 from DACF to rent for staff
5	Afigya Kwabre South	2,370.00	17	January 2017 to December 2017
6	Ahafo Ano South District	8,786.00	44	January 2018 to December 2018

7	Amansie Central District	10,866.00	28	January 2018 to December 2018
8	Atwima Nponua District	6,080.00	14	January 2018 to December 2018
9	Atwima Nwabiagya District	16,080.00	30	January 2017 to December 2018
10	Bosomtwe District	3,485.00	13	January 2018 to December 2018
	Total	170,369.79	276	

54. This was attributed to management's failure to notify Controller and Accountant General's Department to make the necessary inputs for rent to be deducted at source from their respective salaries.

55. We recommended to the Assemblies to arrange with the CGAD payroll unit to recover all sums due from the employees of the various Assemblies and pay the amounts to their respective Accounts.

Unretired imprest - GH¢11,060.00

56. Finance Officers of two Assemblies failed to ensure that imprest holders retired imprest of GH¢11,060.00 given to them to undertake official assignments. This is contrary to Regulation 288 of FAR 2004 (L.I. 1802) which requires that all imprest shall be retired at the close of a financial year and any imprest not so retired shall be adjusted to a personal advance account in the name of the imprest holder. Details are provided below;

No.	Assembly	No. of imprest holders	Imprest GH¢	Retired GH¢	Unretired GH¢
1	Tafo Municipal	5	18,040.00	12,980.00	5,060.00
2	Sekyere Central	4	9,420.00	3,420.00	6,000.00
	Total	9	27,460.00	16,400.00	11,060.00

57. This was as a result of the finance officers' failure to ensure that funds released for activities were duly retired within the specified period for which the funds were released.

58. Lack of effective control over the utilization and accounting for imprest, could result in misapplication and misappropriation of imprest funds.

59. We recommended that the amount be converted into advances against the officers and recovered from their salaries with sanctions.

Failure to collect revenue due - GH¢1,197,810.50

60. Four Assemblies failed to collect revenue such as rates, fees and permits due totaling GH¢1,197,810.50 contrary to Regulation 17 of FAR 2004 (L.I. 1802) which requires heads of departments to ensure that revenues are efficiently collected. The details are provided below.

No.	Assembly	Type of Revenue	No. of Defaulter	Amount Outstanding
1	Asante Akim South	Property Rate	2 Institutions	13,750.00
2	Obuasi Municipal	Property Rate Fees business operating permit	15 Institutions	212,051.50
3	Offinso Municipal	Property and business listing	Hienz Integrated System Ltd (Revenue Agent)	916,229.00
4	Afigya Kwabre South District	Operating permit	5 Institutions	55,780.00
	Total		23	1,197,810.50

61. This lapse was due to ineffective supervision on the part of the finance officers in the Assemblies in the performance of their functions as required by the Financial Memoranda for District Assemblies.

62. The inefficient collection of revenue by MMDAs makes them excessively depend on DACF to fund its recurrent activities.

63. We recommended to the managements of the Assemblies that legal action should be taken against the defaulters for the recovery of the amounts, whiles monitoring is strengthened over the collection of the revenue.

Unaccounted revenue - GH¢202,029.50

64. Regulation 15 of FAR 2004 (L.I. 1802) enjoins public officers or revenue collectors who collect or receive public and trust moneys to issue official receipt and pay same into the relevant public fund bank account within twenty four hour of receipt.

65. Contrary to the above provision we noted that 29 revenue collecting agents/revenue collectors of seven Assemblies failed to account for a total amount of GH¢202,029.50 due the Assemblies. The details are provided below;

No.	Assembly	No. of Revenue Collectors	Amount GH¢
1	Asokore Mampong	1 Agent	94,401.50
2	Asante Akim Central Municipal	8 Revenue Collectors	51,751.00
3	Offinso Municipal	10 Revenue Collectors	3,894.00
4	Ahafo Ano South West District	Task Force	31,325.00
5	Sekyere South District	Schedule Officer	14,000.00
6	Ahafo Ano North Municipal	1 Collector	2,850.00
7	Asante Akim South Municipal	8 Collector	3,808.00
	Total	29	202,029.50

66. The finance officers and the revenue superintendents of the eight Assemblies did not exercise proper supervision over their revenue collectors and agents.

67. The irregularity could result in financial loss to the affected Assemblies.

68. We recommended recovery of the GH¢202,029.50 from defaulting Collectors and Agents, failure of which the Coordinating Directors, the Finance Officers and Heads of Revenue Units should be held jointly liable for the refund of the amount involved.

Unrecovered advances - GH¢21,389.45

69. Regulation 113 of FAR, 2004 (L.I. 1802) requires recoveries from official salaries for staff advance to commence from the next complete month after the month which the advances were made.

70. We however noted that advances totaling GH¢21,389.45 granted to 58 staff of two Assemblies are still outstanding after the lapse of the agreed repayment terms.

No.	Assembly	Period of Arrears	No. of Staff	Amount GH¢
1	Obuasi Municipal	2012 - 2016	16	8,747.45
2	Atwima Nwabiagya North District	2017 - 2018	42	12,642.00
	Total		58	21,389.45

71. This was as a result of the inability of the finance officers to recover the said advances.

72. The lapse deprived potential beneficiaries the benefits of the facility and could also lead to financial loss to the Assemblies.

73. We recommended to the Assemblies to seek third party arrangement with the Controller and Accountant General Payroll unit to recover all sums due from the defaulters.

Fuel not accounted for - GH¢58,111.00

74. Regulation 2a of FAR, 2004 states 'the head of government department shall manage and operate the department's accounting systems, so as to ensure the accountability of all officers transacting such business and facilitate the efficient discharge of such business.

75. Contrarily, a total amount of GH¢58,111.00 with respect to fuel purchased by two Assemblies was not accounted for in the various vehicle log books to confirm receipts and usage of the fuel. Details are provided below:

No.	Assembly	Amount GH¢
1	Bosomtwe District	5,306.00
2	Sekyere South District	52,805.00
	Total	58,111.00

76. This was as a result of improper supervision of the drivers by the Finance Officers and Coordinating Directors.

77. Purchase of fuel without accounting for its usage creates room for financial irregularities that could lead to loss of public funds.

78. We recommended recovery of the amount of GH¢58,111.00 from the Coordinating Directors and Finance Officers.

Failure to pay revenue collected in gross - GH¢1,701,062.98

79. Regulation 22 of FAR 2004 (L.I. 1802) stipulates that all public moneys collected shall be paid in gross into the Public Funds Accounts and no disbursement shall be made from the moneys collected.

80. Our examination of the revenue records of Kumasi Metropolitan Assembly revealed that five revenue collecting agents defied the terms under the Memorandum of Understanding (MOU) and retained their commissions before paying over the net revenue into KMA designated bank account. Details are provided below:

No.	Agent	Amount Collected (GH¢)	Amount retained by Agent (GH¢)	Amount paid to KMA (GH¢)
1	UCL Ghana Ltd.	686,491.79	423,252.48	263,265.31
2	Gold Street Ghana Ltd.	2,208,486.00	1,133,160.50	1,075,325.50
3	Day & Night Towing Service	162,394.00	81,197.00	81,197.00
4	Kobby Jay Ltd.	76,108.00	58,943.00	17,165.00
5	F. K. Owusu	8,010.00	4,510.00	3,500.00
	Total	3,141,489.79	1,701,062.98	1,440,426.81

81. Under this circumstance, three revenue agents overpaid themselves commission to the tune of GH¢238,698.94 contrary to the terms of the contract agreement. The details are provided below:

No.	Agent	% Commission to be paid	Commission to be paid GH¢ (A)	% Commission paid	Actual commission paid-GH¢ (B)	Over payment - GH¢ (B-A)
1	UCL Ghana Ltd	30	205,947.54	61.65	423,252.48	217,304.94
2	Kobby J	50	38,054.00	77.45	58,943.00	20,889.00
3	F.K Owusu	50	4,005.00	56.30	4,510.00	505.00
	Total		248,006.54		486,705.48	238,698.94

82. The practice does not enhance effective accounting for revenue.

83. We recommended that management of the Assembly should recover the total amount of GH¢238,698.94 from the three agencies. Furthermore Management should also step up its monitoring activities over the revenue collecting Agents to ensure prompt lodgment of revenue into the Assembly's bank account.

Direct disbursement - GH¢90,143.20

84. Regulation 17 of FAR 2004, L.I. 1802 directs a head of department to ensure that all Non-Tax revenue is immediately lodged into a designated consolidated bank account.

85. Oforikrom Municipal Assembly made a direct disbursement of funds totalling GH¢90,143.20 which formed part of revenue mobilized within the period April to May 2018, but was not lodged into a designated account of the Assembly before disbursement.

86. The practice of direct expenditure from revenue flouts expenditure control and facilitates financial improprieties.

87. We recommended to management to ensure prompt payment of all revenue collected into the Assembly's account before any disbursement will be made for an efficient and effective management of the Assembly's funds.

Un-presented payment voucher - GH¢52,705.32

88. Contrary to Regulation 1 of FAR, 2004 (L.I. 1802), the Ahafo Ano South West District Assembly failed to submit 42 payment vouchers with a face value of GH¢52,705.32 for audit.

89. The Finance Officer's failure to ensure proper maintenance of financial record was the cause of the lapse. We could therefore not ascertain the authenticity of the transactions.

90. We recommended recovery of the amount of GH¢52,705.32 from the Coordinating Director and the Finance Officer.

Out-sourcing revenue collection without following proper procurement processes

91. Section 66(1) of the Public Procurement Act 2003, (Act 663) states, “A procurement entity shall invite consulting services by causing a notice seeking expression of interest in submitting a proposal to be published in the Public Procurement Bulletin for consultancy contracts above the threshold in Schedule 3”.

92. In contravention of the above provision, our audit of Sekyere South District Assembly revealed that, Heinz Integrated Systems Limited (HISL) submitted a proposal dated 28 October, 2013 which was accepted by the Assembly for the Mechanisation and Management of Revenue Database for the District Assembly for a fee of GH¢61,825.00.

93. On 15 October, 2014 the HISL accepted another proposal from the Assembly for mechanisation and management of revenue database in other selected communities in three lots at a cost of GH¢141,000.00 (lot 1 - GH¢47,850.00; lot 2- GH¢48,050.00 and lot 3- GH¢45,100.00). The Assembly paid HISL GH¢119,675.00.

94. Per a letter dated 10 December, 2014, the Assembly appointed HISL as a revenue collection agent for a commission of 30% on revenue collected for a period spanning from January 1, 2015 to December 31, 2018.

95. We noted the following anomalies in the award of contract to HISL;
- i. Due procurement processes were not followed as required by Section 20 of the Procurement Act, 2016 (Act 914).
 - ii. The Assembly did not obtain approval from the Public Procurement Authority for the single source procurement.
 - iii. Management could not provide a copy of the agreement to the audit team for examination
 - iv. The company did not provide security bond before commencement of the contract.
 - v. There was no performance target for the company to be assessed by the Assembly.

vi. The HISL used the Assembly's Commission Collectors to collect the revenue.

96. In the absence of competitiveness and fairness in the procurement process, the fees charged might have been excessive, quality of service delivery not optimal and for that matter not in the best financial interest of the Assembly.

97. We recommended that management and the Entity Tender Committees of the Assembly should make all procurement competitive for transparency and fair pricing in future. We further recommended that the District Chief Executive and the Coordinating Director who signed the contract should be sanctioned in accordance with Section 51 of the Public Procurement (Amendment) Act, 2016.

Opening of Bank Accounts without the approval from CAGD

98. Section 51(1) of the Public Financial Management Act, 2016 states that a bank account shall not be opened for any covered entity without the written approval of the Controller and Accountant-General.

99. Contrary to the above provision, management of two Assemblies opened eight bank accounts without written approval from the Controller and Accountant-General. Details are provided below.

No.	Name Of Assembly	Name Of Bank	No. Of Account
1	Atwima Nwabiagya North District	Nwabiagya Rural Bank and GCB	2
2	Oforikrom Municipal	NIB, ADB, Consolidated Bank Ghana and Prudential Bank	6
		Total	8

100. Management attributed this anomaly to delays by the CAGD to approve their request coupled with the urgency of the need to have bank accounts for their operations.

101. The Controller and Accountant-General will not be in a position to regulate the operation of these bank accounts operated by the Assembly.

102. We recommended to management to seek retrospective approval from the Controller and Accountant General or cease operating those unapproved bank accounts.

Use of software without approval by the Auditor-General

103. Article 187 (a) of the 1992 Constitution of Ghana states “The public accounts of Ghana and of all other persons or authorities referred to in Clause (2) of the Article shall be kept in such form as the Auditor-General shall approve.”

104. Contrary to the above clause, we noted that the Atwima Nwabiagya North District Assembly used an Accounting Software (SAGE 300V2) in the preparation of financial statements without the approval of the Auditor General.

105. Management attributed the lapse to delays by the Controller and Accountant-General department to approve the use of the software.

106. We recommended that management should seek retrospective approval from the Auditor-General.

Un-presented value books

107. By Regulation 1 of the FAR, 2004 (LI 1802), any public officer who is responsible for the conduct of financial business on behalf of the government of Ghana, the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of public stores shall keep proper records of all transactions and shall produce records of the transactions for inspection when called upon to do so by the Auditor-General or any officer authorized by him.

108. 73. We noted that 10 revenue collectors of three Assemblies failed to present 25 GCRs with no par value issued to them for audit. Details are provided below:

No.	Name Of Assembly	No of Books	No. Officers	Status
1	Offinso Municipal	2 GCRs	2	Recorded in Revenue Collecting Cash Books with no trace of 1 GCR
2	Sekyere Central District	20 GCRs	7	Record in revenue collectors cash books
3	Adansi North District	3 GCRs	1	Not recorded in collectors cash book
	Total	25	10	

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

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

111. We recommended to the Coordinating Directors to recover the 25 GCRs from the Revenue Collectors and their guarantors or in default compute the average value of their collections per GCR for the period and recover same from them.

Failure to set targets for outsourced revenue collecting firm (Messrs Heinz Integrated Systems Limited-Accra)

112. By Regulation 159 of the FAR, 2004 a head of department is required in estimating consolidated fund revenue for a budget period to identify all activities that already generate revenue, that have the potential to generate revenue, estimates the frequency of these activities and calculate the revenue arising from these activities and produce a monthly forecast identifying when revenue flows are projected to take place.

113. We noted to the contrary that Offinso Municipal Assembly entered into an agreement with Heinz Integrated System Limited (HISL), to collect

property rates and operational fees from corporate organisations, institutions and individuals for a commission of 30% of revenue collected from the period January 1, 2015 to December 31, 2018., but failed to set revenue targets and timelines for collection and payment for the outsourced revenue firm.

114. Failure of the Municipal Chief Executive, Municipal Coordinating Director and the Municipal Finance Officer to include revenue targets and timelines for the revenue collecting firm in the contract agreement, was the cause of the anomaly.

115. This will negatively affect the Assembly's ability to accurately assess how much revenue they are likely to generate, timelines for receiving revenue and how to utilise the revenue in the interest of the Assembly.

116. We recommended to the management of the Assembly to review the agreement to include targets and timelines in order to measure the actual collections against expectations and also to determine any uncollected revenues.

TAX IRREGULARITIES

Failure to withhold/remit Tax - GH¢124,024.16

117. 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 GRA a tax that has been or should be withheld within 15 days after the end of the month in which the payment in which tax was withheld or ought to have been withheld.

118. We noted on the contrary that six Assemblies were involved in tax irregularities regarding un-withheld and unremitted taxes amounting to GH¢124,024.16. The breakdown is as follows:-

No.	Assembly	Non deduction of Tax (GH¢)	Non-Remittance of Tax (GH¢)	Total GH¢
1	Kumasi Metropolitan	107,208.10	-	107,208.10
2	Bekwai Municipal	-	4,947.30	4,947.30
3	Mampong Municipal	1,415.00	-	1,415.00
4	Afigya Kwabre South District	-	6,774.76	6,774.76
5	Amansie West District	1,146.50	-	1,146.50
6	Atwima Nwabiagya Municipal	2,532.50	-	2,532.50
	Total	112,302.10	11,722.06	124,024.16

119. We attributed the cause of non-deduction and non-remitting of the taxes to lack of commitment to comply with the tax law on the part of management.

120. Failure to withhold and remit withheld taxes to the Ghana Revenue Authority (GRA) affects the inflow of revenue into the Consolidated Fund.

121. We recommended to the Assemblies to remit the withheld taxes to the GRA. We further recommended that the Coordinating Directors and Finance Officers should personally pay the non-deducted amount of GH¢112,302.10 to the Commissioner-General and recover from the service providers as required by Section 117 of the Income Tax Act, 2015 (Act 896).

Non-payment of SSNIT contribution payroll - GH¢316,263.85

122. Contrary to Part 1 Section 63 and 64 of the Pensions Act 2008 (Act 766) as amended by Act 883, 2014 we noted that three Assemblies failed to remit a total amount GH¢316,263.85 being casual workers Social Security Fund (SSF) contribution to SSNIT. The details are provided below.

No.	Assembly	No. of Employee	Period	Amount GH¢	% Contribution
1	Kumasi Metropolitan	453	Jan - Dec. 2018	296,329.39	18.5
2	Suame Municipal	15	April - Dec. 2018	7,885.71	18.5
3	Sekyere South District	20	April 2009 - Dec. 2016	12,048.75	13
	Total			316,263.85	

123. The non-payment of workers SSF contributions could have dire consequences on the employees since they would not be able to access their pension benefits on retirement. The Assemblies are also liable to penalty for default in payment of their monthly contributions.

124. We recommended to management of the three Assemblies to pay the workers SSF contribution of GH¢316,263.85 to SSNIT and subsequently pay on time to avoid any sanctions or penalties.

CONTRACT IRREGULARITY

Abandoned projects - GH¢143,682.09

125. Section 52 of the Public Financial Management Act, 2016 (Act 921) enjoins the Principal Spending Officers of a covered entities to ensure that proper control systems exist for the custody and management of assets.

126. Our review of project management revealed that management of Kumasi Metropolitan Assembly made payments totaling GH¢143,682.09 to various contractors for completion of five projects. The projects were awarded between January 2011 and April 2012 at a total contract sum of GH¢552,142.63 and were expected to have been completed between June 2011 and October 2012.

127. The projects have therefore been abandoned for period ranging between six years and seven years, thus denying the citizens of the Metropolis use of the facilities. Details of the projects are provided below:

N o.	Project Title	Contractor	Date Started	Expected Completion Date	Contract Sum	Payment to Date	Project Status
1	Construction of I No. 3-unit KG Block with auxiliary facilities at Apramang M/A/ Primary at Apram	Wakasaki Enterprise	18/04/2012	11/10/2012	85,006.93	8,000.00	On-going

2	Construction of 1 No. 3-unit KG Block with auxiliary facilities at Tafo Methodist School at Amakom	Amissah Ventures	18/04/2012	11/10/2013	89,905.50	25,502.78	Super structure block work at lintel level
3	Construction of 1 No. 6-unit Classroom Block with auxiliary facilities at Fankenebra Basic School	Allswell Ltd.	21/01/2011	22/11/2011	162,000.00	51,756.30	On-going
4	Construction of 1 st Phase (ground floor) of 1 No. 2 Storey Library Complex at State Experimental at Ridge Nhiaeso	Asbeck Works Construction Ltd.	10/01/2011	10/06/2011	79,675.00	23,263.16	On-going
5	Construction of 1 No. 6 Units Classroom block at Abrepo	W & E Co. Ltd.	01/12/11	20/5/2012	135,555.20	35,159.85	On-going
	Total				552,142.63	143,682.09	

128. The lapse was as a result of managements' inability to financially honour interim payment certificates for work done and also to prioritize the abandoned projects as new ones were awarded without ensuring the completion of ongoing projects.

129. We recommended that management of the Kumasi Metropolitan Assembly should prioritize and complete the abandoned projects before embarking on new ones.

PAYROLL IRREGULARITY

Unearned salary - GH¢2,019.78

130. Regulation 297 (1) of the FAR, 2004 (L.I. 1802) states that a head of department shall cause the immediate stoppage of salaries to a public servant that was absent from duty without leave or reasonable cause.

131. Asokore Mampong Municipal Assembly paid one month salary of GH¢2,019.78 to Mr. Edmund Opoku Amoako, a deceased officer, due to the failure of management to delete his name from the payroll during the validation of December 2018 salaries.

132. We recommended that the Coordinating Director and the Human Resource Officer should retrieve the unearned payment from the next of Kin, of the deceased officer failure of which the Coordinating Director and the Human Resource Officer should be held jointly liable to pay for the amount involved.

PROCUREMENT IRREGULARITY

Uncompetitive procurement – GH¢33,800.00

133. Section 20 of the Public Procurement (Amendment) Act 2016 (Act 914) requires a procurement entity to request for quotations from as many suppliers or contractors as practicable, but from at least three different sources, that should not be related in terms of ownership, shareholding or directorship.

134. Contrary to the above provision, management of Bekwai Municipal Assembly procuring goods and services totaling GH¢33,800.00 without obtaining alternative quotations from at least three sources to ensure competitive pricing.

135. Non-compliance with the provision undermined the objective of ensuring transparency, competitiveness and reasonableness of prices in public procurement practice.

136. We recommended that the Coordinating Director and the Finance Officer should be sanctioned in accordance with Section 51 of the Public Procurement Act 2016 as amended. We further recommended that management of the Assembly should ensure that all future procurements are made after obtaining at least three alternative quotations from different suppliers to ensure value for money in public resources.

ASSETS MANAGEMENT

Abandoned grader - (GT 5311-09)

137. Section 83 of the Public Procurement Act, 2003 (Act 663) as amended states “The head of a procurement entity shall convene a Board of Survey comprising representatives of departments with vehicles, unserviceable, obsolete or surplus stores, plant and equipment which shall report on the items and subject to a technical report on them, recommend the best method of disposal after the officer in charge has completed a Board of Survey form”

138. Contrary to the above provision our physical inspection of assets of Sekyere South District Assembly disclosed that a BG190-4 Grader with registration number GT 5311-09 belonging to the Assembly had broken down since 2016 and left at the mercy of the weather.

139. Management did not consider maintenance and servicing of the machine as a priority. Abandoning the Grader at the mercy of the weather could lead to further deterioration and higher cost of repairs.

140. We recommended to the management to carry out repair works on the Grader or convene a board of survey to dispose of it.

BRONG AHAFO REGION

Introduction

141. The Brong Ahafo Region had 29 Assemblies in 2018 comprising of 8 Municipal and 21 District Assemblies. The list of the Assemblies, their Legislative Instruments, District Capitals and status are attached as Appendix A.

142. We audited the books and accounts of all the 29 Assemblies for the 2018 financial year and issued management letters thereon. All the 29 Assemblies responded to our management letters indicating the level of their compliance to our recommendations.

Financial Reporting

Submission of annual financial statements

143. All the 29 Assemblies submitted their 2018 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 29 Assemblies. The table below provides information on compliance of the Assemblies to Section 80 of Act 921 from 2016 to 2018 financial years.

Year	No. of Assemblies	Assemblies with audited financial statements	No. of defaulting Assemblies
2016	27	25	2
2017	27	26	1
2018	29	29	-

Sources of Income

144. The 29 Assemblies operated with a total income of GH¢163,415,596.15 (Appendix B) during the year. This was made up of Internally Generated Funds (IGF), allocations of the District Assemblies Common Fund, Government salary grant and support from Ghana's Development Partners.

145. The total income of GH¢163,415,596.15 represented an increase of GH¢36,776,625.29 or 29.04% as compared to 2017 figure of GH¢126,638,970.86.

Internally Generated Funds

146. The 29 Assemblies collected total IGF revenue of GH¢24,165,479.69 (Appendix C) during the year. This represented an increase of GH¢7,105,291.43 as compared to the 2017 figure of GH¢17,060,188.26. The Assemblies with the highest increase were, Asutifi North District (GH¢4,431,389.12), Sunyani Municipal (GH¢2,327,651.17) and Techiman Municipal (2,249,785.55).

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

Expenditure and Operational Results

148. The total expenditure incurred by the 29 Assemblies amounted to GH¢166,619,054.17 which was more than their total income of GH¢163,415,596.15 resulting in a deficit of GH¢3,203,458.02 (Appendix D). Eleven Assemblies however, recorded surpluses with Nkoranza North and Sene East District Assemblies recording the highest surpluses of GH¢2,039,336.25 and GH¢307,360.69 respectively.

Assets and Liabilities

149. Total current assets of the 29 Assemblies as at 31 December 2018 was GH¢ 9,971,725.33. This comprised of Cash/Bank balances (GH¢9,292,826.52) Investment (GH¢520,344.80) and Debtors of (GH¢158,554.01). All the 29 Assemblies had positive cash balances with Kintampo Municipal ending the year with the least balance of GH¢14,272.26.

150. Thirteen Assemblies recorded liabilities totaling GH¢220,370.13 with Asunafo North and Berekum East Assemblies reporting the highest liabilities of GH¢42,743.33 and GH¢40,645.00 respectively.

151. The bank balances, Investments, debtors and creditors in the books of the 29 Assemblies are attached as Appendix E.

Management issues

CASH IRREGULARITIES

Unsupported payments- GH¢282,835.08

152. Regulation 39 of the FAR 2004, (L.I. 1802) requires the head of the accounts section to control disbursement and to ensure that transactions are properly authenticated to show that amounts are due and payable and any disbursement that does not meet the requirement is rejected.

153. We noted that seven Assemblies could not provide the relevant supporting expenditure documents to substantiate payments totaling GH¢282,835.08 to meet the above requirement.

154. The lapse arose as a result of lack of effective supervision over the Finance Officers and lack of strong commitment towards sound financial management practices. The breakdown is as follows:

No.	Assembly	No. of PVs	Amount GH¢
1	Asunafo South District	50	70,495.82
2	Asutifi North District	2	11,350.00
3	Kintampo North Municipal	4	2,200.00
4	Kintampo South District	6	3,170.00
5	Nkoranza South Municipal	45	80,014.00
6	Sunyani Municipal	49	109,973.66
7	Wenchi Municipal	5	5,631.60
	Total	161	282,835.08

155. Payments not properly substantiated could lead to payment for goods not supplied or services not rendered to the Assemblies.

156. We recommended recovery of amount of GH¢282,835.08 from the Coordinating Directors and the Finance Officers and amount paid into the accounts of the Assemblies concerned.

Unaccounted withdrawals - GH¢44,008.12

157. Section 39 of the FAR, 2004 (L.I. 1802) stipulates that the head of accounts section of a department shall control the disbursement of funds and ensure that transactions are properly authenticated to show that the amounts are due and payable and other disbursements that do not meet the requirement is rejected.

158. Our review of the financial records of the Asunafo South District Assembly disclosed that out of a total amount of GH¢107,869.12 withdrawn from bank for various activities of the Assembly, only GH¢63,861.00 was accounted for leaving a balance of GH¢44,008.12 unaccounted.

159. We attributed the lapse to the Coordinating Director and the Finance Officer for their disregard of the financial regulations above.

160. This lapse undermines the genuineness of the transactions which could also facilitate fictitious and fraudulent payments to the detriment of the Assembly.

161. We recommended recovery of an amount of GH¢44,008.12 from the Coordinating Director and the Finance Officer.

Unsubstantiated allowances paid - GH¢90,540.00

162. Contrary to Regulation 39 of the FAR, 2004 (L.I. 1802), our review disclosed that the Asunafo South District Assembly could not substantiate allowances (Ration) totaling GH¢80,740.00 purportedly paid to 95 Police Officers for the period between January and September 2018 to maintain peace at Sankore.

163. Similarly, the Sunyani Municipal Assembly could not substantiate allowances amounting to GH¢9,800.00 paid to the Chief Executive of the Assembly between May and August 2018 for attending various workshops and conferences.

164. We attributed the lapse to weak internal controls over the expenditure. We could therefore not ascertain the genuineness of the payments.

165. We recommended for the recovery of the amount of GH¢80,740.00 from the Coordinating Director and the Finance Officer of the Asunafo District Assembly and GH¢9,800.00 from the Sunyani Municipal Chief Executive and the total amount paid into the accounts of the two Assemblies.

Payments not covered by warrants - GH¢62,672.69

166. Section 163 of the Financial Administration Regulation, 2004, (L.I.1802) requires that after parliament has approved budget estimates, authority to commit funds is conveyed to departments by the issue of warrants signed by the Minister on behalf of Government.

167. At the Assembly level, specific warrants are issued by the District Budget Officer and signed by him (DBO), the District Coordinating Director and the District Chief Executive to ensure that the expenditure is provided for in the budget and funds are available.

168. We noted that the Sunyani Municipal Assembly made five payments amounting to GH¢62,672.69 without the required authorized expenditure warrants.

169. This anomaly was attributed to weak expenditure and budgetary controls.

170. The absence of authorization warrants meant that the budgetary control was weak and could lead to expenditures not provided for in the budget.

171. We recommended to the Coordinating Director and Finance Officer to ensure that expenditure warrants are prepared and approved before payments are made.

Excessive cash payments - GH¢97,290.00

172. Regulation 48 (2) of the FAR, 2004 (L.I. 1802) states that a head of department shall ensure, as far as it is consistent with the convenience of the public and the control of transactions that, collections or payments are made by cheques, bank transfer or direct payment to bank accounts.

173. We noted that the Asutifi South District Assembly made excessive cash payments totaling GH¢97,290.00 on various expenditures which should have been conveniently made through cheques. The details are provided below:

Date	Pv No.	Cheque No.	Details of payment	Name of supplier/contractor	Amt. (GH¢)	Remarks
26/3/18	10/3/2018	002003	Ration and accommodation for military task force	DCD	11,220.00	cheque withdrawn by DCD
5/4/18	4/4/18	002014	Cost of installation and Training of a new software for Finance Department	Greenline solutions Ghana Ltd	14,744.00	cheque withdrawn by DFO
7/6/18	02/6/18	002065	Construction of pavilion with vital and records rooms and walkways at Nkasiem Health Center	Stephen Afrane Company Limited	32,735.80	cheque withdrawn by DCD
13/6/18	06/06/18	002069	Deposit for fuel and lubricants	Goil Filling Station	12,500.00	cheque withdrawn by DFO
19/6/18	10/06/18	002073	30% commission on permit	DCD/ MatphiJoe Consult	660.00	cheque withdrawn from DCD
9/8/18	08/08/18	002310	Construction of pavilion at Nkasiem Health Center	Stephen Afrane Company Limited	12,000.00	cheque withdrawn by DCD
17/8/18	17/8/18	002323	Renovation of Teachers quarters at Kweku Nyuma	Alhassan Salifu Trading Ent.	13,431.10	funds transferred to MP's common fund
Total					97,290.00	

174. The anomaly was attributed to the Coordinating Director and Finance Officer's deliberate actions to flout the above quoted regulation since they could not provide any prudent financial reason for the practice.

175. The practice of cash withdrawals for payments could lead to theft, embezzlement or loss of funds to the Assembly.

176. We recommended to the Coordinating Director and the Finance Officer to desist from the practice of excessive cash payments and ensure that they issue cheques or transfer funds to the respective bank accounts of suppliers and service providers.

Misapplication of funds - GH¢164,473.56

177. Regulation 179 of the FAR, 2004 (L.I. 1802) states that a head of department shall not authorize payments to be made out of funds earmarked for specific activities for purposes other than those activities.

178. We noted that, the Chief Executive Officer of the Minerals Commission in a circular No. MC452 dated 18 March 2015 cautioned all Assemblies to desist from using Royalties on recurrent expenditures.

179. On the contrary, management of Asutifi North District Assembly spent a total amount of GH¢164,473.56 from its Royalties account on recurrent expenditure instead of using it on developmental projects.

180. We attributed this anomaly to management's disregard of the above quoted circular.

181. We recommended to the Coordinating Director of the Assembly to reimburse the Royalties account with the total amount of GH¢164,473.56.

182. Management agreed to our observation and accepted to refund the amount involved in tranches to the Royalties Account of the Assembly.

Expenditure on unapproved MCE's foreign travel - GH¢33,283.40

183. Section 7(1) of the Public Financial Management Act, 2016 (Act 921) stipulates that a principal Spending Officer of a covered entity shall ensure the regularity and proper use of money appropriated in that covered entity.

184. The Municipal Chief Executive (MCE), of Sunyani Municipal Assembly, Hon. Evelyn Ama Kumi-Richardson was paid a total amount of GH¢33,283.40 for foreign trips to South Africa and Canada between March and June 2018.

185. Our review of records provided to us by management disclosed that the MCE's letter No. SMA/FT/F26/VOL.1/6 dated 18 June 2018 seeking permission to travel to Canada and South Africa was rejected by the Office of the President as per the Chief of Staff's letter Number SCR/DB236/378/01/C dated 27 June 2018, on the grounds that the President has placed a temporary ban on foreign travels by government appointees.

186. In our view the rejection of the permission sought by the Hon. MCE by the Office of the President meant that any expenditure on such trips, was unlawful.

187. We however, did not receive any record confirming whether the MCE undertook the trip to both countries.

188. We therefore recommended that the Hon. MCE should refund the amount of GH¢33,283.40 paid to her for the foreign trip to Canada and South Africa, into the Assembly's accounts.

Payments without works orders - GH¢12,521.92

189. Contrary to Regulation 39 of the FAR, 2004 (L.I. 1802), the Sunyani Municipal Assembly carried out maintenance works totaling GH¢12,521.92 without the preparation of works orders and inspection reports. The details are provided below:

PV No.	Date	Payee	Details	Cheque No.	Amount GH¢	Remarks
19/05/18	8/5/2018	Divine Faith Enterprise	Cost of electrical materials for maintenance and extension	312495	9,785.00	No works order and inspection report on work done

5/9/2018	18/9/18	Marine Trees Co. LTD	Purchase of items to enable the works department carry out minor renovation work at Municipal Engineers flat, Bakonuaba	312559	2,736.92	No works order
Total					12,521.92	

190. We attributed the lapse to failure on the part of the Coordinating Director and Finance Officer to ensure proper documentation prior to payment.

191. This practice could lead to payment for unsatisfactory work done or misappropriation of funds.

192. We recommended recovery of GH¢12,521.92 from the Coordinating Director and the Finance Officer to the Assembly's account. We further recommended to management of the Assembly to ensure that payment for maintenance works are duly supported with works order and inspection reports.

Payment without value for money - GH¢95,679.00

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

194. On the contrary, we noted that the Techiman Municipal Assembly had six movable vehicles but with 17 drivers thereby rendering 11 of the drivers redundant but were still paid salaries totaling GH¢95,679.00 for the period January to August 2018 for no effective work done.

195. The lapse undermines the value for money principle and a drain in the Assembly's limited resources.

196. We attributed the cause of the lapse to failure of management to re-assign the excess drivers to where their services would be needed.

197. We recommended to management of Techiman Municipal Assembly to re-assign or re-post the redundant drivers to other departments where their services would be needed.

Avoidable payment of SSNIT penalty - GH¢7,330.25

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

199. The Wenchi Municipal Assembly paid an amount of GH¢7,330.25 to SSNIT as penalty for unduly delaying in payment of its casual workers' SSNIT contributions. The details are provided below:

Period	Expected amount (GH¢)	Penalty paid (GH¢)
June -Dec 2017	10,004.17	2,000.00
June -Dec 2017	8,541.17	2,000.00
Jan - Feb.2018	8542.93	2,000.00
March -April 2018	7,630.00	629..19
As at 14 May 2018	8370.67	180. 53
As at 14 Sept. 2018	9440,01	520.53
Total	52,528.95	7,330.25

200. We attributed the cause of the infraction and inactions on the part of former Coordinating Director and Finance Officer of the Assembly who failed to promptly pay the SSNIT contributions within the time stipulated under Section 3 of the National Pensions Act, 2008 (Act 766).

201. This led to a loss of GH¢7,330.25 to the Assembly which could have been used to undertake other beneficial activities.

202. We recommended that, the Coordinating Director and Finance Officer of the Assembly should refund the amount of GH¢7,330.25 into the Assembly's accounts.

Revenue not accounted for - GH¢52,949.00

203. Section 15 (1) of FAR, 2004 states that any public officer or revenue collector who collects or receives public and trust moneys shall issue official receipt for them and pay them into the relevant Public Fund Bank Account within twenty four hours of receipt except in exceptional circumstances to be identified by the Minister.

204. We noted however that, 31 revenue collectors of five Assemblies failed to account for a total revenue of GH¢52,949.00 collected during the year under review. Details are provided below:

No.	Assembly	No. of Collectors	Amount (GH¢)
1	Asutifi North District	3	6,750.00
2	Asutifi South District	8	1,897.00
3	Jaman North District	1	7,200.00
4	Nkoranza South Municipal	2	23,000.00
5	Tain District	17	14,102.00
	Total	31	52,949.00

205. We attributed the cause of the irregularity to ineffective supervision over the work of the revenue collectors by the chief revenue superintendents thereby resulting in the loss of revenue of GH¢52,949.00 to the Assembly.

206. The state of affair has denied the Assemblies the needed revenue for its operations.

207. We recommended to management to recover the amounts of GH¢52,949.00 from the revenue collectors failure of which the Coordinating Directors, the Finance Officers and the Heads of Revenue units should be held jointly liable for the refund of the amount involved.

Unpresented Value Books (37 GCRs & 89 Mkt tickets - GH¢4,450.00)

208. Twenty-eight revenue collectors in three Assemblies failed to present 37 GCRs and 89 Market tickets for audit. The breakdown is as follows.

Assembly	Collectors	GCRs	Mkt Tickets	Amount GH¢
Asutifi North District	4	5	-	-
Sunyani West District	1	1	-	-
Tain District	23	31	89	4,450.00
Total	28	37	89	4,450.00

209. The value of the Market tickets has been determined to be GH¢4,450.00. Since the GCRs have no predetermined values, we were unable to determine the amount unaccounted for.

210. Failure on the part of the revenue superintendents to effectively supervise the work of the revenue collectors resulted in the anomaly thereby denying the Assembly the revenue.

211. We recommended to the Coordinating Directors and the Finance Officers to retrieve the value books for our inspection or in default, compute the average value of their collection per GCR for the year and recover same from them. Disciplinary action should also be taken against the defaulting revenue collectors to serve as deterrent to others.

Payment of avoidable hiring cost of equipment - GH¢112,636.30

212. Regulation 2 of the FAR, 2004 (L.I. 1802) states that the head of government department shall preserve in good order and secure the economical use of all equipment and stores used by the department.

213. We noted that the Techiman Municipal Assembly between January and August 2018, spent an amount of GH¢112,636.30 on hiring of grader and wheel loader equipment for refuse collection, re-gravelling and reshaping of roads.

214. The Assembly had contacted J.A. Plant Pool Ghana Ltd. in a letter dated 16 August 2016 to assess the extent of fault of their grader and wheel loader equipment and provide estimates for repairs and maintenance to be done.

215. J A. Plant Pool Ltd was reported to have removed the faulty parts to Accra ostensibly to carry out the repairs. However, J A. Plant Pool Ltd had not

undertaken the repairs nor returned the said parts to the Assembly. Instead the Company is holding on to the parts on the basis that the Assembly is indebted to them to the tune of GH¢10,737.47 for maintenance work done in June 2016.

216. Management's failure to resolve the impasse with the company has resulted in the equipment being left at the mercy of the weather for the past two years.

217. This anomaly therefore undermines the value for money principle since the funds could have been used to finance the maintenance of the Assembly's own equipment instead of hiring them for its works.

218. We attributed the anomaly to negligence on the part of the Municipal Chief Executive and Coordinating Director of the Assembly whose inactions led to the situation.

219. We recommended to management to take the necessary steps to resolve the impasse to ensure that the grader and the wheel loader are put to use to save the Assembly the cost of hiring them elsewhere.

220. Management responded that the equipment was not abandoned but the damaged parts took some time to be imported from abroad and that the repair works would be completed very soon.

Failure to commit expenditure on the GIFMIS platform - GH¢4,285,770.15

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

222. On the contrary, we noted that three Assemblies manually processed and made expenditures totaling GH¢4,285,770.15 outside the GIFMIS Platform. The details are provided below:

Assembly	Amount (GH¢)
Asunafo South District	141,764.20
Nkoranza South Municipal	3,847,046.93
Tano North Municipal	296,959.02
Total	4,285,770.15

223. Managements of these Assemblies attributed the cause of this infraction to system installation and implementation challenges. We however attributed the cause to deliberate actions of the Assemblies not to use the System as they claim that it delays the process.

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

225. We recommended to the Coordinating Directors and Finance Officers to ensure that all expenditures are made through the GIFMIS Platform to promote better financial management in the Assemblies.

Payments for no work done - GH¢6,295.53

226. Regulations 12 of the FAR, 2004 (L.I. 1802) states among other things that public officers entrusted with custodial duties for public and trust monies shall protect public and trust monies against unlawful diversion from their proper purposes and against accidental loss.

227. The Asunafo South District Assembly entered into a contract agreement with Frederick Sky - Link Limited, an outsourced revenue collection Agent in January 2018 to build and update database on business, properties of Corporate Organisation and to collect property rate and business operating fees.

228. We noted from the review of the financial records that the Assembly paid 30% commission of GH¢6,295.53 to the company even though they failed to fully perform the terms of the contract.

229. We attributed the irregularity on the Coordinating Director and Finance Officer's failure to ensure that the Agent fully performed in accordance with the terms of the contract before making the payment.

230. The non-delivery of the contract has left the Assembly with no data on property owners and business operation for effective revenue mobilization.

231. We recommended that the Coordinating Director should ensure that, the Frederick Sky - Link Limited builds and updates database on business, properties of organizations as per the terms of the contract or recover the amount of GH¢6,295.53 from the company..

Revenue set-off without appropriate documentation - GH¢75,033.36

232. Section 25 Public Financial Management Act, 2016 (Act, 921) requires a Principal Spending Officer of a covered entity to maintain records of all financial commitments chargeable to each item of expenditure in respect of a covered entity, and ensure that each commitment or expenditure is in accordance with the commitment control system prescribed under the Regulations.

233. The Sunyani Municipal Assembly during 2018, used bills payable to Eusbett Group of Companies, Sunyani for goods supplied and services rendered to the Assembly, to set-off against revenues receivable from the Group totaling GH¢75,033.36 for the 2014, 2015 and 2016 financial years. However, management could not provide documentation on the bills payable to the Group to justify the set-off.

234. We considered this to be improper accounting and public financial management practice adopted by the then Municipal Finance Officers, Mr. Seth Appiah and Mr. A. A. Effah.

235. As a result, we could not authenticate the genuineness of the said bills payable to justify the set-off. The anomaly could result in financial loss to the Assembly.

236. We recommended that the amount of GH¢75,033.36 should be jointly recovered from Mr. Seth Appiah and Mr. A. A. Effah who were the Finance Officers at the time and who sanctioned the transactions.

Payments without performance certificates - GH¢31,514.50

237. Part IX paragraph 70 (a) of the Financial Memoranda for MMDAs, 2004 states that no payment shall be made to a contractor, unless in the case of payments in respect of work done, the Works Engineer or such other person as the Assembly may appoint for the purpose, has inspected the work done and given the certificate required, which shall be attached to the payment voucher.

238. We noted that payments made from Social Intervention Fund of the Member of Parliament (MP) for Nkoranza South for an amount of GH¢16,135.00 for construction works were without supporting documents such as Works Performance Certificates or Inspection reports.

239. Similarly, the Asutifi South District disbursed a total amount of GH¢15,379.50 in respect of various maintenance and repairs without certificates of work done or inspection reports to indicate satisfactory completion of work done.

240. We recommended that the total amount of GH¢31,514.50 involved should be recovered from the respective Coordinating Directors and Finance Officers and paid into the Assemblies' accounts. We further recommended that the requisite contract procedures should always be followed to minimize the risk of payment for no work done.

Unjustified software allowances - GH¢2,000.00

241. Regulation 39 of the FAR, 2004 (L.I. 1802) requires the head of the accounts section to control disbursement and to ensure that transactions are properly authenticated to show the amounts are due and payable and any disbursement that does not meet the requirement is rejected.

242. The Sunyani Municipal Assembly however paid an amount of GH¢2,000.00 as monthly maintenance allowance for the month of June to

Mapri Tech Ltd for updating of revenue data software without enough justification. Though, there were invoices attached to the payment voucher, the type and purpose of software installed was not provided to justify the payment. Management also failed to provide relevant documentation on the acquisition of the software such as agreements, cost, etc, for our review. We could not also confirm that the software was actually installed and upgraded.

243. Management's disregard for the regulations and principles of transparency and accountability affected the integrity and regularity of this transaction.

244. This defeats the purpose of accountability and could result in diversion of funds into private pockets.

245. We recommended that the Municipal Finance Officer, Mr. C. Kumi-Abrefa should refund the amount of GH¢2,000.00 to the Assembly's account. We further recommended to management to cease further payments of the monthly allowance to Mapri Tech Ltd until all issues surrounding the transaction are resolved.

Unapproved use of Accounting Software - GH¢25,850.00

246. Contrary to Section 11 of the Audit Service Act, 2000 (Act 584) and Regulation 2 (b) of the FAR, 2004 (L.I. 1802), we noted that the Tano North Municipal Assembly procured and installed a Revenue Data Base Software from JJILSOFT Technology costing GH¢25,850.00 without seeking approval from the Auditor-General and the Controller and Accountant-General.

247. Our further review disclosed that the software was not achieving its objective as it could not produce comprehensive relevant data to aid the Assembly in its revenue collection. The Systems Information Officer indicated that they were in the process of configuring the software to suit the Assembly's needs and therefore were still in the process of collating data from various departments and units to feed the system.

248. Management indicated that the infraction was as a result of oversight on their part.

249. The situation could lead to defective software being installed which might not achieve the objectives for which they were procured.

250. We recommended that management should seek retrospective approval from the Auditor-General for the continuous use of the software.

Outstanding rent /fees - GH¢834,051.21

251. Regulation 2 of the FAR, 2004 (L.I1802) states that, the head of government department shall secure the due and proper collection of government revenue collectable by the department within the terms of any enactment or of instructions issued or approved by the Controller and Accountant-General.

252. On the contrary, seven Assemblies failed to collect rent and fees totaling GH¢834,051.21 from individuals and corporate entities. Details are provided below:

No.	Assembly	Revenue Type	Amount GH¢
1	Asunafo South District	Rent and property rates defaulters	49,120.00
2	Atebubu Amantin Municipal	Rent defaulters	19,890.00
3	Jaman North District	Property rates defaulters	64,275.00
4	Nkoranza South Municipal	Toilets and building permits defaulters	28,000.00
5	Pru East District	Rent defaulters & Toilet operators	15,080.00
6	Sunyani Municipal	Rent, Property Rate & business operating fees defaulters	567,838.21
7	Tano North Municipal	Rent, Property Rate & business operating fees defaulters	89,848.00
	Total		834,051.21

253. Management's failure to put in place pragmatic measures to step up their revenue generation resulted in the total revenue of GH¢834,051.21 uncollected at the end of 2018 thereby stifling the developmental programmes of the Assemblies.

254. We recommended to management of the various Assemblies to recover the total revenue of GH¢834,051.21 by instituting legal action against the defaulters.

CONTRACT IRREGULARITIES

Abandoned / delayed projects - GH¢1,149,356.68

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

256. We noted that the Dormaa West District Assembly spent a total amount of GH¢1,123,056.68 on construction of Nkrankwanta pipe water system which was awarded in February 2017 to be completed by October 2017. However the project which was at 65% completed had been abandoned and new projects awarded.

257. Similarly, the Jaman North District had still not completed the nation-wide implementation of the street naming and property addresses which was started in March 2013 after it had spent GH¢26,300.00 on digitalization of satellite images, facility maps and cadastral plan to facilitate the exercise in only Sampa township.

258. Records reviewed indicated that out of the 66 streets identified only 13 streets were named in Sampa. Other communities such as Duadaso, Sumah, Asiri, Goka had no street named or identified.

259. Management's failure to place priority on completion of existing projects before new ones are awarded in view of scarce resources of the Assemblies, coupled with the irregular release of Central Government allocations to the Assemblies, contributed to the anomaly.

260. The continuous delay in completing the projects, could lead to increase in their costs. The lack of street names and property addresses will also result in challenges in identification of locations especially in the event of emergencies like fire and other natural disasters.

261. We recommended to management of the Assemblies to place priority on the completion of these projects before they initiate new ones.

PAYROLL IRREGULARITY

Unearned salaries-GH¢58,080.64

262. Contrary to Regulations 297 & 298 of the FAR, 2004 (L.I. 1802), we noted that between January and September 2018, 14 separated staff in eight Assemblies were paid salaries totaling GH¢58,080.64 for no work done. Details are provided below.

No.	Assembly/Name	Name of separated staff	Period	Cause/Reason	Amount-GH¢
1	Asutifi North District	Acheampong Joshua	Sept. 2018	Death	1,764.97
2	Kintampo South District	Mohammed Issah	July - Dec. 2018	Vacated post	6,606.00
3	Nkoranza South Municipal	Adjei Mercy	April, 2018	Vacated post	785.84
		Agyei Yaw Nana	April-June, 2018	Vacated post	3,533.07
		Wiafe Martin	April 2018-May, 2018	Vacated post	1,768.52
4	Sene West District	Hud Mohammed	April-August, 2018	Death	5,180.60
5	Tain District	Wakaso Mutala	April-June, 2018	Vacated post	11,865.78
6	Tano North Municipal	James Kwame	Jan. 2018	Retired	2,054.12
7	Tano South Municipal	James Kwame Amoah	March. - Sept. 2018	Double salary	10,400.00
8	Wenchi Municipal	Moses Sekyere	April - Aug. 2018	Retired	4,119.18
		Aseidu Eric	Feb - May 18	Resigned	5,587.35
		Stephen T. Adamum	May	Retired	1,595.19
		Esther Asantewaa	July 18	Retired	1,622.30
		Justice Duah Agyemang	Sept 18	Vacated Post	1,197.72
Total					58,080.64

263. Management’s failure to stop the salaries of the separated staff upon monthly validation of salaries, accounted for the irregularity, thereby depriving the State of GH¢58,080.64.

264. We recommended that the unearned salaries of GH¢58,080.64 should be recovered from the separated staff and paid to government chest and their names deleted from the payroll, or in default, the amount involved should be recovered from the Human Resource Officers and the Coordinating Directors of the Assemblies.

PROCUREMENT / STORES IRREGULATIES

Uncompetitive procurements - GH¢41,963.71

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

266. We noted that three Assemblies made five payments for goods and services totaling GH¢41,963.71 without seeking for alternative quotations from other prospective suppliers/service providers or approval from the Public Procurement Authority for single source procurement. The details are provided below:

Assembly	No. of PVs	Items	Amount GH¢
Asunafo South District	1	Services	6,295.53
Sunyani Municipal	1	Goods	25,003.42
Tano North Municipal	3	Services	10,664.76
Total	5		41,963.71

267. We could therefore, not confirm that the Assemblies obtained value for money in the transactions. The single source procurement lacks transparency and could be opened to abuse or inflated prices of the items/services.

268. We recommended to the Coordinating Directors to ensure that procurements are always subjected to competition in order to obtain

maximum benefit from the transactions. We further recommended that the Coordinating Directors and Finance Officers should be sanctioned in accordance with Section 51 of the Public Procurement Amendment Act, 2016.

Unaccounted Stores - GH¢52,679.07

269. In violation of Section 52 of the Public Financial Management Act, 2016 (Act 921), the Sunyani Municipal Assembly procured store items such as electrical materials, stationery, building materials, etc, totaling GH¢52,679.07 but failed to account for them in their store records to provide evidence of the receipt and utilization of the items.

270. Management's failure to follow proper stores procuring procedures caused the anomaly.

271. As a result, we were unable to verify the receipt and usage of the items. This could lead to non-supply and diversion of store items.

272. We recommended recovery of the GH¢52,679.07 from the Coordinating Director and the Finance Officer who paid for the stores without ensuring their accountability. We further recommended to managements of the Assemblies of the need to comply with provisions in the Public Procurement Act.

Fuel purchases not accounted for- GH¢131,543.35

273. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), the Coordinating Directors and Finance Officers of three Assemblies failed to provide proof of utilization of fuel purchased totaling GH¢131,543.35 for official vehicles. Details are provided below:

Assembly	Amount GH¢
Asutifi North District	24,404.35
Asutifi South District	55,333.00
Sunyani Municipal	51,806.00
Total	131,543.35

274. There were no vehicle log book entries or other evidence available to show how the fuel was utilized.

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

276. We recommended that the amount of GH¢131,543.35 should be recovered from the Coordinating Directors and Finance Officers and paid into the respective Assemblies accounts.

TAX IRREGULARITIES

Purchases from Non-VAT-registered entities - GH¢12,493.13

277. Regulation 183 of the Financial Administration Regulation, 2004, (L.I. 1802) states that a department shall procure government stores from only Value Added Tax (VAT) registered persons or entities and any department that requires an exemption for any specific case shall apply to the Minister with the necessary justification.

278. Managements of two Assemblies procured goods and services totaling GH¢71,389.33 from non-VAT registered suppliers resulting in VAT loss of GH¢12,493.13. Details are provided below.

Assembly	Gross Ratable Amount	17.5% VAT
Wenchi Municipal	55,389.33	9,693.13
Atebubu Amantin Municipal	16,000.00	2,800.00
Total	71,389.33	12,493.13

279. The lapse was as a result of the management's disregard of the above quoted Regulation.

280. The lapse resulted in the loss of VAT revenue of GH¢12,493.13 that would have accrued to the State if the purchases had been made from VAT registered entities. Non-compliance with the VAT laws could also attract avoidable penalties.

281. We recommended to the management of the Assemblies to pay the amount of GH¢12,493.13 to the Domestic Tax Revenue Division of the Ghana Revenue Authority (GRA) and also ensure compliance with future transactions.

Failure to obtain VAT Receipts for VAT paid - GH¢4,914.88

282. Section 41 (1) of the Value Added Tax Act, 2013, (Act 870) states that a taxable person shall, on making a taxable supply of goods or services, issue to the recipient, a tax invoice in the form and with the details that are prescribed by the Commissioner-General.

283. We noted that management of Nkoranza South District Assembly paid VAT totaling GH¢4,914.88 to a Consultant, M/S Initiators Group of Companies for consultancy services rendered without obtaining the requisite VAT receipt.

284. This lapse was due to negligence on the part of the Finance Officer of the Assembly who failed to obtain the VAT invoice to cover the VAT paid.

285. This could result in loss of funds to the State.

286. We recommended that the Finance Officer should obtain the VAT receipt from the Consultant to justify the payment or refund the total amount of GH¢4,914.88.

Withheld taxes not remitted - GH¢16,491.57

287. Section 117 (1) of the Income Tax Act, 2015 (Act 896) states that a withholding agent shall pay to the commissioner-General within fifteen days after the end of each calendar month a tax that has been withheld in accordance with this Division during the month.

288. On the contrary, we noted that between January and September 2018, the Asutifi North District Assembly withheld taxes totaling GH¢16,491.57 but failed to remit them to the Domestic Tax Revenue Division of the GRA.

289. Failure of the Finance Officer to adhere to the tenet of the Act denied the inflow of revenue into the Consolidated Fund.

290. We recommended that the total amount of GH¢16,491.57 is remitted to the Commissioner-General of GRA without further delay to avoid payment of penalty failing which, the Coordinating Director and the Finance Officer should personally be held liable for any penalty that may result therefrom.

Failure to withhold taxes - GH¢1,402.23

291. Section 117 of the Income Tax Act, 2015, Act 896 states amongst others that, a withholding agent who fails to withhold tax in accordance with this provision shall pay the tax that should have been withheld in the manner and at the same time as tax that is withheld.

292. The Asutifi South District however failed to withhold tax from payments to suppliers/service providers totaling GH¢33,194.40 thereby resulting in a tax loss of GH¢1,402.23 to the State.

293. We recommended that the Finance Officer of the Assembly should pay the GH¢1,402.23 to the Commissioner-General of GRA. We further recommended to the Co-ordinating Director and the Finance Officer to always comply with the tax laws.

CENTRAL REGION

Introduction

294. The Central Region had 22 Assemblies in 2018 comprising of one Metropolitan, seven Municipal and 14 District Assemblies. The list of the 22 Assemblies, their Legislative Instruments, District Capitals and status are given at Appendix A.

295. We audited the books and accounts of all the 22 Assemblies for the 2018 financial year and issued management letters thereon. All 22 Assemblies responded to our management letters indicating the level of their compliance to our recommendations.

Financial Reporting

Submission of annual financial statements

296. All the 22 Assemblies [Appendix A] submitted their 2018 financial statements for audit in compliance with Section 80 of the Public Financial Management Act, 2016 (Act 921). We also issued our opinions on the financial statements of the 22 Assemblies. The compliance of the Assemblies to Section 80 of Act 921 over the 2016 to 2018 financial years is provided below:

Year	No. of Assemblies	Assemblies with audited financial statement	No of defaulting Assemblies
2016	20	20	-
2017	20	20	-
2018	22	22	-

Sources of Income

297. The 22 Assemblies operated with a total income of GH¢113,366,766.03[Appendix B) during the year. This was made up of their internally generated funds (IGF), quarterly allocations of the District Assemblies Common Fund, Government salary grant and support from Ghana's Development Partners.

298. The Assemblies with the biggest drop in income were Assin North District Assembly (GH¢4,833,189.67) and Gomoa East District Assembly (GH¢2,792,357.91).

Internally generated funds

299. The 22 Assemblies collected total IGF of GH¢18,743,057.57 [Appendix C) during the year. The least performing Assemblies were Assin North District Assembly (GH¢ 122,167.48) and Ekumfi District Assembly (GH¢126,246.67).

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

Expenditure and Operational Results

301. The total expenditure incurred by the 22 Assemblies amounted to GH¢107,012,412.99 which when compared to their income of GH¢113,366,716.03 resulted in a net deficit of (GH¢6,354,303.04) (Appendix 'D'). Nine (9) Assemblies however recorded deficits, with Mfantiman Municipal and Effutu Municipal Assembly recording the highest deficits of GH¢1,039,841.95 and GH¢1,963,033.08 respectively.

Assets and Liabilities

302. Total current assets of the 22 Assemblies as at 31 December 2018, was GH¢9,573,392.39. This comprised of Cash/Bank balances GH¢8,152,668.42, Investment (Poverty Alleviation) GH¢392,860.87 and Debtors GH¢991,863.50. All the 22 Assemblies had positive cash and bank balances with Awutu Senya East Municipal and Gomoa Central District Assembly having the highest and least balances ending the year with GH¢1,136,188.96 and GH¢19,673.80 respectively. The total liabilities in the books of 10 out of the twenty-two (22) Assemblies was GH¢575,445.39.

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

Management issues

CASH IRREGULARITIES

Unretired imprest - GH¢38,488.00

304. Regulation 283 of the Financial Administration Regulations, 2004 (L.I. 1802) states among others that special imprest issued for making a particular payment, or group of payments must be fully retired by the date specified in the approval to operate the imprest.

305. Contrary to the above, our audit disclosed that, a total amount of GH¢38,488.00 paid to 20 officers of two Assemblies as imprest to undertake assignments were not retired as at 31 December 2018. Details are provided below.

Assembly	Number of PVs	Number of Officials	Amount (GH¢)
Effutu Municipal	9	8	30,398.00
Abura, Asebu-Kwamankese Dist.	12	12	8,090.00
Total	21	20	38,488.00

306. The cause of the anomaly was the failure of the Finance Officers to ensure that officers accounted for the imprest after the end of the programme.

307. Imprest/monies not fully accounted for create the impression that the amount was not used for their intended purposes and could be misapplied for other unauthorized activities.

308. We recommended that the total amount be refunded by the payees or be treated as personal advance to be recovered from the officers' salaries.

Unsubstantiated payments - GH¢89,636.62

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

310. We however, observed during our audits that a total payment of GH¢89,636.62 paid on 74 separate payment vouchers by six Assemblies were not supported with relevant documents such as official receipts, authority notes, works certificate, payee's signature and monitoring & evaluation reports to authenticate the transactions. Details are shown below.

No.	Assembly	No. PVs	Amount GH¢
1.	Agona East District	41	39,180.00
2.	Awutu Senya East Municipal	6	14,128.00
3.	Effutu Municipal	1	3,945.00
4.	Gomoa West District	9	6,534.00
5.	Assin North District	6	6,395.00
6.	Agona West District	11	19,454.62
	Total	74	89,636.62

311. The anomaly could lead to payments to non-existent payees to the detriment of the Assemblies.

312. The lapse was attributed to failure of the Finance Officers of the respective Assemblies to ensure that payments were supported with relevant expenditure documents.

313. We recommended recovery of the total amount of GH¢89,636.62 from the Coordinating Directors and Finance Officers involved.

Un-presented payment vouchers-GH¢38,232.66

314. Regulation 1 of the FAR, 2004 states that any public Officer who is responsible for the receipt, custody and disbursement of public and trust monies shall keep proper records of all transactions and shall produce record of the transactions for inspection when called upon to do so by the Minister, Auditor-General, Controller and Accountant General or any Officer authorized by them.

315. We observed that two Assemblies failed to produce 28 Payment Vouchers with a total face value of GH¢38,232.66 for inspection contrary to the regulation quoted above.

No.	Assembly	No. of PVs	Amount GH¢
1	Awutu Senya East Municipal	2	17,736.00
2	Agona East District	26	20,496.66
	TOTAL	28	38,232.66

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

317. Consequently, we could not confirm the authenticity of the transactions for which the payments were made.

318. We recommended for the recovery of the amount of GH¢38,232.66 from the Finance Officers involved.

Unaccounted revenue - GH¢36,528.00.

319. Regulation 15 of the Financial Administration Regulations, 2004 (L.I.1802) states that any public officer or revenue collector who collects or receives public and trust moneys shall issue official receipts for them and pay them into the relevant Public Fund Bank Account within twenty four hours of receipt except in exceptional circumstances to be identified by the Minister.

320. Contrary to the above, 52 revenue collectors from four Assemblies failed to account for revenue totaling GH¢36,528.00 as shown below:

No	Assembly	Nature of Rev.	No. of collection	Amount (GH¢)
1.	Cape Coast Metropolitan	Toilet fees	24	17,950.00
2	Agona East District	Market/Lorry Park tickets	13	2,683.00
3.	Gomoa West District	-do-	2	2,299.00
4.	Abura-Asebu-Kwamankese District	-do-	13	13,596.00
	Total		52	36,528.00

321. Lack of supervision on the part of the District/Municipal Finance Officers over activities of the revenue collectors accounted for this lapse.

322. The non-payment of the revenue collected into the appropriate bank accounts of the Assemblies could lead to misappropriation of the revenue by the revenue collectors.

323. We recommended recovery of GH¢36,528.00 from the affected revenue collectors or their guarantors, failure of which the amount involved should be refunded by the Finance Officers with interest.

Un-presented value books

324. Regulation 214 of the Financial Administration Regulations 2004 (L.I 1802) requires a head of department to ensure effective and efficient control of stocks of value books.

325. Contrary to the above, we noted that the Revenue Superintendents of four Assemblies could not produce 38 GCRs issued to 29 revenue collectors for our examination. Details are provided below:

No.	Assembly	Quantity	No. of Revenue Collectors
1.	Agona East District	6	6
2.	Gomoa West District	2	2
3.	Assin South District	8	6
4.	Abura-Asebu-Kwamankese District	22	15
	Total	38	29

326. We attributed this lapse to ineffective supervision by the District Finance Officers over the work of the revenue collectors in ensuring that completed GCRs were accounted for before new ones were issued.

327. This could lead to loss of revenue to the Assemblies.

328. We recommended that the Coordinating Directors recovered the GCRs from the revenue collectors or in default compute the average of their collections per GCR for the period and recover same from them.

Failure to release fifty percent revenue collected by Sub-Metropolitan District Councils -GH¢107,124.33

329. Regulation 43 of Local Government (Cape Coast Metropolitan Assembly) (Establishment) Instrument, 2007 states that each Town Council shall retain fifty percent of all revenue allocated to it by the Sub-Metropolitan District Council for collection by the Town Council in its area of authority to defray the cost of operation and maintenance of the administration and services within the area of authority of the Town Council.

330. We however noted that between January 2016 and September 2018, total revenue of GH¢439,138.85 was paid by North and South Sub Metropolitan District Councils to the Cape Coast Metropolitan Assembly. However, GH¢112,444.14 instead of GH¢219,569.47 was paid to North and South Sub Metropolitan District Councils as their 50% share of the revenue. There was therefore a shortfall of GH¢107,125.33 to be paid to North and South Sub Metropolitan District Councils. Details are provided below:

No.	Sub-Metro	Total revenue collected GH¢	50% share GH¢	Payment GH¢	Balance GH¢
1.	North Sub-Metropolitan District Council	184,549.78	92,274.92	53,830.34	38,444.58
2.	South Sub-Metropolitan District Council	254,589.07	127,294.55	58,613.80	68,680.75
	Total	439,138.85	219,569.47	112,444.14	107,125.33

331. We attributed the lapse to deliberate act by management not to make the Sub-Metropolitan District Councils fully operational.

332. The irregularity if not corrected could defeat the purpose for establishing the Sub-Metropolitan District Councils.

333. We recommended to Metro Chief Executive (MCE), Metropolitan Coordinating Director (MCD), and Metropolitan Finance Officer (MFO) to ensure that the Sub Metro's 50% share of their collections is released timely to help them work effectively, failing which the appropriate sanctions should be applied to the MCE and MCD. We further recommended to the Administrative Officers to pursue recovery of the amount due the Sub-Metros to enable them work efficiently.

Uncollected revenue- GH¢98,882.00

334. Five Assemblies failed to collect arrears of revenue totaling GH¢98,882.00, contrary to Regulation 17 of FAR, 2004 (L.I.1802) which requires heads of departments to ensure that all non-tax revenue are efficiently collected. The details are provided below:

No.	Assembly	Type of Revenue	Amount outstanding GH¢
1.	Cape Coast Metropolitan	Business Operating Permit	4,950.00
2.	Agona East District	Public Toilet Fees	8,485.00
3.	Asikuma-Odoben-Brakwa District	Rented Farm Lands	16,400.00
4.	Assin Fosu Municipal	Market Stalls	28,050.00
5	Abura-Asebu-Kwamankese District	Market Stores, Property Rates and Business Operating Permit.	40,997.00
	Total		98,882.00

335. We attributed this lapse to ineffective supervision by the District Finance Officers over the work of the revenue collectors in ensuring that completed GCRs are accounted for before new ones were issued.

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

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

Non-payment of revenue collected into Assembly's account - GH¢60, 943.23

338. Regulation 15 of the Financial Administration Regulations (FAR) ,2004 (LI 1802) states that any public officer or revenue collector who collects or receives public and trust moneys shall issue official receipts for them and pay them into the relevant Public Fund Bank Account within twenty four hours of receipt except in exceptional circumstances to be identified by the Minister.

339. Our audit disclosed that MATPHIJOE Consult, an outsourced Property Rate Collection company, collected revenue totaling GH¢143,568.00 during the period 01 January to 30 June, 2018 but lodged GH¢82,624.75 (57.5%) into the Awutu Senya East Municipal Assembly's bank account, leaving a difference of GH¢60,943.25 (42.5%) not paid to Bank.

340. Lack of proper monitoring and supervision by the Municipal Finance Officer accounted for this irregularity.

341. This irregularity denied the Assembly access to the funds which could otherwise be used in the interest of the Assembly.

342. We recommended to management to recover the outstanding amount of GH¢60,943.25 from MATPHIJOE Consult and ensure that all collections are paid into the Assembly's account in gross within 24 hours after collection.

Failure to collect rent- GH¢248,343.00

343. Regulation 2 of the FAR, 2004 (L.I.1802) states that the head of government department shall secure the due and proper collection of government revenue collectable by the department within the terms of any enactment or of instructions issued or approved by the Controller and Accountant-General.

344. Contrary to the above, management of four Assemblies failed to collect rent totaling GH¢248,343.00 from 280 staff and individuals occupying the Assemblies' Bungalows, Quarters and Flats for periods ranging between two and 28 months. Details are provided below:

No.	Assembly	No. of Defaulters	Amount GH¢
1.	Mfantsiman Municipal	19	4,470.00
2.	Effutu Municipal	113	196,423.00
3.	Abura, Asebu-Kwamankese District	118	44,820.00
4.	Agona West District	30	2,630.00
	Total	280	248,343.00

345. Management's failure to institute pragmatic measures to improve revenue generation resulted in the uncollected total revenue of GH¢248,343.00 as at the end of year 2018.

346. This negatively affected the developmental programmes of the Assemblies.

347. We recommended to the respective managements to recover the total revenue of GH¢248,343.00 from the defaulted tenants.

Overdue staff advances- GH¢3,155.00

348. Regulation 104 of the FAR, 2004 (L.I.1802) requires a head of department authorized to administer a class of advances to ensure that advances are duly recovered in accordance with the regulations or agreements relating to them.

349. We, however, noted that advances totaling GH¢3,155.00 granted to six staff of Abura, Asebu-Kwamankese District Assembly between 2011 and 2018 were still outstanding as at 31 December 2018.

350. We further noted that the arrears had persisted in the books of the Assembly due to the absence of effective debt recovery mechanism as well as non-enforcement of existing regulations and agreements.

351. We recommended to management to recover the outstanding advances from the salaries of the affected staff.

Payment without the use of GIFMIS - GH¢218,200.90

352. Regulation 6 of the Financial Administration Regulation, 2004 (LI 1802) states that Public officers shall conduct government financial business according to the laws of Ghana and any instructions given in accordance with these Regulations.

353. Our audit revealed that Awutu Senya East Municipal Assembly made payments totaling GH¢218,200.90 to various suppliers/contractors on 27 payment vouchers without using the Ghana Integrated Financial Management and Information Systems (GIFMIS). The payment vouchers were also not supported with expenditure warrants to ensure budgetary control.

354. Similarly, though the management of Agona East District Assembly had implemented the GIFMIS system, we observed that the system was not fully utilized in recording, classifying transactions and generation of financial reports and statements.

355. Management explained that this was due to unstable internet service in the use of the GIFMIS. The lapse was also attributed to inadequate training of staff in the modalities and functions of the system.

356. Management thus compromised accountability and transparency in the public expenditure management process.

357. We recommended to the Municipal Coordinating Directors to train staff and procure Corporate Internet in order to enhance smooth and regular running of the GIFMIS.

SSNIT contribution not paid - GH¢8,267.94

358. Section 63 and 64 of the Pensions Act, 2008, Act 766 requires that an employer shall remit thirteen and a half per centum out of the total contributions of 18 and a half per centum 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.

359. Our audit however disclosed that management of Gomoa Central District Assembly deducted a total amount of GH¢8,267.94 being 5.5% and

13% employees' and employer's SSNIT contribution respectively from a total salary of GH¢44,248.24 paid to 133 temporal staff between January and August, 2018. However, the amount deducted was not paid to the mandatory social security scheme and other trust fund. Details are provided below:

Date	PV. No	Month	No. of staff	Amount (GH¢)	5.5% SSNIT (GH¢)	13% SSNIT (GH¢)	Total GH¢
9/2/18	18/2	January	18	6,094.00	335.43	792.59	1,128.02
1/3/18	2/3	February	18	6,094.00	335.43	792.59	1,128.02
29/3/18	41/3	March	18	6,094.00	335.43	792.59	1,128.02
30/4/18	21/4	April	18	6,094.00	335.43	792.59	1,128.02
1/6/18	1/8	May	15	5,065.00	278.73	658.71	937.44
5/7/18	4/7	June	16	5,368.60	278.73	698.21	976.94
9/8/18	3/8	July	15	4,719.32	262.03	658.71	920.74
3/9/18	1/9	August	15	4,719.32	262.03	658.71	920.74
		Total	133	44,248.24	2,423.24	5,844.70	8,267.94

360. The irregularity was due to the failure of District Finance Officer to adhere to the above stated Act.

361. This could lead to payment of a penalty thereby reducing the Assembly's revenue to the detriment of developmental projects and also denying the beneficiary staff their SSNIT contribution benefit in the future.

362. We recommended that, the District Finance Officer should pay the amount of GH¢8,267.94 to SSNIT and other trust funds for the beneficiaries to avoid penalty, failing which the District Finance Officer should be surcharged for any penalty levied against the Assembly.

PAYROLL IRREGULARITY

Unearned Salaries- GH¢41,038.43

363. Regulation 297 of the FAR, 2004 (L.I.1802) requires that a head of department should cause the immediate stoppage of payment of salary to a public servant when that public servant has been absent from duty without leave or reasonable cause for a period, died, retired or resigned.

364. We observed that, management of two Assemblies paid four officers unearned salaries of GH¢41,038.43 for the periods ranging between three and 26 months. Details are shown below:

No.	Assembly	No. of staff	Period	Amount GH¢
1.	Twifo Hermeng Lower Denkyira District	1	10 Months	6,450.42
2.	Twifo Atti Morkwa District	3	3 to 26 Months	34,588.01
	Total	4		41,038.43

365. The anomaly was due to failure by the validators of the Electronic Salary Payment Voucher (ESPV) to block the salaries and notify the paying banks to stop the payment of the unearned salaries.

366. The lapse resulted in overstatement of the salaries of the two Assemblies for the period.

367. We recommended recovery of the unearned salaries of GH¢41,038.43 from the estate of the separated staff failing which the Coordinating Directors should be held liable to refund.

STORE IRREGULARITY

Fuel purchased not accounted for-GH¢13,996.00

368. Regulation 183 of the Financial Administration Regulations (FAR) 2004, (L.I 1802) stipulates that a head of department shall be accountable for the proper care, custody and use of government stores from the time of acquisition until they have been used or otherwise disposed off in accordance with this regulation.

369. Contrary to the above, a total amount of GH¢13,996.00 allegedly used to purchase fuel by the management of the Effutu Municipal (GH¢9,451.00) and Asikuma-Odoben-Brakwa District (GH¢4,545.00) Assemblies for the period under review were not accounted for in the various vehicle logbooks of the Assemblies to confirm receipts and usage of the fuel.

370. Non-recording of fuel in the vehicle logbooks could facilitate its diversion for personal/unofficial use which might result in a loss of funds to the Assemblies.

371. We recommended recovery of the amount of GH¢13,996.00 from the Coordinating Directors and the Finance Officers of the respective Assemblies.

TAX IRREGULARITIES

Failure to remit taxes withheld -- GH¢13,270.75

372. Contrary to Section 117 of the Income Tax Act 2015, Act 876, we noted that management of four Assemblies failed to remit taxes withheld totalling GH¢13,270.75 to the Ghana Revenue Authority (GRA). The table below provides the details:

Assembly	Taxes Withheld GH¢
Twifo Hemang Lower Denkyira District	2,079.88
Effutu Municipal	7,340.64
Agona East District	2,349.12
Awutu Senya East Municipal	1,501.11
Total	13,270.75

373. Failure to remit tax to GRA denies revenue inflows into the consolidated fund.

374. We recommended that the District Finance Officers should remit the outstanding taxes to the Commissioner of GRA.

Failure to withhold tax- GH¢ 4,393.77

375. Contrary to Section 116 of the Income Tax Act, 2015 (Act 896), our review disclosed that, managements of two Assemblies made a total payments of GH¢63,798.40 on various goods and Services but failed to withhold tax component of GH¢ 4,393.77 as shown in the table below.

Assembly	Amount Paid GH¢	Tax GH¢
Ajumako- Enyan-Essiam District	21,842.00	1,638.15
Awutu Senya East Municipal	41,956.40	2,755.62
Total	63,798.40	4,393.77

376. We recommended for the adherence to the above regulation by the Finance and Scheduled Officers of the District Assemblies to avoid the payment of penalties. We further recommended that the Finance Officers of the two Assemblies should pay the amount of GH¢4,393.77 and recover same from the payees.

GOVERNANCE IRREGULARITIES

Improper Budgeting - GH¢232,876.36

377. Regulation 159 (2) of the Financial Administration Regulations, 2004, (L.I. 1802) requires that revenue for a budget period should be estimated by (a) identify all activities that already generate revenue; (b) identify all activities that have the potential to generate revenue; (c) estimate the frequency of these activities and calculate the revenue arising from these activities and (d) produce a monthly forecast identifying when revenue flows are projected to take place.

378. All agencies that have legislative approval to retain and utilize portions of their Internally Generated Fund shall be required to project these resources as part of their annual Non-Tax Revenue estimates.

379. Our review of the Effutu Municipal Assembly's 2018 Composite Budget revealed that known revenue generating activities under the Assembly system were not budgeted for although the Assembly has the legislative authority to retain all its Internally Generated Funds. The review of the 2018 Financial Statement revealed that total revenue of GH¢232,876.36 was received for some activity areas without estimated revenue. Details are provided below:

No.	Revenue Type	Annual Estimate GH¢	Actuals GH¢
1	Tender Documents	-	2,400.00
2	Miscellaneous Fines, Penalties	-	165.00
3	Herbalist License	-	30.00
4	Market Stores/stalls	-	22,948.00
5	Hawkers Fee	-	1,370.00
6	Conservancy	-	4,067.00
7	Private Schools	-	6,763.00
8	Business Providers	-	37,777.00
9	Food and Drugs Permit	-	28,860.00
10	Investment Income (Grader)	-	3,000.00
11	Other Sundry Recoveries	-	62,748.18
12	Miscellaneous	-	62,748.18
	Total		232,876.36

380. The situation was attributed to the failure of the Budget Committee to properly identify all revenue generating activities of the Assembly and draw a comprehensive budget to include them.

381. Failure to include estimated revenue in the preparation of the Assembly's Annual Budget could lead to undisclosed revenue source and loss of revenue.

382. We recommended that the Budget Committee of the Assembly should ensure proper budget preparation to cover all revenue sources.

Excess expenditure over approved budget - GH¢ 445,750.59

383. Part VI, Section 2 of the Financial Memoranda for Metropolitan, Municipal and District Assemblies, 2004 directs that the basic authority for Expenditure is approval of the Assembly's Annual Estimates. The approved Estimates may only be varied by an approved Supplementary Budget or Reallocation of Budget.

384. Part VI, Section 9 of the Financial Memoranda maintains that expenditure in excess of the authority is prohibited.

385. Our review of the Effutu Municipal Assembly's Annual Financial Statement for 2018 revealed that Management exceeded approved annual estimates under 11 expenditure heads to the tune of GH¢445,750.59 without approval by the General Assembly. The details are shown below:

Expenditure Head	Estimated Figure GH¢	Actual Expenditure GH¢	Excess Expenditure GH¢	% Excess
Per Diem and Inconvenience Allowance	4,000.00	6,883.00	2,883.00	72.08
Sanitation Charges	345,000.00	485,333.25	140,333.25	40.68
Maintenance and Repairs - Off. Vehicles	32,000.00	34,603.45	2,603.45	8.14
Running Cost - Official Vehicles	75,500.00	180,987.68	105,487.68	139.72
Visits, Conferences/Seminars	136,413.00	261,483.00	125,070.00	91.68
Staff Development/Capacity Building	78,000.00	113,601.79	35,601.79	45.64
Service of the State Protocol	20,000.00	30,820.00	10,820.00	54.10
Other Charges	156,000.00	160,133.25	4,133.25	2.65
Court Expenses	10,000.00	20,800.00	10,800.00	108.00
Donations	44,000.00	45,874.00	1,874.00	4.26
Contributions	10,000.00	16,144.17	6,144.17	61.44
TOTALS	910,913.00	1,356,663.59	445,750.59	48.93

386. We noted that the Finance and Administration Sub-Committee (F&A) did not carry out its duty spelt out in Part I, Section 1a(v) of the Financial Memoranda for Metropolitan, Municipal and District Assemblies by ensuring that expenditure did not exceed the approved estimates.

387. The lapse could result in misapplication of funds and diversion of funds in less essential items.

388. We recommended that the budget officer should ensure that every expenditure is supported with budget allocation. We further recommended to management to ensure that the Finance Section submits monthly returns to Finance and Administration Sub-Committee (F&A) who would ensure that expenditure is within the approved estimates or advise management to apply for reallocation or a Supplementary Estimate to the General Assembly.

Poor revenue collection by permanent collectors - GH¢108,243.14

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

390. Our review of revenue performance revealed that twenty-five revenue collectors of four Assemblies received salaries totaling GH¢108,243.81 between January and September 2018 in excess of revenue collected for the period totaling GH¢92,030.40. Details are provided below.

No.	Assembly	Number of Collectors	9 Months Salaries GH¢	9 Months Collections GH¢	Differenc GH¢	% Collec ted
1	Ajumako-Enyan-Essiam District	9	59,059.37	24,909.00	34,150.37	42.18
2	Twifo Atti Morkwa District	8	78,273.00	33,295.40	44,977.60	42.53
3	Abura, Asebu-Kwamankese District	4	35,313.30	22,886.00	12,427.30	64.80
4	Upper Denkyira West District.	4	27,628.54	10,940.00	16,688.54	39.59
	Total	25	200,274.21	92,030.40	108,243.81	45.95

391. Poor monitoring of revenue collectors, lack of supervision, laxity of management and failure to strictly apply disciplinary measures against non-performing revenue collectors caused the anomaly.

392. Government paid GH¢200,274.21 as salaries to the revenue collectors but the Assembly did not derive the full benefit from the collectors.

393. We recommended that management should set targets for all revenue collectors and ensure that disciplinary measures are taken against non-performing collectors.

Abandoned vehicles

394. Regulation 2 of the Financial Administration Regulations requires that the head of government department shall preserve in good order and secure the economical use of all equipment and stores used by the department.

395. Contrary to the above regulation, our review of two Assemblies transport management revealed that seven vehicles had been abandoned at various locations and workshops for over two years after they developed faults. Details are provided below.

Make of vehicle/ Type of vehicle	Vehicle Reg. No.	Date Abandoned	Present location of Vehicles
HBM Grader	GT 5287-09	January 2016	Asikuma Odoben Brakwah
Farm Tractor 70	GN 6667-A	January 2016	Assin Foso Department of Agriculture
Ford (SUV) Pick- up	GW 6131-Y	August 2016	MCE's Residence
Ford Everest	GN 2355-11	August 2018	Kwabena Shop, Cape Coast
Nissan Pick Up	GE 4608-X	June 2017	Kwabena Shop, Cape Coast
Nissan Pick Up	GT 2335-U	July 2017	Master Attoo Shop, Cape Coast
Cesspit Emptier	GN 8295-13	July 2018	Assembly Premises, Cape Coast

396. Managements' failure to take quick decision on fixing or disposing of the vehicles resulted in the anomaly.

397. Due to this anomaly, the vehicles could lose their economic realizable value in the event of disposal or increase in cost should management decide to repair them.

398. We recommended that management should take the necessary action to safeguard the vehicles against any further deterioration.

EASTERN REGION

Introduction

399. The Eastern Region had 32 Assemblies in 2018 comprising of 11 Municipal and 21 District Assemblies. The list of the 32 Assemblies, their Legislative Instruments, District Capitals and status are given at Appendix A.

400. We audited the books and accounts of all the 32 Assemblies for the 2018 financial year and issued management letters thereon. All 32 Assemblies responded to our management letters indicating the level of their compliance to our recommendations.

Financial Reporting

Submission of annual financial statements

401. All 32 Assemblies [Appendix A] submitted their 2018 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 32 Assemblies. Compliance of the Assemblies to Section 80 of Act 921 over the 2016 to 2018 financial years is provided below.

Year	No. of Assemblies	Assemblies with audited financial statement	No of defaulting Assemblies
2016	26	21	5
2017	26	26	Nil
2018	32	32	Nil

Sources of Income

402. The 32 Assemblies operated with a total income of GH¢148,095,129.60 [Appendix B] during the year. This was made up of their Internally Generated Funds (IGF), quarterly allocation of the District Assemblies Common Fund, Government salary, grant and support from Ghana's Development Partners.

Internally Generated Funds

403. The 32 Assemblies collected a total of GH¢28,880,744.67 [Appendix C] during the year. Eleven Assemblies however recorded reductions in IGF collections with Denkyenbour District and Atiwa East District posting recording the highest reductions of GH¢ 562,829.14 and GH¢328,398.13

respectively. Six newly created Assemblies recorded a total collections of GH¢2,049,186.81.

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

Expenditure and Operational Results

405. The total income recorded by the 32 Assemblies amounted to GH¢148,095,129.60 which fell short of their total expenditure of GH¢151,507,911.23 resulting in a net deficit of GH¢3,412,781.63 [Appendix D]. Abuakwa South recorded the highest deficit among 18 Assemblies in the sum of GH¢1,251,320.31.

Assets and Liabilities

406. Total current assets of the 32 Assemblies as at 31 December 2018 was GH¢10,089,368.22. This comprised of Cash/bank balances (GH¢9,079,490.40), Investments (GH¢873,901.29) and debtors (GH¢135,976.53). Thirty one out of the 32 Assemblies had positive cash balances except Birim South District which ended the year with a negative bank balance of GH¢1,939.56.

407. The total liabilities of 11 out of the 32 Assemblies was GH¢480,564.30.

408. The bank balances, investments, debtors and creditors in the books of the 32 Assemblies are provided at Appendix E.

Management issues

CASH IRREGULARITIES

Unaccounted revenue- GH¢91,293.00

409. Regulation 15 (1) of the Financial Administration Regulations, 2004 (L. I. 1802) states "Any public officer or revenue collector who collects or receives

public and trust moneys shall issue official receipts for them and pay them into the relevant Public Fund Bank Account within twenty four hours of receipt except in exceptional circumstances to be identified by the Minister”.

410. Contrary to the above regulation, we noted that a total amount of GH¢91,293.00 being revenue collected within the period under review by three Assemblies was not accounted for. Details are provided in the table below:

No	Assembly	Name	Amount GH¢
1.	Fanteakwa North District	Edward Nyarko (Former DFO)	32,787.00
		Evans Opoku Darkua	2,606.00
2.	Akuapem North	12 Revenue Collectors	7,152.00
3.	Nsawam Adoagyiri	Maphijoe Consult.	23,782.00
		Richard Heighty	16,106.00
		Diskson Bonneah	1,495.00
		Francis Hackman	2,679.00
		Lawrence Welbeck	2,050.00
		William Amoako	2,636.00
	Total		91,293.00

411. Weak internal control and lack of supervision over the work of the Accountants and the revenue collectors resulted in the lapse.

412. We recommended to the managements of the Assemblies to recover the amount of GH¢91,293.00 from the former Finance Officer, Mr. Edward Nyarko and revenue collectors failure of which the Coordinating Directors, the Finance Officers and Heads of Revenue Units should be held jointly liable for the refund of the amount involved. We further recommended to the managements of the various Assemblies to institute control measures to ensure prompt accountability of moneys collected.

Uncollected revenue/unpaid rent- GH¢52,640.00

413. Regulation 2 of the Financial Administration Regulation, 2004 (L.I 1802) states; “The head of government department shall secure the due and proper collection of government revenue collectable by the department within the

terms of any enactment or of instructions issued or approved by the Controller and Accountant-General”.

414. On the contrary, our audit revealed that the Akuapem South District (GH¢35,770.00) and Fanteakwa South District (GH¢4,760.00) failed to collect a total amount of GH¢40,530.00 being property rate and Business Operation Permit (B.O.P) from the property and business owners within the administrative area.

415. In addition, the Akuapim South District Assembly (GH¢7,040.00) and Akuapem North Municipal Assembly (GH¢ 5,070.00) failed to collect rent from occupants of their quarters amounting to GH¢ 12,110.00.

416. This anomaly was due to poor supervision and ineffective monitoring by the various finance committees who should have ensured that revenues due were collected thus, resulted in poor revenue generation

417. We recommended to the managements of the two Assemblies to put in more effort to collect all the outstanding revenue amounting to GH¢52,640.00 from the property owners and the tenants and also introduce an effective mechanism to ensure regular collection of revenues.

Un-presented value books GH¢33,250.00

418. Regulation 1 of the Financial Administration Regulations, 2004, (L.I 1802) requires revenue collectors of the Assemblies to keep records and to produce them for inspection when called upon to do so by the Auditor-General or his representatives.

419. On the contrary, we noted that 26 Revenue Collectors failed to present various value books issued to them for periods ranging between 2016 and 2018 for our examination. The details are provided below:

No	Assembly	No. of revenue collectors	Value books	Amount GH¢
1.	Birim Central	9	150market ticket, 20 lorry park tickets, 11 GCR	9,500.00
2.	Birim South	13	22 market ticket, 20 GCR, 6 lorry park tickets, 12 basic rate	23,750.00
3.	Birim North	7	3 GCR	
4.	Fanteakwa South	5	7 GCR	
5.	Nsawam Adoagyiri	1	2 GCR	
	Total	35	43 GCRs	33,250.00

420. The lapse was caused by ineffective supervision over the revenue collectors by the Revenue Superintendents and Finance Officers of the various Assemblies, which could lead to misappropriation of funds.

421. We recommended for the recovery of GH¢33,250.00 in respect of market tickets from the revenue collectors, failure of which the Revenue Superintendents and the Finance Officers should jointly be held liable to pay.

422. We further recommended recovery of 43 GCRs from the revenue collectors and their guarantors or in default, compute the average value of their collections per GCR for the period and recover same from them. We again recommended that the Assemblies should seek police assistance where necessary for retrieval of the value books.

STORE IRREGULARITY

Abandoned grader

423. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires a Principal Spending Officer of a covered entity to be responsible for the assets of the institution and shall ensure that proper control systems exist for the custody and management of the assets.

424. We noted that the Birim Central Municipal Assembly acquired a grader, in 2009 for reshaping feeder roads in the Municipality. Available records

revealed that the grader broke down in 2016 due to an engine problem. However, management spent GH¢80,487.90 in hiring another grader vide payment voucher No. 21/2018 of 25/2018 in reshaping deteriorated feeder roads without considering the repair of the abandoned grader.

425. Management attributed the state of affairs to lack of funds even though an amount of GH¢80,487.90 was spent on the reshaping of the deteriorated feeder roads.

426. We recommended to management to repair the grader and use it to reshape roads in the Municipality so as to save some money. We further recommended to the management of the Assembly to constitute a Board of Survey to recommend an appropriate method of disposal of the grader if the Assembly cannot use it again.

PAYROLL IRREGULARITY

Payment of unearned salary to separated staff - GH¢32,239.69

427. Regulation 297 (1) (e-f) of the Financial Administration Regulations, 2004 states, “a head of department shall cause the immediate stoppage of payment of salary to a public servant when that public servant has retired or died”.

428. Our review of the certified salary payment vouchers and personal files of six staff in four Assemblies disclosed that unearned salaries to the tune of GH¢32,239.69 was paid into the bank accounts of the separated staff as shown below.

No	Assembly	No. of Staff	Period	Type of Separation	Unearned Salary GH¢
1.	New Juaben North	3	March - May 2018	Retired	16,234.93
2.	Abuakwa North	1	July 2018	Retired	1,706.45
3.	Suhum	1		Retired	2,094.75
4.	Birim North	1	Jan - Dec	Retires	12,203.56
	Total	6			32,239.69

429. We recommended recovery of the GH¢32,239.69 from the beneficiaries, failure of which the Coordinating Directors and Finance Officers should be held liable to pay. We further recommended to the Coordinating Directors and the Finance Officers to ensure prompt deletion of names of separated staff from the payroll.

GREATER ACCRA REGION

Introduction

430. The Greater Accra Region had 26 Assemblies in 2018 comprising of two Metros, 20 Municipal and four District Assemblies. The list of the 26 Assemblies, their Legislative Instruments, District Capitals and status are given at Appendix A.

431. We audited the books and accounts of all the 26 Assemblies for the 2018 financial year and issued management letters thereon. All 26 Assemblies responded to our management letters indicating the level of their compliance to our recommendations.

Financial Reporting

Submission of annual financial statements

432. Seventeen Assemblies [Appendix A] submitted their 2018 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 26 Assemblies. Compliance of the Assemblies to Section 80 of Act 921 over the 2016 to 2018 financial years is provided below.

Year	No. of Assemblies	Assemblies with audited financial statement	No of defaulting Assemblies
2016	16	12	4
2017	16	16	Nil
2018	26	17	9

Sources of Income

433. The 17 Assemblies operated with a total income of GH¢171,254,967.65 [Appendix B] during the year. This was made up of their internally generated funds (IGF), quarterly allocations of the District Assemblies Common Fund, Government salary grant and support from Ghana's Development Partners.

434. The total income of GH¢171,254,967.65 represented a reduction of GH¢143,960,566.08 over their 2017 figure of GH¢315,215,533.73. The IGF, Government salary grant and DACF allocations to the Assemblies contributed 44.5% and 23.4% 22.6 % respectively of the total income received for the year.

435. Seven Assemblies recorded a reduction in income with Tema Metropolitan Assembly (GH¢15,735,754.41), Ga West Municipal (GH¢6,997,730.41) and Ga South Municipal-Weija/Gbawe (GH¢5,027,170.49) recording the highest dropped in total income.

IGF Performance

436. The 17 Assemblies collected total IGF of GH¢ 68,959,863.62 [Appendix C] during the year. Tema Metropolitan Assembly collected GH¢19,061,258.29 representing 27.64% of the total IGF collected in the Region. Eight Assemblies recorded an increased in IGF revenue, and these included Kpone Katamanso District Assembly (GH¢ 4,067,762,37) ,Ningo Prampram District Assembly(GH¢628,461,30) and Ada East District Assembly (GH¢505,018.40). The Assembly with the highest dropped in IGF collections for 2018 were Tema Metropolitan Assembly (GH¢ 8,454,410.95) and Shai Osudoku District (GH¢867,603.38).

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

Expenditure and Operational Results

438. The total expenditure incurred by the 17 Assemblies amounted to GH¢175,282,328.58 which fell short of their total income of GH¢ 171,254,967.65 resulting in a net deficit of GH¢4,027,360.93 [Appendix D].Tema Metropolitan Assembly and Ga Central Municipal recorded the highest deficits of GH¢4,072,346.05 and GH¢3,173,786 respectively.

Assets and Liabilities

439. Total current assets of the 17 Assemblies as at 31 December 2018, was GH¢11, 472,369.57. This comprised of Cash/Bank balances (GH¢9,826,249.12), Investments (GH¢20,000.00) and Debtors (GH¢1,626,120.45). All 17 Assemblies had positive cash bank balances. The total liabilities of two out of the 17 Assemblies was GH¢ 272,710.48.

440. The bank balances, investments, debtors and creditors in the books of the 17 Assemblies are provided at Appendix E.

Management issues

CASH IRREGULARITIES

Revenue collected not accounted for – GH¢427,733.13

441. Contrary to Regulation 15 of the Financial Administration Regulations, 2004, (LI 1802), 35 revenue collectors and agents within the Greater Accra Region failed to pay collected revenue of GH¢427,733.13 to their respective Assemblies. Details are provided below:

442.

No.	Assembly	Name of revenue collector	Outstanding GH¢
1.	La Nkwantanang Municipal	Helena Amponsah and 20 others	142,763.39
2.	Ga West Municipal	Ayikai Doblo Zonal Council and five others	85,136.00
3.	Ga North Municipal	George Essien	1,248.00
4.	Okaikwei North Municipal	Koajay Limited	158,455.00
5.	Ashaiman Municipal	Cosmos Otoo and 2 others	36,978.77
6.	Weija Municipal	Clifford Nii Yartey and 2 others	3,151.97
	Total	35	427,733.13

443. The Finance Officers and Revenue Superintendents of the six Assemblies did not exercise proper supervision over their revenue collectors thus allowing them to suppress the total amount of GH¢427,733.13.

444. Revenue losses would impact negatively on the Assemblies' recurrent and development activities.

445. We recommended recovery of the misappropriated amount of GH¢427,733.13 from the defaulting revenue collectors and their guarantors or in default the amount should be recovered from the Finance Officers and Revenue Superintendents of the Assemblies.

Illegal withdrawal of funds - GH¢1,100,000.00

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

447. We noted that Management of Accra Metropolitan Assembly (AMA) withdrew a total amount of GH¢1,100,000.00 from account number 1018631469237 belonging to Ayawaso West Municipal Assembly (AWMA) at the Bank of Ghana without the knowledge of the latter. The Ayawaso West Municipal Assembly was created out of AMA in 2018, which AMA took advantage of the prior relationship to transfer the amount into their account. The dates of transfer and the amounts are provided below:

Date	Amount GH¢
14-06-18	200,000.00
18-06-18	800,000.00
10/04/18	100,000.00
Total	1,100,000.00

448. The actions of the management of AMA has resulted in the loss of GH¢1,100,000.00 to the AWMA and may derail the programmes of the Assembly.

449. We recommended that the management of Ayawaso West Municipal Assembly should take the appropriate steps to recover the total amount of GH¢1,100,000.00 from Management of AMA without further delay.

Payment of revenue collected into an unidentified account - GH¢402,268.00

450. Section 51 of the Public Financial Management Act, 2016, Act 921 state among others that a bank account shall be managed by a covered entity in accordance with the terms and conditions determined by the Controller and Accountant-General.

451. Contrarily, we noted from the review of the financial records of Ayawaso West Municipal Assembly that management deposited a total amount of GH¢402,268.00 being internally generated revenue collected, into a special account number 1018631469035 with the Bank of Ghana which was

managed by the Management of Accra Metropolitan Assembly (AMA). These deposits occurred between 29 March and 18 May 2018.

452. However, management failed to provide the audit team with the relevant documentation for the purpose of the transfer.

453. This transfer could lead to misappropriation of the revenue since management of AWMA has no control over the management of the account created.

454. We recommended to the Municipal Chief Executive, Municipal Coordinating Director and Municipal Finance Officer of Ayawaso West Municipal Assembly to take the appropriate steps to retrieve the total amount of GH¢402,268.00 from the Management of AMA.

Uncollected revenue - GH¢4,650,244.51

455. Contrary to Regulation 2 of the Financial Administration Regulation, 2004 (L.I 1802) we noted that revenue collection by two Municipal Assemblies fell short of the expected amount of GH¢5,679,994.11 by GH¢4,650,244.51 or 81.9% as of 31 October 2018. Details are provided below;

Assembly	Revenue type	Expected revenue	Amount collected	% of collection	Uncollected revenue
Ga West Municipal	Property rate	496,739.76	330,423.68	66.5	166,316.08
Ashaiman Municipal	Various	5,183,254.35	699,325.92	13.5	4,483,928.43
Total		5,679,994.11	1,029,749.60	18.1	4,650,244.51

456. This was caused by ineffective revenue collection and lack of supervision of revenue collectors by the Revenue Superintendents and the Finance Officers.

457. The Assemblies have been denied GH¢4,650,244.51 of the expected revenue to undertake developmental projects.

458. We recommended to the management of the two Assemblies to intensify efforts in revenue mobilization, pursue rate defaulters and monitor the collection of the outstanding revenues.

Unpaid revenue by toilet operators, GH¢149,520.58

459. Contrary to Regulation 2 of the Financial Administration Regulations 2004 (L.I. 1802), our audit of the Ashaiman Municipal Assembly disclosed that an amount of GH¢239,250.58 was due from 43 toilet operators but only GH¢89,730.00 was paid to the Assembly leaving a balance of GH¢149,520.58 due from the toilet operators.

460. Out of this amount GH¢90,630.58 was owed by 14 former operators of the toilets who operated from 2016 to March 2018 and the remaining GH¢58,890.00 was owed by 29 new companies, who took over operations in March, 2018. Details are provided below:

No.	Toilet Operators	Amount due GH¢	Amount paid GH¢	Outstanding revenue GH¢
1	14 Old Toilet Operators	129,410.58	38,780.00	90,630.58
2	29 New Toilet Operators	109,840.00	50,950.00	58,890.00
	Total	239,250.58	89,730.00	149,520.58

461. We attributed the anomaly to lack of monitoring and supervision on the toilet operators by the Coordinating Director and the Finance Officer of the Assembly who did not regularly review the ledgers of the toilet operators.

462. We recommended that the Municipal Coordinating Director and the Finance Officer should take the necessary steps to recover the amount of GH¢149,520.58 from the defaulters. We further recommended to management of the Assembly to ensure that, the current operators' ledgers are reviewed regularly to avoid such occurrences.

Unaccounted value books

463. Contrary to Regulations 15 and 215 of the FAR, 2004 (LI 1802), two Assemblies issued 89 GCRs to 29 revenue collectors for the period under review but they could not produce them for audit. Details are provided below:

No.	Assembly	No. of GCRs	No. of revenue collectors
1.	La Nkwantanang Madina Municipal	2	2
2.	Ga West Municipal	87	27
	Totals	89	29

464. Lack of supervision on the part of Coordinating Directors and the Finance Officers accounted for the lapse. We could therefore not ascertain whether or not the receipt books have been used to collect revenue and misappropriated.

465. We recommended to the Coordinating Directors and the Finance Officers to retrieve the 89 GCRs from the Revenue Collectors or in default compute the average value of their collections per GCR for the year and recover same from them. Disciplinary action should also be taken against the defaulting revenue collectors to serve as deterrent to others.

Failure to identify all revenue sources for collection

466. Regulation 17 of the Financial Administration Regulation, 2004, (LI 1802) enjoins heads of departments to ensure that all Non-Tax Revenue are efficiently collected.

467. Contrarily, we noted that management of Ayawaso West Municipal Assembly failed to identify all its revenue sources for collection. The Assembly relied mainly on business operating permit and property rate neglecting areas such as market tolls, lorry parks among others.

468. Narrow revenue base results in limited revenue collection, thus denying the Assembly the revenue that could have accrued from the other sources.

469. We recommended that the Municipal Coordinating Director and the Municipal Finance Officer should put in measures to widen their revenue collection base to include markets, lorry parks among others.

Unrecovered salary advances - GH¢90,070.40

470. Contrary to Regulation 99 of the FAR, 2004, our audit revealed that 116 employees of five Assemblies were in default of payment of salary advances amounting to GH¢90,070.40 granted them, some dating as far back as 2006. The breakdown is provided in the table below.

Assembly	No of staff	Period of advance	Unpaid Advances GH¢
Ga East Municipal	84	Aug. 2006 to Jan. 2018	62,973.36
Ashaiman Municipal	6	2014	4,737.42
Adentan Municipal	2	February 2012	6,718.00
Ga Central Municipal	24	Oct. 2017 to Feb. 2018	15,641.62
Total	116		90,070.40

471. We recommended to the Finance Officers to recover the total amount of GH¢90,070.40 while ensuring that all advances are promptly recovered in line with the relevant agreements, failure of which the Coordinating Directors and the Finance Officers should be held liable to pay.

Failure to set revenue target for revenue collectors

472. Contrary to Regulation 17 of the Financial Administration Regulation, 2004 (L. I 1802), we noted that the Municipal Finance Officer of Ayawaso West Municipal Assembly did not set revenue targets for all the 17 revenue collectors for effective monitoring and evaluation of revenue performance.

473. This anomaly could result in revenue collectors underperforming as there is no target to propel them to work harder.

474. We recommended that the Municipal Coordinating Director and the Municipal Finance Officer should set realistic targets for all the revenue collectors.

Failure to gazette Assembly Fee fixing bulletin

475. Section 182 of the Local Governance Act, 2016 (Act 936) stipulates that every By-law made by an Assembly shall be submitted to the Regional Coordinating Council (RCC) and the Council shall ensure that the By-law is consistent with this Act or any other enactment.

476. However, our audit revealed that the fee fixing bulletin of the Ada East District Assembly was not gazetted.

477. The lapse automatically invalidates the fee fixing resolution of the Assembly and as such, cannot be enforced by the court in case of litigation over rate defaults.

478. We recommended that management should submit the bulletin to the Greater Accra RCC for validation before they are put to use.

Unaccounted payments - GH¢850,474.68

479. Six Assemblies in contravention with Regulations 39 of the Financial Administration Regulation, 2004 (L. I 1802), paid a total amount of GH¢850,474.68 via 98 payment vouchers which were either not supported with sufficient documents or presented for audit to indicate goods and services supplied to the Assemblies. Details are provided below.

No.	Assembly	Unsupported PVs		Un-presented PVs	
		No. of PVs	Amount (GH¢)	No. of PVs	Amount (GH¢)
1.	La Nkwantanang Madina Municipal	12	51,621.00	-	-
2.	Ga East Municipal	1	14,950.00	-	-
3.	Ga West Municipal			17	510,389.90
4.	Okaikwei North Municipal	30	78,974.00	3	3,652.60
5.	Ashaiman Municipal	4	60,240.00		
6.	Ga Central Municipal	31	130,647.18		
Total		78	336,432.18	20	514,042.50

480. In the absence of the relevant supporting documents, we could not ascertain the authenticity of the payments.

481. We recommended that the Coordinating Directors and Finance Officers of the Assemblies should refund the amount of GH¢850,474.68 into their Assemblies' account.

Failure to use GIFMIS platform

482. Contrary to Section 25 of the Public Financial Management Act, 2016 (Act 921) the Ada West District Assembly failed to roll onto the GIFMIS

Platform three years after Officers of the Assembly have been trained with the aim to improve efficiency, transparency in the Public Financial Management system in Ghana. Instead, transactions were processed outside the GIFMIS system.

483. Management attributed the non-usage of the GIFMIS system to lack of funds.

484. The risk of conducting financial transaction outside the GIFMIS could lead to the Assembly spending beyond its budgetary allocation.

485. We recommended to the Coordinating Director and Finance Officer to ensure that all expenditures are made through the GIFMIS Platform to promote better financial management in the Assembly.

Fuel not accounted for - GH¢21,950.00

486. In violation of Section 7 of the Public Financial Management Act, 2015 (Act 921) and Regulations 39 of the FAR, Management of Ga West Municipal Assembly expended total amount of GH¢21,950.00 on fuel with no evidence of receipt and usage.

487. The lapse was due to lack of supervision by the Finance Officer on the Transport Officer and the Drivers.

488. The irregularity led to the loss of funds of GH¢21,950.00 earmarked for other activities.

489. We recommended that the Coordinating Directors and Finance Officers should refund the total amount of GH¢21,950.00.

STATUROY TAX AND DEDUCTION IRREGULARITIES

Purchases from non-VAT registered entities - GH¢1,632.01

490. We noted that the Adentan Municipal Assembly violated Regulation 183 of (LI 1802) by procuring goods and services worth GH¢42,760.25 from non VAT registered entities thereby resulting in the non-payment of VAT component of GH¢1,632.01.

491. Managements of the Assemblies disregarded the above provision, resulting in loss of tax revenue of GH¢1,632.01 to the State.

492. We recommended to the Coordinating Director to ensure that procurements are made from VAT registered person in compliance with Regulation 183 of FAR 2004, (LI 1802).

Withholding taxes not remitted and deducted - GH¢62,100.60

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

494. On the contrary, two Assemblies were involved in tax irregularities regarding un-withheld and unremitted taxes amounting to GH¢62,100.60. The breakdown is shown below:

No	Assembly	Tax not Deducted (GH¢)	Tax not Remitted (GH¢)	Total (GH¢)
1.	Ga East Municipal	4,140.60	-	4,140.60
2.	Ayawaso West Municipal		57,960.00	57,960.00
	Total	4,140.60	57,960.00	62,100.60

495. Failure to withhold tax and not promptly remitting withheld tax to the Ghana Revenue Authority deny the inflow of revenue into the Consolidated Fund.

496. We recommended that management should remit the withheld taxes of GH¢57,960.00 to GRA. We further recommended to the Coordinating Directors and Finance Officers involved to pay the un-deducted tax of GH¢4,140.60 to the GRA and recover same from the suppliers and/or service providers as required by Section 117 of Income Tax Act 2015 as Amended.

Failure to remit SSF deductions - GH¢53,724.96

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

498. On the contrary, we noted that two District Assemblies between January and December 2018 deducted total amount of GH¢86,335.51 as SSF contributions related to casual employees of the Assembly but remitted only GH¢32,610.55 leaving a balance of GH¢53,724.96 not remitted to SSNIT. Details are provided below:

No	Assembly	Amount deducted GH¢	Amount remitted GH¢	Amount outstanding GH¢
1	Shai Osudoku District	14,636.81	-	14,636.81
2	Ningo - Prampram District	71,698.70	32,610.55	39,088.15
	Total	86,335.51	32,610.55	53,724.96

499. The failure of the Finance Officers to ensure total and early remittance of the amount to SSNIT will deny contributors their livelihood when they retire from active service.

500. We recommended that the total amount of GH¢53,724.96 should be remitted to SSNIT without further delay to prevent payment of penalty, failure of which the District Chief Executives, District Coordinating Directors and District Finance Officers of the two Assemblies shall jointly be held liable for the refund of any penalty impose on the Assemblies.

PROCUREMENT AND STORES IRREGULARITIES

Uncompetitive procurement - GH¢117,786.42

501. We noted that two Assemblies made 11 payments for goods and services totaling GH¢117,786.42 without alternative quotations in contravention with Section 20 of the Public Procurement (Amendment) Act, 2016, (Act 914). Details are provided below:

Assembly	No. of PVs	Details	Amount GH¢
Ga East Municipal	8	Catering services, Stationery, Trips of gravels etc.	57,976.00
Adentan Municipal	3	Street naming, repairs of motor grader and metal works for pre-fabrication	59,810.42
Total	11		117,786.42

502. We could, therefore, not confirm whether the Assemblies obtained value for money in the transactions. The single source procurement could be opened to abuse or inflated prices of the items.

503. We recommended to the Coordinating Directors to ensure that procurements are always subjected to competition in order to obtain maximum benefit from the transactions. We further recommended that, the Coordinating Directors and Finance Officers should be sanctioned in accordance with Section 51 of Act 914.

Landed property without ownership documents

504. Regulation 272(1) of the FAR, 2004 underscores the need to maintain legal documents including title deeds for the purpose of retaining ownership rights to any government property. Additionally, prudent and good management practice requires that the ownership of a land is determined by a title deed.

505. Our review of the Estate Management of Ga Central Municipal Assembly disclosed that, title deeds and other relevant documents covering the premises of the Assembly were not available to confirm ownership rights to the Assembly.

506. The non-availability of title deeds makes the landed property vulnerable to unauthorized access and dispossession when dispute arises.

507. We recommended to the management to secure the land title documents for its landed properties to forestall any eventuality.

PAYROLL IRREGULARITY

Unearned salaries - GH¢16,520.22

508. Regulation 297 of FAR, 2004 (LI 1802) requires among others, heads of departments to stop the payment of salary to a public servant when that public servant has been absent from duty without leave or reasonable cause or has been convicted, resigned, retired or deceased.

509. We however noted that a separated staff from Prampram District Assembly, Doku Erica, who died on 4 December, 2017 was paid unearned salaries of GH¢8,966.00 for the period January to May 2018.

510. Similarly, three staff of Ashiaman Municipal Assembly were also paid a total amount of GH¢7,554.22 as unearned salaries for the period May to July 2018.

511. The payments of salaries for no work done are a drain on the States' limited resources.

512. We recommended to management of the two Assemblies to recover the unearned amounts from the separated staff, failing which the amount of GH¢16,520.22 should be recovered from the Coordinating Directors and the Human Resource Officers.

NORTHERN REGION

Introduction

513. The Northern Region had 28 Assemblies in 2018 comprising of one Metropolitan, two Municipal and 25 District Assemblies. The list of the 28 Assemblies, their Legislative Instruments, District Capitals and status are given at Appendix A.

514. We audited the books and accounts of all the 28 Assemblies for the 2018 financial year and issued management letters thereon. All 26 Assemblies responded to our management letters indicating the level of their compliance to our recommendations.

Financial Reporting

Submission of annual financial statements

515. Twenty seven out of 28 Assemblies^[Appendix A] submitted their 2018 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 27 Assemblies. Compliance of the Assemblies to Section 80 of Act 921 over the 2016 to 2018 financial years is provided below:

Year	No. of Assemblies	Assemblies with audited financial statement	No of defaulting Assemblies
2016	26	23	3
2017	26	26	-
2018	28	27	1

Sources of Income

516. The 27 Assemblies operated with a total income of GH¢142,862,532.41 ^{Appendix B)} during the year. This was made up of their internally generated funds (IGF), quarterly allocations of the District Assemblies Common Fund, Government salary grant and support from Ghana's Development Partners.

517. Fourteen Assemblies recorded significant increase in income which included Kumbungu District (GH¢2,428,830.22 or 75.1%), North Gonja District

(GH¢2,154,362.87 or 74.7%), Mamprugu Moagduri District (GH¢ 1,440,369 or 59.4%) and Sagnarigu District (GH¢ 2,586,489.21 or 58.1%). Three Assemblies recorded a drop in income which included, Bunkpurugu Nakpaanduri (GH¢77,069.49), Central Gonja (GH¢95,497.48) and West Gonja (GH¢406,027.71).

Internally Generated Funds

518. The 27 Assemblies collected total IGF of GH¢8,649,182.07^[Appendix C] during the year. The least performing Assemblies were Yunyo Nansua District (GH¢2,647.00) and Bunkpurugu Nakpaanduri District (GH¢20,801.00). Seven Assemblies recorded reductions in IGF collected as compared with 2017. The three heaviest losers were Bole District (GH¢260,128.06), Gushiegu District (GH¢78,124.64) and Sawla Tuna Kalba District (GH¢51,509.30).

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

Expenditure and Operational Results

520. The total expenditure incurred by the 27 Assemblies amounted to GH¢141,232,341.72 which fell short of their income of GH¢142,862,532.41 resulting in a net surplus of GH¢ 1,630,190.69^[Appendix D]. Nine Assemblies which recorded deficits included Yendi Municipal (GH¢14,824,804.02), Namumba South District (GH¢353,210.29) and West Gonja District (GH¢212,241.10).

Assets and Liabilities

521. Total current assets of the 27 Assemblies as at 31 December 2018, was GH¢12,827,626.76. This comprised of Cash/Bank balances (GH¢11,754,946.88), Investments (GH¢278,535.35) and Debtors (GH¢794,142.53). The total liabilities of eight out of the 27 Assemblies was GH¢1,664,178.22. The bank balances, investments, debtors and creditors in the books of the 27 Assemblies are provided at Appendix E.

Management issues

CASH IRREGULARITIES

Unsupported payments-GH¢157,438.20

522. Regulation 39 of the Financial Administration Regulations, 2004(L.I.1802) require heads of accounts section to control disbursements of funds and ensure that transactions are properly authenticated to show that amounts are due and payable.

523. We noted that six Assemblies made payments from 82 payment vouchers on various goods and services totaling GH¢157,438.20 but failed to duly support the vouchers with the necessary supporting records such as receipts, invoices, statements of claim etc. Details are provided below;

No	Assembly	No of PVs	Amount (GH¢)
1	East Mamprusi Municipal	4	5,400.00
2	Yendi Municipal	4	6,600.00
3	Zabzugu District	20	60,207.20
4	Bole District	23	58,333.00
5	Mamprugu Moaduri District	11	9,155.00
6	Tatale Sanguli District	20	17,743.00
	Total	82	157,438.20

524. The lapse arose as a result of lack of effective supervision over the Finance Officers and lack of strong commitment towards sound financial management practices.

525. We recommended that the Coordinating Directors and the Finance officers should refund the amount of GH¢157,438.20 involved to the respective Assemblies.

Failure to pay rent on Government Bungalows/Stores-GH¢66,161.00

526. Regulation 2 of Financial Administration Regulation, 2004 (L.I. 1802) requires the head of government department to secure the due and proper collection of government revenue.

527. Our audit of revenue records of three Assemblies disclosed that, managements failed to collect rent totaling GH¢66,161.00 from civil and public servants who were occupants of the Assemblies bungalows, quarters and market stores for periods ranging between one and six years. Details are provided below.

No	Assembly	Number of defaulters	Amount (GH¢)
1	West Mamprusi Municipal	91	34,521.00
2	Savelugu Municipal	45	27,380.00
3	Central Gonja District	31	4,260.00
	Total	167	66,161.00

528. This was attributed to management's failure to notify Controller and Accountant General's Department to make the necessary inputs for rent to be deducted at source from their respective salaries.

529. We recommended to the District Co-ordinating Director to pursue recovery of the total rent of GH¢66,161.00 from the affected officers/occupants and pay same to the Assembly's IGF accounts.

Unpresented payment vouchers - GH¢44,241.00

530. Contrary to Regulation 1 of FAR, 2004, four Assemblies failed to submit 19 payment vouchers with a face value of GH¢44,241.00 for audit scrutiny. Details are provided below:

No	Assembly	Number of payment vouchers	Amount (GH¢)
1	Bunkurugu/Nakpanduri	4	17,805.00
2	North Gonja District	6	7,430.00
3	Sawla Tuna Kalba District	7	13,245.00
4	Mamprugu Moaduri	2	5,761.00
	Totals	19	44,241.00

531. The Finance Officers failure to ensure proper maintenance of financial records was the cause of the lapse. We could therefore not ascertain the authenticity of the transactions.

532. We recommended recovery of the amount of GH¢44,241.00 from the Finance Officers.

Un-presented value books- (364)

533. Regulation 215 of the FAR requires that a person to whom value books are issued shall be personally responsible for the custody of the value books. In addition, Regulation 1 of the FAR, 2004 (LI 1802) requires public officers to keep proper records of all transactions and produce the records for inspection when called upon to do so by the Auditor- General or his representative.

534. In violation of the above Regulations, 87 Revenue Collectors in three Assemblies failed to present 116 GCRs for audit. Details are provided below;

No	Assembly	No of collectors	Type of value book	No of Value books
1	Nanumba North Municipal	72	GCR	83
2	North Gonja District	7	GCR	25
3	Mamprugu Moaduri District	8	GCR	8
	Total	87		116

535. We were unable to determine the amount unaccounted for with the GCRs.

536. Failure on the part of the revenue superintendents to effectively supervise the work of the revenue collectors resulted in the anomaly thereby denying the Assembly the revenue.

537. We recommended to the Coordinating Directors and the Finance Officers to retrieve the GCRs from the Revenue Collectors or in default compute the average value of their collections per GCR for the year and recover same from them. Disciplinary action should also be taken against the defaulting revenue collectors to serve as deterrent to others.

Transactions outside the GIFMIS system-GH¢2,797,984.74

538. Section 25 of the Public Financial Management Act 2016 (Act 921) requires Principal Spending Officers to enter any contract or arrangements that purports to commit Government to make payments into the Ghana Integrated Financial Management Information System (GIFMIS).

539. On the contrary, our audit revealed that, two Assemblies spent a total amount of GH¢2,797,984.74 on various goods and services outside the GIFMIS platform. Details are provided below.

No	Assembly	Amount (GH¢)
1	Nanumba South Municipal	1,537,999.48
2	Sagnarigu Municipal	1,259,985.26
	Total	2,797,984.74

540. The risk of conducting financial transaction outside the GIFMIS could lead to the Assemblies spending beyond their budgetary allocation.

541. We recommended to the Finance Officers and the Coordinating Directors of the Assemblies to ensure that all weaknesses associated with the system are rectified as soon as practicable to be able to use the GIFMIS system.

Use of unapproved accounting software- GH¢41,000.00

542. Section 11 of the Audit Service Act, 2000 (Act 584) states among others that, the public accounts of Ghana and of all persons and institutions referred to in subsection including computerized financial and accounting systems and electronic transactions shall be kept in such form as the Auditor-General shall approve and shall be subject to review by the Auditor-General.

543. Contrary to the above, managements of four Assemblies procured accounting software costing GH¢41,000.00 for use without seeking prior approval from the Auditor- General. Details are provided below:

No	Assembly	Amount (GH¢)
1	Yunyoo-Nasuan District	16,300.00
2	Savelugu Municipal	10,600.00
3	Saboba District	7,500.00
4	East Gonja Municipal	6,600.00
	Total	41,000.00

544. We could therefore not provide assurance that adequate controls have been designed and operated to minimize the risks associated with the software environment.

545. We recommended that managements of the Assemblies should seek retrospective approval from the Auditor-General failure of which the amount of GH¢41,000.00 should be paid by the Coordinating Directors of the Assemblies.

Revenue not accounted for- GH¢8,390.00

546. Regulation 15 of the Financial Administration Regulations 2004 states that any Public Officer or revenue collector who collects or receives public trust moneys shall issue official receipts for them and pay them into the relevant Public Fund Bank Account within twenty four hours of receipt.

547. Contrary to the above, Mr. Issaka Amidu Molish, a revenue collector at the Central Gonja District Assembly, collected revenue to the tune of GH¢8,390.00 for the period under review but failed to account for it.

548. We attributed the irregularity to ineffective supervision by the Finance Officer over the work of the Revenue Collector in ensuring that completed GCRs are accounted for before new ones are issued out.

549. We recommended recovery of GH¢8,390.00 from the Revenue Collector and his guarantor, failure of which the Finance Officer and the Coordinating Director should be held liable to pay.

Direct disbursement from revenue collection - GH¢25,337.00

550. Regulation 22 of the Financial Administration Regulation 2004 states that all public moneys collected shall be paid in gross into the Public Funds Accounts and no disbursement shall be made from the moneys collected except as provided by an enactment. A person who makes payment from moneys collected in contravention of sub-regulation (1) is in breach of financial discipline.

551. On the contrary, our examination of two Assemblies' internally generated revenue records disclosed that a total amount of GH¢25,337.00, which was part of the two Assemblies collections were not lodged into the designated accounts of the Assemblies before disbursements. Details are provided below.

Assembly	Amount Disbursed Directly (GH¢)
Central Gonja	10,546.00
North Gonja	14,791.00
Total	25,337.00

552. Direct disbursement of revenue is a recipe for breakdown in the internal controls over financial management. This could lead to misappropriation and loss of funds to the Assemblies.

553. We recommended to the managements of the two Assemblies to desist from such practices and ensure that funds generated are fully lodged into the Assemblies accounts before disbursements are made.

No contract agreement on outsourced revenue collection

554. Regulation 12 of the FAR, 2004 (LI 1802) demands that a person entrusted with custodial duties for public and Trust Moneys shall protect Public and Trust moneys against unlawful diversion from their proper purpose and against accidental loss.

555. We however noted that, the managements of three Assemblies outsourced the collection of revenue on Telecommunication masts to Messrs. De Orbit Ltd without contract agreements indicating the terms and conditions of their operations. Details of the Assemblies are provided below:

No	Assembly	Service Provider
1	Nanumba South Municipal	M/S De-Orbit Net Limited
2	Gushegu Municipal	M/S De-Orbit Net Limited
3	Saboba District	M/S De- Orbit Net Limited

556. Managements' failure to enter into an agreement with Messrs. De-Orbit Net Limited as to the terms and conditions of the agreement could be detrimental to the Assemblies, which could also lead to litigation in case of disagreement.

557. We recommended to managements of the Assemblies to seek legal advice in the preparing and signing contract agreements with the Service provider.

PROCUREMENT AND STORES IRREGULARITY

Fuel purchases not accounted for -GH¢47,342.72

558. In violation of Section 52 of the Public Financial Management Act, 2016 (Act 921), managements of four Assemblies expended total amount of GH¢47,342.72 on fuel with no records in the log books for control and accountability purposes. Details are provided below.

No	Assembly	Amount (GH¢)
1	Nanumba South Municipal	5,456.00
2	Bole District	18,441.72
3	East Mamprusi Municipal	15,580.00
4	Mamprugu-Moaduri District	7,865.00
	Total	47,342.72

559. The lapse was due to lack of supervision by the scheduled officers in charge of transport. The irregularity led to the loss of funds earmarked for other activities.

560. We recommended that the Coordinating Directors, Finance Officers and Transport Officers should refund the amount of GH¢47,342.72 to the respective Assemblies.

PAYROLL IRREGULARITY

Unearned salaries-GH¢22,344.92

561. Regulation 297 of the Financial Administration Regulations, 2004 (L.I 1802) requires that a head of department should cause the immediate stoppage of payment of salary to a public servant when that public servant has been absent from duty without leave or reasonable cause for a period as stipulated in the administrative regulation of the establishment.

562. On the contrary to the above regulation, managements of two Assemblies paid five officers unearned salaries of GH¢22,344.92 between March and August 2018. The Assemblies involved are as follows.

No	Assembly	Number of staff	Amount (GH¢)
1	Tamale Metropolitan	3	7,157.28
2	Bole District	2	15,187.64
	Total	5	22,344.92

563. We attributed the irregularity to failure of Coordinating Directors to provide information on the officers to the Human Resource Management Department of the Assemblies to block their salaries and delete their names from the payroll.

564. This practice led to loss of funds totaling GH¢22,344.92 to the State.

565. We recommended recovery of the unearned salaries of GH¢22,344.92 from the separated staff, failing of which the Coordinating Directors should be held liable to pay for the amount involved.

UPPER EAST REGION

Introduction

566. The Upper East Region had 15 Assemblies in 2018 comprising of three Municipal and 12 District Assemblies. The list of the 15 Assemblies, their Legislative Instruments, District Capitals and status are given at Appendix A.

567. We audited the books and accounts of 15 Assemblies for the 2018 financial year and issued management letters thereon. The 15 Assemblies responded to our management letters indicating the level of their compliance to our recommendations.

Financial Reporting

Submission of annual financial statements

568. Fourteen out of 15 Assemblies [Appendix A] submitted their 2018 financial statements for audit in compliance with section 80 of the Public Financial Management Act, 2016 (Act 921). We also issued our opinion on the Financial Statements of the 14 Assemblies.

569. The only outstanding Assembly which did not submit its accounts for validation by the statutory date was Garu District Assembly. Compliance of the Assemblies to Section 80 of Act 921 over the 2016-2018 financial years is provided below.

Year	No. of Assemblies	Assemblies with Audited Financial Statement.	No of Defaulting Assemblies
2016	13	10	3
2017	13	12	1
2018	15	14	1

Sources of Income

570. The 14 Assemblies operated with a total income of GH¢59,013,818.51 [Appendix B] during the year. This was made up of their internally generated funds (IGF), quarterly allocations of the District Assemblies Common Fund, Government Salary grant and support from Ghana Development Partners. The Assemblies with the least total income were Tempene District Assembly

(GH¢841,984.33) and Bolga East District Assembly (GH¢952,436.97) which were the newly created Assemblies in 2018. Ten Assemblies recorded an increase in total income as compared to their income for 2017 while Pusiga Assembly recorded a drop in income by GH¢ 297,026.59.

Internally Generated Funds

571. The 14 Assemblies collected total IGF of GH¢4,369,224.41 [Appendix C] during the year. All the Assemblies recorded an increase in their IGF collections for 2018 over 2017 except two Assemblies, namely Bolgatanga Municipal Assembly and Binduri District Assembly which recorded a decrease in revenue of GH¢324,883.10 and GH¢2,006.68 respectively.

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

Expenditure and Operational Results

573. The total expenditure incurred by the 14 Assemblies amounted to GH¢58,836,837.40 which fell short of their total income GH¢59,013,818.52 resulting in a net surplus of GH¢176,981.12. [Appendix D] The Assemblies with the highest deficit were Pusiga (GH¢861,958.54) and Bongo (GH¢102,199.26)

Assets and Liabilities

574. Total Assets of the 14 Assemblies as at 31 December 2018 was GH¢6,391,698.56 and this comprised of Cash/Bank balances GH¢6,144,622.10, Investment GH¢222,327.89 and Debtors GH¢24,748.57.

575. The 14 Assemblies all had positive cash/bank balances with Pusiga District Assembly ending the year with the highest cash/bank balance of GH¢876,879.09 and Tempene District Assembly with the least cash/bank balance of GH¢60,416.05. The total liabilities of three out of the 14 Assemblies was GH¢107,099.53.

576. The bank balances, investments, debtors and creditors in the books of the 14 Assemblies are provided at Appendix E.

Management issues

CASH IRREGULARITIES

Payments not accounted for: - GH¢47,140.25

577. Regulation 39 of the Financial Administration Regulation, 2004 requires that payment vouchers should be supported by adequate transaction documents to authenticate the payments.

578. We noted that the Kassena-Nankana Municipal Assembly failed to support 16 payment vouchers used in disbursing a total amount of GH¢43,518.00 with the requisite transaction documents. Additionally, three Officers of the same Municipal Assembly could not account for an amount GH¢3,622.25 out of GH¢13,257.00 released on 6 payment vouchers for various activities.

579. Lack of commitment and due diligence on the part of the Municipal Finance Officer to ensure that the payment vouchers were supported with the requisite transaction documents before payments were effected resulted in the irregularity.

580. We could not certify the authenticity of the payments made. This could lead to loss of Public Funds.

581. We recommended that the expenditure of GH¢47,140.25 by the Kassena-Nankana Municipal Assembly should be recovered from the Municipal Coordinating Director and Municipal Finance Officer.

Failure to collect rent arrears - GH¢ 119,240.00

582. Regulation 17 of FAR, 2004 (L.I. 1802) states that a head of department shall ensure that all non-Tax Revenue are efficiently collected and immediately lodged in the designated Consolidated Fund Transit bank accounts.

583. A review of the rent payment records from 2017 to 2018 revealed that 98 occupants of government bungalows owed the Kassena- Nankana Municipal Assembly a total amount of GH¢119,240.00.

584. We attributed the anomaly to the failure on the part of the Finance and Administration sub-committee to regularly examine the revenue collections of the Assembly. The following weaknesses were identified:

- i. No allocation letters were issued to the Officers before they were allowed to occupy the bungalows.
- ii. Rent agreements between the Assembly and the occupants were non-existent.
- iii. Retired Officers/separated staff or their relatives continue to occupy the bungalows without management issuing ejection letters to them.
- iv. Demand notices were not served on the occupants to pay rent due.
- v. Few allocation letters issued by management were not distributed to key personnel e.g. the Revenue Superintendent and the Estate Officer to update their records and also to enforce collection of the rent due.

585. The non-collection of the revenue is denying the Assembly the much needed funds for their planned activities. Inefficient revenue generation also impacts negatively on the Assembly's share of the DACF in accordance with the approved allocation formulae.

586. We recommended to management to liaise with the Finance and Administration sub-committee to devise an efficient means to collect the outstanding rent to boost the revenue of the Assembly.

Poor revenue performance: GH¢1,736,277.30

587. Part I Section (1a) iv of the Financial Memoranda for Districts Assemblies require among others that the Finance and Administration Sub-Committee is to ensure that revenue is collected in accordance with the approved estimates and, if it is not, to make an immediate investigation.

588. On the contrary we noted that two Assemblies collected revenue to the tune of GH¢359,720.82 as against their budgeted figure of GH¢2,095,998.12

depicting a shortfall of GH¢1,736,277.30 in their IGF for the year under review. Details are provided below.

No.	Assembly	Budgeted amount GH¢	Revenue collected GH¢	Shortfall amount GH¢	% shortfall
1	Kassena-Nankana Municipal	2,065,698.12	348,833.08	1,716,865.04	83.1
2	Builsa North Dist.	30,300.00	10,887.74	19,412.26	64.1
	Total	2,095,998.12	359,720.82	1,736,277.30	

589. The short fall in the revenue was as a result of the laxity on the part of the Finance and Administration Sub-Committee to ensure that the Assemblies embark on vigorous revenue generation drive to maximize internally generated funds.

590. The funds needed by the Assemblies to initiate and complete its developmental projects could not therefore be met to enable the Assemblies meet its commitments to the communities.

591. We recommended to the Finance and Administration Sub-Committees to carry out investigations into the short falls in the IGF and find solutions to the poor revenue performance.

The use of unapproved accounting software

592. Contrary to Article 187(4) of the 1992 Constitution of Ghana and Section 11 of the Audit Service Act of 2000, Act 584, we noted that five MMDAs in the Upper East Region used accounting software package from M/S Hakam Computer and Office Technologies for their operations without the prior approval of the Auditor-General. These softwares were maintained by the Assemblies at a total cost of GH¢43,385.57 for the period under review. Details are provided below:

No.	MMDA	Software	Maintenance cost (GH¢)
1	Kassena-Nankana West District	32 Data Flow	11,673.07
2	Binduri District	32 Data Flow	10,500.00
3	Bawku West District	32 Data Flow	9,712.50
4	Talensi District	32 Data Flow	8,500.00
5	Garu District	32 Data Flow	3,000.00
		Total	43,385.57

593. The failure by the management of the Assemblies to seek approval from the Auditor-General caused the lapse.

594. We could therefore not provide assurance that adequate controls have been designed and operated to minimize the risks associated with the software environment. Additionally, the nature and form of accounts generated from this software might not capture all the details as required in accordance with the applicable reporting framework of the Assemblies.

595. We recommended to the management of the respective MMDAs to seek approval from the Auditor-General on the use of accounting software.

Failure to recover an advance to a former staff-GH¢2,300.00

596. Regulation 110 of the Financial Administration Regulations, 2004 (L.I 1802) stipulate “A head of department, or the officer to whom the duties of the head of department have been delegated in accordance with regulation 109 (delegation of administering authority), shall ensure that advances issued are duly recovered in accordance with the appropriate agreement.”

597. We noted during our audit of the Binduri District Assembly that an amount of GH¢2,300.00 advanced to Lambon Iddrisu Justice who is a former staff of the Assembly has not been recovered since February 2016. There was no agreement sighted between the Assembly and Lambon who is currently on transfer to Bawku West District Assembly, Zebilla.

598. We attributed this to laxity on the part of the management to pursue him for recovery of the advance. It also deprives other staff the benefit of this facility.

599. We recommended recovery of the amount of GH¢2,300.00 from Mr. Lambon Iddrisu failure of which the Coordinating Director and the Finance Officer of the Assembly should be held jointly liable to pay.

Irregularities in Service Agreement on Local Revenue Mobilization and Debt Recovery

600. Regulation 39 (1) and (2c) of 2004 LI 1802 enjoins a head of department to ensure that moneys are utilized in a manner that secures both optimum value for money and the intention of parliament.

601. We noted that managements of Bongo and Builsa North District Assemblies signed agreements with De Orbit Net Ltd on local revenue mobilization and debt recovery. However, we noted the following irregularities in the award of the contract:

- i. The procurement of the service agreement was single sourced without prior approval from the Public Procurement Authority. In effect the 30% commission was not competitively obtained as the contract was not opened up to other providers.
- ii. No resolution was passed by the General Assembly mandating the signing of the service agreement;
- iii. De Orbit Net Ltd drafted the agreement and without scrutiny of the executive committee and/or the General Assembly or endorsement of the Presiding member or advice from Lawyers, the DCE and DCD signed on behalf of the Assembly; and
- iv. The 30% commission charged under the contract cannot be justified since the Assemblies pay other commissioned revenue collectors 15%.
- v. These occurred due to the failure of managements to do due diligence on the contract signed. We are of the view that the Assemblies did not derive value for money in signing these contracts.

602. We recommended that the respective managements of the two Assemblies to seek retrospective approval from the Public Procurement Authority (PPA) to legitimize the agreements and the Finance sub committees of the Assemblies to take a second look at the agreements with a view of renegotiating for better terms.

Failure to process transactions on the GIFMIS platform

603. Section 25(6) of the Public Financial Management Act, 2016 (Act 921) stipulates that where a covered entity enters into a contract or any other arrangement that commits or purports to commit government to make a payment, the contract or arrangement shall be approved by the principal spending officer of that covered entity and the principal spending officer shall

enter the contract or arrangement into the Ghana Integrated Financial Management Information System (GIFMIS).

604. On the contrary, we noted that the Builsa South, Builsa North and Talensi District Assemblies failed to enter and process all financial transactions for 2018 on the GIFMIS platform which they migrated onto the system since December 2017.

605. Even though the appropriate hardware in terms of computers, printers, UPS, 4G Router and internet data had been supplied to the Assembly coupled with training of the Assembly staff for the purpose of facilitating the migration on the GIFMIS platform, no single transaction has been processed on the system.

606. We attributed the cause of the lapse to the laxity of the respective Coordinating Directors and Finance Officers to ensure the successful migration of all financial transactions onto the GIFMIS platform.

607. Failure to migrate onto the GIFMIS system does not enhance sound financial management of the Assembly's fund.

608. We recommended to the management of the respective Assemblies to liaise with Controller and Accountant- General through the Regional Director, Controller and Accountant-General Department to work on the network challenges. We also recommended to management to show full commitment to the migration and desist from processing payments outside the GIFMIS system.

PROCUREMENT AND STORE IRREGULARITIES:

Non-competitive procurement - GH¢29,692.25

609. Contrary to Section 20 of the Public Procurement Act, Act 663 as amended, we noted that management of the Bawku Municipal Assembly awarded a contract to Proph xP Co. Ltd. at a contract sum of GH¢29,692.25 for installation of employees' time and attendance management without obtaining three quotations nor approval by the Public Procurement Authority for the sole sourcing.

610. This lapse was caused by the deliberate action of management to abuse the procurement system since this issue has always been a subject of comment in most our audit reports of the Assembly.

611. Failure to comply with provisions of the Act impairs transparency and accountability as it stifles the competitiveness and fairness of the procurement proceedings.

612. We recommended to management to ensure compliance to the provisions of the Public Procurement Act and to sanction the officers who failed to comply with the relevant provisions of the PPA in accordance with the dictates of Section 92 of Act 663 to serve as a deterrent to others.

Abandoned vehicles: GH¢497,292.00

613. Article 41 of the 1992 Constitution of Ghana imposes a duty on all citizens including the heads of public sector entities to protect and preserve public property and expose and combat misuse and waste of public funds and property.

614. We noted during our physical inspection of the vehicles of the Bawku West District Assembly that a Grader ,a Tipper Truck, a Tractor and two Pick-up vehicles procured at a total cost of GH¢497,292.00 have been abandoned and left at the mercy of weather for the past two to seven years. The Grader has broken down over four years ago. Details are provided below.

No.	Type of Vehicle	Vehicle Model	Vehicle make	Registrat'n No. & Date of Registrat'n	Chassis No.	Original Vehicle cost GH¢
1	Motor Grader	GR215	XCMG	GN-8074-11	G21500022058	301,440.00
2	Tipper Truck	DON FIN	GDE66209	GS-8911-09	EQBI9021	120,000.00
3	Nissan Navara Pick-up	NAVARA	LE	GT-431-11	32201	48,000.00
4	Tractor	MASSEY FERGUSON	MF3754	GV-560-V	EGD19012	852.00
5	Nissan Pick-up	SINGLE CABIN	J97000324	GE-4646-X	GJ970000324	27,000.00
		Total				497,292.00

615. The absence of an effective transport and asset management policy coupled with the laxity on the part of the Coordinating Director and Finance Officer and the Transport Officer caused the lapse.

616. The situation deprived the Assembly the benefits for which those assets were procured.

617. We recommended to management to take urgent steps to ensure the vehicles were put to beneficial use by repairing and maintaining them.

Fuel Purchases not accounted for: GH¢10,470.00

618. Contrary to Regulation 2 of the Financial Administration Regulations, 2004, we noted that management of Bawku West District Assembly purchased fuel totaling GH¢10,470.00 without vehicle numbers stated on the petrol receipts.

619. We could not identify the vehicles and therefore could not ascertain the usage of the fuel purchased. We could also not ascertain whether all the journeys made with the vehicles were authorized by the Officials of the Assembly.

620. We recommended that the expenditure of GH¢10,470.00 is refunded by the Finance Officer, the Coordinating Director and the Transport Officer to the Assembly.

PAYROLL IRREGULARITY

Unearned salary - GH¢43,650.57

621. Contrary to Regulation 297 of the Financial Administration Regulation, 2004 (L.I 1802), we noted during our audit of the Builsa North District Assembly that Mr. Frank Bako, a Works Engineer vacated post since April 2016 to pursue a two and half years BSc. Construction Technology degree at KAAF University College, Accra resulting in the payment of unearned gross salary totaling GH¢43,650.67 for the period April 2016- December 2018.

622. Failure on the part of Mr. Frank Bako to ensure that the approval was granted before leaving and laxity on the part of the current and former DCDs of the Assembly to ensure the stoppage of payment of salary to the officer accounted for the lapse noted. This has resulted in the loss of funds to the State.

623. We recommended to management to ensure the immediate termination of the appointment of Mr. Frank Bako. We further recommended recovery of an amount of GH¢43,650.67 from Mr. Frank Bako or in default, the DCD and Human Resource Manager should be jointly held liable to refund the amount involved.

UPPER WEST REGION

Introduction

624. The Upper West Region had 11 Assemblies in 2018 comprising of one and 10 District Assemblies. The list of the 11 Assemblies, their Legislative Instruments, District Capitals and status are given at Appendix A.

625. We audited the books and accounts of 11 Assemblies for the 2018 financial year and issued management letters thereon. All 11 Assemblies responded to our management letters indicating the level of their compliance to our recommendations.

Financial Reporting

Submission of annual financial statements

626. Ten out of 11 Assemblies^[Appendix A] submitted their 2018 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 10 Assemblies. The only outstanding Assembly which did not submit its accounts for validation by the statutory date was Lambussie/Karni District Assembly. Compliance of the Assemblies to Section 80 of Act 921 over the 2016 to 2018 financial years is provided below:

Year	No. of Assemblies	Assemblies with audited financial statement	No of defaulting Assemblies
2016	11	11	-
2017	11	11	-
2018	11	10	1

Sources of Income

627. The 10 Assemblies operated with a total income of GH¢ 48,667,192.92 ^[Appendix B] during the year. This was made up of their internally generated funds (IGF), quarterly allocations of the District Assemblies Common Fund, Government salary grant and support from Ghana's Development Partners. The Wa East District Assembly recording the highest increase of (GH¢2,584,205.72) followed by Sissala East District Assembly with (GH¢2,343,746.62).

Internally Generated Funds

628. The 10 Assemblies collected total IGF of GH¢3,961,879.28 [Appendix C] during the year. The least performing Assemblies were Nandom (GH¢61,547.54) and Nadowli Kaleo District Assembly (GH¢137,120.06) whilst Wa Municipal Assembly and Sissila East District Assembly also reported the highest IGF collections of GH¢1,130,065.02 and GH¢783,918.20 respectively.

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

Expenditure and Operational Results

630. The total expenditure incurred by the 10 Assemblies amounted to GH¢50,141,883.80 which exceeded their income of GH¢48,667,198.92 resulting in a net deficit of GH¢ (1,474,690.88) [Appendix D]. Five Assemblies recorded a net deficit with Lawra and Wa West Assemblies recorded the highest deficits of GH¢1,629,484.82 and GH¢322,006.23 respectively.

Assets and Liabilities

631. Total current assets of the 10 Assemblies as at 31 December 2018, was GH¢6,282,174.44. This comprised of Cash/Bank balances (GH¢4,858,049.96), Investments (GH¢149,215.15) and Debtors (GH¢1,274,912.98). All the 10 Assemblies had positive cash bank balances with Jirapa Assembly ending the year with the highest balance of GH¢ 1,101,286.71. The total liabilities of 6 out of the 10 Assemblies was GH¢ 1,336,933.17.

632. The bank balances, investments, debtors and creditors in the books of the 10 Assemblies are provided at Appendix E.

Management issues

CASH IRREGULARITIES

Rent arrears - GH¢20,328.00

633. Part I, Regulation 2(d) of the Financial Administration Regulation 2004, (L.I. 1802) states “the head of government department shall secure the due and proper collection of government revenue collectable by the department within the terms enactment or of instructions issued or approved by the Controller and Accountant General”.

634. Contrary to the above regulation, management of Jirapa Municipal Assembly failed to collect a total amount GH¢20,328.00 being rents of 44 occupants of official bungalows/quarters for the period May, 2017 to December, 2018.

635. Management’s reluctance to demand the rent from the tenants as and when they fell due was the cause of this lapse.

636. As a result the needed revenue to renovate the bungalow/quarters as and when the need arose has been locked up and the Assembly had to fall on its inadequate resources to meet maintenance of these bungalows.

637. We recommended to the District Co-ordinating Director to pursue recovery of the total rent of GH¢20,328.00 from the affected officers/occupants and pay same to the Assembly’s IGF bank accounts.

Embezzlement of revenue- GH¢30,336.00

638. Regulation 17 (a) of the Financial Administration Regulations 2004 (L.I 1802) provides that a head of department shall ensure that all non-tax revenue are efficiently collected.

639. Our audit disclosed that, between 29 October, 2017 and 25 July, 2018, Mr. Jiah Borsu Jiatus, a secretary of the Tumu Urban Council collected a revenue of GH¢40,056.00 but accounted for only GH¢9,720.00 to the Assembly

leaving an amount of GH¢30,336.00 unaccounted for as at the time of our audit.

640. Poor supervision over the activities of the revenue collector by the Finance Officer was the cause of this lapse.

641. As a result, the revenue collector kept to himself a total revenue of GH¢30,336.00 for a period of 10 months thereby denying the Assembly revenue that could have been used to finance developmental projects in the Municipality.

642. The matter was reported to the Tumu Police Command on 2 October, 2018 per letter referenced SEDA/UWR/DFO/PC/004 and investigations and prosecution ongoing.

643. We recommended to the Co-ordinating Director and the Finance Officer to take all the necessary steps to ensure that the revenue collector, Mr. Jaih Borsu Jiatus, refunds the full amount of GH¢30,336.00 to the Assembly.

644. We further recommended to management to put weekly revenue accountability mechanism in place to avoid re-occurrence of this lapse in future.

Unaccounted revenue- GH¢3,167.00

645. Regulation 17 of the Financial Administration Regulations 2004 (L.I 1802) states that a head of department shall ensure that all non-tax revenue are efficiently collected.

646. On the contrary, we observed at Wa West District, Lawra Municipal and Lambussie District Assemblies that four revenue collectors failed to account for a total revenue of GH¢455.00, GH¢1,712.00 and GH¢1,000.00 of the various Assemblies respectively.

647. The non-recovery of the revenue has contributed to the low internally generated revenue of these Assemblies which compelled the Assemblies to borrow from other accounts like DACF to finance recurrent administrative expenditures.

648. We recommended recovery of the full amount of the revenue from the revenue collectors and pay same to their IGF accounts.

Uncollected revenue - GH¢9,132.00

649. We noted at Sissala East District Assembly that management failed to collect the outstanding revenue of GH¢9,132.00 out of the total revenue of GH¢11,209.00 due from Akati Farms to the Assembly in respect of taxes on loading of their farm's produce contrary to the requirement of Regulation 17(a) of the Financial Administration Regulations 2004 (L.I. 1802).

650. Weak revenue recovery strategy of the Assembly was the cause of this lapse.

651. The non-collection of the revenue has negatively affected the revenue performance of the Assembly which has also affected the effective implementation of its IGF budgeted activities.

652. We recommended to the Coordinating Director and the Finance Officer to recover the outstanding amount of GH¢9,132.00 from the Akati Farms and pay same into the IGF account of the Assembly.

Un-presented value books- GH¢3,900.00

653. Contrary to Regulation 1 of FAR, 2004 (L.I 1802), our audit at Lawra Municipal Assembly revealed that nine revenue collectors could not present for audit 39 market-toll ticket booklets with a market value of GH¢3,900.00.

654. Ineffective supervision over the revenue collectors by the Municipal Finance Officer accounted for this anomaly.

655. The lapse could result in the misappropriation of the revenue by the revenue collectors to the detriment of the Assembly.

656. We recommended recovery of GH¢3,900.00 from the nine revenue collectors, failure of which the District Coordinating Director and the Finance Officer should be held jointly liable to pay.

Monies not accounted for- GH¢40,111.15

657. Section 39 (2c) of 2004 (L.I 1802) requires head of department to control the disbursement of funds and ensure that transaction are properly authenticated to show amounts are due and payable.

658. Notwithstanding the above regulation, we noted at Wa West District Assembly that out of a total amount of GH¢69,243.95 released to two officers for official assignments, only GH¢29,131.80 was accounted for leaving the sum of GH¢40,111.15 not accounted for.

No.	Name of staff	Amount granted GH¢	Amount accounted for GH¢	Unaccounted amount GH¢
1	Nashirudeen Abdurahim	44,707.60	27,151.80	17,554.80
2	Musah Abubakari	24,536.35	1,980.00	22,556.35
	Total	69,243.95	29,131.80	40,111.15

659. Laxity on the part of the District Finance Officer to ensure full accountability of the monies released to the officers was the cause of this omission.

660. The unaccounted amount could be misappropriated by the officers involved to the detriment of the Assembly.

661. We recommended recovery of GH¢40,111.15 from the affected staff.

Delay in lodgement of revenue at Bank - GH¢158,249.50

662. Section 15(1) of the Financial Administration Regulation 2004(L.I. 2004) states “any public officer or revenue collector who recovers public and trust moneys shall issue official receipts for them and pay them into the relevant Public Fund Bank account within twenty four hours of receipt except in exceptional circumstances to be identified by the Minister of Finance”.

663. Contrary to this regulation, we noted at Sissala East Municipal Assembly that it took a maximum of 79 days for revenue collectors of the Assembly to lodge revenue collected amounting to GH¢158,249.50 into the appropriate bank accounts of the Assembly.

664. We attributed the irregularity to weak internal control which could result in misappropriation of revenue to the Assembly.

665. We recommended to management to ensure that revenue collectors comply with the requirement of the above regulation and lodge revenue within 24 hours to ensure availability of funds for the execution of the Assembly's developmental projects and programmes. We further recommended sanctions on the affected revenue collectors to serve as deterrent to others.

Unsupported payments- GH¢76,477.83

666. We noted at Jirapa Municipal and Lambussie District Assemblies that payment vouchers covering a total amount of GH¢75,380.83 and GH¢1,097.00 respectively were not substantiated with official receipts, invoices and other expenditure documents contrary to the requirement of Regulation 39 of Financial Administration Regulations, 2004, (L.I.1802).

667. The lapse occurred because the approving and authorising officers failed to ensure that the payments were properly authenticated and were due and payable.

668. The omissions cannot ensure transparency and accountability in the use of public resources.

669. We recommended that the total amount of GH¢76,477.83 should be recovered from the District Co-ordinating Directors and the District Finance Officers being the approving and the authorising officers respectively.

Unrecovered staff advances- GH¢2,580.00

670. Regulation 113 of FAR, 2004 (L.I. 1802) requires recoveries from salaries of staff advances to commerce from the next month after the month in which the advance was granted.

671. Regulation 110 of the FAR, 2004 (L.I. 1802) also places the responsibility of recovering of advances on the head of the department.

672. We noted that Wa Municipal Assembly granted salary advance to three of its staff totalling GH¢2,580.00 between 2017 and 2018 but failed to recover the advances from the staff.

673. The lapse of recovery was due to the failure of the Municipal Coordinating Director's inability to enforce the Regulation 110.

674. The non-recovery of the advances from the three staff has denied the Assembly the needed funds to execute its IGF budgeted expenditures. Besides, other deserving staff have also been denied benefiting from the facility.

675. We recommended to the Coordinating Director and the Finance Officer to recover the amount of GH¢2,580.00 from the affected staff, failure of which they should jointly be held liable to pay the amount involved.

Failure to support expenditures with warrants -GH¢106,402.54

676. Section 163 of the Financial Administration Regulation, 2004, (L.I.1802) requires that after parliament has approved budget estimates, authority to commit funds is conveyed to departments by the issue of warrants signed by the Minister on behalf of Government.

677. At the Assembly level, specific warrants are issued by the District Budget Officer and signed by him (DBO), the District Coordinating Director and the District Chief Executive to ensure that the expenditure is provided for in the budget and funds are available.

678. We noted that three Assemblies raised a total of 20 payment vouchers covering a total sum of GH¢106,402.54 without supporting the vouchers with warrants from their budget units. Below are the details.

No.	Assembly	No. of PVs	Amount (GH¢)
1	Jirapa Municipal	1	50,754.74
2	Wa Municipal	19	55,647.80
	Total	20	106,402.54

679. Lack of co-ordination between the budget unit and the Finance Unit of the Assemblies accounted for this lapse.

680. The lapse could result in budget overruns and incurring unbudgeted expenditures.

681. We recommended to the Coordinating Directors and Finance Officers to ensure that all future disbursements are duly supported with budget warrants.

Revenue collection shortfall- GH¢139,002.69

682. Regulation 19(2b) of the Financial Administration Regulation, 2004(L.I. 1802) states “a disclosure under sub-regulation (1) shall cover the extent to which the department revenue target for the month has been achieved and measures that need to be taken to address any shortfall”.

683. We noted that for the period January to December 2018, four Assemblies failed to meet their revenue targets after realising total revenue of GH¢317,802.41as against their budgeted revenue of GH¢456,805.10 resulting in a shortfall of GH¢139,002.69. Details are as follows.

No.	Assembly	Budgeted Revenue GH¢	Actual Revenue GH¢	Shortfall GH¢	% Achieved
1	Wa East District	12,000.00	1,060.00	10,940.00	8.80
2	Wa West District	147,715.50	95,329.79	52,385.71	64.50
3	Lawra Municipal	173,423.60	152,937.00	20,486.60	88.20
4	Nandom District	123,666.00	68,475.62	55,190.38	55.40
	Total	456,805.10	317,802.41	139,002.69	

684. The inability of the Assemblies to meet the revenue targets has compelled the Assemblies to fall on other funds earmarked for specific activities to meet their administrative expenditures.

685. We recommended to the management of the Assemblies to review their revenue collection strategies to improve revenue performance to enable them achieve their revenue targets in future.

TAX IRREGULARITY

Failure to withhold tax- GH¢12,678.00

686. Contrary to Section 116 of the Income Tax Act, 2015, (Act 896), we observed that management of Wa Municipal Assembly paid a total amount of GH¢153,072.93 on 41 payment vouchers to suppliers for goods and services, committee allowances and honorarium but failed to withhold a total tax component of GH¢12,679.79.

687. The Municipal Finance Officer Mr. Ibrahim Ali Ayumah reneged on his responsibility to withhold the applicable taxes on the payments.

688. This resulted in government being deprived of a tax revenue of GH¢12,678.79 that would have contributed to national development.

689. We recommended to the Municipal Coordinating Director and the Municipal Finance Officer, to pay the tax he failed to withhold amounting to GH¢12,679.79 to the Commissioner-General of GRA (Domestic Division) and recover same from the service providers in accordance with Section 117 (3) of Act 896.

OTHER IRREGULARITIES

Failure to put to use GIFMIS platform.

690. We noted that management of five Assemblies have not been using the Ghana Integrated Financial Management Information System (GIFMIS) platform to process its transaction. The system was installed at the Assemblies in February, 2018 by the Controller and Accountants General Department, and all the necessary logistics such as laptops, printers, switches and necessary training have been provided to the Assemblies' staff for the effective use of the platform.

691. Management of the Assemblies provided reasons for non-use of the system to process payments and other transactions which are provided below.

No.	Assembly	Reason for not using the GIFMIS System
1.	Nadowli District	Uncompleted GIFMIS mast
2.	Wa West District	Poor network in the District, Frequent transfer of staff, Poor network connectivity.
3.	Nandom District	Lack of staff training. Lack of computers
4	Daffiama District	Frequent transfer of staff in the platform Poor network connectivity.
5.	Lawra Municipal	Frequent transfer of staff in the platform Poor network connectivity

692. We further observed that the GIFMIS equipment were however used for other administrative work such as typing and printing of office documents.

693. Non-utilization of the systems to process transactions could undermine the objective of the GIFMIS system.

694. We recommended to the Coordinating Directors to follow up on the GIFMIS Secretariat and the Office of the Controller and Accountant General to resolve all the above challenges affecting the operation of the GIFMIS system.

Absence of Police report on accident vehicle

695. Section 7 of the PFM Act 2016 (Act 921) stipulates that a Principal Spending Officer of a covered entity shall ensure the regularity and proper use of money and manage the resources received, held or disposed of, by or on account of a covered entity.

696. We noted that one of the Assembly's Nissan Patrol vehicle with registration number GN 1960-11 was involved in an accident on Bussie road on 24/7/18.

697. However, the transport officer, Mr. Mohammed Aliu failed to report the accident to the police for them to investigate and produce a Police report on the accident vehicle.

698. We also noted that prudent measures were not put in place by management to comprehensively insure all vehicles of the Assembly so that in case of accidents monetary compensation might be received.

699. We recommended that the accident should be reported to the police for a police report to be issued. We further recommended to the management to comprehensively insure the Assembly's vehicles so that in the event of an accident monetary compensation could be received.

VOLTA REGION

Introduction

700. The Volta Region had 25 Assemblies in 2018 comprising of five Municipal and 20 District Assemblies. The list of the 25 Assemblies, their Legislative Instruments, District Capitals and status are given at Appendix A.

701. We audited the books and accounts of all the 25 Assemblies for the 2018 financial year and issued management letters thereon. All the 25 Assemblies responded to our management letters indicating the level of their compliance to our recommendations.

Financial Reporting

Submission of annual financial statements

702. All the 25 Assemblies [Appendix A] submitted their 2018 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 25 Assemblies. Compliance of the Assemblies to Section 80 of Act 921 over the 2016 to 2018 financial years is provided below:

Year	No. of Assemblies	Assemblies with audited financial statement	No of defaulting Assemblies
2016	25	25	-
2017	25	25	-
2018	25	25	-

Sources of Income

703. The 25 Assemblies operated with a total income of GH¢115,175,336.74 [Appendix B) during the year. This was made up of their internally generated funds (IGF), quarterly allocations of the District Assemblies Common Fund, Government salary grant and support from Ghana's Development Partners. The total income of the 25 Assemblies exceeded their 2017 figure of GH¢89,359,048.70 by GH¢25,816,288.04. Ho and Hohoe Assemblies recorded the highest revenue in total income of GH¢9,712,463.30 and GH¢6,898,717.00 respectively. Biakoye and Nkwanta North District Assemblies recorded the least revenue of GH¢2,782,477.68 and GH¢3,132,963.10 respectively.

Internally Generated Funds

704. The 25 Assemblies collected total IGF of GH¢10,885,933.07 [Appendix C] during the year. This represented a decrease of GH¢1,621,373.04 over their 2017 collections of GH¢12,259,622.11. The least performing Assemblies were Krachi West (GH¢88,549.72) and Akatsi South (GH¢134,189.67). Ho West recorded the highest increment in IGF collection of GH¢2,047,780.70.

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

Expenditure and Operational Results

706. The total expenditure incurred by the 25 Assemblies amounted to GH¢111,017,343.78 as against total income of GH¢115,175,336.74 resulting in a net surplus of GH¢4,157,992.96[Appendix D). Eight Assemblies however recorded deficits, with Ho and North Tongu recording the highest deficits of GH¢1,115,121.38 and GH¢523,936.95 respectively.

Assets and Liabilities

707. Total assets of the 25 Assemblies as at 31 December 2018, was GH¢7,671,333.54. This comprised of Cash/Bank balances (GH¢4,637,326.90), Investments (GH¢309,706.20) and Debtors (GH¢2,724,300.44). All the 25 Assemblies had positive cash bank balances. The total liabilities of 12 out of the 25 Assemblies was GH¢14,586,778.33.

708. The bank balances, investments, debtors and creditors in the books of the 25 Assemblies are provided at Appendix E.

Management issues

CASH IRREGULARITIES

Misappropriation of revenue - GH¢ 53,974.14

709. Section 15(1) of FAR, 2004 states that any public officer or revenue collector who collects or receives public and trust moneys shall issue official receipts for them and pay them into the relevant Public Fund Bank Account within twenty four hours of receipt except in exceptional circumstances to be identified by the Minister of Finance.

710. We noted however that revenue collectors of five Assemblies failed to account for a total revenue of GH¢53,974.14 collected between January 2018 and December 2018. Details are shown below.

No.	Assembly	Collectors	Revenue Collected (GH¢)	Revenue Accounted for (GH¢)	Amount Unaccounted for (GH¢)
1	South Tongu, Sogakope	6	27,696.00	-	27,696.00
2	Keta Municipal, Keta	4	7,356.00	100.00	7,256.00
3	Nkwanta South Municipal, Nkwanta	1	5,415.00	604.00	4,811.00
4	North Dayi, Anfoega	7	77,728.60	69,521.46	8,207.14
5	Biakoye, Nkonya-Ahenkro	6	31,281.00	25,277.00	6,004.00
	Total	24			53,974.14

711. This denied the Assemblies the needed revenue for its operations.

712. We recommended that the Coordinating Directors should recover the amount of GH¢53,974.14 from the revenue collectors or their guarantors or hold the Finance Officers liable for their inaction.

Uncollected revenue-GH¢139,265.06

713. Section 96 of the Public Financial Management (PFM) Act 2016, (Act 921) states among others, "a person, acting in an office or employment connected with the procurement or control of Government stores, or the

collection, management or disbursement of amounts in respect of a public fund or a public trust who fails to collect moneys due to the Government commits an offence”.

714. Contrary to the above provisions, we noted that revenue collectors in two Assemblies failed to collect revenue of GH¢139,265.06 as summarized below.

No.	Assembly	Amount GH¢	Details
1	Akatsi South, Akatsi	40,868.76	Rent and others
2	Ketu South Municipal, Denu	8,135.00	Rent and Others
3	Ketu North Municipal, Dzodze	90,261.30	Rent and Others
	Total	139,265.06	

715. The cause of the anomaly was the failure of the Finance Officers of the Assemblies to exercise effective supervision over the revenue collectors.

716. The inability of the revenue collectors to collect budgeted revenues resulted in revenue losses to the Assemblies.

717. We recommended to Finance Officers of the respective Assemblies to ensure that the outstanding revenues of GH¢139,265.06 are collected.

Rent arrears - GH¢22,810.00

718. Kpando Municipal Assembly failed to collect accommodation rentals or deduct amounts owed from salaries of 33 occupants of official bungalows for the period 2017 and 2018. This resulted in rent arrears of GH¢ 22,810.00.

719. The default occurred because management had no measures in place to ensure payment of the rent, which deprived the Assembly of income to maintain the buildings.

720. We recommended recovery of the rent arrears from the salaries and other cash entitlements of the defaulters.

Unsubstantiated payments- GH¢128,630.09

721. Contrary to Regulation 39 of FAR 2004, (LI 1802), we noted that an amount of GH¢128,630.09 disbursed by three Assemblies were not supported with the relevant expenditure documents such as receipts, invoices, statement of claims, certificate of work done etc. to authenticate the payments. The details are provided below:

No.	Assembly	No. of PV	Amount GH¢
1.	Akatsi South, Akatsi	13	12,556.84
2.	Keta Municipal, Keta	13	71,372.75
3.	Kpando Municipal	15	44,700.50
	Total	41	128,630.09

722. The lapse arose as a result of lack of effective supervision over the Finance Officers and lack of commitment towards sound financial management practices.

723. Payments not properly substantiated could lead to goods not supplied and services not rendered to the Assemblies.

724. We recommended recovery of the amount GH¢128,630.09 from the Coordinating Directors and Finance Officers and same paid into the accounts of the three Assemblies concerned.

Unaccounted value books

725. Contrary to Regulation 1 of FAR, 2004 (LI 1802), our review of Stock Registers revealed that four Assemblies failed to submit 54 booklets of GCRs and Market tickets worth GH¢40,000.00 for audit examination. Details are shown below:

No.	Assembly	No. GCR	No. of revenue collectors	Market Ticket GH¢
1.	Akatsi South District	-	1	40,000.00
2.	South Tongu District	16	3	-
3.	North Dayi District	23	12	-
4.	Ketu South Municipal	9	2	-
	Total	48	18	40,000.00

726. The irregularity occurred as a result of the Finance Officer's failure to monitor the performance of the revenue collectors. The actions of the revenue collectors could lead to misappropriation of funds.

727. We recommended for the recovery of GH¢40,000 from the Akatsi South revenue collectors in respect of the market tickets. We further recommended that the Coordinating Directors should recover the GCRs from the revenue collectors or in default compute the average of their collections per GCR for the period and recover same from them.

PAYROLL IRREGULARITY

Unearned salaries - GH¢48,036.04

728. Contrary to Regulation 297 of FAR, 2004 (1802), Keta Municipal Assembly failed to stop the payment of unearned salaries totaling GH¢48,036.04 to 10 separated staff. Details are provided below.

No.	Name of Staff	Staff ID	Cause of Separation	Period	Amount (GH¢)
1.	Regina A. Faidor	27972	Retired	Aug. - Dec. 2017	9,898.20
2.	Agnes A. Amedeka	43594	Retired	Jan. - Dec. 2017	7,808.88
3.	Gakpleazi Kabu-Tetteh	64429	Deceased	July - Oct. 2017	2,646.16
4.	Felix Zavor	47609	Deceased	Aug. - Oct. 2017	2,053.47
5.	Johnson Agbemator	74384	Deceased	July - Dec.	3,774.96
6.	Tamakloe Emily	6598	Retired	Aug. - Sept. 2018	1,778.32
7.	Matthew Adafleagbe K.	63881	Retired	June - Dec. 2017	6,955.41
8.	Albert T. K. Amewovi	41983	Deceased	Nov. - February	5,591.56
9.	Promise Kwaku Adjetye	63297	Vacation of post	June - Dec. 2016	6,103.58
10.	Delanyo Quist	599599	Retired	Dec 2016 - Jan. 2017	1,424.50
	Total				48,036.04

729. Management of the Assembly failed to notify the bankers of the separated staff to return the unearned salaries to chest and also failed to properly validate and delete names of separated staff from the payroll.

730. We recommended recovery of the GH¢48,036.04 from the separated staff or in default hold the Coordinating Directors and the Finance Officers of the Assembly liable to pay the amount.

TAX IRREGULARITY

Purchases from non-VAT entities - GH¢ 10,334.88

731. Contrary to Regulation 183 of the FAR 2004, (L.I.1802) of the Financial Administration Regulations 2004, we noted that the Ketu South Municipal Assembly purchased goods and services from two non-VAT registered entities amounting to GH¢ 10,334.88.

732. We attributed the cause of the anomaly to failure of management to comply with the Regulation. Non-compliance with the Act could attract penalties leading to avoidable costs.

733. We recommended to management to comply with the provision of Regulation 183 of the FAR 2004, (LI 1802).

WESTERN REGION

Introduction

734. The Western Region had 23 Assemblies in 2018 comprising of one Metropolitan, four Municipal and 18 District Assemblies. The list of the 23 Assemblies, their Legislative Instruments, District Capitals and status are given at Appendix A.

735. We audited the books and accounts of all the 23 Assemblies for the 2018 financial year and issued management letters thereon. All 23 Assemblies responded to our management letters indicating the level of their compliance to our recommendations.

Financial Reporting

Submission of annual financial statements

736. All 23 Assemblies^[Appendix A] submitted their 2018 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 23 Assemblies. Compliance of the Assemblies to Section 80 of Act 921 over the 2016 to 2018 financial years is provided below.

Year	No. of Assemblies	Assemblies with audited financial statement	No of defaulting Assemblies
2016	22	20	2
2017	22	22	Nil
2018	23	23	Nil

Sources of Income

737. All the 23 Assemblies received a total income of GH¢140,862,705.28^[Appendix B] during the year. This was made up of their Internally Generated Funds (IGF), quarterly allocations of the District Assemblies Common Fund, Government salary grants and support from Ghana's Development Partners. With the exception of Nzema East, Amenfi West and Bodi Districts which recorded decreases in total income of GH¢1,535,673.08, GH¢133,607.83 and GH¢1,358,794.44 respectively, all the other Assemblies reported increase in total income with Prestea-Huni Valley,

Ellembelle and Sefwi Wiawso District Assemblies recording the highest increases of GH¢4,211,146.07, GH¢3,135,796.76 and GH¢ 3,231,310.71 respectively.

Internally Generated Funds

738. The 23 Assemblies collected total IGF of GH¢41,226,955.50 [Appendix C] during the year representing a reduction of GH¢10,534,197.73 as compared with their collections for 2017. With the exception of Aowin and Juaboso District Assemblies which ended the year with drops in IGF collection of GH¢24,534.26 and GH¢81,968.56 respectively. The rest of 21 Assemblies recorded a marginal increase in IGF collections. The least performing Assemblies were Suaman District Assembly GH¢169,954.16 and Bodi District Assembly GH¢187,112.39.

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

Expenditure and Operational Results

740. The total expenditure incurred by the 23 Assemblies amounted to GH¢129,440,430.49 which fell short of their income of GH¢140,862,705.28 resulting in a net surplus of GH¢11,422,274.79 [Appendix D]. Four Assemblies however recorded deficits, with Bibiani/Anhwiaso/Bekwai recording the highest deficit of GH¢363,299.88.

Assets and Liabilities

741. Total current assets of the 23 Assemblies as at 31 December 2018, was GH¢21,684,934.48. This comprised of Cash and Bank balances (GH¢9,141,737.60), Investments (GH¢11,365,598.73) and Debtors (GH¢1,177,598.15). Twenty two out of the 23 Assemblies had positive cash bank balances with Ellembelle having a deficit cash balance of GH¢ 18,749.42. The total liabilities of the 23 Assemblies was GH¢ 4,205,820.02 comprising deposits and retentions on contracts payments.

742. The bank balances, investments, debtors and creditors in the books of the 23 Assemblies are provided at Appendix E.

Management issues

CASH IRREGULARITIES

Unaccounted revenue - GH¢ 51,139.00

743. Regulation 15 of FAR, 2004 (L I 1802) states that any public officer or revenue collector who collects or receives public and trust moneys shall issue official receipt for them and pay them into the relevant Public Trust Fund bank within twenty-four hours of receipts.

744. Contrary to the above regulation, we noted that 28 revenue collectors from six Assemblies failed to account for a total amount of GH¢51,139.00 collected as revenue for the period under review. Details are provided below:

No .	Assembly	No. of collectors	GCRs	Market tolls	Lorry park toll	Amount (GH¢)
1	Mpohor District	1	1			1,441.00
2	Ellembele District	11	8	5	2	11,227.00
3	Sekondi Takoradi Metropolitan	11		45	-	28,869.00
4	Bia East District	2	2	-	-	1,100.00
5	Jomoro District	1	1	-	-	1,490.00
6	Wassa Amenfi West District	2	2	-	-	7,012.00
	Total	28	14	50	2	51,139.00

745. The desire of the collectors to suppress revenue coupled with ineffective supervision by the Finance Officers, the Revenue Superintendents on the activities of the work of revenue collectors contributed to the malpractice.

746. Conspicuously in the list was Goldstreet Consult, an outsourced revenue collector of Sekondi Takoradi Metropolitan Assembly whose 11 collectors misappropriated GH¢28,869.00.

747. We recommended for the recovery of the amount of GH¢51,139.00 misappropriated by the respective collectors failure of which the Finance Officers and the Revenue Superintendents should be held liable to refund the amount to the Assemblies.

Four permanent revenue collectors engaged by outsourced contractors: - GH¢208,273.13

748. Management of Sekondi Takoradi Metropolitan Assembly on 30 January 2018 entered into agreement with Kent Systems And Info Solutions Ltd (K-SIS), Accra for the collection of market tolls, store and stall rent in the Sekondi Takoradi Metropolis for a period of 12 months.

749. We however noted during the review of outsourced revenue contracts that, four permanent revenue collectors of the Assembly were engaged and used by K-SIS Ltd. for the collection of market tolls and store rent totaling GH¢834,068.05 which resulted in the payment of 25% commission of GH¢208,273.13 to the outsourced revenue contractor during the period under review.

750. This contravened the contract agreement which required the contractor to employ and use its own collectors for the services performed.

751. Management of the Assembly's inability to effectively and efficiently monitor and supervise the operations of KSIS resulted in the infraction.

752. The contractor therefore breached the terms and conditions of the contract. We therefore recommended the following:

- a. The commission of GH¢208,273.13 paid to KSIS should be recovered or shared pro rata between the Assembly and KSIS.
- b. No permanent staff of the Assembly should be directly engaged in the core activities of revenue collections outsourced to KSIS.
- c. The Assembly should also step up its monitoring and supervision duties over the company.

Uncollected revenue - GH¢ 278,060.72

753. Regulation 17 of the FAR, 2004 (L I 1802) states that a head of department shall ensure that all Non-Tax Revenue are efficiently collected.

754. Two Assemblies failed to collect property rates and business operating permits worth GH¢ 278,060.72 from 11 defaulters as shown below.

No.	Assembly	Rev. Source	Defaulters	Arrears (GH¢)
1	Shama District	IGF	10	216,060.72
2	Nzema East Municipal	IGF	1	62,000.00
	Total		11	278,060.72

755. Management's inaction to pursue recoveries of the amount involved accounted for the irregularity. We recommended to management of the three Assemblies to recover the amount of GH¢278,060.72 from the defaulters.

Unrecovered advances/rent - GH¢ 2,043,978.69

756. Regulation 104 of the FAR, 2004 (L I 1802) states that a head of department authorised to administer a class of advances shall ensure that advances are duly recovered in accordance with the regulations or agreements relating to them.

757. Our audit disclosed that management of eight Assemblies had outstanding staff advances of GH¢76,361.50 and rent arrears of GH¢1,967,617.19 due from 107 staff and 245 tenants respectively as shown in the table below.

No.	Assembly	No. of staff (advances)	No. of tenant (rent)	Rent (GH¢)	Staff Advances (GH¢)	Total Amount GH¢
1	Bia West District	-	11	1,911,279.39	-	1,911,279.39
2	Shama District	11	9	4,360.00	13,040.00	17,400.00
3	Wassa East District	7	30	9,318.80	4,910.00	14,228.80
4	Ellembele District	12		-	5,610.00	5,610.00
5	STMA	32	139	27,054.00	40,995.34	68,049.34
6	Wassa Amenfi East District	-	27	8,705.00	-	8,705.00
7	Bibiani/ Anhwiaso/B	45	-	-	11,806.16	11,806.16
8	Nzema East Municipal	-	29	6,900.00	-	6,900.00
	Total	107	245	1,967,617.19	76,361.50	2,043,978.69

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

759. We recommended to management of the Assemblies to recover the outstanding debts from the affected staff and tenants.

Unpresented value books - GH¢ 14,250.00

760. Forty-one revenue collectors from five Assemblies failed to submit 71 GCRs and 248 market and lorry park tickets worth GH¢14,250.00 issued to them for audit review in contravention of Regulation 1 of the FAR, 2004 (L I 1802). Details are provided below.

No.	Assembly	BOP	GCRs	Market tolls	Lorry park tickets	No. of Collectors	Amount (GH¢)
1	Aowin District	-	-	31		4	2,050.00
2	Ellembele District	-	13			9	-
3	Amenfi Central District	2	19	18	9	4	2,700.00
4	Shama District	-	7	-	-	-	-
5	STMA		32	190	-	24	9,500.00
	Total	2	71	239	9	41	14,250.00

761. The tendency to suppress revenue collections and the subsequent issue of new value books to defaulting revenue collectors when they had not accounted for previous collections resulted in the anomaly.

762. We recommended to the respective Coordinating Directors to recover the amount of GH¢ 14,250 and the GCRs and other Value Books from the 41 Revenue Collectors or in default compute the average value of the collections per GCR for the period and recover same from them.

Unpresented payment vouchers - GH¢ 16,558.20

763. Managements of four Assemblies failed to present 34 payment vouchers with a total face value of GH¢ 16,558.20 for audit contrary to Section 11 of the Audit Service Act, 2004 (Act 584). Details are provided below:

No.	Assembly	No. PVs	Amount GH¢
1	Aowin District	1	1,850.00
2	Nzema East Municipal	30	10,791.01
3	Suaman District	3	3,917.19
	Total	34	16,558.20

764. The deliberate attempt by the finance officers to suppress funds of the Assemblies accounted for this anomaly. We recommended for recovery of the amount of GH¢16,558.20 from the Coordinating Directors and Finance Officers of the respective Assemblies.

Unsupported payments - GH¢303,811.98

765. Regulation 39 of FAR, 2004 (LI 1802) requires the head of the accounts section of a department to control the disbursements of funds and ensure that transactions are properly authenticated to show that amounts are due and payable.

766. Contrary to the above, our audit disclosed that management of eight Assemblies raised 148 payment vouchers and paid a total amount of GH¢ 303,811.98 without the relevant supporting receipts, invoices and statements of claim to authenticate the payment. Details are provided below:

No.	Assembly	Nature of transaction	No. of PVs	Amount (GH¢)
1	Aowin District	Various	20	16,632.00
2	Bibiani/ Anhwiaso/Bekwai District	Various	32	68,193.98
3	Nzema East Municipal	Various	1	9,435.00
4	Sefwi Akontombra District	various	9	15,750.00
5	Shama District	various	20	20,097.00
6	Suaman District	various	8	10,220.00
7	Wassa Amenfi Central District	Various	41	80,584.00
8	Wassa Amenfi West District	Various	17	82,900.00
	Total		148	303,811.98

767. Such infractions cast doubts over the judicious use of public funds as it could lead to misappropriation and misapplication of funds.

768. We recommended for the recovery of the amount of GH¢ 303,811.98 from the respective Coordinating Directors and Finance Officers.

Unwarranted payments -GH¢26,120.00

769. Regulation 12 of the Financial Administration Regulations 2004, (L.I. 1802) states that a person entrusted with custodial duties for public and trust moneys shall protect public and trust moneys against unlawful diversion from their proper purposes and against accidental loss, and locate such moneys so as to facilitate the efficient and economical discharge of public financial business.

770. Our audit disclosed that the District Finance Officer of Ellembelle District Assembly, Mr. Andrews Tawiah-Boadi, made three separate inappropriate payments totaling GH¢26,120.00 from the Assembly's account as shown below;

No.	Nature of Transaction	No. of PV's	Amount (GH¢)	Remarks
1	Expenses on meetings of Finance Officers	1	11,908.00	Wrongly paid from Assembly's account
2	Financial Assistance to 4 students	1	3,0000.00	Transaction never occurred.
3	Clearing of sites for construction of Admin. Block	1	11,212.00	Duplication of payments
	Total	3	26,120.00	

771. The anomaly was as a result of deliberate attempt by Mr. Andrews Tawiah-Boadi to defraud the Assembly which resulted in loss of GH¢26,120.00.

772. We recommended that the District Finance Officer, Mr. Andrews Tawiah-Boadi should refund the amount of GH¢26,120.00 to the Assembly.

TAX AND STATUTORY DEDUCTIONS IRREGULARITIES

Non-payment of SSNIT contribution - GH¢ 58,113.19

773. Contrary to Sections 63 and 64 of the Pensions Act, 2008 (Act 766), we noted managements of five Assemblies failed to remit a total amount of GH¢54,834.02 being casual worker Social Security Fund (SSF) contribution to

SSNIT, while three Assemblies suffered a penalty of GH¢3,279.17 for late payment of workers' SSF contributions to SSNIT. The details are provided below.

No.	Assembly	SSNIT deductions not remitted	Penalties on delay payments of SSNIT deductions	Total GH¢
1	Bia East District	-	373.83	373.83
2	Bibiani / Anhwiaso / Bekwai	3,705.84	2,092.37	5,798.21
3	Nzema East District	-	812.97	812.97
4	Shama District	11,363.91	-	11,363.91
5	Wassa Amenfi West	19,189.77	-	19,189.77
6	Ellembelle District	15,345.93	-	15,345.93
7	Mpohor District	5,228.57	-	5,228.57
	Total	54,834.02	3,279.17	58,113.19

774. The anomaly was as a result of managements of the Assemblies failure to comply with the laws and instead used the funds for their recurrent expenditure.

775. The continuous non-payment of workers contributions to the SSF managers could have dire consequences on the employees, since they may not be able to access their pension benefits on retirement.

776. We recommended to the management of the three Assemblies to pay the workers SSF contributions to SSNIT and the Coordinating Directors and the Finance Officers to refund to the Assembly the penalty charges of GH¢3,279.17 on the delayed payment..

Withholding taxes not deducted/ remitted - GH¢58,688.51

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

778. Management of five Assemblies either did not deduct and/or remit withholding taxes of GH¢58,688.51 to the Ghana Revenue Authority in violation of the above quoted Act 896. The details are provided below:

No.	Assembly	Tax not deducted (GH¢)	Tax not remitted (GH¢)	Total (GH¢)
1	Jomoro District	1,947.85	-	1,947.85
2	Wassa Amenfi East District	-	3,277.90	3,277.90
3	Wassa East District	1,033.45	-	1,033.45
4	Ellembele District	20,039.51	11,077.59	31,117.10
5	Sekondi Takoradi Metropolitan	18,798.96	2,513.25	21,312.21
	Total	41,819.77	16,868.74	58,688.51

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

780. We recommended that management of the respective Assemblies should remit the withheld taxes to the Ghana Revenue Authority. We further recommended that the Coordinating Directors and Finance Officers should personally pay the un-deducted tax of GH¢41,819.77 to GRA and recover same from the suppliers and service providers as required by Section 117 of Income Tax Act 2015, Act 896.

PAYROLL IRREGULARITIES

Unearned Salaries- GH¢63,075.15

781. Regulation 297 of the FAR, 2004 (L.I. 1802) states that a head of department shall cause the immediate stoppage of payment of salary to a public servant when that officer is separated from the office.

782. Contrary to the above Regulation, a total amount of GH¢63,075.15 was paid as unearned salary to nine separated staff of five Assemblies as shown below.

No.	Assembly	Amount (GH¢)	No. of staff	Period
1	Jomoro District	2,836.89	1	Jan- March 2018
2	Nzema East Municipal	698.37	1	May 2018
3	Shama District	5,720.38	2	Jan-Sep.20 18
4	Mpohor District	1,750.00	4	May - Nov. 2018
5	Ahanta West Municipal	52,069.51	1	Sep.1986 to Dec.2018
	Total	63,075.15	9	

783. The anomaly was due to failure by validators of the Electronic Salary Payment Voucher (ESPV) to block the salaries of the affected officers and also notify the paying banks to stop payments of the salaries. The situation resulted in loss of funds of GH¢ 63,075.15.

784. We recommended recovery of the GH¢ 63,075.15 from the separated staff and receiving banks or in default, the Coordinating Directors, Finance Officers and Validators should be made to refund the amount involved.

Payment of temporal staff below the minimum wage-GH¢11,464.83

785. Contrary to Section 74 (2) of the Labour Act 2003, Act 651, management of the Sekondi Takoradi Metropolitan Assembly paid 142 temporal workers a daily minimum wage of Gh¢6.49 instead of the national minimum wage of GH¢9.68 per day during the period under review.

786. In effect management paid a total of GH¢30,655.95 as salaries to the 142 temporal staff instead of GH¢42,120.78 thereby resulting in an unpaid difference of GH¢11,464.83.

787. The anomaly was attributed to management's failure to comply with provisions of the Labour Act, and also partly due to what management described as inadequate funds.

788. We recommended that management should refund the outstanding difference of GH¢11,464.83 to the affected staff, failing which Coordinating Director and Finance Officer should be held liable for any future fines/damages arising from litigation brought against the Assembly by the workers due to the non-compliance.

STORES & PROCUREMENT IRREGULARITIES

Unaccounted stores - GH¢132,367.60

789. Regulation 183 of FAR, 2004 (1802) makes a head of department accountable for the proper care, custody and use of government stores.

790. Contrarily, management of Sekondi Takoradi Metropolitan Assembly (STMA) made payments for various purchases worth GH¢132,367.60 without accounting for them by way of store receipt advice, store issue vouchers, store ledgers and distribution list of the items. Details are provided below.

Date	No. of PV's	Details	Amount GH¢
8/2-24/12/18	5	Assorted Drinks, water mon desk, and stationery	5,247.60
8/2-24/12/18	10	Refreshment items spare parts, stationery and electricals.	36,725.00
08/02/18	1	Office desk. Swivel chairs, Cabinet, air conditions and visitors chairs.	20,870.00
19/01/18	1	Rice for distribution to management staff.	69,525.00
Total			132,367.00

791. Under the circumstances, we could not confirm the authenticity of the items purchased.

792. We recommended that the Coordinating Director and the Finance Officer should refund the total amount of GH¢132,367.60 involved to the Assembly.

CONTRACT IRREGULARITY

Delay in completion of projects - GH¢ 338,607.87

793. Contrary to regulation 2 of the Financial Administration Regulation 2004 L.I 1802, we noted that three projects at Ellebelle District Assembly with a total contract sum of GH¢1,810,598.81 awarded to two contractors between 2013 and 2016 and expected to be completed in October 2016 had not been completed as of 31 December 2018. Details are provided below:

No.	Contract	Contractor	Expected date of completion	% complete	Contract Sum (GH¢)	Amount Paid (GH¢)
1	Const. of Administration block at Nkroful	FF Construction Ltd	1/1/2015	10%	1,486,739.09	263,010.87
2	Const. of 2 nd Floor block at Nkroful	FF Construction Ltd	22/10/2016	45%	183,209.94	50,597.00
3	Const. of Area Council Office at Awiebo	Mercy Mat. Co.	1/9/2016	45%	140,649.76	25,000.00
	Total				1,810,598.79	338,607.87

794. The delay in completion was due to lack of funds and the failure of the Assembly to ensure that existing projects were completed before new ones were awarded.

795. The beneficiary communities therefore had been denied access to these facilities and the Assembly risks incurring additional cost through cost overruns in the event where the projects are to be continued.

796. We recommended to management to priorities the Assembly's projects and to allocate funds to complete ongoing projects before awarding new ones.

Submission of annual financial statements

No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
Ashanti Region						
1	Adansi Asokwa	Adansi Asokwa	District	2331	2018	Nil
2	Adansi North	Fomena	District	1758	"	"
3	Adansi South	New Adubiase	District	1752	"	"
4	Afigya Kwabre North	Boamang	District	2334	"	"
5	Afigya Kwabre South	Kodie	District	1856	"	"
6	Ahafo Ano North	Tepa	District	1402	"	"
7	Ahafo Ano South East	Adugyama	District	2324	Newly created	1 year
8	Ahafo Ano South West	Mankraso	District	1401	2018	Nil
9	Akrofuom	Akrofuom	District	2329	"	"
10	Amansie Central	Jacobu	District	1774	"	"
11	Amansie South	Manso Adubia	District	2325	"	"
12	Amansie West	Manso Nkwanta	District	1403	"	"
13	Asante Akim Central	Konongo	Municipal	2056	"	"
14	Asante Akim North	Agogo	District	2057	"	"
15	Asante Akim South	Juaso	District	1409	"	"
16	Asokore Mampong	Asokore	Municipal	2055	"	"
17	Asokwa	Asokwa	Municipal	2294	"	"
18	Atwima Kwanwoma	Foase	District	1853	"	"
19	Atwima Mponua	Nyinahin	District	1785	"	"
20	Atwima Nwabiagya	Nkawie	District	1738	"	"
21	Atwima Nwabiagya North	Barekese	District	2327	"	"
22	Bekwai	Bekwai	Municipal	1906	"	"
23	Bosome Freho	Asiwa	District	1852	"	"
24	Bosomtwe	Kuntanase	District	1922	"	"
25	Ejisu	Ejisu	Municipal	1890	"	"
26	Ejura Sekyedumase	Ejura	Municipal	2098	"	"
27	Juaben	Juaben	Municipal	2296	Newly created	1 year
28	Kumasi	Kumasi	Metro	2059	2018	Nil
29	Kwabre East	Mampong	District	1894	"	"
30	Kwadaso	Kwadaso	Municipal	2292	"	"
31	Mampong	Mampong	Municipal	1908	"	"
32	Obuasi	Obuasi	Municipal	1795	"	"
33	Obuasi East	Tutuka	District	2332	"	"
34	Offinso	Offinso	Municipal	1909	"	"
35	Offinso North	Akumadan	District	1856	"	"
36	Oforikrom	Oforikrom	Municipal	2391	"	"
37	Old Tafo	Tafo	Municipal	2293	"	"
38	Sekyere Afram Plains	Drobonso	District	2058	"	"
39	Sekyere Central	Nsuta	District	1841	"	"
40	Sekyere East	Effiduase	District	1900	"	"
41	Sekyere Kumawu	Kumawu	District	2060	"	"
42	Sekyere South	Agona	District	1898	"	"
43	Suame	Suame	Municipal	2295	"	"

Submission of annual financial statements

No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
Brong Ahafo Region						
1	Asunafo North	Goaso	Municipal	1873	2018	Nil
2	Asunafo South	Kukuom	District	1773	2018	Nil
3	Asutifi North	Kenyasi	District	2093	2018	Nil
4	Asutifi South	Hwidiem	District	2054	2018	Nil
5	Atebubu-Amanten	Atebubu	District	1770	2018	Nil
6	Banda	Banda Ahenkro	District	2092	2018	Nil
7	Berekum	Berekum	Municipal	1874	2018	Nil
8	Berekum West	Jinjini	District	2017	2018	Nil
9	Dormaa Central	Dormaa Ahenkro	Municipal	2098	2018	Nil
10	Dormaa East	Wamfie	District	1851	2018	Nil
11	Dormaa West	Nkrankwanta	District	2094	2018	Nil
12	Jaman North	Sampa	District	1779	2018	Nil
13	Jaman South	Drobo	District	1777	2018	Nil
14	Kintampo	Kintampo	Municipal	1871	2018	Nil
15	Kintampo South	Jema	District	1781	2018	Nil
16	Nkoranza North	Busunya	District	1844	2018	Nil
17	Nkoranza South	Nkoranza	Municipal	2089	2018	Nil
18	Pru East	Yeji	District	1778	2018	Nil
19	Pru West	Prang	District	2335	2018	Nil
20	Sene East	Kajaji	District	2091	2018	Nil
21	Sene West	Kwame Danso	District	2088	2018	Nil
22	Sunyani	Sunyani	Municipal	1924	2018	Nil
23	Sunyani West	Odumase	District	1881	2018	Nil
24	Tain	Nsawkaw	District	2090	2018	Nil
25	Tano North	Duayaw Nkwanta	District	1754	2018	Nil
26	Tano South	Bechem	District	1755	2018	Nil
27	Techiman	Techiman	Municipal	2096	2018	Nil
28	Techiman North	Tuobodom	District	2095	2018	Nil
29	Wenchi	Wenchi	Municipal	1876	2018	Nil

No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
Central Region						
1	Abura/Asebu/Kwamankese	Abura Dunkwa	District	1381	2018	Nil
2	Agona East	Nsaba	District	1921	2018	Nil
4	Ajumako-Enyan-Essiam	Ajumako	District	1383	2018	Nil
5	Asikuma Odoben Brakwa	Breman Asikuma	District	1378	2018	Nil
7	Assin North	Assin Bereku	District	2338	2018	Nil
8	Assin South	Nsuem-Kyegyewere	District	1760	2018	Nil
9	Awutu Senya	Awutu-Brekum	District	2024	2018	Nil
13	Ekumfi	Essarkyir	District	2027	2018	Nil
14	Gomoa Central	Afranse	District	2339	2018	Nil
15	Gomoa East	Potsin	District	1883	2018	Nil
16	Gomoa West	Apam	District	1921	2018	Nil
17	Hemang Lower Denkyira	Hemang	District	2022	2018	Nil
20	Twifo Ati-Morkwa	Twifo Praso	District	2023	2018	Nil
22	Upper Denkyira West	Diaso	District	1848	2018	Nil
11	Cape Coast	Cape Coast	Metro	1927	2018	Nil
3	Agona West	Agona Swedru	Municipal	1920	2018	Nil
6	Assin Central	Assin Foso	Municipal	1859	2018	Nil

10	Awutu Senya East	Kasoa	Municipal	2025	2018	Nil
12	Effutu	Winneba	Municipal	1660	2018	Nil
18	Komenda/Edina/Eguafo/Abirem	Elmina	Municipal	1857	2018	Nil
19	Mfantseman	Saltpond	Municipal	2026	2018	Nil
21	Upper Denkyira East	Dunkwa on Offin	Municipal	1877	2018	Nil

No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
Eastern Region						
1	Abuakwa North	Kukurantumi	Municipal	2041	2018	Nil
2	Abuakwa South	Kibi	Municipal	2040	2018	Nil
3	Akuapem North	Akropong	Municipal	2041	2018	Nil
4	Akuapem South	Aburi	District	2040	2018	Nil
5	Akyemasa	Akyem Ofoase	District	19190	2018	Nil
6	Asene-Manso-Akroso	Manso	District	2341	2018	Nil
7	Asuogyaman	Atimpoku	District	1430	2018	Nil
8	Atiwa	Kwabeng	District	1784	2018	Nil
9	Atiwa East	Anyinam	District	2344	2018	Nil
10	Ayensuano	Coaltar	District	2052	2018	Nil
11	Birim Central	Akim Oda	Municipal	1863	2018	Nil
12	Birim North	New Abirem	District	1923	2018	Nil
13	Birim South	Akyem Swedru	District	1850	2018	Nil
14	Denkyembour	Akwatia	District	2042	2018	Nil
15	Fanteakwa North	Begoro	District	1411	2018	Nil
16	Fanteakwa South	Osino	District	2345	2018	Nil
17	Kwaebibirim	Kade	District	2043	2018	Nil
18	Kwahu Afram Plains North	Donkorkrom	District	2044	2018	Nil
19	Kwahu Afram Plains South	Tease	District	2045	2018	Nil
20	Kwahu East	Abetifi	District	1839	2018	Nil
21	Kwahu South	Mpraeso	District	1740	2018	Nil
22	Kwahu West	Nkawkaw	Municipal	1870	2018	Nil
23	Lower Manya Krobo	Odumase Krobo	Municipal	2046	2018	Nil
24	New Juaben North	Effiduase	District	2302	2018	Nil
25	New Juaben South	Koforidua	Municipal	1426	2018	Nil
26	Nsawam/Adoagyiri	Nsawam	Municipal	2047	2018	Nil
27	Okere	Adukrom	District	2342	2018	Nil
28	Suhum/Krabo/Coaltar	Suhum	Municipal	2048	2018	Nil
29	Upper Manya Krobo	Asesewa	District	1842	2018	Nil
30	Upper West Akim	Adeiso	District	2049	2018	Nil
31	West Akim	Asamankese	Municipal	2050	2018	Nil
32	Yilo Krobo	Somanya	Municipal	2051	2018	Nil

APPENDIX A

No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
Greater Accra Region						
1	Ablekuma North	Darkuman	Municipal	2308		
2	Ablekuma West	Dansoma	Municipal	2309	Newly created	1 year
3	Accra	Accra	Metro	2034	2017	1 year
4	Ada East	Ada	District	2 029	2018	Nil
5	Ada West	Sege	District	2028	2018	Nil
6	Adenta	Adenta	Municipal	1888	2018	Nil
7	Ashaiman	Ashaiman	Municipal	1889	2018	Nil
8	Ayawaso East	Nima	Municipal	2310	Newly created	1 year
9	Ayawaso North	Accra New Town	Municipal	2311	Newly created	1 year

10	Ayawaso West	Dzorwulu	Municipal	2312	2018	Nil
11	Ga Central	Sowutuom	Municipal	2036	2018	Nil
12	Ga East	Abokobi	Municipal	1864	2018	Nil
13	Ga North	Ofankor	Municipal	2314	2018	Nil
14	Ga South	Ngleshie Amanfo	Municipal	2037	2018	Nil
15	Ga West	Amasaman	Municipal	1858	2018	Nil
16	Kpone Katamanso	Kpone	Municipal	2031	2018	Nil
17	Krowor	Nungua	Municipal	2318	Newly created	1 year
18	La Dade-Kotopon	La	Municipal	2038	2017	1 year
19	La Nkwatanang Madina	Madina	Municipal	2030	2017	1 year
20	Ledzokuku	Teshie	Municipal	1865	2018	Nil
21	Ningo/Prampram	Prampram	District	2035	2018	Nil
22	Okaikoi	Abeka	Municipal	2307	2018	Nil
23	Shai/Osudoku	Dodowa	District	2039	2018	Nil
24	Tema	Tema	Metro	2033	2017	1 year
25	Tema West	Tema Community 2	Municipal	2317	2018	Nil
26	Weija-Gbawe	Weija	Municipal	2315	2018	Nil

Northern Region		Capital	Status	L.I.	Audited up to	Arrears
1	Bole	Bole	District	1786	2018	Nil
2	Bunkpurugu Nankpanduri	Bunkpurugu	District	1748	2018	Nil
3	Central Gonja	Buipe	District	1750	2018	Nil
4	Chereponi	Chereponi	District	1854	2018	Nil
5	East Gonja	Salaga	District	1938	2018	Nil
6	East Mamprusi	Gambaga	District	1776	2018	Nil
7	Gushiegu	Gushiegu	District	1783	2018	Nil
8	Karaga	Karaga	District	1787	2018	Nil
9	Kpandai	Kpandai	District	1845	2018	Nil
10	Kumbungu	Kumbungu	District	2062	2018	Nil
11	Mamprugu-Moagduri	Kubore	District	2063	2018	Nil
12	Mion	Sang	District	2064	2018	Nil
13	Nanton	Nanton	District	2347	2018	Nil
14	Nanumba North	Bimbilla	District	1754	2017	1 year
15	Nanumba South	Wulensi	District	1763	2018	Nil
16	North Gonja	Daboya	District	2065	2018	Nil
17	Saboba	Saboba	District	1904	2018	Nil
18	Sagnerigu	Sagnerigu	District	2066	2018	Nil
19	Savelugu	Savelugu	Municipal	2071	2018	Nil
20	Sawla/Tuna/Kalba	Sawla	District	1768	2018	Nil
21	Tamale	Tamale	Metro	2068	2018	Nil
22	Tatale Sanguli	Tatale	District	2067	2018	Nil
23	Tolon	Tolon	District	2142	2018	Nil
24	West Gonja	Damongo	District	2069	2018	Nil
25	West Mamprusi	Walewale	District	2061	2018	Nil
26	Yendi	Yendi	Municipal	2070	2018	Nil
27	Yunyo-Nansua	Yunyoo	District	2349	2018	Nil
28	Zabzugu	Zabzugu	District	2053	2018	Nil

Upper East Region

1	Bawku	Bawku	Municipal	1442	2018	Nil
2	Bawku West	Zebilla	District	2107	2018	Nil
3	Binduri	Binduri	District	2108	2018	Nil
4	Bolga	Bolgatanga	Municipal	2103	2018	Nil
5	Bolga East	Zuuarungu	District	2350	2018	Nil
6	Bongo	Bongo	District	1447	2018	Nil
7	Builsa North	Sandema	District	1895	2018	Nil
8	Builsa South	Fumbisi	District	2105	2018	Nil
9	Garu	Garu	District	1797	2017	1 year
10	Kassena Nankana	Navrongo	Municipal	1769	2018	Nil
11	Kassena Nankana West	Paga	District	2106	2018	Nil
12	Nabdam	Nangodi	District	2104	2018	Nil
13	Pusiga	Pusiga	District	2110	2018	Nil
14	Talensi	Tongo	District	2148	2018	Nil
15	Tempane	Tempane	District	2352	2018	Nil

No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
Upper West Region						
1	Daffiama-Bussie-Issa	Issa	District	2100	2018	Nil
2	Jirapa	Jirapa	District	1902	"	"
3	Lambussie-Karni	Lambussie	District	1849	2017	1 year
4	Lawra	Lawra	District	2099	2018	Nil
5	Nadowli Kaleo	Nadowli	District	2101	"	"
6	Nandom	Nandom	District	2102	"	"
7	Sissala East	Tumu	District	1766	"	"
8	Sissala West	Gowllu	District	1771	"	"
10	Wa	Wa	Municipal	1751	"	"
9	Wa East	Fumsi	District	1800	"	"
11	Wa West	Wechau	District	1746	"	"

Volta Region						
1	Adaklu	Adaklu	District	2085	2018	Nil
2	Afadzato South	Ve-Golokwati	District	2079	2018	Nil
3	Agortime-Ziope	Kpetoe	District	2080	2018	Nil
4	Akatsi North	Ave Dakpa	District	2082	2018	Nil
5	Akatsi South	Akatsi	District	2086	2018	Nil
6	Biakoye	Ahenkro	District	1887	2018	Nil
7	Central Tongu	Adidome	District	2077	2018	Nil
8	Ho	Ho	Municipal	2074	2018	Nil
9	Ho West	Dzokolpuita	District	2083	2018	Nil
10	Hohoe	Hohoe	Municipal	2072	2018	Nil
11	Jasikan	Jasikan	District	1901	2018	Nil
12	Kadjebi	Kadjebi	District	1465	2018	Nil
13	Keta	Keta	Municipal	1886	2018	Nil
14	Ketu North	Dzodze	District	1897	2018	Nil
15	Ketu South	Denu	Municipal	2073	2018	Nil
16	Kpando	Kpando	Municipal	1755	2018	Nil
17	Krachi East	Dambai	District	2084	2018	Nil
18	Krachi Ntsumuru	Chinderi	District	2078	2018	Nil
19	Krachi West	Kete Krachi	District	1843	2018	Nil
20	Nkwanta North	Kpassa	District	1846	2018	Nil
21	Nkwanta South	Nkwanta	District	2081	2018	Nil
22	North Dayi	Amfoega	District	1892	2018	Nil

23	North Tongu	Battor Dugame	District	2076	2018	Nil
24	South Dayi	Kpeve	District	1753	2018	Nil
25	South Tongu	Sogakope	District	1466	2018	Nil

Western Region						
No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Ahanta West	Agona Nkwanta	District	1395	2018	Nil
2	Aowin	Enchi	District	2013	"	"
3	Bia East	Adabokrom	District	1387	"	"
4	Bia West	Essam-Dabiso	District	2021	"	"
5	Bibiani/Anhwiaso/Bekwai	Bibiani	District	1918	"	"
6	Bodi	Bodi	District	1394	"	"
7	Efia Kwesimintsim	Effia Kuma	Municipal	2322	"	"
8	Ellembele	Nkroful	District	2020	"	"
9	Jomoro	Half Assini	District	2019	"	"
10	Juaboso	Juaboso	District	1917	"	"
11	Mpohor	Mpohor	District	1840	"	"
12	Nzema East	Axim	Municipal	1884	"	"
13	Prestea-Huni Valley	Bogoso	District	2015	"	"
14	Sefwi Akontombra	Sefwi Akontombra	District	1928	"	"
15	Sefwi Wiawso	Sefwi Wiawso	Municipal	1882	"	"
16	Sekondi/Takoradi	Takoradi	Metro	2016	"	"
17	Shama	Shama	District	1886	"	"
18	Suaman	Enchi	District	2012	"	"
19	Tarkwa-Nsuaem	Tarkwa	Municipal	2011	"	"
20	Wassa Amenfi Central	Manso Amenfi	District	1757	"	"
21	Wassa Amenfi East	Wassa Akropong	District	2017	"	"
22	Wassa Amenfi West	Asankragua	District	2014	"	"
23	Wassa East	Daboase	District	2018	"	"

Total Income - 2016 to 2018

No.	Assembly	2016 (A)	2017 (B)	2018 ('C)	C - B
Ashanti Region					
1	Adansi Asokwa			990,606.17	
2	Adansi North	4,938,012.94	4,041,520.73	4,785,109.04	743,588.31
3	Adansi South	4,895,884.96	4,005,221.80	4,360,129.65	354,907.85
4	Afigya Kwabre North			2,058,307.38	2,058,307.38
5	Afigya Kwabre South	6,731,770.78	5,386,774.35	7,010,588.48	1,623,814.13
6	Ahafo Ano North	5,336,831.51	3,747,689.69	4,456,850.70	709,161.01
7	Ahafo Ano South East				
8	Ahafo Ano South West	3,476,442.84	3,509,493.80	4,743,370.17	1,233,876.37
9	Akrofrom District			985,603.31	
10	Amansie Central	5,096,769.98	3,318,599.74	4,360,765.00	1,042,165.26
12	Amansie South			2,428,832.56	2,428,832.56
11	Amansie West	4,791,988.21	3,705,482.34	7,590,100.00	3,884,617.66
13	Asante Akim Central	7,628,021.22	5,996,817.45	5,390,159.10	(606,658.35)
14	Asante Akim North	4,200,304.85	4,036,321.77	5,592,314.57	1,555,992.80
15	Asante Akim South	5,123,810.69	3,831,956.79	5,359,517.29	1,527,560.50
16	Asokore Mampong	8,694,199.27	7,275,943.59	11,412,228.77	4,136,285.18
17	Asokwa			3,143,465.27	3,143,465.27
18	Atwima Kwanwoma	4,427,070.55	3,398,914.25	5,089,169.18	1,690,254.93
19	Atwima Mponua	4,454,482.05	3,025,629.11	4,093,390.36	1,067,761.25
21	Atwima Nwabiagya	5,544,722.04	4,456,800.20	6,440,726.18	1,983,925.98
20	Atwima Nwabiagya North			1,965,220.25	
22	Bekwai	7,730,075.84	6,167,311.84	6,316,320.80	149,008.96
23	Bosome Freho	3,980,755.11	3,314,709.17	4,087,173.23	772,464.06
24	Bosomtwe	3,335,409.65	2,837,803.73	4,045,323.92	1,207,520.19
25	Ejisu	10,012,363.68	8,957,943.36	7,253,223.97	(1,704,719.39)
26	Ejura Sekyedumase	5,432,834.81	4,630,639.37	5,752,421.65	1,121,782.28
27	Juaben				
28	Kumasi Metro	71,143,145.63	71,717,132.91	49,502,192.33	(22,214,940.58)
29	Kwabre East	5,846,069.31	4,770,120.94	6,546,985.80	1,776,864.86
30	Kwadaso			3,137,402.17	3,137,402.17
31	Mampong	6,029,400.00	6,484,759.38	7,167,193.57	682,434.19
32	Obuasi	9,552,995.74	10,489,435.82	8,288,458.56	(2,200,977.26)
33	Obuasi East			1,704,123.49	1,704,123.49
35	Offinso	6,512,688.73	3,902,847.31	6,673,806.30	2,770,958.99
34	Offinso North	5,195,954.14	5,133,098.26	4,533,556.49	(599,541.77)
36	Oforikrom			3,216,899.64	
37	Old Tafo			2,169,298.09	
39	Sekyere Afram Plains	4,131,041.50	2,532,431.86	2,532,432.86	1.00
40	Sekyere Central	3,820,134.46	3,721,458.41	5,131,179.44	1,409,721.03
41	Sekyere East	4,118,960.08	3,268,774.44	5,580,573.01	2,311,798.57
42	Sekyere Kumawu	3,893,153.09	3,302,731.52	4,780,163.56	1,477,432.04
43	Sekyere South	5,748,972.85	5,056,560.41	6,340,832.44	1,284,272.03
38	Suame			3,019,010.55	
Total		231,824,266.51	206,024,924.34	240,035,025.30	21,663,462.95

APPENDIX B

Total Income - 2016 to 2018

No.	Assembly	2016 (A)	2017 (B)	2018 (C)	C-B
Brong Ahafo Region					
1	Asutifi North District	9,605,282.99	5,837,289.67	9,000,289.26	3,162,999.59
2	Asutifi South District	5,266,428.61	2,999,423.74	4,249,693.24	1,250,269.50
3	Asunafo North Municipal	8,608,826.63	5,775,800.62	6,912,227.45	1,136,426.83
4	Asunafo South District	5,066,564.92	3,658,920.55	4,483,142.54	824,221.99
5	Atebubu Amantin Municipal	5,710,441.22	4,034,207.84	6,074,125.61	2,039,917.77
6	Banda District	3,314,912.74	2,898,023.23	4,520,440.62	1,622,417.39
7	Berekum East Municipal	9,338,607.51	7,353,024.91	7,705,784.65	352,759.74
8	Berekum West District	-	-	835,111.04	
9	Dormaa Central Municipal	5,895,621.84	7,800,411.04	6,886,839.42	(913,571.62)
10	Dormaa East District	4,047,699.62	3,465,280.23	4,501,958.20	1,036,677.97
11	Dormaa West District	3,821,607.36	2,933,554.31	4,209,165.42	1,275,611.11
12	Jaman North District	4,218,113.01	3,184,297.57	5,258,482.38	2,074,184.81
13	Jaman south Municipal	4,591,213.79	4,386,052.43	5,523,500.63	1,137,448.20
14	Kintampo Municipal	6,963,092.13	6,032,630.01	6,309,413.85	276,783.84
15	Kintampo South District	4,653,913.18	3,214,971.25	4,546,630.50	1,331,659.25
16	Nkoranza North District	4,726,544.81	2,971,054.81	5,944,181.42	2,973,126.61
17	Nkoranza South Municipal	7,565,873.14	4,999,869.37	5,986,737.42	986,868.05
18	Pru East District	5,963,702.09	3,738,433.08	5,126,163.29	1,387,730.21
19	Pru West District	-	-	966,344.77	
20	Sene East District	5,063,377.51	3,412,722.40	4,418,937.83	1,006,215.43
21	Sene West District	4,511,004.99	3,623,655.82	4,569,042.00	945,386.18
22	Sunyani Municipal	9,926,757.46	9,032,380.53	10,347,673.44	1,315,292.91
23	Sunyani West District	6,019,827.09	4,895,245.35	5,913,098.16	1,017,852.81
24	Tain District Assembly	6,135,850.23	3,342,889.63	5,522,575.10	2,179,685.47
25	Tano North Municipal	4,952,960.73	4,699,964.25	5,188,248.90	488,284.65
26	Tano South Municipal	6,325,272.01	4,938,136.06	6,390,995.63	1,452,859.57
27	Techiman Municipal	11,309,609.38	6,629,941.16	9,984,853.61	3,354,912.45
28	Techiman North District	5,212,046.34	3,367,370.53	4,247,441.92	880,071.39
29	Wenchi Municipal	6,682,857.91	7,413,420.47	7,792,497.85	379,077.38
Total		165,498,009.24	126,638,970.86	163,415,596.15	34,975,169.48

APPENDIX B

Total Income - 2016 to 2018

No.	Assembly	2016	2017 (B)	2018 (C)	C-B
Central region					
1	Abura/Asebu/Kwamankese	4,264,313.86	3,682,154.90	5,082,186.17	1,400,031.27
2	Agona East	4,675,233.57	3,239,875.29	4,064,862.70	824,987.41
3	Agona West	9,516,869.97	7,764,442.93	6,671,167.73	(1,093,275.20)
4	Ajumako-Enyan-Essiam	4,034,255.82	3,968,231.00	4,906,725.63	938,494.63
5	Asikuma Odoben Brakwa	5,405,617.29	3,773,574.85	4,744,118.62	970,543.77
6	Assin North	9,350,184.94	6,218,709.63	1,385,519.96	(4,833,189.67)
7	Assin South	4,909,511.12	3,296,458.95	5,106,692.49	1,810,233.54
8	Awutu Senya	5,780,571.44	4,018,030.13	5,342,131.06	1,324,100.93
9	Awutu Senya East	6,490,605.26	6,579,131.44	7,983,760.04	1,404,628.60
10	Cape Coast	9,132,402.73	8,044,605.90	9,525,518.24	1,480,912.34
11	Effutu	4,935,058.31	6,114,592.95	6,047,422.15	(67,170.80)
12	Ekumfi	3,701,660.78	2,385,000.05	3,918,008.21	1,533,008.16
13	Gomoa East	3,342,841.22	4,211,958.92	1,419,601.01	(2,792,357.91)
14	Gomoa West	5,163,449.83	3,659,821.92	5,129,893.83	1,470,071.91
15	Hemang Lower Denkyira	3,920,781.83	2,981,305.58	3,676,743.32	695,437.74
16	Komenda/Edina/Eguafo/Abirem	6,567,219.60	5,757,902.67	5,749,018.88	(8,883.79)
17	Mfantseman	6,672,088.83	7,277,388.56	5,640,954.89	(1,636,433.67)
18	Twifo Ati-Morkwa	4,522,769.67	3,678,362.65	4,462,629.33	784,266.68
19	Upper Denkyira East	7,683,280.74	4,660,866.23	4,668,426.40	7,560.17
20	Upper Denkyira West	5,282,906.62	3,773,566.81	5,766,400.63	1,992,833.82
21	Gomoa Central			5,468,923.32	
22	Assin Central			6,606,011.42	
Total		115,351,623.43	95,085,981.36	113,366,716.03	6,205,799.93

APPENDIX B

No.	Assembly	2016 (A)	2017 (B)	2018 (C)	C-B
Eastern Region					
1	Abuakwa North	-	-	1,551,944.41	1,551,944.41
2	Abuakwa South	7,635,703.77	6,352,826.43	6,266,641.75	(86,184.68)
3	Akuapem North	6,708,376.31	5,460,054.31	6,904,645.14	1,444,590.83
4	Akuapem South	12,316,138.79	10,362,657.01	3,115,514.48	(7,247,142.53)
5	Asene Manso Akroso	-	-	988,542.62	-
6	Akyemansa	4,522,071.00	2,791,359.94	3,887,893.85	1,096,533.91
7	Asuogyaman	4,788,387.70	3,564,581.40	4,804,563.64	1,239,982.24
8	Atiwa East	-	-	1,373,474.53	-
9	Atiwa West	5,906,098.16	4,696,586.68	5,315,603.81	619,017.13
10	Ayensuano	4,419,501.71	3,180,911.39	4,053,299.57	872,388.18
11	Birim Central	10,063,465.73	7,023,544.81	7,254,625.75	231,080.94
12	Birim North	5,926,607.60	3,338,761.56	2,187,708.89	(1,151,052.67)
13	Birim South	5,952,719.18	3,533,603.84	5,225,373.30	1,691,769.46
14	Denkyembaour	4,561,633.06	3,845,012.24	4,679,434.80	834,422.56
15	Fanteakwa North	6,010,137.55	3,947,078.69	5,727,465.42	1,780,386.73
16	Fanteakwa South	-	-	1,626,988.02	-
17	Kwaebibirem	4,305,551.53	3,870,871.76	4,815,446.80	944,575.04
18	Kwahu East	3,993,449.24	2,385,501.78	4,652,014.18	2,266,512.40
19	Kwahu Afram Plains North	3,703,658.60	3,531,241.56	4,940,962.92	1,409,721.36
20	Kwahu Afram Plains South	4,116,575.88	3,400,339.26	4,088,447.61	688,108.35
21	Kwahu South	3,958,117.61	3,498,337.59	5,436,200.98	1,937,863.39
22	Kwahu West	6,580,387.67	6,183,258.12	6,887,122.88	703,864.76
23	Lower Manya Krobo	4,533,510.42	4,010,580.52	5,431,419.93	1,420,839.41
24	New Juaben North	-	-	1,705,559.55	-
25	New Juaben South	12,266,216.53	11,990,030.18	11,392,933.71	(597,096.47)
26	Nsawam/ Adoagyiri	8,039,935.01	6,110,972.98	6,992,269.81	881,296.83
27	Okere	-	-	1,667,799.28	-
28	Suhum/ Kraboa/ Coaltar	5,824,375.53	4,686,644.03	5,742,174.02	1,055,529.99
29	Upper Manya Krobo	5,424,878.90	7,455,704.66	3,254,040.91	(4,201,663.75)
30	Upper West Akim	3,454,741.16	2,407,503.81	3,412,416.86	1,004,913.05
31	West Akim	6,537,806.27	10,518,162.73	6,346,686.33	(4,171,476.40)
32	Yilo Krobo	6,994,493.20	4,943,584.48	6,365,913.85	1,422,329.37
Total		158,544,538.11	133,089,711.76	148,095,129.60	7,643,053.84

No.	Assembly	2016 (A)	2017 (B)	2018 (C)	C - B
Greater Accra Region					
1	Ablekuma North Municipal	-	-	2,779,369.84	-
2	Ablekuma West Municipal	-	-	-	-
3	Tema West	-	-	-	-
4	Accra	89,014,365.09	94,318,669.17	-	-
5	Ada East	5,061,811.11	2,375,115.37	6,291,791.33	3,916,675.96
6	Ada West	4,674,568.36	3,314,012.53	4,112,437.28	798,424.75
7	Adenta	13,483,013.82	17,842,270.44	19,018,635.49	1,176,365.05
8	Ashaiman	14,046,743.91	13,776,790.89	11,022,430.60	(2,754,360.29)
9	Ayawaso East Municipal.	-	-	-	-
10	Ayawaso North Municipal	-	-	-	-
11	Ayawaso West Municipal	-	-	6,613,174.91	-
12	Ga Central	9,880,134.17	12,056,713.92	10,663,067.29	(1,393,646.63)
13	Ga East	15,941,384.19	16,263,320.70	12,295,944.68	(3,967,376.02)
14	Ga North Municipal	-	-	2,382,770.73	-
15	Ga South-Ngleshie Amanfro	-	-	6,199,438.72	-
16	Ga South-Weija/Gbawe	14,152,772.90	15,566,211.20	10,539,040.71	(5,027,170.49)
17	Ga West	16,633,150.60	20,208,275.72	13,210,545.31	(6,997,730.41)
18	Kpone Katamanso	10,474,302.22	11,463,107.24	16,836,498.24	5,373,391.00
19	Krowor Municipal.	-	-	-	-
20	La Dade-Kotopon	14,252,417.21	15,155,477.24	-	-
21	La Nkwatanang Madina	10,805,213.11	13,246,132.48	-	-
22	Ledzokuku-Krowor	15,614,933.63	19,497,228.40	-	-
23	Ningo/Prampram	5,141,580.77	6,325,353.45	7,890,463.77	1,565,110.32
24	Okaikwei North Municipal	-	-	3,350,545.54	-
25	Shai/Osudoku	6,301,843.89	7,276,521.29	7,254,233.93	(22,287.36)
26	Tema Metropolitan	44,605,316.40	46,530,333.69	30,794,579.28	(15,735,754.41)
Total		290,083,551.38	315,215,533.73	171,254,967.65	(23,068,358.53)

No.	Assembly	2016 (A)	2017 (B)	2018 (C)	C - B
Northern Region					
1	Bole	5,602,176.14	4,877,988.03	4,993,681.10	115,693.07
2	Bunkprugu Nakpanduri	3,070,125.28	3,543,234.57	3,466,165.08	(77,069.49)
3	Yunyo-Nansua			725,603.68	
4	Central Gonja	6,631,542.14	6,039,749.43	5,944,251.95	(95,497.48)
5	Chereponi	4,247,452.45	4,080,805.82	5,221,951.70	1,141,145.88
6	East Gonja	7,253,814.86	5,966,413.47	6,550,250.70	583,837.23
7	East Mamprusi	8,314,677.60	4,487,085.31	4,993,516.92	506,431.61
8	Gushiegu	5,754,504.64	4,493,484.51	5,975,937.81	1,482,453.30
9	Karaga	4,835,714.30	4,554,946.43	5,168,638.48	613,692.05
10	Kpandai	5,435,744.74	4,602,127.84	6,174,438.14	1,572,310.30
11	Kumbugu	3,205,018.04	3,234,773.26	5,663,603.48	2,428,830.22
12	Mamprugu-Moagduri	3,800,537.93	2,424,136.36	3,864,505.66	1,440,369.30
13	Mion	4,532,339.06	3,487,015.32	4,681,522.58	1,194,507.26
14	Nanumba North	9,445,991.60	6,304,613.96		
15	Nanumba South	6,098,702.93	4,347,918.60	5,184,792.00	836,873.40
16	North Gonja	4,144,929.57	2,885,051.07	5,039,413.94	2,154,362.87
17	Saboba	5,682,475.86	4,712,196.24	5,475,882.23	763,685.99
18	Sagnarigu	6,066,572.87	4,458,538.56	7,045,036.77	2,586,498.21
19	Savelugu	7,004,964.66	5,438,776.94	6,174,955.53	736,178.59
20	Nanton			1,151,864.64	
21	Sawla Tuna Kalba	4,914,474.85	3,079,972.08	3,615,120.15	535,148.07
22	Tamale	20,127,137.95	14,159,694.71	16,268,851.64	2,109,156.93
23	Tatale Sanguli	3,972,361.19	2,569,148.94	3,699,284.90	1,130,135.96
24	Tolon	4,993,245.30	5,408,443.28	7,185,095.12	1,776,651.84
25	West Gonja	5,698,734.20	4,656,425.26	4,250,397.55	(406,027.71)
26	West Mamprusi	8,281,970.15	3,789,391.90	5,146,098.40	1,356,706.50
27	Yendi	7,880,262.74	3,629,884.58	5,167,182.29	1,537,297.71
28	Zabzugu	6,529,389.27	2,790,446.48	4,034,489.97	1,244,043.49
Total		163,524,860.32	120,022,262.95	142,862,532.41	27,267,415.10

No.	Assembly	2016 (A)	2017 (B)	2018 (C)	C-B
Upper East Region					
1	Bawku	8,178,706.40	5,391,173.39	6,594,988.68	1,203,815.29
2	Bawku West	6,793,600.93	3,388,336.82	4,397,113.19	1,008,776.37
3	Binduri	4,510,886.99	2,197,561.67	4,102,079.10	1,904,517.43
4	Bolga	9,411,045.25	6,726,923.24	7,137,560.71	410,637.47
5	Bongo	7,255,555.13	4,068,027.24	5,969,400.59	1,901,373.35
6	Builsa North	3,793,707.70	2,586,927.85	3,388,073.23	801,145.38
7	Builsa South	3,219,297.88		3,752,154.79	
8	Garu Tempane	6,034,404.76	3,168,284.29	-	
9	Kassena Nankana East	7,183,661.90	4,978,449.19	6,556,293.57	1,577,844.38
10	Kassena Nankana West	5,349,184.92	1,941,801.46	4,338,053.17	2,396,251.71
11	Nabdram	2,937,197.36	2,670,427.74	3,785,458.47	1,115,030.73
12	Pusiga	3,866,762.88	2,983,428.95	2,686,402.36	(297,026.59)
13	Talensi	4,122,616.15	1,852,111.82	4,511,819.35	2,659,707.53
14	Tempane			841,984.33	
15	Bolga East			952,436.97	
Total		72,656,628.25	41,953,453.66	59,013,818.51	14,682,073.05

No.	Assembly	2016 (A)	2017 (B)	2018 (C)	C - B
Upper West Region					
1	Daffiama-Bussie-Issa	4,180,870.42	3,032,710.87	3,466,737.76	434,026.89
2	Jirapa	4,701,099.29	2,858,968.65	4,758,079.76	1,899,111.11
3	Lambussie-Karni	3,866,578.84	2,829,887.68	-	
4	Lawra	3,584,511.14	2,646,457.38	2,851,166.84	204,709.46
5	Nadowli Kaleo	6,287,482.78	3,255,588.05	5,102,368.23	1,846,780.18
6	Nandom	3,440,462.42	2,715,613.22	4,113,679.64	1,398,066.42
7	Sissala East	5,558,610.88	3,850,064.42	6,193,811.04	2,343,746.62
8	Sissala West	4,917,856.78	2,904,773.94	3,828,530.17	923,756.23
9	Wa East	7,990,311.37	2,841,772.25	5,425,977.97	2,584,205.72
10	Wa	5,202,178.57	6,775,210.22	8,115,358.66	1,340,148.44
11	Wa West	5,450,233.56	3,026,361.80	4,811,482.85	1,785,121.05
Total		55,180,196.05	36,737,408.48	48,667,192.92	14,759,672.12

Total Income - 2016 to 2018

No.	Assembly	2016 (A)	2017 (B)	2018 (C)	C - B
Volta Region					
1	Adaklu District	4,222,687.64	2,781,933.67	3,294,572.85	512,639.18
2	Afadzato South District	4,008,567.72	3,400,144.30	4,066,874.07	666,729.77
3	Agotime Ziope	3,099,533.01	3,307,969.22	4,408,503.12	1,100,533.90
4	Akatsi North	4,462,902.54	3,399,280.56	4,082,465.78	683,185.22
5	Akatsi South	5,331,677.03	3,590,904.00	4,039,695.77	448,791.77
6	Biakoye	4,159,648.95	2,165,231.38	2,782,477.68	617,246.30
7	Central Tongu	4,501,718.95	3,450,966.29	4,327,730.11	876,763.82
8	Ho Municipal	15,535,757.34	11,774,524.70	9,712,463.30	(2,062,061.40)
9	Ho West	3,814,639.46	3,156,911.54	4,076,830.56	919,919.02
10	Hohoe Municipal	9,652,162.15	5,741,894.10	6,898,717.00	1,156,822.90
11	Jasikan	3,831,914.15	3,217,974.90	3,764,892.72	546,917.82
12	Kadjebi	4,062,328.84	3,266,740.54	4,242,707.57	975,967.03
13	Keta Municipal	6,731,409.40	4,610,419.16	5,782,307.91	1,171,888.75
14	Ketu North	4,382,208.63	3,322,017.73	5,020,883.12	1,698,865.39
15	Ketu South	6,448,880.09	3,609,224.83	5,534,152.55	1,924,927.72
16	Kpando	3,773,854.28	3,627,538.41	4,508,792.80	881,254.39
17	Krachi East District	4,880,560.32	3,557,456.64	5,448,955.20	1,891,498.56
18	Krachi Nchumuru District	3,539,972.94	2,843,986.57	3,385,492.55	541,505.98
19	Krachi District	3,306,966.73	2,602,509.22	4,242,498.84	1,639,989.62
20	Nkwanta North District	3,571,021.18	2,197,952.68	3,132,963.10	935,010.42
21	Nkwanta South District	4,204,999.45	3,324,470.91	4,368,675.84	1,044,204.93
22	North Dayi District	3,339,067.65	1,733,250.64	3,731,697.06	1,998,446.42
23	North Tongu District	5,087,163.53	3,312,354.18	4,710,994.44	1,398,640.26
24	South Dayi District	3,312,619.74	3,124,819.77	4,257,568.29	1,132,748.52
25	South Tongu District	3,865,134.26	2,238,572.76	5,352,424.51	3,113,851.75
Total		123,127,395.98	89,359,048.70	115,175,336.74	25,816,288.04

No.	Assembly	2016 (A)	2017 (B)	2018 (C)	C - B
WESTERN REGION					
1	Ahanta West	5,726,704.46	4,258,477.40	6,624,337.08	2,365,859.68
2	Amenfi Central	2,952,373.62	2,481,858.30	3,517,833.54	1,035,975.24
3	Amenfi East	4,890,658.89	4,341,527.81	4,957,002.01	615,474.20
4	Amenfi West	4,660,922.24	3,135,468.03	3,001,860.20	(133,607.83)
5	Aowin	4,255,680.90	3,180,699.23	4,482,218.04	1,301,518.81
6	Bia East	3,798,432.06	2,478,316.77	3,100,694.73	622,377.96
7	Bia West	3,816,021.17	2,842,096.65	4,568,595.98	1,726,499.33
8	Bibiani / Anhwiaso	6,250,181.44	5,412,444.10	7,783,588.80	2,371,144.70
9	Bodi	3,283,953.82	4,563,846.95	3,205,052.51	(1,358,794.44)
10	Ellembelle	6,706,489.90	3,264,837.27	6,400,634.03	3,135,796.76
11	Effia-Kwesimintsim	-	-	3,143,790.56	
12	Jomoro	4,698,775.83	2,998,258.07	5,407,795.82	2,409,537.75
13	Juaboso	3,646,030.75	2,875,399.49	3,751,239.18	875,839.69
14	Mpohor	4,198,841.37	3,804,671.53	4,007,860.53	203,189.00
15	Nzema East	4,669,958.05	5,879,076.04	4,343,402.96	(1,535,673.08)
16	Prestea-Huni Valley	12,510,161.40	5,879,076.04	10,090,222.11	4,211,146.07
17	Sefwi Akontombra	3,185,014.35	2,583,264.36	2,882,176.61	298,912.25
18	Sefwi Wiawso	8,006,957.62	3,056,997.03	6,288,307.74	3,231,310.71
19	Sekondi / Takoradi	29,858,291.74	23,100,116.16	24,615,960.20	1,515,844.04
20	Shama	5,642,340.84	3,618,711.56	6,676,903.43	3,058,191.87
21	Suaman	3,471,623.44	2,613,582.28	3,772,610.86	1,159,028.58
22	Tarkwa-Nsuaem	15,807,532.69	12,505,880.45	13,135,449.48	629,569.03
23	Wassa East	5,480,474.10	2,592,357.75	5,105,168.88	2,512,811.13
Total		147,517,420.68	107,466,963.27	140,862,705.28	30,251,951.45

SUMMARY

No.	Region	2016 (A)	2017 (B)	2018 (C)	
1	Ashanti	231,824,266.51	206,024,924.34	240,035,025.30	21,663,462.95
2	Brong Ahafo	165,498,009.24	126,638,970.86	163,415,596.15	34,975,169.48
3	Central	115,351,623.43	95,085,981.36	113,366,716.03	6,205,799.93
4	Eastern	158,544,538.11	133,089,711.76	148,095,129.60	7,643,053.84
5	Greater Accra	290,083,551.38	315,215,533.73	171,254,967.65	(23,068,358.53)
6	Northern	163,524,860.32	120,022,262.95	142,862,532.41	27,267,415.10
7	Upper East	72,656,628.25	41,953,453.66	59,013,818.51	14,682,073.05
8	Upper West	55,180,196.05	36,737,408.48	48,667,192.92	14,759,672.12
9	Volta	123,127,395.98	89,359,048.70	115,175,336.74	25,816,288.04
10	Western	147,517,420.68	107,466,963.27	140,862,705.28	30,251,951.45
	Total	1,523,308,489.95	1,271,594,259.11	1,342,749,020.59	160,196,527.43

IGF Performance - 2016 to 2018

No.	Assembly	2016	2017 (B)	2018 (C)	C - B
Ashanti Region					
1	Adansi Asokwa District			98,345.70	
2	Adansi North	358,643.76	397,173.75	265,768.42	(131,405.33)
3	Adansi South	694,852.22	561,833.56	378,588.93	(183,244.63)
4	Afigya Kwabre North			189,810.03	189,810.03
5	Afigya Kwabre South	984,688.35	1,063,814.88	913,225.25	913,225.25
6	Ahafo Ano North	454,318.88	365,533.09	349,583.77	(15,949.32)
7	Ahafo Ano South East				
8	Ahafo Ano South West	415,662.22	389,758.44	411,845.76	411,845.76
9	Akrofrom District			72,622.00	
10	Amansie Central	510,216.93	373,204.95	421,644.70	48,439.75
11	Amansie South			1,156,782.44	1,156,782.44
12	Amansie West	996,147.44	1,196,565.09	2,578,481.72	1,381,916.63
13	Asante Akim Central	789,311.66	1,254,797.02	863,659.84	(391,137.18)
14	Asante Akim North	454,848.36	469,918.28	607,645.66	137,727.38
15	Asante Akim South	482,296.19	533,505.30	620,851.68	87,346.38
16	Asokore Mampong	2,707,487.77	928,266.53	1,463,599.77	535,333.24
17	Asokwa			1,787,541.80	1,787,541.80
18	Atwima Kwanwoma	616,956.10	585,996.00	1,065,863.15	479,867.15
19	Atwima Mponua	425,558.56	377,727.99	360,185.77	(17,542.22)
20	Atwima Nwabiagya North			360,301.46	
21	Atwima Nwabiagya	939,783.62	1,146,438.24	894,697.90	(251,740.34)
22	Bekwai	788,921.02	800,596.15	1,191,426.70	390,830.55
23	Bosome Freho	164,977.65	249,754.75	200,369.15	(49,385.60)
24	Bosomtwe	543,952.44	539,061.96	662,486.61	123,424.65
25	Ejisu	1,276,014.23	1,687,619.55	1,585,571.21	1,585,571.21
26	Ejura Sekyedumase	808,839.83	813,286.68	1,033,967.73	220,681.05
27	Juaben				
28	Kumasi Metro	29,377,276.70	35,292,656.16	22,708,381.22	(12,584,274.94)
29	Kwabre East	818,926.80	991,800.93	1,198,300.07	206,499.14
30	Kwadaso			994,883.63	
31	Mampong	758,734.09	1,299,745.73	1,367,421.96	67,676.23
32	Obuasi	3,202,314.81	2,940,382.70	2,007,914.68	(932,468.02)
33	Obuasi East				
34	Offinso North	331,673.88	574,869.12	317,301.71	(257,567.41)
35	Offinso	410,220.31	386,648.81	709,563.50	322,914.69
36	Oforikrom			927,653.84	
37	Old Tafo			766,799.11	
38	Suame			1,211,840.54	
39	Sekyere Affram Plains	123,848.65	66,404.50	54,053.00	(12,351.50)
40	Sekyere Central	367,254.52	502,717.10	583,050.57	80,333.47
41	Sekyere East	442,694.68	373,452.38	545,403.28	171,950.90
42	Sekyere Kumawu	387,572.71	513,018.70	703,542.84	190,524.14
43	Sekyere South	796,727.65	674,928.00	634,284.75	(40,643.25)
	Total	51,430,722.03	57,351,476.34	54,265,261.85	(4,377,467.90)

IGF Performance - 2016 to 2018

No.	Assembly	2016 (A)	2017 (B)	2018 (C)	C-B
Brong Ahafo Region					
1	Asutifi North District	4,893,825.95	2,203,915.93	4,431,389.12	2,227,473.19
2	Asutifi South District	741,605.40	542,216.30	468,123.62	(74,092.68)
3	Asunafo North Municipal	1,078,446.94	1,112,118.55	1,317,799.60	205,681.05
4	Asunafo South District	231,815.94	269,360.40	467,548.52	198,188.12
5	Atebubu Amantin Municipal	678,195.28	996,237.30	1,676,738.02	680,500.72
6	Banda District	258,215.41	235,551.00	185,336.27	(50,214.73)
7	Berekum East Municipal	840,002.63	687,200.28	948,452.62	261,252.34
8	Berekum West District		-	89,375.64	
9	Dormaa Central Municipal	1,235,294.74	565,545.24	1,289,029.36	723,484.12
10	Dormaa East District	191,788.49	227,412.46	264,113.77	36,701.31
11	Dormaa West District	105,245.87	148,255.48	238,492.69	90,237.21
12	Jaman North District	261,636.20	443,336.00	1,279,882.28	836,546.28
13	Jaman south Municipal	285,132.80	320,360.06	433,268.00	112,907.94
14	Kintampo Municipal	759,833.01	671,414.85	760,871.36	89,456.51
15	Kintampo South District	222,759.60	257,968.00	328,192.87	70,224.87
16	Nkoranza North District	138,329.00	228,156.06	252,474.58	24,318.52
17	Nkoranza South Municipal	330,408.05	415,559.65	583,957.49	168,397.84
18	Pru East District	398,265.34	515,396.70	536,972.40	21,575.70
19	Pru West District	-	-	134,646.48	134,646.48
20	Sene East District	193,713.00	243,875.54	267,364.79	23,489.25
21	Sene West District	295,562.94	357,304.48	339,372.28	(17,932.20)
22	Sunyani Municipal	1,668,770.63	1,811,376.30	2,327,651.17	516,274.87
23	Sunyani West District	520,729.36	476,060.28	598,137.64	122,077.36
24	Tain District Assembly	460,834.75	180,706.05	224,930.00	44,223.95
25	Tano North Municipal	1,202,274.39	1,014,651.27	759,150.40	(255,500.87)
26	Tano South Municipal	245,777.16	323,565.83	466,703.19	143,137.36
27	Techiman Municipal	2,508,932.02	1,964,186.50	2,249,785.55	285,599.05
28	Techiman North District	174,579.37	249,437.00	317,358.84	67,921.84
29	Wenchi Municipal	511,700.22	599,020.75	928,361.14	329,340.39
	Total	20,433,674.49	17,060,188.26	24,165,479.69	7,015,915.79

No.	Central Region	2016	2017 (B)	2018 (C)	C-B
1	Abura/Asebu/Kwamankese	197,194.64	200,427.07	292,492.41	92,065.34
2	Agona East	235,211.98	253,422.39	383,417.85	129,995.46
3	Agona West	1,179,242.86	1,380,710.03	1,517,411.38	136,701.35
4	Ajumako-Enyan-Essiam	239,039.08	259,070.52	371,674.89	112,604.37
5	Asikuma Odoben Brakwa	251,251.10	290,580.90	334,512.67	43,931.77
22	Assin Central		83,575.48	630,876.62	547,301.14
6	Assin North	463,264.33	621,928.40	122,167.48	(499,760.92)
7	Assin South	152,662.23	183,575.48	223,348.88	39,773.40
8	Awutu Senya	501,260.86	394,586.11	621,471.11	226,885.00
9	Awutu Senya East	1,788,964.56	2,712,437.26	3,149,173.67	436,736.41
10	Cape Coast	1,933,421.15	1,841,234.05	3,143,600.87	1,302,366.82
11	Effutu	654,406.40	838,577.86	1,067,001.18	228,423.32
12	Ekumfi	55,508.80	173,336.50	126,246.67	(47,089.83)
21	Gomoa Central			438,375.74	
13	Gomoa East	528,970.24	537,096.58	442,856.49	(94,240.09)
14	Gomoa West	320,094.25	401,271.96	454,688.24	53,416.28
16	Komenda/Edina/Eguafo/Abi	520,243.60	719,210.43	702,473.13	(16,737.30)
17	Mfantseman	948,558.25	1,514,258.77	1,370,547.75	(143,711.02)
18	Twifo Ati-Morkwa	427,288.50	583,796.23	533,032.48	(50,763.75)
15	Twifo Hemang Lower Denkyira	335,758.38	168,418.11	212,088.25	43,670.14
19	Upper Denkyira East	611,233.28	408,499.70	459,316.27	50,816.57
20	Upper Denkyira West	1,035,351.37	758,868.83	2,146,283.54	1,387,414.71
	Total	12,378,925.86	14,324,882.66	18,743,057.57	3,979,799.17

IGF Performance - 2016 to 2018

No.	Assembly	2016 (A)	2017 (B)	2018 (C)	C-B
Eastern Region					
1	Abuakwa North	-	-	538,359.16	
2	Abuakwa South	1,028,735.95	1,235,698.45	970,115.77	(265,582.68)
3	Akuapem North	802,326.94	1,056,874.56	1,202,182.23	145,307.67
4	Akuapem South	417,084.98	417,084.98	511,185.20	94,100.22
5	Asene Manso Akroso	-	-	98,728.42	
6	Akyemansa	225,832.86	312,263.97	265,085.39	(47,178.58)
7	Asuogyaman	537,765.64	679,896.56	698,177.78	18,281.22
8	Atiwa East	-	-	360,444.86	
8	Atiwa West	700,851.62	759,914.12	431,515.99	(328,398.13)
10	Ayensuano	500,045.75	508,600.00	446,152.68	(62,447.32)
11	Birim Central	961,226.83	980,514.35	1,202,148.31	221,633.96
12	Birim North	2,313,891.76	1,522,853.09	4,908,696.43	3,385,843.34
13	Birim South	335,275.69	337,380.54	403,879.27	66,498.73
14	Denkyembour	365,537.91	975,009.35	412,180.21	(562,829.14)
15	Fanteakwa North	684,528.23	731,428.65	535,721.96	(195,706.69)
16	Fanteakwa South	-	-	346,271.29	
17	Kwaebibirem	597,022.37	980,783.34	671,552.39	(309,230.95)
18	Kwahu East	326,834.90	375,768.11	363,953.18	(11,814.93)
19	Kwahu Afram Plains North	348,039.79	251,557.89	222,366.48	(29,191.41)
20	Kwahu Afram Plains South	329,818.68	449,654.56	465,415.98	15,761.42
21	Kwahu South	340,432.94	399,190.90	561,451.54	162,260.64
22	Kwahu West	903,639.19	1,105,240.81	1,451,378.80	346,137.99
23	Lower Manya Krobo	762,737.10	634,423.30	707,795.93	73,372.63
24	New Juaben North	-	-	479,714.88	
25	New Juaben South	4,346,143.77	4,971,328.15	4,847,662.36	(123,665.79)
26	Nsawam/ Adoagyiri	1,017,588.17	1,349,315.58	1,460,387.60	111,072.02
27	Okere	-	-	225,668.20	
28	Suhum/Krabo/Coaltar	954,809.39	968,459.98	929,187.20	(39,272.78)
29	Upper Manya Krobo	445,805.94	512,748.57	577,532.46	64,783.89
30	Upper West Akim	257,840.84	257,840.84	562,478.62	304,637.78
31	West Akim	574,392.45	935,870.70	1,087,946.49	152,075.79
32	Yilo Krobo	1,374,975.82	796,622.48	935,407.61	138,785.13
Total		21,453,185.51	23,506,323.83	28,880,744.67	3,325,234.03

IGF Performance - 2016 to 2018

No.	Assembly	2016	2017 (B)	2018 (C)	C - B
Greater Accra					
1	Ablekuma North Municipal			1,541,944.56	
2	Ablekuma West Municipal				
3	Accra Metropolitan	53,336,613.71	45,147,296.26	-	
4	Ada East	447,411.02	542,998.75	1,048,017.15	505,018.40
5	Ada West	414,882.41	490,437.39	587,112.10	96,674.71
6	Adenta	5,405,618.07	6,226,769.44	6,438,222.87	211,453.43
7	Ashaiman	3,300,453.06	3,497,146.51	3,940,447.72	443,301.21
8	Ayawaso East Municipal				
9	Ayawaso North Municipal				
10	Ayawaso West Municipal				
11	Ga Central	1,857,552.34	2,697,046.44	2,863,717.46	166,671.02
12	Ga East	4,084,818.48	4,322,787.94	4,621,815.24	299,027.30
13	Ga North Municipal			1,321,980.98	

14	Ga South-Ngleshie Amanfro			3,105,472.61	
15	Ga South-Weija/Gbawe	4,465,734.68	3,576,145.41	3,329,744.63	(246,400.78)
16	Ga West	5,642,564.33	5,680,023.67	5,023,821.37	(656,202.30)
17	Kpone Katamanso	4,311,296.76	6,248,552.02	10,316,314.39	4,067,762.37
18	Krowor Municipality				
19	La Dade-Kotopon	6,514,879.02	6,198,705.70	-	
20	La Nkwatanang Madina	3,933,452.04	4,798,810.82	-	
21	Ledzokuku-Krowor	8,962,066.29	5,801,840.64	-	
22	Ningo/Prampram	2,526,506.75	2,348,650.40	2,977,111.70	628,461.30
23	Okaikwei North Municipal				
24	Shai/Osudoku	2,453,379.20	3,650,485.93	2,782,882.55	(867,603.38)
25	Tema Metropolitan	23,887,435.88	27,515,669.24	19,061,258.29	(8,454,410.95)
26	Tema West Municipal				
	Total	131,544,664.04	128,743,366.56	68,959,863.62	(3,806,247.67)

No.	Assembly	2016 (A)	2017 (B)	2018 (C)	C -B
Norther Region					
1	Bole	882,715.16	1,312,740.41	1,052,612.35	(260,128.06)
2	Bunkprugu Nakpanduri	101,795.70	53,551.15	20,801.00	(32,750.15)
3	Yunyo-Nansua			2,647.00	
4	Central Gonja	736,369.15	817,427.39	908,383.35	90,955.96
5	Chereponi	379,972.77	59,942.10	87,328.14	27,386.04
6	East Gonja	162,515.76	107,128.49	285,975.87	178,847.38
7	East Mamprusi	68,526.89	103,977.55	151,675.72	47,698.17
8	Gushiegu	194,966.98	196,116.64	117,992.00	(78,124.64)
9	Karaga	94,128.66	97,392.53	111,977.12	14,584.59
10	Kpandai	117,499.04	57,409.70	125,003.54	67,593.84
11	Kumbugu	78,568.96	109,984.98	152,738.45	42,753.47
12	Mamprugu-Moagduri	92,746.76	131,765.00	163,347.78	31,582.78
13	Mion	74,449.63	81,391.77	116,092.71	34,700.94
14	Nanumba North	343,858.34	363,823.46		
15	Nanumba South	113,909.34	98,269.55	95,626.00	(2,643.55)
16	North Gonja	93,822.70	139,878.55	314,752.20	174,873.65
17	Saboba	92,081.85	53,031.50	111,088.82	58,057.32
18	Sagnarigu	269,525.00	299,384.80	408,606.25	109,221.45
19	Savelugu	217,966.47	332,104.04	284,466.75	(47,637.29)
20	Nanton			43,853.00	
21	Sawla Tuna Kalba	425,091.15	290,318.59	238,809.29	(51,509.30)
22	Tamale	1,459,412.45	1,608,986.90	1,990,442.56	381,455.66
23	Tatale Sanguli	82,352.85	50,555.20	109,870.13	59,314.93
24	Tolon	121,206.82	146,577.00	194,977.96	48,400.96
25	West Gonja	620,017.47	425,699.90	521,813.76	96,113.86
26	West Mamprusi	311,697.79	270,920.42	280,702.12	9,781.70
27	Yendi	1,168,489.79	571,498.06	521,204.75	(50,293.31)
28	Zabzugu	259,988.57	122,387.50	236,393.45	114,005.95
	Total	8,563,676.05	7,902,263.18	8,649,182.07	1,064,242.35

APPENDIX C

IGF Performance - 2016 to 2018

No.	Assembly	2016 (A)	2017 (B)	2018 (C)	C-B
Upper East Region					
1	Bawku	897,827.32	750,001.50	997,148.19	247,146.69
2	Bawku West	323,365.58	310,084.92	325,492.03	15,407.11
3	Binduri	34,618.86	51,980.91	49,974.23	(2,006.68)
4	Bolga	1,230,638.70	1,248,743.85	923,860.75	(324,883.10)
5	Bongo	226,060.01	194,077.68	271,715.18	77,637.50
6	Builsa North	137,834.68	129,052.97	181,159.66	52,106.69
7	Builsa South	97,095.92		154,946.32	
8	Garu Tempene	138,913.28	405,041.41		
9	Kassena Nankana East	918,366.64	340,420.61	416,616.80	76,196.19
10	Kassena Nankana West	259,536.85	297,442.29	369,492.53	72,050.24
11	Nabdram	56,272.16	62,480.73	100,386.20	37,905.47
12	Pusiga	240,852.60	296,291.11	319,702.29	23,411.18
13	Talensi	243,852.26	144,753.38	178,234.22	33,480.84
14	Tempene			52,315.51	
15	Bolga East			28,180.50	
	Total	4,805,234.86	4,230,371.36	4,369,224.41	308,452.13

APPENDIX C

IGF Performance - 2016 to 2018

No.	Assembly	2016 (A)	2017 (B)	2018 (C)	C-B
Upper West Region					
1	Daffiama-Bussie-Issa	121,978.30	167,886.00	198,366.16	30,480.16
2	Jirapa	141,671.75	147,838.25	260,364.05	112,525.80
3	Lambussie-Karni	239,054.61	137,907.45	-	
4	Lawra	90,817.00	83,985.80	152,937.00	68,951.20
5	Nadowli Kaleo	180,608.05	76,870.54	137,120.06	60,249.52
6	Nandom	131,737.74	138,520.41	61,547.54	(76,972.87)
7	Sissala East	562,096.17	430,615.45	783,918.20	353,302.75
8	Sissala West	358,162.36	331,725.27	300,490.63	(31,234.64)
9	Wa East	477,922.40	349,207.41	683,717.30	334,509.89
10	Wa	679,416.53	829,535.00	1,130,065.02	300,530.02
11	Wa West	285,542.20	232,041.41	253,403.32	21,361.91
	Total	3,269,007.11	2,926,132.99	3,961,929.28	1,173,703.74

No.	Assembly	2016 (A)	2017 (B)	2018 (C)	C - B
Volta Region					
1	Adaklu District	317,449.12	296,732.89	166,240.47	(130,492.42)
2	Afadzato South	125,055.00	171,937.07	166,240.47	(5,696.60)
3	Agotime-Ziope	364,889.60	222,140.84	167,219.78	(54,921.06)
4	Akatsi North	134,519.31	109,627.00	169,495.00	59,868.00
5	Akatsi South	320,656.12	247,684.00	134,189.67	(113,494.33)
6	Biakoye	280,458.79	169,374.96	392,455.46	223,080.50
7	Central Tongu	188,786.70	274,642.88	158,346.72	(116,296.16)
8	Ho	1,610,817.28	2,038,828.47	329,670.83	(1,709,157.64)
9	Ho West	193,598.00	290,115.33	2,337,896.03	2,047,780.70
10	Hohoe	715,849.78	657,442.10	417,255.44	(240,186.66)
11	Jasikan	171,057.71	253,680.55	1,008,427.00	754,746.45
12	Kadjebi	278,115.89	3,266,740.54	238,893.47	(3,027,847.07)
13	Keta	445,393.02	471,784.40	208,008.26	(263,776.14)
14	Ketu North	301,968.70	386,917.40	410,243.19	23,325.79

15	Ketu South	858,102.24	858,557.01	407,447.26	(451,109.75)
16	Kpando	276,955.57	268,774.71	1,168,826.41	900,051.70
17	Krachi East	491,437.63	438,720.36	409,275.06	(29,445.30)
18	Krachi Nchumuru	222,844.10	145,879.50	601,994.03	456,114.53
19	Krachi West	99,229.50	128,572.58	88,549.72	(40,022.86)
20	Nkwanta North	185,422.82	263,937.70	163,080.70	(100,857.00)
23	Nkwanta South	178,570.75	215,977.35	356,925.82	140,948.47
21	North Dayi	122,601.96	127,951.67	293,805.34	165,853.67
22	North Tongu	519,292.09	463,893.00	159,463.10	(304,429.90)
24	South Dayi	328,585.91	335,985.23	518,917.53	182,932.30
25	South Tongu	437,653.31	401,408.57	413,066.31	11,657.74
	Total	9,169,310.90	12,507,306.11	10,885,933.07	(1,621,373.04)

APPENDIX C

IGF Performance - 2016 to 2018

No.	Assembly	2016 (A)	2017 (B)	2018 (C)	C - B
WESTERN REGION					
1	Ahanta West	1,277,442.33	1,200,459.94	1,300,050.62	99,590.68
2	Amenfi Central	290,492.58	285,445.73	506,024.45	220,578.72
3	Amenfi East	1,534,658.18	902,498.84	1,038,651.69	136,152.85
4	Amenfi West	293,892.18	335,557.29	700,011.28	364,453.99
5	Aowin	601,835.65	704,722.98	680,188.72	(24,534.26)
6	Bia East	210,661.06	306,529.96	375,034.09	68,504.13
7	Bia West	165,911.45	344,216.80	349,770.37	5,553.57
8	Bibiani / Anhwiaso	3,344,732.61	1,933,354.98	3,661,790.30	1,728,435.32
9	Bodi	125,999.02	119,649.13	187,112.39	67,463.26
10	Ellembele	2,388,075.75	2,015,997.70	2,760,550.68	744,552.98
11	Effia-Kwesimintsim	-	-	1,012,250.98	
12	Jomoro	666,404.47	455,481.34	867,288.00	411,806.66
13	Juaboso	401,835.67	394,341.13	312,372.57	(81,968.56)
14	Mpohor	463,601.00	262,486.38	693,235.27	430,748.89
15	Nzema East	263,654.81	314,412.81	449,347.52	134,934.71
16	Prestea-Huni Valley	8,455,959.14	3,330,421.38	5,578,956.86	2,248,535.48
17	Sefwi Akontombra	217,866.20	204,084.88	224,493.37	20,408.49
18	Sefwi Wiawso	2,403,812.25	1,015,261.33	1,660,813.30	645,551.97
19	Sekondi / Takoradi	7,391,273.49	8,233,601.23	8,838,260.26	604,659.03
20	Shama	543,744.26	673,901.70	918,487.01	244,585.31
21	Suaman	124,349.10	94,698.96	169,954.16	75,255.20
22	Tarkwa-Nsuaem	8,434,556.01	5,720,072.21	7,825,503.69	2,105,431.48
23	Wassa East	1,169,927.79	833,310.09	1,116,807.92	283,497.83
	Total	40,770,685.00	29,680,506.79	41,226,955.50	10,534,197.73

SUMMARY

No.	Region	2016 (A)	2017 (B)	2018 (C)	C - B
1	Ashanti	51,430,722.03	57,351,476.34	54,265,261.85	(4,377,467.90)
2	Brong Ahafo	20,433,674.49	17,060,188.26	24,165,479.69	7,015,915.79
3	Central	12,378,925.86	14,324,882.66	18,743,057.57	3,979,799.17
4	Eastern	21,453,185.51	23,506,323.83	28,880,744.67	3,325,234.03
5	Greater Accra	131,544,664.04	128,743,366.56	68,959,863.62	(3,806,247.67)
6	Northern	8,563,676.05	7,902,263.18	8,649,182.07	1,064,242.35
7	Upper East	4,805,234.86	4,230,371.36	4,369,224.41	308,452.13
8	Upper West	3,269,007.11	2,926,132.99	3,961,929.28	1,173,703.74
9	Volta	9,169,310.90	12,507,306.11	10,885,933.07	(1,621,373.04)
10	Western	40,770,685.00	29,680,506.79	41,226,955.50	10,534,197.73
	Total	303,819,085.85	298,232,818.08	264,107,631.73	17,596,456.33

OPERATIONAL RESULTS -2018

Ashanti Region				
No.	Assembly	Revenue	Expenditure	Surplus / Deficit (C=A-B)
		GH¢	GH¢	GH¢
1	Adansi Asokwa District	990,606.17	708,441.30	282,164.87
2	Adansi North District	4,785,109.04	4,860,365.19	(75,256.15)
3	Adansi South District	4,360,129.65	4,477,276.84	(117,147.19)
4	Afigya Kwabre North District	2,058,307.38	1,877,681.55	180,625.83
5	Afigya Kwabre South District	7,010,588.48	7,116,631.68	(106,043.20)
6	Ahafo Ano North Municipal	4,456,850.70	4,511,151.63	(54,300.93)
7	Ahafo Ano South East District			
8	Ahafo Ano South West District	4,743,370.17	4,410,714.16	332,656.01
9	Akrofrom District	985,603.31	741,459.38	244,143.93
10	Amansie Central District	4,360,765.00	4,652,836.00	(292,071.00)
11	Amansie South District	2,428,832.56	2,352,278.94	76,553.62
12	Amansie West District	7,590,100.00	8,394,456.40	(804,356.40)
13	Asante Akim Central Municipal	5,390,159.10	5,240,657.24	149,501.86
14	Asante Akim North District	5,592,314.57	5,744,493.96	(152,179.39)
15	Asante Akim South District	5,359,517.29	5,637,052.27	(277,534.98)
16	Asokore mampong Municipal	11,412,228.77	11,675,783.86	(263,555.09)
17	Asokwa Municipal	3,143,465.27	2,868,461.93	275,003.34
18	Atwima Kwanwoma District	5,089,169.18	5,354,890.76	(265,721.58)
19	Atwima Mponua District	4,093,390.36	3,945,695.00	147,695.36
20	Atwima Nwabiagya District	6,440,726.18	6,532,247.36	(91,521.18)
21	Atwima Nwabiagya North District	1,965,220.25	1,809,517.66	155,702.59
22	Bekwai Municipal	6,316,320.80	6,342,193.86	(25,873.06)
23	Bosome Freho District	4,087,173.23	4,229,309.02	(142,135.79)
24	Bosomtwe District	4,045,323.92	3,932,285.78	113,038.14
25	Ejisu Municipal	7,253,223.97	7,604,544.54	(351,320.57)
26	Ejura Sekyeredumasi Municipal	5,752,421.65	5,601,963.83	150,457.82
27	Juaben Municipal			-
28	Kumasi Metropolitan	49,502,192.33	49,677,098.01	(174,905.68)
29	Kwabre East Municipal	6,546,985.80	6,660,897.58	(113,911.78)
30	Kwadaso Municipal	3,137,402.17	2,785,325.19	352,076.98
31	Mampong Municipal	7,167,193.57	7,054,437.10	112,756.47
32	Obuasi East District	1,704,123.49	1,369,359.75	334,763.74
33	Obuasi Municipal	8,288,458.56	8,524,607.40	(236,148.84)
34	Offinso Municipal	6,673,806.30	6,832,845.39	(159,039.09)
35	Offinso North District	4,533,556.49	4,842,806.13	(309,249.64)
36	Oforikrom Municipal	3,216,899.64	2,560,386.00	656,513.64
37	Old Tafo Municipal	2,169,298.09	1,427,202.62	742,095.47
38	Sekyere Afram Plains District	2,532,432.86	2,505,725.64	26,707.22
39	Sekyere Central District	5,131,179.44	5,127,713.16	3,466.28
40	Sekyere East District	5,580,573.01	5,482,203.73	98,369.28
41	Sekyere Kumawu District	4,780,163.56	4,701,192.08	78,971.48
42	Sekyere South District	6,340,832.44	6,187,468.06	153,364.38
43	Suame Municipal	3,019,010.55	2,787,493.98	231,516.57
	TOTAL	240,035,025.30	239,149,151.96	885,873.34

OPERATIONAL RESULTS -2018

Brong Ahafo Region				
No.	Assembly	Income (A)	Expenditure (B)	Surplus/Deficit (C=A-B)
1	Asunafo North Municipal	6,912,227.45	6,876,930.06	35,297.39
2	Asunafo South District	4,483,142.54	4,625,168.42	(142,025.88)
3	Asutifi North District	9,000,289.26	10,233,796.95	(1,233,507.69)
4	Asutifi South District	4,249,693.24	4,535,870.78	(286,177.54)
5	Atebubu Amantin Municipal	6,074,125.61	6,427,629.23	(353,503.62)
6	Banda District	4,520,440.62	4,343,395.00	177,045.62
7	Berekum East Municipal	7,705,784.65	8,475,427.97	(769,643.32)
8	Berekum West District	835,111.04	748,283.44	86,827.60
9	Dormaa Central Municipal	6,886,839.42	7,304,344.47	(417,505.05)
10	Dormaa East District	4,501,958.20	4,625,547.91	(123,589.71)
11	Dormaa West District	4,209,165.42	4,257,693.13	(48,527.71)
12	Jaman North District	5,258,482.38	5,342,019.96	(83,537.58)
13	Jaman south Municipal	5,523,500.63	5,630,434.19	(106,933.56)
14	Kintampo Municipal	6,309,413.85	6,546,473.44	(237,059.59)
15	Kintampo South District	4,546,630.50	4,773,987.44	(227,356.94)
16	Nkoranza North District	5,944,181.42	3,904,845.17	2,039,336.25
17	Nkoranza South Municipal	5,986,737.42	5,910,589.02	76,148.40
18	Pru East District	5,126,163.29	5,048,698.79	77,464.50
19	Pru West District	966,344.77	941,827.28	24,517.49
20	Sene East District	4,418,937.83	4,111,577.14	307,360.69
21	Sene West District	4,569,042.00	4,496,742.38	72,299.62
22	Sunyani Municipal	10,347,673.44	11,257,744.21	(910,070.77)
23	Sunyani West District	5,913,098.16	5,872,496.69	40,601.47
24	Tain District	5,522,575.10	5,549,296.58	(26,721.48)
25	Tano North Municipal	5,188,248.90	5,143,485.61	44,763.29
26	Tano South Municipal	6,390,995.63	6,632,070.52	(241,074.89)
27	Techiman Municipal	9,984,853.61	10,365,948.44	(381,094.83)
28	Techiman North District	4,247,441.92	4,498,163.03	(250,721.11)
29	Wenchi Municipal	7,792,497.85	8,138,566.92	(346,069.07)
		163,415,596.15	166,619,054.17	(3,203,458.02)

Central region				
No.	Assembly	Income (A)	Expenditure (B)	Surplus/Deficit (C=A-B)
1	Cape Coast Metropolitan	9,525,518.24	9,574,504.07	(48,985.83)
2	Komenda Edina Eguafo Abrem Municipal	5,749,018.88	6,448,342.24	(699,323.36)
3	Mfantseman Municipal	5,640,954.89	6,680,796.84	(1,039,841.95)
4	Ajumako - Enyan Esiam District	4,906,725.63	4,727,204.76	179,520.87
5	Agona West Municipal	6,671,167.73	6,516,482.83	154,684.90
6	Awutu Senya District	5,342,131.06	5,668,848.47	(326,717.41)
7	Agona East District	4,064,862.70	4,406,093.92	(341,231.22)
8	Awutu Senya East Municipal	7,983,760.04	7,688,901.35	294,858.69
9	Effutu Municipal	6,047,422.15	8,010,455.23	(1,963,033.08)
10	Assin North District	1,385,519.96	1,260,265.90	125,254.06
11	Upper Denkyira East Municipal	4,668,426.40	3,354,083.35	1,314,343.05
12	Ekumfi District	3,918,008.21	3,555,129.36	362,878.85
13	Gomoa East District	1,419,601.01	1,484,427.31	(64,826.30)
14	Gomoa West District	5,129,893.83	5,055,171.97	74,721.86
15	Asikuma-Odoben -Brakwa District	4,744,118.62	4,797,709.74	(53,591.12)

16	Assin South Municipal	5,106,692.49	3,008,005.28	2,098,687.21
17	Abura, Asebu-Kwamankese District	5,082,186.17	5,115,058.96	(32,872.79)
18	Twifo Hermang Lower Denkyira District	3,676,743.32	2,373,278.89	1,303,464.43
19	Twifo Atti Morkwa District	4,462,629.33	3,354,734.04	1,107,895.29
20	Upper Denkyira West District	5,766,400.63	3,988,625.64	1,777,774.99
21	Gomoa Central District	5,468,923.32	5,361,504.12	107,419.20
22	Assin Central District	6,606,011.42	4,582,788.72	2,023,222.70
	Total	113,366,716.03	107,012,412.99	6,354,303.04

APPENDIX D

OPERATIONAL RESULTS -2018

Eastern Region				
No.	Assembly	Income (A)	Expenditure (B)	Surplus/Deficit (C=A-B)
1	Abuakwa North	1,551,944.41	1,463,039.67	88,904.74
2	Abuakwa South	6,266,641.75	7,517,962.06	(1,251,320.31)
3	Akuapem North	6,904,645.14	6,857,751.84	46,893.30
4	Akuapem South	3,115,514.48	3,092,175.25	23,339.23
5	Asene Manso Akroso	988,542.62	982,185.76	6,356.86
6	Akyemansa	3,887,893.85	3,711,506.62	176,387.23
7	Asuogyaman	4,804,563.64	4,803,989.20	574.44
8	Atiwa East	1,373,474.53	1,761,090.64	(387,616.11)
9	Atiwa West	5,315,603.81	5,486,330.26	(170,726.45)
10	Ayensuano	4,053,299.57	4,259,224.73	(205,925.16)
11	Birim Central	7,254,625.75	7,650,551.17	(395,925.42)
12	Birim North	2,187,708.89	2,192,521.21	(4,812.32)
13	Birim South	5,225,373.30	5,274,956.22	(49,582.92)
14	Denkyembour	4,679,434.80	5,100,432.60	(420,997.80)
15	Fanteakwa North	5,727,465.42	5,340,564.36	386,901.06
16	Fanteakwa South	1,626,988.02	1,488,536.51	138,451.51
17	Kwaebibirem	4,815,446.80	4,877,631.77	(62,184.97)
18	Kwahu East	4,652,014.18	4,860,800.81	(208,786.63)
19	Kwahu Afram Plains North	4,940,962.92	4,691,854.59	249,108.33
20	Kwahu Afram Plains South	4,088,447.61	3,767,552.67	320,894.94
21	Kwahu South	5,436,200.98	5,572,689.62	(136,488.64)
22	Kwahu West	6,887,122.88	7,471,272.32	(584,149.44)
23	Lower Manya Krobo	5,431,419.93	5,479,312.11	(47,892.18)
24	New Juaben North	1,705,559.55	1,263,698.42	441,861.13
25	New Juaben South	11,392,933.71	11,993,787.98	(600,854.27)
26	Nsawam/ Adoagyiri	6,992,269.81	6,858,711.09	133,558.72
27	Okere	1,667,799.28	1,370,020.26	297,779.02
28	Suhum/Krabo/Coaltar	5,742,174.02	5,986,613.61	(244,439.59)
29	Upper Manya Krobo	3,254,040.91	3,270,256.34	(16,215.43)
30	Upper West Akim	3,412,416.86	3,564,791.40	(152,374.54)
31	West Akim	6,346,686.33	7,239,231.62	(892,545.29)
32	Yilo Krobo	6,365,913.85	6,256,868.52	109,045.33
	Total	148,095,129.60	151,507,911.23	(3,412,781.63)

OPERATIONAL RESULTS -2018

Greater Accra Region				
No.	Assembly	Income (A)	Expenditure (B)	Surplus/Deficit (C=A-B)
1	Ablekuma North Municipal	2,779,369.84	2,805,659.59	(26,289.75)
2	Ablekuma West Municipal.			
3	Accra Metropolitan			-
4	Ada East District	6,291,791.33	6,295,877.13	(4,085.80)
5	Ada West District	4,112,437.28	4,272,636.81	(160,199.53)
6	Adenta Municipal	19,018,635.49	17,948,719.16	1,069,916.33
7	Ashaiman Municipal	11,022,430.60	11,288,736.62	(266,306.02)
8	Ayawaso East Municipal.			
9	Ayawaso North Municipal			
10	Ayawaso West Municipal	6,613,174.91	4,818,436.84	1,794,738.07
11	Ga Central Municipal	10,663,067.29	13,836,853.75	(3,173,786.46)
12	Ga East Municipal	12,295,944.68	12,898,114.77	(602,170.09)
13	Ga North Municipal	2,382,770.73	1,699,581.38	683,189.35
14	Ga South-Ngleshie Amanfro	6,199,438.72	5,763,011.58	436,427.14
15	Ga South-Weija/Gbawe	10,539,040.71	9,007,427.21	1,531,613.50
16	Ga West Municipal	13,210,545.31	14,598,321.87	(1,387,776.56)
17	Kpone Katamanso	16,836,498.24	17,192,530.78	(356,032.54)
18	Krowor Municipal.			-
19	La Dade-Kotopon			-
20	La Nkwatanang Madina			-
21	Ledzokuku-Krowor			-
22	Ningo/Prampram	7,890,463.77	8,035,896.01	(145,432.24)
23	Okaikwei North Municipal	3,350,545.54	3,098,655.16	251,890.38
24	Shai/Osudoku	7,254,233.93	6,854,944.59	399,289.34
25	Tema Metropolitan	30,794,579.28	34,866,925.33	(4,072,346.05)
26	Tema West Municipal			
Total		171,254,967.65	175,282,328.58	(4,027,360.93)

Northern Region				
No.	Assembly	Income (A)	Expenditure (B)	Surplus/Deficit (C=A-B)
1	Bole	4,993,681.10	3,694,775.91	1,298,905.19
2	Bunkprugu Nakpanduri	3,466,165.08	3,546,036.90	(79,871.82)
3	Yunyo-Nansua	725,603.68	388,635.91	336,967.77
4	Central Gonja	5,944,251.95	5,736,335.89	207,916.06
5	Chereponi	5,221,951.70	3,848,207.54	1,373,744.16
6	East Gonja	6,550,250.70	4,780,603.09	1,769,647.61
7	East Mamprusi	4,993,516.92	5,125,078.06	(131,561.14)
8	Gushiegu	5,975,937.81	3,818,547.64	2,157,390.17
9	Karaga	5,168,638.48	5,169,407.44	(768.96)
10	Kpandai	6,174,438.14	6,186,880.86	(12,442.72)
11	Kumbugu	5,663,603.48	4,604,229.46	1,059,374.02
12	Mamprugu-Moagduri	3,864,505.66	4,070,433.88	(205,928.22)
13	Mion	4,681,522.58	4,632,598.39	48,924.19
14	Nanumba North			
15	Nanumba South	5,184,792.00	5,538,002.29	(353,210.29)
16	North Gonja	5,039,413.94	4,224,349.36	815,064.58
17	Saboba	5,475,882.23	3,637,335.89	1,838,546.34
18	Sagnarigu	7,045,036.77	5,775,546.05	1,269,490.72

19	Savelugu	6,174,955.53	4,638,165.44	1,536,790.09
20	Nanton	1,151,864.64	460,132.56	691,732.08
21	Sawla Tuna Kalba	3,615,120.15	2,509,330.58	1,105,789.57
22	Tamale	16,268,851.64	16,167,681.91	101,169.73
23	Tatale Sanguli	3,699,284.90	2,913,001.87	786,283.03
24	Tolon	7,185,095.12	7,171,205.01	13,890.11
25	West Gonja	4,250,397.55	4,462,638.65	(212,241.10)
26	West Mamprusi	5,146,098.40	5,179,031.76	(32,933.36)
27	Yendi	5,167,182.29	19,991,986.31	(14,824,804.02)
28	Zabzugu	4,034,489.97	2,962,163.07	1,072,326.90
	Total	142,862,532.41	141,232,341.72	1,630,190.69

APPENDIX D

OPERATIONAL RESULTS -2018

Upper East Region				
No.	Assembly	Income (A)	Expenditure (B)	Surplus/Deficit (C=A-B)
1	Bawku	6,594,988.68	6,340,561.15	254,427.53
2	Bawku West	4,397,113.19	4,328,289.57	68,823.62
3	Binduri	4,102,079.10	3,800,701.62	301,377.48
4	Bolga	7,137,560.71	7,231,195.07	(93,634.36)
5	Bongo	5,969,400.59	6,071,599.85	(102,199.26)
6	Builsa North	3,388,073.23	3,459,637.30	(71,564.07)
7	Builsa South	3,752,154.79	3,393,887.01	358,267.78
8	Garu			-
9	Kassena Nankana East	6,556,293.57	6,610,237.07	(53,943.50)
10	Kassena Nankana West	4,338,053.17	4,310,982.75	27,070.42
11	Nabdam	3,785,458.47	3,865,785.81	(80,327.34)
12	Pusiga	2,686,402.36	3,548,360.90	(861,958.54)
13	Talensi	4,511,819.35	4,419,654.02	92,165.33
14	Tempene	841,984.33	781,568.28	60,416.05
15	Bolga East	952,436.97	674,377.00	278,059.97
	Total	59,013,818.51	58,836,837.40	176,981.11

Upper West Region				
No.	Assembly	Income (A)	Expenditure (B)	Surplus/Deficit (C=A-B)
1	Daffiama-Bussie-Issa	3,466,737.76	3,526,988.12	(60,250.36)
2	Jirapa	4,758,079.76	4,758,079.76	-
3	Lambussie-Karni	-		
4	Lawra	2,851,166.84	4,480,651.66	(1,629,484.82)
5	Nadowli Kaleo	5,102,368.23	4,996,721.91	105,646.32
6	Nandom	4,113,679.64	4,254,924.37	(141,244.73)
7	Sissala East	6,193,811.04	6,036,827.74	156,983.30
8	Sissala West	3,828,530.17	3,744,160.45	84,369.72
9	Wa East	5,425,977.97	5,012,017.65	413,960.32
10	Wa	8,115,358.66	8,198,023.06	(82,664.40)
11	Wa West	4,811,482.85	5,133,489.08	(322,006.23)
	Total	48,667,192.92	50,141,883.80	(1,474,690.88)

Volta Region				
No.	Assembly	Income (A)	Expenditure (B)	Surplus/Deficit (C=A-B)
1	Adaklu	3,294,572.85	3,223,407.05	71,165.80

2	Afadzato South	4,066,874.07	3,997,838.03	69,036.04
3	Agotime-Ziope	4,408,503.12	4,720,462.11	(311,958.99)
4	Akatsi North	4,082,465.78	3,906,376.61	176,089.17
5	Akatsi South	4,039,695.77	4,067,547.16	(27,851.39)
6	Biakoye	2,782,477.68	2,726,642.17	55,835.51
7	Central Tongu	4,327,730.11	3,532,036.66	795,693.45
8	Ho	9,712,463.30	10,827,584.68	(1,115,121.38)
9	Ho West	4,076,830.56	4,003,274.45	73,556.11
10	Hohoe	6,898,717.00	7,103,474.00	(204,757.00)
11	Jasikan	3,764,892.72	3,418,755.65	346,137.07
12	Kadjebi	4,242,707.57	4,264,202.38	(21,494.81)
13	Keta	5,782,307.91	5,090,823.74	691,484.17
14	Ketu North	5,020,883.12	4,307,640.43	713,242.69
15	Ketu South	5,534,152.55	4,641,186.73	892,965.82
16	Kpando	4,508,792.80	4,236,849.17	271,943.63
17	Krachi East	5,448,955.20	5,289,763.42	159,191.78
18	Krachi Nchumuru	3,385,492.55	3,027,549.08	357,943.47
19	Krachi West	4,242,498.84	3,907,024.09	335,474.75
20	Nkwanta North	3,132,963.10	3,229,663.39	(96,700.29)
21	Nkwanta South	4,368,675.84	4,475,551.17	(106,875.33)
22	North Dayi	3,731,697.06	2,967,606.88	764,090.18
23	North Tongu	4,710,994.44	5,234,931.39	(523,936.95)
24	South Dayi	4,257,568.29	4,154,185.62	103,382.67
25	South Tongu	5,352,424.51	4,662,967.72	689,456.79
	Total	115,175,336.74	111,017,343.78	4,157,992.96

Western region				
No.	Assembly	Income (A)	Expenditure (B)	Surplus/Deficit (C=A-B)
1	Ahanta West District	6,624,337.08	6,198,148.20	426,188.88
2	Aowin District	4,482,218.04	3,125,105.61	1,357,112.43
3	Bia East District	3,100,694.73	3,415,722.65	(315,027.92)
4	Bia West District	4,568,595.98	3,915,837.61	652,758.37
5	Bibiani / Anhwiaso / Bekwai District	7,783,588.80	8,146,888.68	(363,299.88)
6	Ellembelle District	6,400,634.03	6,274,308.11	126,325.92
7	Effia-Kwesimintsim	3,143,790.56	2,768,288.76	375,501.80
8	Jomoro District	5,407,795.82	4,421,976.70	985,819.12
9	Juaboso District	3,751,239.18	3,644,638.06	106,601.12
10	Mpohor District	4,007,860.53	3,574,779.58	433,080.95
11	Nzema East	4,343,402.96	3,935,504.86	407,898.10
12	Prestea Huni Valley District	10,090,222.11	9,871,395.30	218,826.81
13	Sefwi Akontombra District	2,882,176.61	2,335,061.72	547,114.89
14	Sefwi Bodi District	3,205,052.51	2,464,727.96	740,324.55
15	Sefwi Wiawso District	6,288,307.74	6,220,903.71	67,404.03
16	Sekondi-Takoradi	24,615,960.20	21,409,286.56	3,206,673.64
17	Shama District	6,676,903.43	5,673,195.03	1,003,708.40
18	Suaman District	3,772,610.86	2,318,887.77	1,453,723.09
19	Tarkwa / Nsuaem District	13,135,449.48	12,966,602.71	168,846.77
20	Wassa Amenfi Central District	3,517,833.54	3,732,220.62	(214,387.08)
21	Wassa Amenfi East District	4,957,002.01	4,816,347.80	140,654.21
22	Wassa Amenfi West District	3,001,860.20	2,923,431.82	78,428.38
23	Wassa East District	5,105,168.88	5,287,170.67	(182,001.79)
	Total	140,862,705.28	129,440,430.49	11,422,274.79

SUMMARY

No.	Region	Income (A)	Expenditure (B)	Surplus/Deficit (C=A-B)
1	Ashanti	240,035,025.30	239,149,151.96	885,873.34
2	Brong Ahafo	163,415,596.15	166,619,054.17	(3,203,458.02)
3	Central	113,366,716.03	107,012,412.99	6,354,303.04
4	Eastern	148,095,129.60	151,507,911.23	(3,412,781.63)
5	Greater Accra	171,254,967.65	175,282,328.58	(4,027,360.93)
6	Northern	142,862,532.41	141,232,341.72	1,630,190.69
7	Upper East	59,013,818.51	58,836,837.40	176,981.11
8	Upper West	48,667,192.92	50,141,883.80	(1,474,690.88)
9	Volta	115,175,336.74	111,017,343.78	4,157,992.96
10	Western	140,862,705.28	129,440,430.49	11,422,274.79
	Total	1,342,749,020.59	1,330,239,696.12	12,509,324.47

Assets and Liabilities - 2016 - 2018

Ashanti Region								
No.	Assembly	Year	Cash/ Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Total Assets (GH¢)	Total Liabilities (GH¢)	Assets Less Liabilities (GH¢)
1	Adansi Asokwa	2016						
		2017						
		2018	282,164.87			282,164.87		282,164.87
2	Adansi North	2016	806,027.49	-	2,385.00	808,412.49	12,098.81	796,313.68
		2017	342,278.58		2,385.00	344,663.58	12,098.80	332,564.78
		2018	281,264.33		2,685.00	283,949.33	26,640.71	257,308.62
3	Adansi South	2016	29,324.40	-	744.00	30,068.40	-	30,068.40
		2017	312,725.22		744.00	313,469.22		313,469.22
		2018	195,726.90		744.00	196,470.90	148.87	196,322.03
4	Afigya Kwabre North	2016						
		2017						
		2018	180,125.83		500.00	180,625.83		180,625.83
5	Afigya Kwabre South	2016	584,382.29		7,685.00	592,067.29	144,906.84	447,160.45
		2017	529,893.23		6,195.00	536,088.23	3,578.49	532,509.74
		2018	416,561.54		10,245.00	426,806.54	1,000.00	425,806.54
6	Ahafo Ano North	2016	8,200.00	273,462.22	-	281,662.22	190.00	281,472.22
		2017	153,973.79	1,248,029.53	-	1,402,003.32	327,416.49	1,074,586.83
		2018	194,274.92	8,200.00		202,474.92	5,294.10	197,180.82
7	Ahafo Ano South East	2016						
		2017						
		2018						
8	Ahafo Ano South West	2016	38,000.00	885,799.39	2,110.00	925,909.39	-	925,909.39
		2017	468,771.04	38,000.00	5,210.00	511,981.04	50,341.26	461,639.78
		2018	767,229.05	38,000.00	2,110.00	807,339.05	50,341.26	756,997.79
9	Akrofuom	2016						
		2017						
		2018	244,143.93			244,143.93		244,143.93
10	Amansie Central	2016		138,223.23	1,250.00	139,473.23	2,928.50	136,544.73
		2017	355,535.05		1,250.00	356,785.05	11,553.87	345,231.18
		2018	63,463.87		1,250.00	64,713.87	11,553.87	53,160.00
11	Amansie South	2016						
		2017						
		2018	76,553.62			76,553.62		76,553.62
12	Amansie west	2016		337,236.80	18,151.10	355,387.90	18,000.00	337,387.90
		2017	1,161,280.15		19,001.10	1,180,281.25	18,000.00	1,162,281.25
		2018	325,155.09		36,693.10	361,848.19	3,923.34	357,924.85
13	Asante Akim Central	2016		1,073,964.62	950.00	1,074,914.62	-	1,074,914.62
		2017	487,133.02	61,314.45	1,750.00	550,197.47	-	550,197.47
		2018	636,634.88	61,314.45	1,750.00	699,699.33		699,699.33
14	Asante Akim North	2016		199,585.63		199,585.63	-	199,585.63
		2017	179,362.49		-	179,362.49	-	179,362.49
		2018	27,183.10			27,183.10		27,183.10
15	Asante Akim South	2016		106,437.61	41,080.88	147,518.49	4,653.28	142,865.21
		2017	299,881.59	23,600.00	41,080.88	364,562.47	4,545.36	360,017.11
		2018	46,246.61		40,780.88	87,027.49	4,545.36	82,482.13
16	Asokore Mampong	2016		1,177,690.32	1,350.00	1,179,040.32	19,227.11	1,159,813.21
		2017	836,451.47			836,451.47	-	836,451.47
		2018	732,980.66		9,623.28	742,603.94	169,707.56	572,896.38
17	Asokwa	2016						
		2017						
		2018	275,003.34			275,003.34		275,003.34
18	Atwima Kwanwoma	2016		383,535.44	1,785.00	385,320.44	2,000.00	383,320.44
		2017	357,731.83		1,785.00	359,516.83	2,000.00	357,516.83
		2018	92,010.25		1,785.00	93,795.25	2,000.00	91,795.25

Assets and Liabilities - 2016 - 2018

No.	Assembly	Year	Cash/ Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Total Assets (GH¢)	Total Liabilities (GH¢)	Assets Less Liabilities (GH¢)
Ashanti Region Contd.								
19	Atwima Mponua	2016		108,952.72	37,865.23	146,817.95	112,550.66	34,267.29
		2017	189,866.06		17,001.23	206,867.29	72,709.53	134,157.76
		2018	209,050.04		49,015.73	258,065.77	50,060.33	208,005.44
20	Atwima Nwabiagya	2016	24,221.00	245,767.74	10,867.00	280,855.74	28,050.88	252,804.86
		2017	475,072.34	24,221.00	12,642.00	511,935.34	59,675.46	452,259.88
		2018	495,459.38	24,221.00	12,642.00	532,322.38	120,956.28	411,366.10
21	Atwima Nwabiagya North	2016						
		2017						
		2018	162,673.43			162,673.43	6,970.84	155,702.59
22	Bekwai	2016	500.00	578,049.66	81,359.75	659,909.41	12,285.38	647,624.03
		2017	508,085.39	500.00	81,359.75	589,945.14	12,285.38	577,659.76
		2018	482,212.33	500.00	81,359.75	564,072.08	12,285.38	551,786.70
23	Bosome Freho	2016		237,219.06	-	237,219.06	-	237,219.06
		2017	185,686.06		-	185,686.06	334.43	185,351.63
		2018	116,452.60			116,452.60	73,236.76	43,215.84
24	Bosomtwe	2016	300,934.98		117,500.00	418,434.98	34.65	418,400.33
		2017	766,919.24		-	766,919.24	34.64	766,884.60
		2018	353,436.81		117,500.00	470,936.81	34.65	470,902.16
25	Ejisu	2016		270,934.98	-	270,934.98	34.40	270,900.58
		2017	504,178.95	6,000.00	-	510,178.95	37,225.22	472,953.73
		2018	121,632.58			121,632.58		121,632.58
26	Ejura Sekye- redumasi	2016		17,971.49	500.00	18,471.49	-	18,471.49
		2017	80,321.63		500.00	80,821.63	7,022.73	73,798.90
		2018	225,353.03		500.00	225,853.03	1,596.31	224,256.72
27	Juaben	2016						
		2017						
		2018				-		
28	Kumasi	2016	1,051,154.00	10,240,082.52		11,291,236.52	1,884,237.57	9,406,998.95
		2017	5,631,208.83	1,472,194.20		7,103,403.03	2,381,109.93	4,722,293.10
		2018	2,364,764.43	400.00	453,910.00	2,819,074.43	1,969,094.90	849,979.53
29	Kwabre East	2016	3,535.17	244,750.36		248,285.53	-	248,285.53
		2017	371,621.28	3,535.17		375,156.45	-	375,156.45
		2018	257,709.50	3,535.17		261,244.67		261,244.67
30	Kwadaso	2016						
		2017						
		2018	442,551.09			442,551.09		442,551.09
31	Mampong	2016	25,500.00	278,270.33		303,770.33	1,558.80	302,211.53
		2017	172,902.88			172,902.88	2,466.83	170,436.05
		2018	284,751.32	25,500.00		310,251.32	1,558.80	308,692.52
32	Obuasi	2016	40,689.04	705,266.36	8,737.45	754,692.85	91,735.79	662,957.06
		2017	1,996,744.46	40,689.04	10,247.45	2,047,680.95	139,732.03	1,907,948.92
		2018	1,766,486.80	40,689.04	9,532.95	1,816,708.79	126,730.61	1,689,978.18
33	Obuasi East	2016						
		2017						
		2018	348,608.49			348,608.49	13,844.75	334,763.74
34	Offinso	2016	138,500.00	617,492.15	700.00	756,692.15	19,457.29	737,234.86
		2017	270,472.52	138,500.00	700.00	409,672.52	78,745.08	330,927.44
		2018	263,600.24	138,500.00	37,600.00	439,700.24	4,245.08	435,455.16
35	Offinso North	2016	325,626.94		-	325,626.94	46,750.13	278,876.81
		2017	534,039.33		41,649.20	575,688.53	85,426.69	490,261.84
		2018	71,547.60		4,400.00	75,947.60	158,502.21	(82,554.61)
36	Oforikrom	2016						
		2017						
		2018	656,834.05			656,834.05		656,834.05
37	Old Tafo	2016						
		2017						
		2018	749,976.47			749,976.47		749,976.47

Assets and Liabilities - 2016 - 2018

No.	Assembly	Year	Cash/ Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Total Assets (GH¢)	Total Liabilities (GH¢)	Assets Less Liabilities (GH¢)
Ashanti Region Contd.								
38	Sekyere Afram Plains	2016		217,879.24	-	217,879.24	14,256.82	203,622.42
		2017	235,432.90		22,628.43	258,061.33	27,731.69	230,329.64
		2018	167,586.17		4,643.63	172,229.80	28,553.10	143,676.70
39	Sekyere Central	2016		17,427.65	-	17,427.65	783.05	16,644.60
		2017	28,924.94		-	28,924.94	1,643.64	27,281.30
		2018	97,834.80			97,834.80	7,695.37	90,139.43
40	Sekyere East	2016		130,941.20	6,150.98	137,092.18	20,808.93	116,283.25
		2017	50,193.63		6,150.98	56,344.61	20,808.93	35,535.68
		2018	133,904.96			133,904.96		133,904.96
41	Sekyere Kumawu z	2016		265,029.06	61,354.00	326,383.06	143,494.82	182,888.24
		2017	165,707.02		-	165,707.02	100,883.67	64,823.35
		2018	160,008.90		103,847.41	263,856.31	120,061.48	143,794.83
42	Sekyere South	2016	56,744.00	14,123.40		70,867.40	5,800.00	65,067.40
		2017	84,229.89		430.00	84,659.89	5,800.00	78,859.89
		2018	237,594.27	-	430.00	238,024.27	5,800.00	232,224.27
43	Suame	2016						
		2017						
		2018	258,219.07			258,219.07	7,885.71	250,333.36
Total		2018	15,264,971.15	340,859.66	983,547.73	16,589,378.54	2,984,267.63	13,605,110.91

Brong Ahafo								
1	Asunafo North	2016	153,921.94	19,750.00	22,480.50	196,152.44	39,945.88	156,206.56
		2017	292,737.47	19,750.00	22,480.50	334,967.97		334,967.97
		2018	341,160.90	19,750.00	22,480.50	383,391.40	42,743.33	340,648.07
2	Asunafo South	2016	223,754.15		6,433.00	230,187.15	86.17	230,100.98
		2017	272,293.90		6,433.00	278,726.90		278,726.90
		2018	134,684.86		6,433.00	141,117.86	4,416.84	136,701.02
3	Asutifi North	2016	2,946,630.56		1,450.00	2,948,080.56		2,948,080.56
		2017	645,922.06	600,000.00	3,000.00	1,248,922.06		1,248,922.06
		2018	16,902.12	-	60.00	16,962.12	2,056.10	14,906.02
4	Asutifi South	2016	306,453.30			306,453.30		306,453.30
		2017	313,603.76			313,603.76		313,603.76
		2018	27,416.22			27,416.22		27,416.22
5	Atebubu- Amanten	2016	552,630.01	165,692.99	17,756.19	736,079.19		736,079.19
		2017	422,091.87	165,692.99	17,756.19	605,541.05		605,541.05
		2018	68,588.25	150,375.99	33,073.19	252,037.43		252,037.43
6	Banda	2016	62,252.57		33,100.00	95,352.57	137,311.04	(41,958.47)
		2017	233,912.16		3,446.00	237,358.16	234,455.36	2,902.80
		2018	180,232.21			180,232.21	283.79	179,948.42
7	Berekum	2016	215,955.96	100.00		216,055.96	192,299.30	23,756.66
		2017	907,009.26	100.00		907,109.26		907,109.26
		2018	105,706.11	100.00		105,806.11	40,645.00	65,161.11
8	Berekum West	2016						
		2017						
		2018	86,827.60	-	-	86,827.60	-	86,827.60
9	Dormaa Central	2016	687,453.32	450.00		687,903.32	35,993.98	651,909.34
		2017	656,567.42	450.00		657,017.42		657,017.42
		2018	247,186.96	450.00	-	247,636.96	8,124.59	239,512.37
10	Dormaa East	2016	48,816.39			48,816.39		48,816.39
		2017	242,081.58			242,081.58		242,081.58
		2018	118,491.87	-	-	118,491.87	-	118,491.87
11	Dormaa West	2016	203,085.93			203,085.93	82,548.76	120,537.17
		2017	78,504.43			78,504.43		78,504.43
		2018	29,976.72	-	-	29,976.72	-	29,976.72

Assets and Liabilities - 2016 - 2018

No.	Assembly	Year	Cash/ Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Total Assets (GH¢)	Total Liabilities (GH¢)	Assets Less Liabilities (GH¢)
Brong Ahafo Contd								
12	Jaman North	2016	87,501.85			87,501.85		87,501.85
		2017	261,109.94			261,109.94		261,109.94
		2018	177,572.46	-	-	177,572.46	-	177,572.46
13	Jaman South	2016	536,675.52	60,120.00	75,232.73	672,028.25		672,028.25
		2017	498,144.01	59,120.00	3,390.72	560,654.73		560,654.73
		2018	391,210.45	59,120.00	3,390.72	453,721.17	-	453,721.17
14	Kintampo	2016	342,802.08	35,397.80	57,907.22	436,107.10		436,107.10
		2017	225,338.03	35,397.80	57,907.22	318,643.05		318,643.05
		2018	14,272.26	19,235.00	70,270.02	103,777.28	-	103,777.28
15	Kintampo South	2016	951,927.25			951,927.25		951,927.25
		2017	370,236.00			370,236.00		370,236.00
		2018	142,879.06	-	-	142,879.06	-	142,879.06
16	Nkoranza North	2016	351,550.20		957.00	352,507.20	589.00	351,918.20
		2017	489,463.90			489,463.90		489,463.90
		2018	2,528,800.00	-	-	2,528,800.00	-	2,528,800.00
17	Nkoranza South	2016	1,014,047.57	48,867.96	1,940.00	1,064,855.53	13,461.67	1,051,393.86
		2017	648,802.89	48,867.96	1,940.00	699,610.85		699,610.85
		2018	726,891.29	48,867.96	-	775,759.25	5,000.00	770,759.25
18	Pru East	2016	236,126.83	44,919.16		281,045.99	44,777.96	236,268.03
		2017	349,558.86	44,919.16		394,478.02		394,478.02
		2018	434,556.56	44,919.16	-	479,475.72	39,455.56	440,020.16
19	Pru West	2016						
		2017						
		2018	24,517.49	-	-	24,517.49	-	24,517.49
20	Sene East	2016	479,938.54			479,938.54		479,938.54
		2017	676,632.25			676,632.25		676,632.25
		2018	983,993.13	-	43.00	984,036.13	-	984,036.13
21	Sene West	2016	375,273.24	16,740.00		392,013.24		392,013.24
		2017	140,123.76	16,740.00		156,863.76		156,863.76
		2018	212,423.38	16,740.00	-	229,163.38	-	229,163.38
22	Sunyani	2016	350,464.86	100.00	9,815.46	360,380.32	26,153.83	334,226.49
		2017	1,586,399.86	100.00	9,465.46	1,595,965.32		1,595,965.32
		2018	689,462.09	100.00	5,465.46	695,027.55	23,151.68	671,875.87
23	Sunyani West	2016	232,634.43			232,634.43		232,634.43
		2017	490,813.15			490,813.15		490,813.15
		2018	531,414.62	-	-	531,414.62	-	531,414.62
24	Tain	2016	118,899.52	-	4,415.00	123,314.52	342,245.00	(218,930.48)
		2017	27,371.94		4,415.00	31,786.94		31,786.94
		2018	252,876.45	-	-	252,876.45	-	252,876.45
25	Tano North	2016	87,610.02		6,900.00	94,510.02	1,675.21	92,834.81
		2017	316,354.75		6,900.00	323,254.75		323,254.75
		2018	361,118.04	-	6,900.00	368,018.04	1,000.00	367,018.04
26	Tano South	2016	270,900.40	37,298.77	1,200.00	309,399.17	6,893.10	302,506.07
		2017	319,959.94	37,298.77	2,913.72	360,172.43		360,172.43
		2018	41,924.89	100.00	-	42,024.89	4,217.99	37,806.90
27	Techiman	2016	1,343,018.42	160,586.69	8,469.22	1,512,074.33	41,757.92	1,470,316.41
		2017	483,202.38	160,586.69	8,469.22	652,258.29		652,258.29
		2018	84,633.31	160,586.69	8,469.22	253,689.22	39,081.93	214,607.29
28	Techiman North	2016	55,981.23			55,981.23	139,067.55	(83,086.32)
		2017	321,082.87			321,082.87		321,082.87
		2018	70,350.56	-	-	70,350.56	-	70,350.56
29	Wenchi	2016	374,779.94	100.00	1,968.90	376,848.84	11,792.32	365,056.52
		2017	612,825.73	100.00	1,968.90	614,894.63		614,894.63
		2018	266,756.66	-	1,968.90	268,725.56	10,193.32	258,532.24
Total		2018	9,292,826.52	520,344.80	158,554.01	9,971,725.33	220,370.13	9,801,610.29

Assets and Liabilities - 2016 - 2018

No.	Assembly	Year	Cash/ Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Total Assets (GH¢)	Total Liabilities (GH¢)	Assets Less Liabilities (GH¢)
Central Region								
1	Abura/Asebu/ Kwamankese	2016	266,114.80	111,800.00	2,300.00	380,214.80	42976.47	337,238.33
		2017	56,351.22		2,300.00	58,651.22		58,651.22
		2018	23,296.43		2,800.00	26,096.43		26,096.43
2	Agona East	2016	164,263.75			164,263.75	172942.51	(8,678.76)
		2017	455,349.31			455,349.31	65,580.00	389,769.31
		2018	108,450.62			108,450.62	65,580.00	42,870.62
3	Agona West	2016	804,210.62	163,739.22	6,486.30	974,436.14		974,436.14
		2017	505,449.54	161,823.82	6,311.30	673,584.66	21,155.91	652,428.75
		2018	643,180.93	163,739.22	3,831.30	810,751.45	1,722.40	809,029.05
4	Ajumako-Enyan- Essiam	2016	365,863.20	133876.42		499,739.62	2929.6	496,810.02
		2017	541,344.93	132976.42		674,321.35	6,719.93	667,601.42
		2018	716,737.46	900.00	132,976.42	850,613.88	2,591.59	848,022.29
5	Asikuma Odoben Brakwa	2016	97,968.14	300		98,268.14		98,268.14
		2017	277,602.62	300		277,902.62		277,902.62
		2018	223,711.50	300.00		224,011.50		224,011.50
6	Assin Central	2016	1,949,333.35	1,200.00	10,143.31	1,960,676.66	2322.62	1,958,354.04
		2017	629,070.25	1,200.00	10,143.31	640,413.56	2,322.62	638,090.94
		2018	555,291.08	1,200.00	10,143.31	566,634.39	503.72	566,130.67
7	Assin North	2016						
		2017						
		2018	81,059.63			81,059.63		81,059.63
8	Assin South	2016	570,159.34	9,000.90	5,615.00	584,775.24	138925.25	445,849.99
		2017	433,186.23	9,000.00	5,615.00	447,801.23	213,925.25	233,875.98
		2018	418,492.23	9,000.90	5,615.00	433,108.13		433,108.13
9	Awutu Senya	2016	347,278.47			347,278.47	2489.04	344,789.43
		2017	441,040.42			441,040.42	4,931.41	436,109.01
		2018	111,770.60			111,770.60		111,770.60
10	Awutu Senya East	2016	739,257.68		11,510.00	750,767.68		750,767.68
		2017	834,671.27		6,659.00	841,330.27		841,330.27
		2018	1,136,188.96			1,136,188.96		1,136,188.96
11	Cape Coast	2016	1,895,304.31		21,020.00	1,916,324.31		1,916,324.31
		2017	963,398.09		18,825.00	982,223.09		982,223.09
		2018	915,978.11		17,325.00	933,303.11		933,303.11
12	Effutu	2016	240,117.95	59,723.70	86,187.85	386,029.50	1886.24	384,143.26
		2017	227,871.85	59,723.70	133,188.90	420,784.45		420,784.45
		2018	346,600.83	59,723.70	133,188.90	539,513.43		539,513.43
13	Ekumfi	2016	206,880.24			206,880.24	31119.15	175,761.09
		2017	345,899.23			345,899.23		345,899.23
		2018	95,312.24			95,312.24		95,312.24
14	Gomoa Central	2016	206,880.24			206,880.24	31119.15	175,761.09
		2017	376,607.60	10,000.00		386,607.60	959.32	385,648.28
		2018	19,673.80		335,845.22	355,519.02		355,519.02
15	Gomoa East	2016						
		2017						
		2018	36,163.02			36,163.02		36,163.02
16	Gomoa West	2016	30,533.22	229,663.10		260,196.32	33263.17	226,933.15
		2017	30,421.95		229,663.10	260,085.05	78,917.05	181,168.00
		2018	102,446.01		229,663.10	332,109.11	51,219.25	280,889.86
17	Komenda/ Edina/Eguafo/A birem	2016	1,154,859.82		16,260.15	1,171,119.97		1,171,119.97
		2017	1,178,936.56		21,567.25	1,200,503.81		1,200,503.81
		2018	476,105.56		20,467.25	496,572.81		496,572.81
18	Mfantseman	2016	813,969.85	55,308.72	500.00	869,778.57	2,744.02	867,034.55
		2017	890,512.73	55,308.72	7,930.00	953,751.45	2,744.02	951,007.43
		2018	226,186.41	55,308.72	3,125.00	284,620.13	373,634.65	(89,014.52)

Assets and Liabilities - 2016 - 2018

No.	Assembly	Year	Cash/ Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Total Assets (GH¢)	Total Liabilities (GH¢)	Assets Less Liabilities (GH¢)
Central Region Contd.								
19	Twifo Ati-Morkwa	2016	248,302.97		127,569.37	375,872.34	27,318.36	348,553.98
		2017	331,859.21		127,569.37	459,428.58	17,986.45	441,442.13
		2018	501,446.38	102,569.37	25,000.00	629,015.75	7,528.30	621,487.45
20	Twifo Hemang Lower Denkyira	2016	241,891.71		650.00	242,541.71	9,118.60	233,423.11
		2017	269,014.96		650.00	269,664.96	2,026.42	267,638.54
		2018	340,556.84		650.00	341,206.84	2,434.88	338,771.96
21	Upper Denkyira East	2016	674,067.35	118.96	70,533.00	744,719.31	179,439.35	565,279.96
		2017	648,409.70	118.96	70,533.00	719,061.66	179,439.35	539,622.31
		2018	381,563.86	118.96	70,533.00	452,215.82	69,008.23	383,207.59
22	Upper Denkyira West	2016	55,720.77		1,950.00	57,670.77	40,000.00	17,670.77
		2017	1,227,089.96		1,950.00	1,229,039.96	43576.25	1,185,463.71
		2018	692,455.92		700.00	693,155.92	1,222.37	691,933.55
Total		2018	8,152,668.42	392,860.87	991,863.50	9,537,392.79	575,445.39	8,961,947.40

Eastern Region								
1	Abuakwa North	2016						
		2017						
		2018	88,904.74			88,904.74		88,904.74
2	Abuakwa South	2016	467,008.97	-	150.00	467,158.97	86,711.20	380,447.77
		2017	1,177,668.81		150.00	1,177,818.81		1,177,818.81
		2018	863,275.90			863,275.90		863,275.90
3	Akuapem North	2016	20,096.65	161,677.59	88,368.46	270,142.70	84,317.46	185,825.24
		2017	462,702.75	161,677.59	3,561.00	627,941.34		627,941.34
		2018	342,533.27	161,677.59	4,911.00	509,121.86		509,121.86
4	Akuapem South	2016	29,802.91	-	-	29,802.91		29,802.91
		2017	489,955.67			489,955.67		489,955.67
		2018	335,912.16			335,912.16		335,912.16
5	Akyemasa	2016	2,185.87			2,185.87		2,185.87
		2017	164,042.61			164,042.61		164,042.61
		2018	333,440.45			333,440.45		333,440.45
6	Asene Manso Akroso	2016						
		2017						
		2018	6,356.86			6,356.86		6,356.86
7	Asuogyaman	2016	71,933.87	73,773.35	2,140.00	147,847.22	62,986.25	84,860.97
		2017	199,526.15	73,773.35	640.00	273,939.50	75,137.98	198,801.52
		2018	78,203.79	73,773.35	140.00	152,117.14		152,117.14
8	Atiwa	2016	220,587.00	30,000.00	30,000.00	280,587.00		280,587.00
		2017	562,981.77	30,000.00	3,000.00	595,981.77		595,981.77
		2018	145,429.91	30,000.00	3,000.00	178,429.91		178,429.91
9	Atiwa East	2016						
		2017						
		2018	219,735.83			219,735.83		219,735.83
10	Ayensuano	2016	133,344.92	-	460.00	133,804.92	15,000.00	118,804.92
		2017	311,850.07		460.00	312,310.07	15,000.00	297,310.07
		2018	116,007.11		460.00	116,467.11	15,000.00	101,467.11
11	Birim Central	2016	1,301,174.67	212,606.17	23,794.03	1,537,574.87		1,537,574.87
		2017	503,168.32	212,606.17	23,374.03	739,148.52		739,148.52
		2018	107,242.90	212,606.17	23,374.03	343,223.10		343,223.10
12	Birim North	2016	132,250.53	50,000.00	4,653.25	186,903.78		186,903.78
		2017	101,483.72	50,000.00	4,653.25	156,136.97	4,914.59	151,222.38
		2018	1,055,473.23			1,055,473.23		1,055,473.23
13	Birim South	2016	124,802.16			124,802.16		124,802.16
		2017	72,802.16			72,802.16		72,802.16
		2018	(1,939.56)			-1,939.56	1,680.00	(3,619.56)

Assets and Liabilities - 2016 - 2018

No.	Assembly	Year	Cash/ Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Total Assets (GH¢)	Total Liabilities (GH¢)	Assets Less Liabilities (GH¢)
Eastern Region Contd.								
14	Denkyembour	2016	217,982.73	-	50.00	218,032.73		218,032.73
		2017	562,013.19		50.00	562,063.19		562,063.19
		2018	135,434.18			135,434.18		135,434.18
15	Fanteakwa North	2016	42,787.02	-	1,027.00	43,814.02		43,814.02
		2017	216,364.44		987.00	217,351.44		217,351.44
		2018	582,367.50		21,885.00	604,252.50		604,252.50
16	Fanteakwa South	2016						
		2017						
		2018	178,946.89		1,000.00	179,946.89	41,477.00	138,469.89
17	Kwaebibirim	2016	154,283.86	-	-	154,283.86	1,600.00	152,683.86
		2017	375,723.33		78,722.14	454,445.47	95,555.00	358,890.47
		2018	225,269.00		71,436.50	296,705.50		296,705.50
18	Kwahu Affram Plains North	2016				0.00		-
		2017	168,324.47	54,670.90	960.00	223,955.37	3,438.78	220,516.59
		2018	417,842.80	54,670.90	550.00	473,063.70	3,438.78	469,624.92
19	Kwahu Affram Plains South	2016				0.00		-
		2017	296,305.65			296,305.65		296,305.65
		2018	617,200.59			617,200.59		617,200.59
20	Kwahu East	2016				0.00		-
		2017	239,481.84			239,481.84		239,481.84
		2018	30,695.21			30,695.21		30,695.21
21	Kwahu South	2016	111,224.58	165,069.63	-	276,294.21	6,300.00	269,994.21
		2017	235,704.05	165,069.63		400,773.68	6,300.00	394,473.68
		2018	98,815.31	165,069.63		263,884.94	5,900.00	257,984.94
22	Kwahu West	2016	706,249.27	34,179.90	57,627.70	798,056.87	80,740.98	717,315.89
		2017	849,556.54		57,527.70	907,084.24	74,885.13	832,199.11
		2018	265,407.10	34,179.90	1,110.00	300,697.00	74,885.13	225,811.87
23	Lower Manya Krobo	2016	86,176.96	72,473.75		158,650.71		158,650.71
		2017	74,923.03	72,473.75		147,396.78		147,396.78
		2018	27,030.85	72,473.75		99,504.60		99,504.60
24	New Juaben North	2016						
		2017						
		2018	441,861.13			441,861.13		441,861.13
25	New Juaben South	2016	636,199.98	-	4,860.00	641,059.98		641,059.98
		2017	1,294,882.90		5,000.00	1,299,882.90		1,299,882.90
		2018	418,671.30		1,820.00	420,491.30		420,491.30
26	Nsawam/ Adoagyiri	2016				0.00		-
		2017	263,031.36			263,031.36	33,299.00	229,732.36
		2018	415,132.84			415,132.84	50,000.00	365,132.84
27	Okere	2016						
		2017						
		2018	297,779.02			297,779.02		297,779.02
28	Suhum/Kraboal/ Coaltar	2016				0.00		-
		2017	326,143.92		3,460.00	329,603.92	9,298.00	320,305.92
		2018	82,004.33		3,160.00	85,164.33	9,298.00	75,866.33
29	Upper Manya Krobo	2016	293,936.74	-	650.00	294,586.74	11,446.50	283,140.24
		2017	515,807.40		630.00	516,437.40	11,446.50	504,990.90
		2018	576,957.47		630.00	577,587.47	88,792.00	488,795.47
30	Upper West Akim	2016	148,128.35	-	2,500.00	150,628.35	133,500.00	17,128.35
		2017	171,015.04			171,015.04	133,500.00	37,515.04
		2018	18,640.50			18,640.50	133,500.00	(114,859.50)
31	West Akim	2016	737,385.30	105,783.44		843,168.74		843,168.74
		2017	983,851.39		105,783.44	1,089,634.83		1,089,634.83
		2018	84,997.67			84,997.67		84,997.67
32	Yilo Krobo	2016	70,292.90	69,450.00	500.00	140,242.90	19,568.64	120,674.26
		2017	329,498.47	69,450.00	2,500.00	401,448.47	21276.24	380,172.23
		2018	473,860.12	69,450.00	2,500.00	545,810.12	56,593.39	489,216.73
Total		2018	9,079,490.40	873,901.29	135,976.53	10,089,368.22	480,564.30	9,608,803.92

Assets and Liabilities - 2016 to 2018

No.	Assembly	Year	Cash/ Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Total Assets (GH¢)	Total Liabilities (GH¢)	Assets Less Liabilities (GH¢)
Greater Accra Region								
1	Ablekuma North	2016						
		2017						
		2018	4,729.42			4,729.42	31,019.17	(26,289.75)
2	Ablekuma West	2016						
		2017						
		2018				-		-
3	Accra	2016	4,914,605.18	295,752.86		5,210,358.04		5,210,358.04
		2017	2,647,675.58	0	3,325,004.44	5,972,680.02	8,811.00	5,963,869.02
		2018				-		-
4	Ada East	2016	272,831.25		51,424.65	324,255.90	7,000.00	317,255.90
		2017	677,994.72	0	44,656.25	722,650.97	7,000.00	715,650.97
		2018	745,942.31	-	-	745,942.31	-	745,942.31
5	Ada West	2016	478,797.27			478,797.27	2,256.80	476,540.47
		2017	264,041.70	0	-	264,041.70	0	264,041.70
		2018	103,862.17	-	-	103,862.17	-	103,862.17
6	Adenta	2016	3,006,367.17		13,456.50	3,019,823.67		3,019,823.67
		2017	3,680,010.31	0	16,261.50	3,696,271.81	0	3,696,271.81
		2018	4,852,090.02	-	8,149.50	4,860,239.52	-	4,860,239.52
7	Ashaiman	2016	1,639,588.14	20,000.00	4,737.42	1,664,325.56	107,585.48	1,556,740.08
		2017	934,394.42	20,000.00	4,737.42	959,131.84	144,474.34	814,657.50
		2018	765,378.42	20,000.00	4,737.42	790,115.84	241,691.31	548,424.53
8	Ayawaso East	2016						
		2017						
		2018				-		-
9	Ayawaso North	2016						
		2017						
		2018				-		-
10	Ayawaso West	2016						
		2017						
		2018	292,738.07	-	1,502,000.00	1,794,738.07		1,794,738.07
11	Ga Central	2016				-		-
		2017	4,006,385.20	-	23,557.17	4,029,942.37	0	4,029,942.37
		2018	837,895.74	-	18,260.17	856,155.91	-	856,155.91
12	Ga East	2016				-		-
		2017	1,356,139.00	-	76,491.68	1,432,630.68	87,210.17	1,345,420.51
		2018	660,277.00		92,973.36	753,250.36	-	753,250.36
13	Ga North	2016						
		2017						
		2018	1,563,335.97			1,563,335.97		1,563,335.97
14	Ga South	2016	2,001,469.78	2,500.00	16,080.00	2,020,049.78		2,020,049.78
		2017	1,779,512.28	3,192.13	17,170.00	1,799,874.41	0	1,799,874.41
		2018				-		-
15	Ga West	2016				-		-
		2017	1,852,578.67	1,212.50	5,353.00	1,859,144.17	0	1,859,144.17
		2018						
16	Kpone katamanso	2016				-		-
		2017	1,120,716.01	-	4,551.50	1,125,267.51	0	1,125,267.51
		2018				-		-
17	Krowor	2016						
		2017						
		2018				-		-
18	La Dade- Kotopon	2016	2,852,991.90			2,852,991.90		2,852,991.90
		2017	2,854,995.73	0	6,980.00	2,861,975.73	0	2,861,975.73
		2018				-		-
19	La Nkwantanag- Madina	2016	528,797.15		120,260.00	649,057.15	8,188.78	640,868.37
		2017	852,282.76	0	3,000.00	855,282.76	0	855,282.76
		2018				-		-

Assets and Liabilities - 2016 to 2018

No.	Assembly	Year	Cash/ Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Total Assets (GH¢)	Total Liabilities (GH¢)	Assets Less Liabilities (GH¢)
Greater Accra Region Contd.								
20	Ledzokuku	2016	2,972,519.09		30,080.00	3,002,599.09		3,002,599.09
		2017	3,362,819.23	0	8,466.00	3,371,285.23	0	3,371,285.23
		2018				-		-
21	Ningo- Prampram	2016	269,352.90			269,352.90		269,352.90
		2017	460,354.41	0	-	460,354.41	30,000.00	430,354.41
		2018				-		-
22	Okaikwei	2016						
		2017						
		2018				-		-
23	Shai/ Osudoku	2016	88,014.40	294,579.62	149,932.47	532,526.49	230,382.79	302,143.70
		2017	404,724.88	0	3,000.00	407,724.88	0	407,724.88
		2018				-		-
24	Tema	2016	4,047,299.29	33,840.48	1,650,000.00	5,731,139.77	43,506.57	5,687,633.20
		2017	5,137,379.16	33,840.48	3,889,641.46	9,060,861.10	43,506.57	9,017,354.53
		2018				-		-
25	Tema West	2016						
		2017						
		2018				-		-
26	Weija-Gbawe	2016						
		2017						
		2018				-		-
Total		2018	9,826,249.12	20,000.00	1,626,120.45	11,472,369.57	272,710.48	11,199,659.09

Northern Region								
1	Bole	2016	558,752.46	104,850.00	2,360.00	665,962.46		665,962.46
		2017	587,992.81	84,850.20	20,000.00	692,843.01		692,843.01
		2018	687,718.01		2,360.00	690,078.01		690,078.01
2	BunkpuruguYun yoo	2016	93,845.91		3,573.50	97,419.41	1,445.80	95,973.61
		2017				-		-
		2018	243,502.92		3,573.50	247,076.42	1,445.80	245,630.62
3	Central Gonja	2016	274,536.20	17,929.00	1,040.00	293,505.20	18,602.50	274,902.70
		2017	354,623.18	712,624.21	18,969.00	1,086,216.39	18,602.50	1,067,613.89
		2018	562,539.24		1,040.00	563,579.24	18,602.50	544,976.74
4	Chereponi	2016	110,730.59		930.00	111,660.59		111,660.59
		2017	375,558.04		930.00	376,488.04		376,488.04
		2018	486,911.41			486,911.41		486,911.41
5	East Gonja	2016	499,588.45	10,959.62	1,643.81	512,191.88	600.00	511,591.88
		2017	993,266.36			993,266.36	25,060.00	968,206.36
		2018	1,191,016.04	10,959.62		1,201,975.66	1,124.76	1,200,850.90
6	East Mamprusi	2016	171,313.81			171,313.81		171,313.81
		2017	612,389.16	1,040.00		613,429.16		613,429.16
		2018	480,828.52	1,040.00		481,868.52		481,868.52
7	Gushiegu	2016	170,780.33	83,560.00		254,340.33	42,528.57	211,811.76
		2017				-		-
		2018	982,692.96			982,692.96	42,528.57	940,164.39
8	Karaga	2016	655,160.08			655,160.08	31,457.60	623,702.48
		2017	546,468.17			546,468.17	31,457.60	515,010.57
		2018	545,699.21			545,699.21	31,457.60	514,241.61
9	Kpandai	2016	450,138.16			450,138.16		450,138.16
		2017	613,545.89			613,545.89	-	613,545.89
		2018	601,103.17			601,103.17	-	601,103.17
10	Kumbungu	2016	257,412.51		1,600.00	259,012.51		259,012.51
		2017	257,412.51	-	1,600.00	259,012.51	-	259,012.51
		2018	347,329.43		1,600.00	348,929.43		348,929.43

Assets and Liabilities - 2016 to 2018

No.	Assembly	Year	Cash/ Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Total Assets (GH¢)	Total Liabilities (GH¢)	Assets Less Liabilities (GH¢)
Northern Region Contd.								
11	Manprugu Moagduri	2016	341,108.86			341,108.86		341,108.86
		2017	492,625.05	-	-	492,625.05	-	492,625.05
		2018	296,480.90			296,480.90	-	296,480.90
12	Mion	2016		347,227.25		347,227.25		347,227.25
		2017	441,430.10	-	-	441,430.10	-	441,430.10
		2018	490,354.29			490,354.29	-	490,354.29
13	Nanton	2016						
		2017						
		2018				-		-
14	Nanumba North	2016	466,832.65		788.00	467,620.65	412.5	467,208.15
		2017	481,209.83	-	546.00	481,755.83	412.50	481,343.33
		2018				-		-
15	Nanumba South	2016	559,268.27			559,268.27		559,268.27
		2017	410,472.36	318.60	-	410,790.96	-	410,790.96
		2018	57,262.07			57,262.07	-	57,262.07
16	North Gonja	2016	309,950.73			309,950.73	9,000.00	300,950.73
		2017	284,029.06	-	-	284,029.06	-	284,029.06
		2018	29,381.02			29,381.02	-	29,381.02
17	Saboba	2016	67,590.75			67,590.75		67,590.75
		2017	378,272.29	-	-	378,272.29	-	378,272.29
		2018	541,735.21			541,735.21	-	541,735.21
18	Sagnerigu	2016	784,035.37			784,035.37		784,035.37
		2017	618,874.77	-	-	618,874.77	-	618,874.77
		2018	1,094,344.21			1,094,344.21	-	1,094,344.21
19	Savelugu	2016				-		-
		2017	188,865.57	-	250.00	189,115.57		189,115.57
		2018	99,743.86			99,743.86	-	99,743.86
20	SawlaTuna Kalba	2016	95,387.88			95,387.88		95,387.88
		2017	343,900.85	27,830.00	-	371,730.85	-	371,730.85
		2018	324,278.16	27,830.00		352,108.16	-	352,108.16
21	Tamale	2016	2,168,285.35	783,734.71	1,000.00	2,953,020.06	5,717,400.39	(2,764,380.33)
		2017	1,121,236.41	10,000,542.05	1,000.00	11,122,778.46	2,299,036.98	8,823,741.48
		2018	1,222,406.15		781,392.03	2,003,798.18	1,485,324.56	518,473.62
22	Tatale Sanguli	2016	238,946.89			238,946.89		238,946.89
		2017	287,905.05	-	-	287,905.05	-	287,905.05
		2018	111,952.57	-	-	111,952.57	-	111,952.57
23	Tolon	2016	70,135.37	104,092.97	5,323.84	179,552.18	901.98	178,650.20
		2017	163,546.82	104,092.97	5,323.84	272,963.63	901.98	272,061.65
		2018	182,060.77	104,092.97	700.00	286,853.74	901.98	285,951.76
24	West Gonja	2016	888,449.50	28,300.00	3,477.00	920,226.50	82,792.45	837,434.05
		2017	435,342.95	-	31,777.00	467,119.95	82,792.45	384,327.50
		2018	143,512.09		3,477.00	146,989.09	82,792.45	64,196.64
25	West Mamprusi	2016	295,865.65			295,865.65		295,865.65
		2017	187,343.45	48,303.01	-	235,646.46	-	235,646.46
		2018	154,410.49			154,410.49	-	154,410.49
26	Yendi	2016	1,507,449.48	121,142.30	95.00	1,628,686.78	5475.31	1,623,211.47
		2017	374,670.53	121,142.30	-	495,812.83	5475.31	490,337.52
		2018	185,693.11	134,612.76		320,305.87		320,305.87
27	Yunyoo Nasuan	2016						
		2017						
		2018	332,326.77			332,326.77	-	332,326.77
28	Zabzugu	2016	272,831.27			272,831.27		272,831.27
		2017				-		-
		2018	359,664.30			359,664.30	-	359,664.30
Total		2018	11,754,946.88	278,535.35	794,142.53	12,827,624.76	1,664,178.22	11,163,446.54

Assets and Liabilities - 2016 to 2018

No.	Assembly	Year	Cash/ Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Total Assets (GH¢)	Total Liabilities (GH¢)	Assets Less Liabilities (GH¢)
Upper East Region								
1	Bawku	2016	311,017.89	2,610.10		313,627.99		313,627.99
		2017	495,690.16	-	-	495,690.16	-	495,690.16
		2018	750,117.69			750,117.69		750,117.69
2	Bawku West	2016	393,500.05	148,617.94		542,117.99	34,500.00	507,617.99
		2017	291,685.58	148,617.94	-	440,303.52	34,580.10	405,723.42
		2018	360,809.20	148,617.94	-	509,427.14	34,580.10	474,847.04
3	Binduri	2016	113,784.63		2,300.00	116,084.63		116,084.63
		2017	252,343.55	-	2,300.00	254,643.55		254,643.55
		2018	553,721.03	-	2,300.00	556,021.03	-	556,021.03
4	Bolga East	2016						
		2017						
		2018	278,059.96	-	-	278,059.96	-	278,059.96
5	Bolga	2016				-		-
		2017	1,657,785.89	1,099.11	117,087.42	1,775,972.42	24,272.90	1,751,699.52
		2018	412,480.86	1,099.11	-	413,579.97	72,271.75	341,308.22
6	Bongo	2016	346,559.82	9,595.00	119.84	356,274.66		356,274.66
		2017	852,089.33	9,595.00	119.84	861,804.17	-	861,804.17
		2018	749,850.00	-	119.84	749,969.84	-	749,969.91
7	Builsa North	2016	314,324.47	70,749.84	27,045.27	412,119.58	1,259.55	410,860.03
		2017	473,432.93	70,749.84		544,182.77	1,259.55	542,923.22
		2018	423,576.88	70,749.84	-	494,326.72	-	494,326.72
8	Builsa South	2016	323,629.38		9,749.00	333,378.38		333,378.38
		2017				-		
		2018	674,393.45	-	8,199.00	682,592.45	-	682,592.45
9	Garu	2016	1,609,751.57		7,350.46	1,617,102.03		1,617,102.03
		2017	656,857.10	7,121.46	229.00	664,207.56	-	664,207.56
		2018				-		
10	Kassena Nankana	2016	185,979.11	1,861.00	13,709.73	201,549.84	247.68	201,302.16
		2017	162,601.78	1,861.00	13,709.73	178,172.51	247.68	177,924.83
		2018	108,658.28	1,861.00	13,709.73	124,229.01	247.68	123,981.33
11	Kassena Nankana West	2016				-		-
		2017	230,394.04	-	400.00	230,794.04	-	230,794.04
		2018	175,719.47	-	400.00	176,119.47	-	176,119.47
12	Nabdam	2016				-		-
		2017	329,237.53	-	20.00	329,257.53		329,257.53
		2018	245,910.19		20.00	245,930.19		245,930.19
13	Pusiga	2016	437,694.46			437,694.46		437,694.46
		2017	861,397.00	-	-	861,397.00	-	861,397.00
		2018	876,879.09	-	-	876,879.09	-	876,879.09
14	Talensi	2016	127,609.31			127,609.31		127,609.31
		2017	413,710.91	-	-	413,710.91		413,710.91
		2018	474,029.88	-	-	474,029.88	-	474,029.88
15	Tempane	2016						
		2017						
		2018	60,416.05	-	-	60,416.05	-	60,416.05
Total		2018	6,144,622.03	222,327.89	24,748.57	6,391,698.49	107,099.53	6,284,599.03

Assets and Liabilities - 2016 to 2018

No.	Assembly	Year	Cash/ Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Total Assets (GH¢)	Total Liabilities (GH¢)	Assets Less Liabilities (GH¢)
Upper West Region								
1	Daffiama-Bissie-Issa	2016	372,108.39			372,108.39		372,108.39
		2017	405,516.38			405,516.38		405,516.38
		2018	345,266.02	-		345,266.02		345,266.02
2	Jirapa	2016	193,387.47	12,427.00		205,814.47		205,814.47
		2017	325,722.00			325,722.00	54,347.56	271,374.44
		2018	1,101,286.71	12,427.00		1,113,713.71	51,052.89	1,062,660.82
3	Lambussie	2016	601,671.60			601,671.60	15,479.37	586,192.23
		2017	185,110.80			185,110.80	18,168.02	166,942.78
		2018				-		-
4	Lawra	2016	470,359.93	89,214.87	32,113.26	591,688.06	205,212.82	386,475.24
		2017	358,901.91	89,214.87	32,113.26	480,230.04	205,212.82	275,017.22
		2018	348,312.55	89,214.87	32,113.26	469,640.68	203,429.79	266,210.89
5	Nadowli-Kaleo	2016	440,130.16			440,130.16		440,130.16
		2017	392,671.04			392,671.04		392,671.04
		2018	498,827.36	-		498,827.36		498,827.36
6	Nandom	2016	208,528.59			208,528.59		208,528.59
		2017	517,663.47			517,663.47		517,663.47
		2018	376,418.74	-		376,418.74		376,418.74
7	Sissala East	2016	208,280.67	29,050.00		237,330.67	106,487.69	130,842.98
		2017	240,829.21			240,829.21		240,829.21
		2018	81,097.72	32,537.00	847,065.60	960,700.32	546,936.65	413,763.67
8	Sissala West	2016		327,628.64	22,500.00	350,128.64		350,128.64
		2017	289,544.33		1,800.00	291,344.33	243,777.11	47,567.22
		2018	375,734.12	-	375,734.12	751,468.24	243,777.11	507,691.13
9	Wa	2016	684,066.23			684,066.23		684,066.23
		2017	541,171.22			541,171.22		541,171.22
		2018	458,506.82	-		458,506.82		458,506.82
10	Wa East	2016	339,769.55	15,036.63	21,740.00	376,546.18	33,436.73	343,109.45
		2017	467,237.54		21,740.00	488,977.54	33,436.73	455,540.81
		2018	881,197.86	15,036.63	20,000.00	916,234.49	33,436.73	882,797.76
11	Wa West	2016	1,095,030.77			1,095,030.77	84.07	1,094,946.70
		2017	455,108.29			455,108.29		455,108.29
		2018	391,402.06	-		391,402.06	258,300.00	133,102.06
Total		2018	4,858,049.96	149,215.50	1,274,912.98	6,282,178.44	1,336,933.17	4,945,245.27

Volta Region								
1	Adaklu	2016	(247,907.96)		46,067.72	(201,840.24)	898,150.05	(1,099,990.29)
		2017	217,679.62			217,679.62	634,217.01	(416,537.39)
		2018				-		-
2	Afadzeto South	2016	228,375.20			228,375.20	9,479.73	218,895.47
		2017	295,924.34			295,924.34		295,924.34
		2018				-		-
3	Agortime-Ziope	2016	99,519.65	17,504.65		117,024.30		117,024.30
		2017	245,962.80	17,504.65		263,467.45		263,467.45
		2018				-		-
4	Akatsi North	2016	153,739.25			153,739.25		153,739.25
		2017	252,875.48			252,875.48		252,875.48
		2018	428,964.65		828,752.96	1,257,717.61	6,799,547.45	(5,541,829.84)
5	Akatsi South	2016	73,208.83	85,629.52	1,844.54	160,682.89	31,822.96	128,859.93
		2017	346,041.00	85,630.00		431,671.00	41,823.00	389,848.00
		2018				-		-
6	Biakoye	2016	161,794.35		1,900.00	163,694.35	27,611.03	136,083.32
		2017	259,786.65		900.00	260,686.65	43,911.21	216,775.44
		2018				-		-

Assets and Liabilities - 2016 to 2018

No.	Assembly	Year	Cash/ Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Total Assets (GH¢)	Total Liabilities (GH¢)	Assets Less Liabilities (GH¢)
Volta Region Contd.								
7	Central Tongu	2016	93,695.46	92,381.97		186,077.43	1,690.00	184,387.43
		2017	44,817.33	92,381.97	20,040.00	157,239.30	1,690.00	155,549.30
		2018	172,769.58	92,381.97	9,085.00	274,236.55	1,690.00	272,546.55
8	Ho	2016	1,718,742.05	199.11	3,365.00	1,722,306.16	1,005,639.35	716,666.81
		2017	1,647,318.58	199.11	2,015.00	1,649,532.69	1,985,757.64	(336,224.95)
		2018	470,222.71	199.11	1,101,348.71	1,571,770.53	5,846,247.39	(4,274,476.86)
9	Ho West	2016	35,353.69		100.00	35,453.69	14,014.02	21,439.67
		2017	330,278.67			330,278.67		330,278.67
		2018	406,499.99			406,499.99	2,685.21	403,814.78
10	Hohoe	2016	1,143,920.81	55,377.36	-	1,199,298.17	4,938.60	1,194,359.57
		2017	570,584.38	55,377.36	13,930.48	639,892.22	19,365.10	620,527.12
		2018				-		-
11	Jasikan	2016	143,312.38			143,312.38	263,228.51	(119,916.13)
		2017	776,350.95		26,065.00	802,415.95	226,791.08	575,624.87
		2018	152,227.30		26,065.00	178,292.30	226,791.08	(48,498.78)
12	Kadjebi	2016	308,051.72	13,159.56		321,211.28	960.00	320,251.28
		2017	339,347.37	13,159.56		352,506.93		352,506.93
		2018	252,852.56	13,159.56		266,012.12		266,012.12
13	Keta	2016	331,081.10			331,081.10	298,820.50	32,260.60
		2017	826,601.60			826,601.60	421,552.87	405,048.73
		2018	144,014.37			144,014.37	393,725.45	(249,711.08)
14	Ketu North	2016	90,537.57			90,537.57		90,537.57
		2017	462,639.31			462,639.31		462,639.31
		2018				-		-
15	Ketu South	2016	921,913.16	149,019.17	23,514.91	1,094,447.24	118,318.89	976,128.35
		2017	561,623.12	100.00	41,675.60	603,398.72	705,157.54	(101,758.82)
		2018				-		-
16	Kpando	2016	701,487.35	135,669.19	1,690.00	838,846.54		838,846.54
		2017	226,140.41	135,669.19	1,640.00	363,449.60		363,449.60
		2018				-		-
17	Krachi East	2016	552,937.13	45,000.00	988.00	598,925.13		598,925.13
		2017	334,955.44	45,000.00	848.00	380,803.44	17,721.37	363,082.07
		2018	495,455.81	45,000.00	556,496.25	1,096,952.06	105,553.57	991,398.49
18	Krachi West	2016	171,171.32	18,700.00	740.00	190,611.32	17,721.37	172,889.95
		2017	334,955.44	45,000.00	848.00	380,803.44	17,721.37	363,082.07
		2018	316,253.31	18,700.00	-	334,953.31	23,352.17	311,601.14
19	Krachi Ntsumuru	2016	413,132.65		1,950.00	415,082.65	15,626.14	399,456.51
		2017	115,537.38		1,950.00	117,487.38	478,110.43	(360,623.05)
		2018	385,912.38		62,016.50	447,928.88	755,037.03	(307,108.15)
20	Nkwanta North	2016	351,418.97		768,402.70	1,119,821.67	2,461,767.93	(1,341,946.26)
		2017	165,190.49		15,512.60	180,703.09	108,462.95	72,240.14
		2018	49,309.36		2,230.60	51,539.96	32,331.50	19,208.46
21	Nkwanta South	2016	170,869.64	137,147.00	4,000.00	312,016.64	15,206.14	296,810.50
		2017	470,608.05	137,147.00	4,000.00	611,755.05	16,406.94	595,348.11
		2018	359,530.94	137,147.00	4,000.00	500,677.94	12,205.16	488,472.78
22	North Dayi	2016	156,454.39			156,454.39	1,274.11	155,180.28
		2017	237,015.17			237,015.17		237,015.17
		2018				-		-
23	North Tongu	2016	757,887.41			757,887.41		757,887.41
		2017	869,521.28			869,521.28		869,521.28
		2018	345,584.33			345,584.33		345,584.33
24	South Dayi	2016	49,642.04			49,642.04		49,642.04
		2017	345,465.62			345,465.62		345,465.62
		2018	233,714.19			233,714.19		233,714.19
25	South Tongu	2016	64,307.39	136,853.19	820.00	201,980.58		201,980.58
		2017	243,645.70	136,853.19	2,820.00	383,318.89	857.28	382,461.61
		2018	424,015.42	3,118.56	134,305.42	561,439.40	387,612.32	173,827.08
Total		2018	4,637,326.90	309,706.20	2,724,300.44	7,671,333.54	14,586,778.33	(6,915,444.79)

Assets and Liabilities - 2016 to 2018

No.	Assembly	Year	Cash/ Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Total Assets (GH¢)	Total Liabilities (GH¢)	Assets Less Liabilities (GH¢)
Western Region								
1	Ahanta West	2016	446,966.26		20,790.67	467,756.93		467,756.93
		2017	233,863.20		19,700.00	253,563.20		253,563.20
		2018	660,092.08	-	-	660,092.08	-	660,092.08
2	Aowin	2016	218,945.79	71,040.00		289,985.79	133,977.88	156,007.91
		2017	285,360.32	71,040.00		356,400.32	133,977.88	222,422.44
		2018	334,741.45	71,040.00	-	405,781.45	133,977.88	271,803.57
3	Bia East	2016	296.26	33,862.00	32,828.00	66,986.26	80,433.45	(13,447.19)
		2017	424,033.13	584,435.03		1,008,468.16	333.45	1,008,134.71
		2018	98,841.13	-	-	98,841.13	333.45	98,507.68
4	Bia West	2016		51,943.50		51,943.50		51,943.50
		2017	332,451.91	51,943.50		384,395.41		384,395.41
		2018	247,166.12	51,943.50	-	299,109.62	255,091.14	44,018.48
5	Bibiani Anhwiaso Bekwai	2016	1,459,638.78	172,303.00	264,018.55	1,895,960.33	109,065.96	1,786,894.37
		2017	769,176.76	172,303.40	454,262.49	1,395,742.65	255,716.94	1,140,025.71
		2018	405,876.88	172,303.40	186,739.39	764,919.67	-	764,919.67
6	Bodi	2016	135,097.72			135,097.72		135,097.72
		2017	253,634.12			253,634.12		253,634.12
		2018	40,798.45	-	187,040.81	227,839.26	668,399.28	(440,560.02)
7	Efia Kwesimintsim	2016						
		2017						
		2018				-		-
8	Ellembele	2016	1,091,393.91		6,110.00	1,097,503.91		1,097,503.91
		2017	517,307.86	9,751,189.47	6,110.00	10,274,607.33		10,274,607.33
		2018	(18,749.42)	10,737,244.70	5,610.00	10,724,105.28	323,172.03	10,400,933.25
9	Jomoro	2016	438,373.05	62,215.60	1,360,648.89	1,861,237.54	483,657.63	1,377,579.91
		2017	239,779.52	100.00	2,170,173.20	2,410,052.72	449,903.34	1,960,149.38
		2018	383,622.46	100.00	-	383,722.46	109,743.17	273,979.29
10	Juaboso	2016	17,963.62	88,517.00	83,690.00	190,170.62	11,307.55	178,863.07
		2017	339,549.53	86,311.13	83,690.00	509,550.66	361,317.04	148,233.62
		2018	364,392.91	88,517.13	83,690.00	536,600.04	243,501.76	293,098.28
11	Mpohor	2016	1,482,362.16			1,482,362.16	438.00	1,481,924.16
		2017	731,071.13			731,071.13	438.00	730,633.13
		2018	58,320.57	-	-	58,320.57	-	58,320.57
12	Nzema East	2016	297,550.57	29,414.00		326,964.57	153,799.29	173,165.28
		2017	931,837.60	187.47		932,025.07	153,799.29	778,225.78
		2018	757,971.15	-	72,400.00	830,371.15	256,896.43	573,474.72
13	Prestea-Huni Valley	2016	369,399.37		2,100.00	371,499.37	362,219.19	9,280.18
		2017	682,470.80		3,500.00	685,970.80	175,839.62	510,131.18
		2018	902,297.61	-	2,786.25	905,083.86	175,839.62	729,244.24
14	Sefwi Akotombra	2016	61,091.20			61,091.20	24,598.78	36,492.42
		2017	351,849.82	2,425.00		354,274.82	869.66	353,405.16
		2018	32,002.72	-	-	32,002.72	73,085.42	(41,082.70)
15	Sefwi Wiawso	2016	468,516.12	141,830.00		610,346.12		610,346.12
		2017	668,321.17	14,183,013.00	76,700.00	14,928,034.17		14,928,034.17
		2018	735,725.20	10.00	4,950.00	740,685.20	162,878.10	577,807.10
16	Sekondi- Takoradi	2016	8,666,613.02	111,108.00	72,760.34	8,850,481.36	247,507.19	8,602,974.17
		2017	1,338,735.62		181,521.54	1,520,257.16	247,507.19	1,272,749.97
		2018	916,675.65	-	153,303.54	1,069,979.19	247,507.19	822,472.00
17	Shama	2016	202,410.90		24,345.00	226,755.90	15,743.47	211,012.43
		2017	232,567.18	266,641.27	24,345.00	523,553.45	15,743.47	507,809.98
		2018	170,932.22	-	13,040.00	183,972.22	15,743.47	168,228.75
18	Suaman	2016	82,304.53			82,304.53		82,304.53
		2017	346,494.56			346,494.56		346,494.56
		2018	578,831.94	-	-	578,831.94	-	578,831.94
19	Tarkwa- Nsuaem	2016	1,969,540.65		4,277.00	1,973,817.65	708,548.92	1,265,268.73
		2017	1,471,794.21		12,220.00	1,484,014.21	1,275,063.13	208,951.08
		2018	786,000.51	-	11,920.00	797,920.51	420,122.66	377,797.85
20	Wassa Amenfi Central	2016	314,583.46			314,583.46		314,583.46
		2017	524,911.71			524,911.71		524,911.71
		2018	310,525.52	-	-	310,525.52	-	310,525.52

21	Wassa Amenfi East	2016				-		-
		2017	334,507.44	872,827.59		1,207,335.03	84,127.76	1,123,207.27
		2018	475,161.65	-	159,348.16	634,509.81	493,855.60	140,654.21
22	Wassa Amenfi West	2016	469,330.86	244,440.00	5,240.00	719,010.86	130,181.00	588,829.86
		2017	297,614.25	244,440.00	5,240.00	547,294.25	90,653.85	456,640.40
		2018	248,012.63	244,440.00	133,270.00	625,722.63	90,653.85	535,068.78
23	Wassa East	2016	809,797.45	150,200.00	2,970.00	962,967.45	749,721.34	213,246.11
		2017	717,898.34		151,800.00	869,698.34	397,017.35	472,680.99
		2018	652,498.17	-	163,500.00	815,998.17	535,018.97	280,979.20
Total		2018	9,141,737.60	11,365,598.73	1,177,598.15	21,684,934.48	4,205,820.02	17,479,114.46

SUMMARY FOR 2018

No.		Cash/ Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Total Assets (GH¢)	Total Liabilities (GH¢)	Assets Less Liabilities (GH¢)
1	Ashanti	15,264,971.15	340,859.66	983,547.73	16,589,378.54	2,984,267.63	13,605,110.91
2	Brong Ahafo	9,292,826.52	520,344.80	158,554.01	9,971,725.33	220,370.13	9,801,610.29
3	Central	8,152,668.42	392,860.87	991,863.50	9,537,392.79	575,445.39	8,961,947.40
4	Eastern	9,079,490.40	873,901.29	135,976.53	10,089,368.22	480,564.30	9,608,803.92
5	Greater Accra	9,826,249.12	20,000.00	1,626,120.45	11,472,369.57	272,710.48	11,199,659.09
6	Northern	11,754,946.88	278,535.35	794,142.53	12,827,624.76	1,664,178.22	11,163,446.54
7	Upper East	6,144,622.03	222,327.89	24,748.57	6,391,698.49	107,099.53	6,284,599.03
8	Upper West	4,858,049.96	149,215.50	1,274,912.98	6,282,178.44	1,336,933.17	4,945,245.27
9	Volta	4,637,326.90	309,706.20	2,724,300.44	7,671,333.54	14,586,778.33	(6,915,444.79)
10	Western	9,141,737.60	11,365,598.73	1,177,598.15	21,684,934.48	4,205,820.02	17,479,114.46
Total		88,152,888.98	14,473,350.29	9,891,764.89	112,518,004.16	26,434,167.20	86,134,092.12

NATIONAL SUMMARY OF IRREGULARITIES

IRREGULARITIES/REGION	ASHANTI REGION	BRONG AHAFO REGION	CENTRAL REGION	EASTERN REGION	GREATER ACCRA REGION	NORTHERN REGION	UPPER EAST REGION	UPPER WEST REGION	VOLTA REGION	WESTERN REGION	TOTAL	No. of MMDAs
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	
CASH IRREGUARITIES												
Unsupported payment	161,222.88	373,375.08	89,636.62		850,474.68	157,438.20	47,140.25	76,477.83	128,630.09	303,811.98	2,188,207.61	48
Rent arrears	170,369.79		245,713.00			66,161.00	119,240.00	20,328.00	22,810.00		644,621.79	19
Unretired imprest	11,060.00		38,488.00								49,548.00	4
Failure to collect revenue due	1,197,810.50	834,051.21	98,882.00	52,640.00	4,799,765.09			9,132.00	139,265.06	278,060.72	7,409,606.58	27
Unaccounted revenue	202,029.50	52,949.00		91,293.00	427,733.13	8,390.00		182,280.84	53,974.14	51,139.00	1,069,788.61	30
Embezzlement of revenue								30,336.00			30,336.00	1
Unaccounted withdrawals		44,008.12									44,008.12	1
Unrecovered advances	21,389.45		3,155.00		90,070.40		2,300.00	2,580.00		2,043,978.69	2,163,473.54	17
Failure to pay revenue gross	1,701,062.98										1,701,062.98	1
Direct disbursement	90,143.20					25,337.00					115,480.20	3
Un-presented payment voucher	52,705.32		38,232.00			44,241.00				16,558.20	151,736.52	10
Out-sourcing revenue collection without following due process	119,675.00										119,675.00	1
Un-presented/Unaccounted Value Books		4,450.00		33,250.00				3,900.00	40,000.00	14,250.00	95,850.00	8
Payments not covered by warrants		62,672.69						106,402.54		26,120.00	195,195.23	4
Excessive cash payments		97,290.00									97,290.00	1
Misapplication of Funds		164,473.56									164,473.56	1
Expenditure on unapproved MCE's foreign trip		33,283.40									33,283.40	1
Payments without works order		12,521.92									12,521.92	1
Payments without value for money		95,679.00									95,679.00	1
Payment of avoidable cost		112,636.30									112,636.30	1
Failure to commit expenditure on the GIFMIS platform		4,285,770.15	218,200.90			2,797,984.74					7,301,955.79	6
Payments for no work done		6,295.53									6,295.53	1
Revenue setoff without appropriate documentation		75,033.36									75,033.36	1
Payments without performance Certificates		31,514.50									31,514.50	2
Unjustified software allowances paid		2,000.00									2,000.00	1
Unapproved software		25,850.00				41,000.00	43,385.57				110,235.57	10
Unlawful retention of revenue			107,124.58								107,124.58	1
Non-payment of revenue collected into Assembly's account			60,943.25								60,943.25	1
Illegal withdrawal					1,100,000.00						1,100,000.00	1
Revenue paid into diff. account					402,268.00						402,268.00	1
Abandoned Vehicle							497,292.00				497,292.00	1
Permanent revenue collectors engaged by outsourced contractors										208,273.13	208,273.13	1
Sub-total	3,727,468.62	6,313,853.82	900,375.35	177,183.00	7,670,311.30	3,140,551.94	709,357.82	431,437.21	384,679.29	2,942,191.72	26,397,410.07	207
Unpresented GCRs	25	37	38	43	89	116			48		396	23

IRREGULARITIES/REGION	ASHANTI REGION	BRONG AHAFO REGION	CENTRAL REGION	EASTERN REGION	GREATER ACCRA REGION	NORTHERN REGION	UPPER EAST REGION	UPPER WEST REGION	VOLTA REGION	WESTERN REGION	TOTAL	
CONTRACT IRREGULARITIES												
Abandoned projects	143,682.09	1,149,356.68									1,293,038.77	3
Delay in completion of projects										338,607.87	338,607.87	1
Sub-total	143,682.09	1,149,356.68	-	-	-	-	-	-	-	338,607.87	1,631,646.64	4
PAYROLL IRREGULARITIES												
Unearned salary	2,019.78	58,080.64	41,038.43	32,239.69	16,520.22	22,344.92	43,650.57		48,036.04	63,075.15	327,005.44	26
PROCUREMENT/STORE IRREG.												
Uncompetitive procurement	33,800.00	41,963.71					29,692.25				105,455.96	5
Stores not accounted for		52,679.07								132,367.00	185,046.07	2
Fuel purchases not accounted for	58,111.00	131,543.35	13,996.00		21,950.00	47,342.72	10,470.00				283,413.07	11
Sub-total	91,911.00	226,186.13	13,996.00	-	21,950.00	47,342.72	40,162.25	-	-	132,367.00	573,915.10	18
STATUTORY TAX & DED. IRREG												
Failure to withhold	112,302.10	1,402.23	4,393.77		4,140.60			12,678.00		58,688.51	193,605.21	14
Failure to remit Tax	11,722.06	16,491.57	13,270.75		57,960.00						99,444.38	8
Purchases from non-VAT entities		12,493.13			42,760.25				10,334.88		65,588.26	4
Non-payment of SSNIT contribution payroll	316,263.85		8,267.94		53,724.96					58,113.19	436,369.94	13
Unavoidable payment of SSNIT Penalty		7,330.25									7,330.25	1
Failure to obtain VAT Receipts for VAT paid for		4,914.88									4,914.88	1
Sub-total	440,288.01	42,632.06	25,932.46	-	158,585.81	-	-	12,678.00	10,334.88	116,801.70	807,252.92	
Grand Total	4,405,369.50	7,790,109.33	981,342.24	209,422.69	7,867,367.33	3,210,239.58	793,170.64	444,115.21	443,050.21	3,593,043.44	29,737,230.17	255

ASHANTI REGION-DISTRICT ASSEMBLIES ACCOUNTS-TABLE OF IRREGULARITIES- 2018

No.	MMDAs	CASH IRREGULARITIES											STATUTORY TAX & DED. IRREG.			CONTRACT IRREG.	PAYROLL IRREG.	PROCUREMENT IRREG.	
		Unsupported payment	Rent arrears	Unretired imprest	Failure to collect revenue due	Unaccounted revenue	Unrecovered advances	Fuel not accounted for:	Failure to pay revenue collected in gross	Direct disbursement	Un-presented payment voucher	Out-sourcing revenue collection without following proper	Un-presented GCRs	Failure to withhold	Failure to remit Tax	Non-payment of SSNIT contribution payroll	Abandoned projects	Unearned salary	Uncompetitive procurement
		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
1	Adansi Asokwa District		54,608.79																
2	Adansi North District											3							
3	Adansi South District	28,633.10																	
4	Afigya Kwabre South		2,370.00		55,780.00									6,774.76					
5	Ahafo Ano North Municipal					2,850.00													
6	Ahafo Ano South West District	57,609.00	8,786.00			31,325.00					52,705.32								
7	Amansie Central District		10,866.00																
8	Amansie West												1,146.50						
9	Asante Akim Central					51,751.00													
10	Asante Akim South				13,750.00	3,808.00													
11	Asokore Mampong					94,401.50											2,019.78		
12	Asokwa Municipal	1,175.00																	
13	Atwima Mponua District		6,080.00																
14	Atwima Nwabiagya District		16,080.00				12,642.00						2,532.50						
15	Bekwai Municipal		20,470.00											4,947.30					33,800.00
16	Bosomtwe District		3,485.00					5,306.00											
17	Kumasi Metropolitan		20,610.00						1,701,062.98						107,208.10		296,329.39	143,682.09	
18	Kwabre East Municipal	16,490.78																	
19	Mampong Municipal		27,014.00																
20	Mampong Municipal	13,035.00												1,415.00					
21	Obuasi Municipal	24,655.00			212,051.50		8,747.45												
22	Offinso Municipal				916,229.00	3,894.00													
23	Oforikrom Municipal									90,143.20									
24	Sekyere Afram Plains District	5,009.00																	
25	Sekyere Central District	5,055.00		6,000.00															
26	Sekyere South District	9,561.00				14,000.00		52,805.00					119,675.00			12,048.75			
27	Suame Municipal															7,885.71			
28	Tafo Municipal			5,060.00															
Total		161,222.88	170,369.79	11,060.00	1,197,810.50	202,029.50	21,389.45	58,111.00	1,701,062.98	90,143.20	52,705.32	119,675.00	25	112,302.10	11,722.06	316,263.85	143,682.09	2,019.78	33,800.00
No. of MMDAs involved		9	10	2	4	7	2	2	1	1	1	1	3	4	2	3	1	1	1

BRONG REGION-DISTRICT ASSEMBLIES ACCOUNTS-TABLE OF IRREGULARITIES- 2018

No.	MMDAs	CASH IRREGULARITIES											Unpresented Value books		
		Unsupported payments	Unaccounted withdrawals	Unsubstantiated allowances	Payments not covered by warrants	Excessive cash payments	Missapplication of Funds	Expenditure on unapproved MCE's foreign trip	Payments without works order	Payments without value for money	Revenue not accounted for	Mkt Tickets	Value GH¢	GCRs	
		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢				
1	Asunafo South District Assembly	70,495.82	44,008.12	80,740.00											
2	Asutifi North District Assembly	11,350.00					164,473.56				6,750.00			5	
3	Asutifi South District Assembly					97,290.00					1,897.00				
4	Atebubu Amantin Municipal Assembly														
5	Berekum West District Assembly														
6	Dormaa West District Assembly														
7	Jaman North District Assembly										7,200.00				
8	Jaman South Municipal Assembly														
9	Kintampo North Municipal Assembly	2,200.00													
10	Kintampo South District Assembly	3,170.00													
11	Nkoranza North District Assembly														
12	Nkoranza South Municipal Assembly	80,014.00									23,000.00				
13	Pru East District Assembly														
14	Pru West District Assembly														
15	Sene East District Assembly														
16	Sene West District Assembly														
17	Sunyani Municipal Assembly	109,973.66		9,800.00	62,672.69			33,283.40	12,521.92						
18	Sunyani West District Assembly													1	
19	Tain District Assembly										14,102.00	89	4,450.00	31	
20	Tano North Municipal Assembly														
21	Tano South Municipal Assembly														
22	Techiman Municipal Assembly									95,679.00					
23	Wenchi Municipal Assembly	5,631.60													
Total		282,835.08	44,008.12	90,540.00	62,672.69	97,290.00	164,473.56	33,283.40	12,521.92	95,679.00	52,949.00	89	4,450.00	37	
No. of MMDAs involved		7	1	2	1	1	1	1	1	1	5	1	1	3	

BRONG REGION-DISTRICT ASSEMBLIES ACCOUNTS-TABLE OF IRREGULARITIES- 2018

No.	MMDAs	CASH IRREGULARITIES							CONTRACT IRR.	PAYROLL IRR.	PROCUREMENT IRREGULARITIES				STATUTORY TAX & DED. IRREG.				
		Payment of avoidable cost	Failure to commit expenditure on the GIFMIS platform	Payments for no work done	Revenue setoff without appropriate documentation	Payments without performance Certificates	Unjustified software allowances paid	Unapproved software	Outstanding Rent/Fees/Rates	Abandoned/ Delayed projects	Unearned Salaries	Uncompetitive procurements	Stores not accounted for	Fuel purchases not accounted for	Unavoidable payment of SSNIT Penalty	Purchases from non-VAT entities	Failure to obtain VAT Receipts for VAT paid for	Withheld taxes not remitted	Failure to withhold taxes
		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
1	Asunafo South District Assembly		141,764.20	6,295.53				49,120.00			6,295.53								
2	Asutifi North District Assembly									1,764.97			24,404.35				16,491.57		
3	Asutifi South District Assembly					15,379.50							55,333.00					1,402.23	
4	Atebubu Amantin Municipal							19,890.00							2,800.00				
5	Berekum West District Assembly																		
6	Dormaa West District Assembly								1,123,056.68										
7	Jaman North District Assembly							64,275.00	26,300.00										
8	Jaman South Municipal Assembly																		
9	Kintampo North Municipal																		
10	Kintampo South District									6,606.00									
11	Nkoranza North District																		
12	Nkoranza South Municipal		3,847,046.93			16,135.00		28,000.00		6,087.43						4,914.88			
13	Pru East District Assembly							15,080.00											
14	Pru West District Assembly																		
15	Sene East District Assembly																		
16	Sene West District Assembly								5,180.60										
17	Sunyani Municipal Assembly				75,033.36		2,000.00	567,838.21			25,003.42	52,679.07	51,806.00						
18	Sunyani West District Assembly																		
19	Tain District Assembly									11,865.78									
20	Tano North Municipal Assembly		296,959.02				25,850.00	89,848.00		2,054.12	10,664.76								
21	Tano South Municipal Assembly									10,400.00									
22	Techiman Municipal Assembly	112,636.30																	
23	Wenchi Municipal Assembly									14,121.74				7,330.25	9,693.13				
Total		112,636.30	4,285,770.15	6,295.53	75,033.36	31,514.50	2,000.00	25,850.00	834,051.21	1,149,356.68	58,080.64	41,963.71	52,679.07	131,543.35	7,330.25	12,493.13	4,914.88	16,491.57	1,402.23
No. of MMDAs involved		1	3	1	1	2	1	1	7	2	8	3	1	3	1	2	1	1	1

CENTRAL REGION-DISTRICT ASSEMBLIES ACCOUNTS -TABLE OF IRREGULARITIES- 2018

No.	MMDAs	CASH IRREGULARITIES											PAYROLL IRR.	STORE IRR.	STATUTORY TAX & DED. IRREG.			GOVERNANCE IRREG.		
		Unretired Imprest	Unsubstantiated Expenditure	Unpresented PV's	Unaccounted Revenue	Unpresented Value Books (CCR's)	Unlawful retention of revenue	Uncollected Revenue	Non-payment of revenue collected into Assembly's account	Non payment of Rent	Overdue Staff Advances	Non-Usage of GIFMIS System	Unearned Salary	Fuel not accounted for	SSNIT contribution not paid	Unremitted Tax	Undeducted Tax	Improper Budgeting	Excess Expenditure over Budget	Poor performance of revenue collectors
		GH¢	GH¢	GH¢	GH¢		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
10	Abura, Asebu-Kwamankese District	8,090.00			13,596.00	22		40,997.00		44,820.00	3,155.00									12,427.30
4	Agona East District		39,180.00	20,496.00	2,683.00	6		8,485.00				√			2,349.12					
	Agona West District		19,454.62																	
3	Ajumako-Enyan-Essiam District															1,638.15				34,150.37
8	Asikuma-Odoben-Brakwa District							16,400.00						4,545.00						
9	Assin Fosu Municipal					8		28,050.00												
	Assin North District		6,395.00																	
5	Awutu Senya East Municipal		14,128.00	17,736.00						60,943.25			218,200.90			1,501.11	2,755.62			
1	Cape Coast Metropolitan				17,950.00		107,124.58	4,950.00												
6	Effutu Municipal	30,398.00	3,945.00							196,423.00				9,451.00		7,340.64		232,876.36	445,750.59	
	Gomoa Central														8,267.94					
7	Gomoa West District		6,534.00		2,299.00	2														
2	Mfantseman Municipal									4,470.00										
12	Twifo Atti Morkwa District												34,588.01							44,977.60
11	Twifo Hermeng Lower Denkyira Dist.												6,450.42		2,079.88					
13	Upper Denkyira West District																			16,688.54
Total		38,488.00	89,636.62	38,232.00	36,528.00	38	107,124.58	98,882.00	60,943.25	245,713.00	3,155.00	218,200.90	41,038.43	13,996.00	8,267.94	13,270.75	4,393.77	232,876.36	445,750.59	108,243.81
No. of MMDAs involved		2	6	2	4	4	1	5	1	3	1	1	2	2	1	4	2	1	1	4

EASTERN REGION-DISTRICT ASSEMBLIES ACCOUNTS -TABLE OF IRREGULARITIES- 2018

No	MMDAs	CASH IRREGULARITIES							PAYROLL IRREG	
		Unaccounted revenue	Uncollected revenue	Unpresented Value Book					Abandoned grader	Unearned Salary
				Mkt	Lorry Park	Basic Rate	Amount	GCR		
1	Abuakwa North								1,706.45	
2	Akuapem North	7,152.00	5,070.00							
3	Akuapem South		42,810.00							
4	Birim Central			150	20		9,500.00	11		
5	Birim North							3	12,203.56	
6	Birim South			22	6	12	23,750.00	20		
7	Fanteakwa North	35,393.00								
8	Fanteakwa South		4,760.00					7		
9	New Juaben South								16,234.93	
10	Nsawam Adoagyire	48,748.00						2		
11	Kwahu South									
12	Suhum Municipal								2,094.75	
Total		91,293.00	52,640.00	172	26	12	33,250.00	43	1	32,239.69
No. of MMDAs involved		3	3	2	2	1	2	5	1	4

GREATER ACCRA REGION-DISTRICT ASSEMBLIES ACCOUNTS-TABLE OF IRREGULARITIES- 2018

No.	MMDAs	CASH IRREGULARITIES									PAYROLL IRREG.	STATUTORY TAX & DEDUCTIONS IRREG.				STORES IRREGULARITIES	
		Revenue not accounted for	Illegal withdrawal	Revenue paid into diff. account	Uncollected revenue	Unpaid revenue by toilet operators	Unaccounted value books - GCRs	Unaccounted Payment	Unpresented PVs	Unrecovered Salary advances	Unearned Salaries	Unremitted SSF	Failure to Deduct Tax	Failure to remit tax withheld	Purchases from non-VAT registered supplier	Uncompetitive procurements	Unrecorded fuel
		GH¢	GH¢	GH¢	GH¢	GH¢		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
1	Accra Metropolitan																
2	Ada East																
3	Adentan Municipal								6,718.00					42,760.25	59,810.42		
4	Ashaiman Municipal	36,978.77			4,483,928.43	149,520.58		60,240.00	4,737.42	7,554.22							
5	Ayawaso West Municipal		1,100,000.00	402,268.00									57,960.00				
6	Ga Central Municipal							130,647.18		15,641.62							
7	Ga East Municipal							14,950.00		62,973.36		4,140.60				57,976.00	
8	Ga North Municipal	1,248.00															
9	Ga West Municipal	85,136.00			166,316.08		87		510,389.90								21,950.00
10	La Dade-Kotopon Municipal																
11	La Nkwantanang-Madina	142,763.39					2	51,621.00									
12	Prampram District									8,966.00							
13	Ningo-Prampram										39,088.15						
14	Okaikwei North Municipal	158,455.00						78,974.00	3,652.60								
13	Shai-Osudoku										14,636.81						
14	Weija Municipal	3,151.97															
	Total	427,733.13	1,100,000.00	402,268.00	4,650,244.51	149,520.58	89	336,432.18	514,042.50	90,070.40	16,520.22	53,724.96	4,140.60	57,960.00	42,760.25	117,786.42	21,950.00
	No. of MMDAs involved	6	1	1	2	1	2	5	2	4	2	2	1	1	1	2	1

NORTHERN REGION-DISTRICT ASSEMBLIES ACCOUNTS-TABLE OF IRREGULARITIES- 2018

No.	Assembly	CASH IRREGULARITIES								PAYROLL IRR.	STORE IRR.
		Unsupported payments	Failure to pay rent on Government Bungalows/stores	Unpresented payment vouchers	Unpresented value books	Transactions outside GIFMIS system	Use of unapproved accounting software	Revenue not accounted for	Direct disbursement from revenue collection	Unearned salaries	Fuel purchases not accounted for
		GH¢	GH¢	GH¢		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
1	Bole	58,333.00								15,187.64	18,441.72
2	Bunkurugu/Nakpanduri			17,805.00							
3	Central Gonja		4,260.00					8,390.00	10,546.00		
4	East Gonja						6,600.00				
5	East Mamprusi	5,400.00									15,580.00
6	Mamprugu-Moaduri	9,155.00		5,761.00	8						7,865.00
7	Nanumba North				83						
8	Nanumba South					1,537,999.48					5,456.00
9	North Gonja			7,430.00	25				14,791.00		
10	Saboba						7,500.00				
11	Sagnarigu					1,259,985.26					
12	Savelugu		27,380.00				10,600.00				
13	Sawla Tuna Kalba			13,245.00							
14	Tamale									7,157.28	
15	Tatale Sanguli	17,743.00									
16	West Mamprusi		34,521.00								
17	Yendi	6,600.00									
18	Yunyoo-Nasuum						16,300.00				
19	Zabzugu	60,207.20									
Total		157,438.20	66,161.00	44,241.00	116	2,797,984.74	41,000.00	8,390.00	25,337.00	22,344.92	47,342.72
No. of MMDAs involved		6	3	4	3	2	4	1	2	2	4

UPPER EAST REGION-DISTRICT ASSEMBLIES ACCOUNTS-TABLE OF IRREGULARITIES- 2018

No.	Assembly	CASH IRREGULARITIES					PROCUREMENT/STORE IRREGULARITIES			PAYROLL IRR.
		Payments not accounted for	Failure to collect rent arrears	Poor revenue performance	The use of unapproved accounting software	Failure to recover an advance to a former staff	Non-competitive procurement	Abandoned vehicles	Fuel purchases not accounted for	Unearned salary
		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
1	Bawku						29,692.25			
2	Bawku West				9,712.50			497,292.00	10,470.00	
3	Binduri				10,500.00	2,300.00				
4	Bulisa North			19,412.26						43,650.57
5	Garu				3,000.00					
6	Kassena-Nankana	47,140.25	119,240.00	1,716,865.04	11,673.07					
7	Talensi				8,500.00					
Total		47,140.25	119,240.00	1,736,277.30	43,385.57	2,300.00	29,692.25	497,292.00	10,470.00	43,650.57
No. of MMDAs involved		1	1	2	5	1	1	1	1	1

UPPER WEST REGION-DISTRICT ASSEMBLIES ACCOUNTS-TABLE OF IRREGULARITIES- 2018

No.	Assembly	CASH IRREGULARITIES											TAX IRREGULARITY
		Rent arrears	Embezzlement of revenue	Unaccounted revenue	Uncollected revenue	Un-presented value books	Monies not accounted for	Delay in lodgement of revenue at bank	Unsupported payments	Unrecovered staff advances	Failure to support expenditures with warrants	Revenue collection shortfall	Failure to withhold tax
		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
1	Jirapa	20,328.00							75,380.83		50,754.74		
2	Lambussie			1,000.00					1,097.00				
3	Lawra			1,712.00		3,900.00						20,486.60	
4	Nandom											55,190.38	
5	Sissala East				9,132.00			158,249.50					
6	Tumu		30,336.00										
7	Wa									2,580.00	55,647.80		12,678.00
8	Wa East											10,940.00	
9	Wa West			455.00			40,111.15					52,385.71	
Total		20,328.00	30,336.00	3,167.00	9,132.00	3,900.00	40,111.15	158,249.50	76,477.83	2,580.00	106,402.54	139,002.69	12,678.00
No. of MMDAs involved		1	1	3	1	1	1	1	2	1	2	4	1

APPENDIX F9

VOLTA REGION-DISTRICT ASSEMBLIES ACCOUNTS-TABLE OF IRREGULARITIES- 2018

No.	Assembly	CASH IRREGULARITIES					PAYROLL IRR.		TAX IRR.
		Misappropriation of revenue	Uncollected revenue	Rent arrears	Unsubstantiated Payments	Unaccounted value books		Unearned salaries	Purchases from non-VAT entities
						GCR	Market ticket		
							GH¢		
1	Akatsi South				12,556.84				
2	Biakoye Nkonya Ahenkro	6,004.00							
3	Keta Municipal	7,256.00			71,372.75		48,036.04		
4	Ketu North		8,135.00						
5	Ketu South		40,868.76			9		10,334.88	
6	Kpando		90,261.30	22,810.00	44,700.50				
7	Nkwanta South	4,811.00							
8	North Dayi	8,207.14				23			
9	South Tongu	27,696.00				16	40,000.00		
Total		53,974.14	139,265.06	22,810.00	128,630.09	48	40,000.00	48,036.04	10,334.88
No. of MMDAs involved		5	3	1	3	3	1	1	1

WESTERN REGION-DISTRICT ASSEMBLIES ACCOUNTS -TABLE OF IRREGULARITIES- 2018

No.	Assembly	CASH IRREGULARITIES									TAX IRREGULARITIES		PAYROLL IRR.	STORE IRR.	CONTRACT IRR.
		Unaccounted Revenue	Four permanent revenue collectors engaged by outsourced contractors	Uncollected revenue	Unrecovered Advances /rent	Unpresented value books	Unpresented payment vouchers	Unsupported payments	Unwarranted payments	Payment of temporal staff below the minimum wage	Non-payment of SSNIT contribution	Withholding taxes not deducted/remitted	Unearned salaries	Unaccounted stores	Delay in completion of projects
		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
1	Ahanta West											52,069.51			
2	Amenfi Central					2,700.00		80,584.00							
3	Aowin					2,050.00	1,850.00	16,632.00							
4	Bia East	1,100.00									373.83				
5	Bia West				1,911,279.39										
6	Bibiani/ Anhwiaso				11,806.16			68,193.98			5,798.21				
7	Ellembelle	11,227.00			5,610.00				26,120.00		15,345.93	31,117.10		338,607.87	
8	Jomoro	1,490.00										1,947.85	2,836.89		
9	Mpohor	1,441.00									5,228.57		1,750.00		
10	Nzema East			62,000.00	6,900.00		10,791.01	9,435.00			812.97		698.37		
11	Sefwi Ankontombra							15,750.00							
12	Sekondi/Takoradi	28,869.00	208,273.13		68,049.34	9,500.00			11,464.83		21,312.21		132,367.00		
13	Shama			216,060.72	17,400.00			20,097.00			11,363.91		5,720.38		
14	Suaman						3,917.19	10,220.00							
15	Wassa Amenfi East				8,705.00							3,277.90			
16	Wassa Amenfi West	7,012.00						82,900.00			19,189.77				
17	Wassa East				14,228.80							1,033.45			
Total		51,139.00	208,273.13	278,060.72	2,043,978.69	14,250.00	16,558.20	303,811.98	26,120.00	11,464.83	58,113.19	58,688.51	63,075.15	132,367.00	338,607.87
No. of MMDAs involved		6	1	2	8	3	3	8	1	1	7	5	5	1	1



Mission Statement

The Ghana Audit Service exists

To promote

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

By auditing

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

And

- **reporting to Parliament**

