REPUBLIC OF GHANA

Our Vision

Our vision is to become a world class Supreme Audit Institution, delivering professional, excellent and cost-effective auditing services.

2021

REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF DISTRICT ASSEMBLIES FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

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

Johnson Akuamoah Asiedu
Auditor-General
Ghana Audit Service
3 June 2022

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

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

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

Tel: 0302 664928/29/20
Fax: 0302 662493/675496
E-mail: info@ghaudit.org
Location: Ministries Block 'O'

© Ghana Audit Service 2022

TRANSMITTAL LETTER

My Ref. No. **AG.01/109/Vol.2/176**

Office of the Auditor-General
Ministries Block 'O'
P.O. Box MB 96
Accra
GA-110-8787

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

3 June 2022

Dear Rt. Hon. Speaker,

REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF DISTRICT ASSEMBLIES FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

I have the honour, in accordance with Article 187(5) of the 1992 Constitution to present my Report on the audit of the accounts of Metropolitan, Municipal and District Assemblies for the financial year ended 31 December 2021, to be laid before Parliament.

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

3. The Report continues to highlight recurring irregularities which, in my opinion, was due to absence of sanctions against financial and administrative indiscipline, managerial ineffectiveness and low level of commitment by Chief Executives, Coordinating Directors and Finance Officers in enforcing the provisions of relevant legislations and administrative instructions.

4. We reiterated our recommendation and urged the Hon. Minister of Local Government, Decentralisation and Rural Development and the Head of Local Government Service to ensure implementation of our recommendations and sanction key officials of the Assemblies found to have indulged in offences as a measure to deter recurrence.

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

Yours sincerely,

JOHNSON AKUAMOAH ASIEDU
AUDITOR-GENERAL

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

TABLE OF CONTENTS

ACRONYMS 4

PART I 5-6

MANDATE, SCOPE AND AUDIT OBJECTIVES 5

PART II 7

EXECUTIVE SUMMARY 7

PART III 13

DETAILS OF FINDINGS AND RECOMMENDATIONS 13

AHAFO REGION 13-13

ASHANTI REGION 18-30

BONO REGION 30-38

BONO EAST REGION 39-47

CENTRAL REGION 47-57

EASTERN REGION 57-68

GREATER ACCRA REGION 69-79

NORTH EAST REGION 80-82

NORTHERN REGION 82-89

OTI REGION 89-94

SAVANNAH REGION 94-98

UPPER EAST REGION 98-105

UPPER WEST REGION 105-110

VOLTA REGION 110-116

WESTERN REGION 116-121

WESTERN NORTH REGION 121-128

ACRONYMS

DACF	- District Assemblies Common Fund
DCD	- District Coordinating Director
DP	- Development Partner
FMDA	- Financial Memoranda for District Assemblies
GCR	- General Counterfoil Receipt
IGF	- Internally Generated Funds
LI	- Legislative Instrument
GIFMIS	-Ghana Integrated Financial Management Information Systems
GoG	- Government of Ghana
GRA	- Ghana Revenue Authority
MLGDRD	- Ministry of Local Government, Decentralisation & Rural Development
MMDA	- Metropolitan, Municipal and District Assemblies
PFM	- Public Financial Management
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 2021

PART I

MANDATE, SCOPE, AND AUDIT OBJECTIVES

Introduction

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

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

Scope and audit objectives

3. We applied the International Standards of Supreme Audit Institutions (ISSAIs) in the conduct of the audits. Our audits were also guided by Section 13 of the Audit Service Act, 2000 (Act 584) which requires, the Auditor-General to ascertain whether in his opinion:

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

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

5. We have provided in this Report, extracts from the financial statements for the period 2020 to 2021 for purposes of comparing the year-on-year performance of the Assemblies. The extracts include income, internally generated funds, operational results, assets, and liabilities of the Assemblies.

PART II

EXECUTIVE SUMMARY

Submission of financial statements

6. In 2021, the 16 Regions had 260 Assemblies made up of six Metros, 107 Municipalities and 147 Districts. Out of this, 258 Assemblies submitted their financial statements for audit in compliance with Section 80 of the Public Financial Management Act, 2016 (Act 921). Except for Akatsi North District Assembly, we issued unqualified opinion on the financial statements of all the Assemblies. The overall performance of the Assemblies in complying with Section 80 of Act 921 for the years 2019 to 2021 is provided in the table below:

Year	No. of Assemblies	Assemblies with audited financial statements	No. of defaulting Assemblies	Percentage of defaulting Assemblies
2019	260	258	2	0.77
2020	260	259	1	0.38
2021	260	258	2	0.77

Sources of Income

7. The 258 Assemblies operated with a total income of GH¢2,116,596,432.92 during the 2021 financial year. The incomes comprised of internally generated funds (IGF), quarterly allocations of the District Assemblies Common Fund (DACF), Government grants to pay salaries of employees and budgetary support to decentralised departments and Donor funding.

IGF performance

8. For the year under review, the total revenue collected by the 258 Assemblies was GH¢452,997,433.77 which accounted for 21.4 percent of the total income of the Assemblies of GH¢2,116,596,432.92. The revenue collections were made up of rates, rent, fees, fines, licenses etc.

Assets and Liabilities

9. Total assets of the 258 Assemblies as at 31 December 2021 was GH¢825,781,648.09 whilst total liabilities stood at GH¢66,375,222.97. The assets comprised cash/bank balance of GH¢385,897,648.86, Investment of GH¢419,707,814.34 and receivables (debtors) of GH¢20,009,601.78.

Summary of Irregularities

Irregularity	2019	2020	2021
Cash irregularities	16,085,998.24	11,272,151.16	9,313,612.62
Payroll irregularities	245,639.90	515,501.88	777,627.11
Contract irregularities	2,164,502.57	483,470.78	2,713,657.35
Assets management and stores irregularities	504,349.18	259,842.9	555,883.10
Tax and other statutory deduction irregularities	534,121.78	345,594.30	132,810.15
Total	**19,534,611.67**	**12,876,561.02**	**13,493,590.33**

Cash irregularities

10. My audits reported cash irregularities amounting to GH¢9,313,612.62 at 191 Assemblies. The table below provides a list of the cash irregularities which mainly comprise uncollected revenue, inefficient revenue collection, unaccounted funds, and misappropriation of revenue.

Irregularities	Total	No. of MMDAs
Uncollected revenue	4,121,615.13	63
Inefficient revenue collection	1,634,964.31	31
Unpresented payment vouchers	989,119.13	11
Unsupported payments	679,981.35	15
Misappropriation of revenue	646,094.62	43
Unaccounted payments/funds	286,702.00	7
Payment of judgement debt	250,752.00	2
Auction sales unaccounted for	203,830.00	2
Unpresented value books with face value	132,400.00	6
Uncredited lodgement	119,038.75	3
Unretired imprests	149,887.00	4
Loss of revenue	83,620.00	2
Unrecovered advance	15,608.33	2
Total	**9,313,612.62**	191

11. The irregularities resulted mainly from non-compliance with relevant Laws and Regulations and non-enforcement of controls to maximise revenue collection and also mitigate payment infractions.

Uncollected revenue

12. Sixty-three Assemblies could not collect GH¢4,121,615.13 due from rent, property rates and business operating permits, among others.

13. We recommended that, if routine recovery measures fail to yield results, legal action should be taken against the defaulters for recovery of the amount.

Inefficient revenue collection

14. One hundred and sixty-three collectors at 31 Assemblies were paid salaries of GH¢3,040,877.99 but collected revenue of only GH¢1,634,964.31 representing 54 percent of their salaries leading to a shortfall of GH¢1,405,913.68.

15. We recommended to management of the Assemblies to enforce revenue targets for collectors and remuneration paid should be commensurate with their collections. We also recommended that disciplinary action should be taken against non-performing collectors.

Unaccounted funds

16. Thirty-seven Assemblies recorded unaccounted funds of GH¢2,105,689.48 resulting from unpresented payment vouchers, unsupported payments, unaccounted payments, and unretired imprest.

17. We recommended that in the absence of accountability, the Coordinating Directors and Finance Officers should be held liable to refund the amount into the Assemblies' accounts.

Misappropriated revenue

18. Forty-three Assemblies misappropriated a total amount of GH¢646,094.62 revenue collected.

19. We recommended recovery of the amount from the revenue collectors with sanctions otherwise the Coordinating Directors, Finance Officers and Revenue Superintendents should refund the amount into the Assemblies' accounts.

Unaccounted value books

20. Twenty-five Assemblies could not account for 335 General Counterfoil Receipts (GCRs) booklets of no-par value.

21. We recommended that the average value of collections per GCR booklet for the year should be computed for each of the 335 GCR booklets and the total amount recovered from the collectors with sanctions, otherwise the Coordinating Directors, Finance Officers and Revenue Superintendents should be held liable for refund of the amount. We also recommended that management of the Assemblies should step up their supervisory roles over revenue collection.

Payroll irregularities

22. Payroll infractions occurred at 32 Assemblies and involved payment of salaries to separated staff and overpayment of salaries. We also noted instances where social security contributions deducted from staff salaries had not been remitted to the Social Security and National Insurance Trust (SSNIT) and poor management of pension funds which resulted in penalty payment. These are summarised in the table below:

Irregularities	Total	No. of MMDAs
Unearned salaries	569,417.20	22
Overpayment of Salary	107,222.94	1
Unremitted SSF	45,390.27	4
Unjustified payment of transfer grant	28,116.03	2
Failure to invest tier-two contribution for casual staff	20,593.22	1
Non-payment of Tier 2 pension contributions of workers	5,665.68	1
Penalty on delay remittance of staff SSNIT contributions	1,221.77	1
Total	**777,627.11**	**32**

23. We recommended recovery of the unearned and overpaid salaries from the beneficiaries otherwise, the Coordinating Directors and Salary Validators whose inaction resulted in the loss should be held liable. We also recommended to the Coordinating Directors and Finance Officers of the Assemblies to invest pension funds in mandatory schemes to ensure payment of benefits to contributors on their retirement and be held liable for payment of penalties.

Contract irregularities

24. Four Assemblies reported abandoned/delayed projects for periods ranging between 24 and 128 months whilst three Assemblies had projects completed between January and March 2021 but were not in use. Total payment made by the seven Assemblies on the projects was GH¢2,713,657.35 as shown in the table below:

Irregularities	Total	No. of MMDAs
Abandoned/ delayed projects	2,232,232.00	4
Completed projects not in use	481,425.35	3
Total	**2,713,657.35**	**7**

25. To avoid cost overruns, we recommended to management of the Assemblies to ensure that priority is given to abandoned and delayed projects before new ones are awarded and to also make provision in project budgets for all needed ancillary amenities to make them usable on completion.

Stores irregularities and assets management

26. Upper Denkyira East Municipal Assembly did not fulfil its contractual obligations to a service provider which led to confiscation of three of its vehicles on the order of a Cape Coast High Court. Five Assemblies could not account for fuel whilst two Assemblies were unable to account for stores of GH¢82,320.66 which included household items of GH¢72,480.66 not returned by a former Chief Executive of Ledzokuku Municipal Assembly. The table below provides a summary of the irregularities:

Irregularities	Total	No. of MMDAs
Confiscated vehicles	405,935.00	1
Unaccounted for fuel	67,627.44	5
Unaccounted stores	82,320.66	2
Total	**555,883.10**	**8**

27. We recommended to the Chief Executive and Coordinating Director of Upper Denkyira East Municipal Assembly to follow up and resolve all outstanding issues for recovery of the vehicles. We also recommended that in the absence of accountability, the cost of the fuel should be recovered from the responsible officers and the former Chief Executive should return the household items or pay for the cost of GH¢72,480.66 to the Assembly.

Tax irregularities

28. The infractions noted included GH¢93,016.61 taxes not withheld by six Assemblies and GH¢37,718.98 taxes deducted but not remitted to GRA by six Assemblies as summarised below:

Tax Irregularities	Total	No. of MMDAs
Tax not remitted	93,016.61	6
Tax not withheld	37,718.98	6
Penalty for non-payment of withholding tax	2,074.56	1
Total	**132,810.15**	**13**

29. We recommended that the Finance Officers of the Assemblies should comply with the tax laws by paying all taxes due to GRA to avoid penalties. We also recommended that any penalties should be personally paid by the Finance Officers.

PART III

DETAILS OF FINDINGS AND RECOMMENDATIONS

AHAFO REGION

Introduction

30. The Ahafo Region had six Assemblies in 2021, made up of three Municipalities and three Districts. The list of the six Assemblies, their capitals, status, and Legislative Instruments are attached as Appendix 'A'.

31. We audited the books and accounts of the six Assemblies for the 2021 financial year and issued management letters thereon. All the Assemblies responded to our management letters as required by Section 29(1) of the Audit Service Act, 2000 (Act 584).

Financial Reporting

Submission of annual financial statements

32. All six Assemblies submitted their 2021 financial statements for audit in compliance with Section 80 of the Public Financial Management Act, 2016 (Act 921). We also issued our opinions on the financial statements of the six Assemblies.

Year	No. of Assemblies	Assemblies with audited financial statements	No. of defaulting Assemblies	Percentage of defaulting Assemblies
2019	6	6	-	0
2020	6	6	-	0
2021	6	6	-	0

Sources of Income

33. The Assemblies operated with a total income of GH¢52,753,051.16 during the year. This was made up of Internally Generated Funds (IGF), allocations of the District Assemblies Common Fund, Government Salary Grant, and support from Ghana's Development Partners. The total income of GH¢52,753,051.16 represented an increase of GH¢727,834.39 or 1.40 percent as compared to 2020 figure of GH¢52,025,216.77 for all the Assemblies.

IGF revenue performance

34. The six Assemblies collected a total IGF of GH¢12,818,718.78 which represented an increase of GH¢2,740,902.32 over the 2020 figure of GH¢10,077,816.46. Asutifi North reported the highest increase of GH¢2,025,755.12. Asunafo South and Tano North Assembly's drop in IGF collection by GH¢65,537.14. The Assemblies collected IGF from property rates, fees, licences, royalties and other miscellaneous sources for their recurrent expenditure.

Assets and Liabilities

35. Total assets of the six Assemblies as at 31 December 2021 was GH¢6,541,456.99. These comprised Cash/Bank balances of GH¢6,483,693.49, Investment of GH¢19,850.00 and Debtors of GH¢37,913.50. All the six Assemblies had positive cash balances with Asunafo South ending the year with the least balance of GH¢270,236.07

36. All six Assemblies recorded liabilities totalling GH¢518,445.17 with Asutifi North reporting the highest liabilities of GH¢468,213.70.

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

Management Issues

Cash Irregularities

Inefficient Revenue Collection

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

39. We noted that during the year under review, 13 Revenue Collectors of the Asunafo South District Assembly performed poorly in generating revenue for the Assembly, especially those stationed at Kukuom, Kwapong and Abuom. Between January and December 2021, the total amount of GH¢236,861.40 was paid as compensation to them whilst their total revenue collected amounted to GH¢94,864.00 resulting in a negative variance of GH¢141,997.40 despite our previous audit recommendation. The details are attached below:

No	Name Of Collectors	Revenue Item	Area of Operation	Total Collection For 2021	Total Emoluments of Staff Paid	Variances
1	Comfort Sarkodie	Property Rate	Kukuom	22,892.00	25,074.60	(2,182.60)
2	Adjei Charles	Property Rate	Kukuom	912.00	14,628.00	(13,716.00)
3	Gifty Geke	Property Rate	Kukuom	3,040.00	18,059.40	(15,019.40)
4	Patricia Oforiwa	Property Rate	Kukuom	2,185.00	15,649.20	(13,464.20)
5	Nicholas Boadu	Fees	Kwapong	11,248.00	17,608.80	(6,360.80)
6	Edith T. Mensah	Property Rate	Kwapong	5,507.00	17,915.40	(12,408.40)
7	Christopher Ahiabu	Licenses	Kwapong	3,747.00	17,608.80	(13,861.80)
8	Georgina Konadu	Fees	Sankore	10,939.00	16,463.40	(5,524.40)
9	Faustina Boahen	Fees	Sankore	758.00	24,660.60	(23,902.60)
10	Elizabeth Nyarko	Property Rate	Sankore	6,822.00	16,187.40	(9,365.40)
11	Boakye Johnson	Fees	Sankore	10,409.00	16,187.40	(5,778.40)
12	Hannah Pokuaa	Property Rate	Noberkaw	4,596.00	12,157.80	(7,561.80)
13	Monica Okine	Fees	Abuom	11,809.00	24,660.60	(12,851.60)
	Sub-Total			**94,864.00**	**236,861.40**	**(141,997.40)**

40. This situation undermines the achievement of value for money and loss of funds to the Assembly.

41. We recommended that, the underperforming collectors should be sanctioned and reposted to other Districts where their services will be effectively utilised. Also, the Finance Officer and Head of Revenue Unit should increase their supervision over the collectors and consider identifying other sources of revenue and widening the net.

Unsupported Payments – GH¢8,816.20

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

43. Contrary to the above Regulation, we noted that management of Asutifi South District Assembly withdrew an amount of GH¢61,012.50 with 10 payment vouchers for meetings, fuel and refreshments but accounted for only GH¢52,196.30 leaving GH¢8,816.30 not accounted for. Details as follows:

Date	PV No.	Payee	PV. Amount GH¢	Amount Accounted for GH¢	Amount Outstanding GH¢
3/4/21	24/3/2021	Frempong Richard	350.00	150.00	200.00
8/4/21	57/4/2021	Samuel Dumenya	34,000.00	33,800.00	200.00
25/5/21	43/5/2021	DFO	400.00	-	400.00
9/9/21	22/9/2021	Samuel Dumenya	1,245.00	945.00	300.00
23/9/21	62/09/2021	Samuel Dumenya	15,300.00	12,090.05	3,209.95
17/5/21	21/05/2021	Kwadwo Richard	1,000.00	-	1,000.00
17/9/21	51/9/2021	Earthrays Gis Consult	3,577.50	2,577.50	1,000.00
17/5/21	21/5/2021	Kwadwo Richard	1,000.00	-	1,000.00
4/10/21	10/3/2021	AD1(Samuel Dumenya	2,840.00	2,333.75	506.25
17/6/21	23/06/2021	DFO & AC	1,300.00	300.00	1,000.00
Total			**61,012.50**	**52,196.30**	**8,816.20**

44. This could result in misapplication and/or misappropriation of funds meant for the development of the Assembly.

45. We recommended that the amount of GH¢8,816.30 should be recovered from the Coordinating Director and the Finance officer and same paid into the IGF accounts.

Revenue not collected – GH¢2,650.00

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

47. Contrary to the above Regulation, a review of the Asutifi North District Assembly's revenue collections revealed that, management failed to collect revenue from caretakers of 7 privatised toilets within the district amounting to GH¢2,650.00. Details below:

No.	Agreement Date	Name Of Operator	Monthly Payment	Agreed Amt. Per Annum	Amt. Paid	Diff.	Location
1	3/12/2020	Haruna Abu	50	600	550	50	Zongo-Kenyasi No. 2
2	3/12/2020	Afia Kwarteng	50	600	400	200	Zongo-Kenyasi No. 2
3	3/12/2020	Hon. Collins Atta Agyei	50	600	-	600	Zongo-Kenyasi No. 2
4	3/12/2020	Philip Appiah Kubi	50	600	100	500	Ampedwee-Kenyasi No. 2
5	3/12/2020	Afia Sarpong	50	600		600	Kenyasi No. 1 New Town
6	3/12/2020	Collin Appiah	50	600	200	400	Jerico-Kenyasi No.2
7	3/12/2020	Georgina Asiedu	50	600	300	300	Kwadaso
Total				**4,200.00**	**1,550.00**	**2,650.00**	

48. This could lead to loss of funds to the Assembly.

49. We recommended the recovery of the indebtedness from the defaulters and the repossession of the commercial assets from the operators and re-assign them to new managers who would act in good faith with agreed terms and conditions of operation duly signed by all parties.

Unrecovered rent - GH¢1,480.00

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

51. We noted that, the Asutifi North District Assembly failed to collect total rent of GH¢1,480.00 from 5 staffs of the Assembly. Details attached below:

No.	Name Of Payee	Period	Rent Payable
1.	Augustine Asi	Jan – Dec 2021	480.00
2.	Eric Jones Adjei	Jan – Dec 2021	120.00
3.	Oppong Daniel	Jan – Dec 2021	240.00
4.	Dua Yaw Peter	Jan – Dec 2021	160.00
5.	Denis Yeboah	Jan – Dec 2021	480.00
Total			**1,480.00**

52. The finance officer explained that these staff have been given several reminders, but they still refuse to pay the amount owed by them.

53. This has denied the Assembly of funds for their operations.

54. We recommended the recovery of the unpaid rent of GH¢1,480.00 from the defaulting occupants.

ASHANTI REGION

Introduction

55. The Ashanti Region had 43 Assemblies in 2021, comprising one Metropolitan, 18 Municipalities and 24 Districts. The list of the 43 Assemblies, their status, capitals, and Legislative Instruments are provided in Appendix 'A' to this report.

Financial reporting

Submission of annual financial statements

56. For the financial year ended 31 December 2021, 41 out of the 43 Assemblies submitted their financial statements for audit in compliance with Section 80 of the Public Financial Management Act, 2016 (Act 921). The defaulting Assemblies are Asokore Mampong Municipal and Ahafo Ano South East District. This represented a decrease in performance from 97.7 percent in 2020 to 95.4 percent in 2021.

Year	No. of Assemblies	Assemblies with audited financial statements	No. of defaulting Assemblies	Percentage of defaulting Assemblies
2019	43	43	-	0
2020	43	42	1	2.3
2021	43	41	2	4.6

Sources of Income

57. The 41 Assemblies whose financial statements were validated operated with a total income of GH¢355,949,097.55 during the 2021 financial year. This comprised internally generated funds (IGF), allocations from the District Assemblies Common Fund (DACF), Government grants and Donor funding. Government grants was in the form of salary payments to employees and budgetary support to decentralised departments whilst donor funding mainly consisted of DACF-RFG grant.

IGF performance

58. For the year under review, the 41 Assemblies budgeted revenue of GH¢87,008,897.77 but recorded GH¢72,921,693.93 (83.8%) from IGF and this accounted for 20.5 percent of the total revenue of the Assemblies.

Assets and Liabilities

59. Total assets of the 41 Assemblies as at 31 December 2021 was GH¢70,926,689.59 whilst total liabilities stood at GH¢2,591,92738. The assets comprised cash/bank balance of GH¢72,414,826.74, Investment of GH¢329,099.62 and receivables (debtors) of GH¢774,690.61.

60. The income, IGF, operational results, bank balances, investments, debtors and creditors in the books of the 41 Assemblies are provided in Appendices B to D.

Management Issues

Cash Irregularities

Inefficient revenue collection – GH¢131,585.02

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

62. In violation of the above, we noted that 17 revenue collectors of seven Assemblies were paid a total salary of GH¢326,920.02 for the period under review, but they were only able to collect revenue of GH¢195,335.00 representing 60 percent of their salaries and a shortfall of GH¢131,585.02 to the Assemblies. Details are provided in below:

No.	Assembly	No. of Staff	Total Salary	Total Revenue collected	Shortfall
1.	Afigya Kwabre North District	4	55,619.58	20,968.00	34,651.58
2.	Ahafo Ano South East District	3	50,879.08	17,151.00	33,728.08
3.	Atwima Nwabiagya North District	3	49,035.36	33,917.00	15,118.36
4.	Ejura-Sekyedumase	2	56,100.00	48,311.00	7,789.00
5.	Mampong Municipal	2	41,777.40	32,391.00	9,386.40
6.	Offinso North District	1	20,332.68	5,109.00	15,223.68
7.	Old Tafo Municipal	2	53,175.92	37,488.00	15,687.92
Total		**17**	**326,920.02**	**195,335.00**	**131,585.02**

63. The inefficiency in revenue mobilisation at the Assemblies whereby payment of salaries to revenue collectors was not commensurate with collections is a loss to the Assemblies.

64. We recommended that management of the seven Assemblies should enforce revenue targets for collectors and remuneration paid should be commensurate with their collections. We also recommended that disciplinary action should be taken against non-performing collectors.

Unsupported payments – GH¢279,645.15

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

66. Contrary to the above, management of four Assemblies did not support 108 payments totalling GH¢279,645.15 with relevant supporting documents such as receipts, invoices, statement of claim and other relevant documents for authentication. Details are provided below:

No.	Assembly	Particulars	No. of PVs	Amount
1	Ahafo Ano South West District	Payment for goods and services	21	56,772.35
2	Atwima Nwabiagya North District	Payments for DCE's upkeep	44	22,000.00
3	KMA (Bantama Sub Metro)	Payment on various expenditure	10	34,818.00
	KMA	Payment for goods and services	18	118,141.20
	KMA (Manhyia South Sub Metro)	Payment on various expenditure	12	30,144.60
4	Old Tafo Municipal	Payment for goods and services	3	17,769.00
Total			**108**	**279,645.15**

67. We could therefore not confirm the authenticity of the payments.

68. We recommended that in the absence of the supporting documents, the amount of GH¢279,645.15 should be recovered from the Coordinating Directors and Finance Officers.

Unpresented payment vouchers – GH¢900,421.16

69. Section 11(2) of the Audit Service Act, 2000 (Act 584) states, "the Auditor-General or any person authorised or appointed for the purpose by the Auditor-General shall have access to all books, records, returns and other documents including documents in computerised and electronic form relating to or relevant to those accounts".

70. On the contrary, four Assemblies did not produce 95 payment vouchers with a total face value of GH¢900,421.16 for audit. Details are provided below:

Assembly	No. of PVs	Amount
Ahafo Ano South East District	8	4,000.00
Asokore Mampong Municipal	47	288,639.06
KMA	36	596,563.10
Sekyere Central District	4	11,129.00
Total	**95**	**900,331.16**

71. Lack of proper record keeping at the accounts units of the Assemblies occasioned the lapse. As a result, we were unable to authenticate whether the funds were used for the intended purposes.

72. We recommended that, in the absence of the payment vouchers, the total amount of GH¢900,331.16 should be refunded by the Coordinating Directors and Finance Officers.

Unretired imprests – GH¢40,922.00

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

74. Contrary to the provision of the above Act, we noted that four officers of KMA, did not account for GH¢40,922.00 out of a total amount of GH¢92,509.40 advanced to them to undertake various activities on behalf of the Assembly even after completion of the activities.

75. This could result in the use of funds in the interest of the individuals rather than the Assembly.

76. We recommended that, in the absence of accountability, the Coordinating Director and Finance Officers should recover the amount of GH¢40,922.00 from the defaulting officers or be held liable to refund the amount.

Unjustified allowances – GH¢49,900.00

77. Contrary to Regulation 78(1) of the PFM Regulations, 2019 (L.I. 2378), the Administrator and the Accountant of Manhyia North Sub-Metro paid weekly fuel allowances and T&T amounting to GH¢49,900.00 to staff members for official duties but did not provide relevant documents such as activity reports and duties undertaken to justify the payments.

78. This practice drains the scarce resources of the Sub-Metro.

79. We recommended recovery of GH¢49,900.00 from the Administrator and the Finance Officer.

Payment without the use of GIFMIS

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

81. We noted that, six Assemblies paid a total amount of GH¢2,425,340.40 via 645 payment vouchers without the use of GIFMIS. Details are provided below:

No.	Assembly	Period	No. of PVs	Reasons	Amount
1	Amansie Central District	Feb. to Sept. 2021	3	Schedule officers were on training programme	239,661.00
2	Asokore Mampong Municipal	Jan. to Dec. 2021	44	No reason given	297,441.00
3	Ejisu Municipal	Jan. to Dec. 2021	10	No reason given	25,812.00
4	Juaben Municipal	April to Dec. 2021	36	No reason given	63,060.25
5	KMA	Jan. to Dec. 2021	50	Network challenges	535,526.98
	KMA (Nhyiaeso Sub Metro)	Jan. to Dec. 2021	390	Network challenges	630,236.90
6	Offinso North District	Jan. to Dec. 2021	112	No reason given	633,602.27
Total			**645**		**2,425,340.40**

82. The lapse could result in distortions in the financial reporting of the Assemblies.

83. We recommended to the Coordinating Directors and Finance Officers to address all bottlenecks impeding the use of GIFMIS and make all payments via GIFMIS. We also recommended that the defaulting officers should be sanctioned in accordance with Section 96 of the Public Financial Management Act, (Act 921).

Uncollected revenue – GH¢221,882.00

84. Regulation 46 of the PFM Regulations, 2019 (L.I. 2378) enjoins, a Principal Spending Officer to ensure that non-tax revenue is efficiently collected and immediately lodged in gross within 24 hours in the designated account.

85. We however noted that 12 Assemblies did not collect non-tax revenue in the areas of rent, rates and fees totalling GH¢221,882.00 from 1,148 individuals and corporate institutions. Details are shown below:

No.	Assembly	Revenue Type	No. of defaulters	Amount
1.	Asante Akim Central Municipal	Rent	37	15,197.00
2.	Afigya Kwabre South District	Rent	12	5,625.00
3.	Ahafo Ano South West District	Rent	34	7,936.00
4.	Amansie Central District	Rent	18	51,930.00
5.	Amansie West District	Rent	65	26,610.00
6.	Asokore Mampong Municipal	Fees	18	22,130.00
7.	Bekwai Municipal Assembly	Rent	33	6,650.00
8.	Bosome Freho District	Rates	874	15,645.00
9.	Ejisu Municipal	Rent	20	6,250.00
10.	Kwadaso Municipal	Fees	24	43,130.00
11.	Mampong Municipal	Fees	10	18,589.00
12.	Sekyere Kumawu District	Rent	3	2,190.00
Total			**1,148**	**221,882.00**

86. This denied the Assemblies funds needed for their operations.

87. We recommended that, if routine recovery measures fail to yield results, legal action should be taken against the defaulters for recovery of the amount.

Misappropriation of revenue – GH¢94,425.67

88. Regulation 39 of the PFM Regulations, 2019 (L.I. 2378) provides that, where revenue and other money is received directly by a revenue collector or cashier, the cashier or revenue collector shall, within twenty-four hours after the receipt of the revenue and other money, deposit the revenue and other money into the designated account.

89. Contrarily, we noted that a revenue post and 20 revenue collectors at four Assemblies could not account for total revenue of GH¢94,425.67 collected. Details are provided below:

Assembly	No. of officers/ Post	Amount
Asante Akim Central Municipal	7	16,906.68
Ahafo Ano South East District	12	6,282.00
Ahafo Ano South West District	1	22,500.00
KMA	1	48,736.99
Total		**94,425.67**

90. The Assemblies were therefore denied revenue for their operations.

91. We recommended that the total amount of GH¢94,425.67 is recovered from the officers with sanctions, failing which the Coordinating Directors, Finance Officers and Revenue Superintendents should refund the amount into the Assemblies' accounts. We also recommended that effective internal controls should be put in place to avert the recurrence of funds lost to the Assemblies.

Unpresented value books – GH¢20,000.00

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

93. Contrary to the above, 24 revenue collectors from six Assemblies did not present Market and Lorry Park Tickets valued at GH¢20,000.00 and 24 GCR booklets with no par value, for audit. Details are shown below:

Assembly	No. of collectors	Quantity	Type of value book	Amount
Kwadaso Municipal	5	-	Market and Lorry Park Tickets	20,000.00
Asante Akim Central Municipal	3	3	GCR booklets	Not known

Amansie South District	2	2	GCR booklets	Not known
Asante Akim South Municipal	6	9	GCR booklets	Not known
Asokore Mampong Municipal	4	3	GCR booklets	Not known
Bekwei Municipal	4	7	GCR booklets	Not known
Total	**24**	**24**		

94. This could result in misappropriation of revenue and the Assemblies denied resources for their operations.

95. We recommended that, the total amount of GH¢20,000.00 should be recovered from the nine revenue collectors of Kwadaso Assembly whilst, the average value of collections per GCR booklet in the year should be computed for each of the 24 GCR booklets and the total amount recovered from the collectors, otherwise the Coordinating Directors, Finance Officers and Revenue Superintendents should refund the amount. We also recommended that the defaulting revenue collectors should be sanctioned, and management should step up its supervisory role in revenue collection to avert recurrence.

Payroll Irregularities

Unearned salaries – GH¢71,142.94

96. Regulation 92 of the PFM Regulations, 2019 (L.I. 2378) requires that, a Principal Spending Officer of a covered entity shall ensure the immediate stoppage of payment of salary to a Public Servant when that Public Servant vacates post, retired, died, etc. Also, Regulation 90(4e) of LI 2378 requires the Principal Spending Officer of a covered entity to ensure that any over payment of personal emolument paid to staff is recovered.

97. On the contrary, seven Assemblies wrongly paid salaries of GH¢71,142.94 to nine undeserving staff. Details are shown below:

Assembly	Name	Period	Amount	Remarks
Ahafo Ano South East District	Appiah Dennis	July to Oct.2020	5,059.19	Was appointed on 22 July 2020 but assumed duty on 20 Oct. 2020 yet was paid for the period.
Amansie South District	Esther Afoakwa	July to Dec. 2020	4,426.32	Overpayment of salary. Was placed at grade 18.1 instead of 15.1
Asante Akim South Municipal	Atuahene Emmanuel	Sept. to Dec. 2021	12,512.35	Vacation of post on 17 Sept 2021

	Gabriel Mensa	Sept. to Dec. 2021	12,873.88	Vacation of post on 1 Sept 2021
Asokore Mampong Municipal	Huseiru Hawawu	August to Oct. 2021	4,082.85	Failure to return to duty after expiry of sick leave on 12 July 2021
Bosomtwe District	Abadom Alex	Jan. to March 2021	4,079.16	Death on 6 January 2021
Offinso Municipal	Janet Arhin	May to Dec. 2021	9,286.00	Compulsory Retirement in April 2021 per the SSNIT information
	Sarpong Kwaku	July to Nov. 2021	6,799.00	Vacation of Post in July 2021
Old Tafo Municipal	Agnes Nyarko	Jan. 2019 to Dec. 2021	12,024.19	Overpayment of salary
Total			**71,142.94**	

98. Consequently, GH¢71,142.94 was lost to the Assemblies due to payment of unearned salaries.

99. We recommended that the amount of GHc71,142.94 paid to the undeserving officers should be recovered from them, otherwise the Coordinating Directors and Heads of Human Resource Units of the Assemblies should refund same into the Government Salary Suspense Account.

Contract Irregularities

Abandoned projects – GH¢90,002.03

100. In line with Section 52 of the PFM Act, 2016 (Act 921), Coordinating Directors as Principal Spending Officers are required to institute proper control systems to prevent loss and waste.

101. On the contrary, management of KMA abandoned four projects awarded at a total contract sum of GH¢513,230.20, scheduled for completion between June 2011 and May 2012. The projects which were at various stages of completion were abandoned after interim payments totalling GH¢90,002.03 had been made to the contractors. The details are below:

Project Title	Contract Sum	Date Started	Expected Completion Date	Amount Paid to Date	Period of Delay
Construction of 1 No. 6-unit Classroom Block with ancillary	148,350.00	14 Mar. 2011	14 Sept 2011	0.00	123 months

facilities at Duase R/C Basic School					
Construction of 1st Phase (ground floor) of 1 No. 2 Storey Library Complex at State Experimental School, Ridge Nhyiaso	79,675.00	10 Jan. 2011	10 Jun. 2011	23,263.16	126 months
Construction of 1 No. 6-unit Classroom Block at Abrepo	135,555.20	1 Dec. 2011	20 May 2012	35,159.85	115 months
Construction of 1 No. 6-unit Classroom Block with ancillary facilities at Danyame M/A Basic School	149,650.00	13 May 2011	13 Nov 2011	31,579.02	121 months
Total	**513,230.20**			**90,002.03**	

102. Management explained that project works were stalled due to lack of funds. Delayed execution of projects could lead to additional funds being incurred to the detriment of other projects of the Assembly.

103. We recommended to management to ensure that priority is given to abandoned projects before new ones are awarded.

Procurement Irregularities

Non-compliance with procurement processes

104. Amansie West District Assembly outsourced the collection of property rates and business operating permit from Vodafone, ATC (MTN), ECG, COCOBOD and any other identified corporate organization to Matphijoe Consult Business Service Ltd and in return, be paid 30% commission. Consequently, the Assembly paid a commission of GH¢30,377.90 to the company via four payment vouchers for collecting GH¢101,259.24 between March and August 2021. Details are presented in the table below:

Date	PV No.	Details	Gross Amount Collected	Commission Paid
09/03/21	37/2/21	Property rate collected from Electricity Co. of Ghana	51,449.98	15,434.99
30/03/21	54/3/21	Business operating permit	9,268.65	2,780.59
24/06/21	78/6/21	Amount collected on behalf of the Assembly	21,960.25	6,588.08
11/08/21	14/8/21	Amount collected on behalf of the Assembly	18,580.36	5,574.11
Total	**4**		**101,259.24**	**30,377.77**

105. We however noted that management single-sourced the contract to Matphijoe Consult Business Service Ltd without the approval of PPA contrary to Section 40 of the Public Procurement Act, 2003 (663), as amended. This undermined the objective of the Procurement Act.

106. We recommended that the Chief Executive of the Assembly should be sanctioned.

Unaccounted fuel – GH¢40,212.00

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

108. Contrary to the above, Management of three Assemblies purchased fuel totalling GH¢40,212.00 without proper records to provide evidence of actual receipt and use of the fuel bought. Details are provided below:

Assembly	Amount	Reason
Offinso Municipal	32,745.00	Fuel invoices were without vehicle numbers
Sekyere Central District	5,467.00	There was no evidence to show the usage in the logbooks
Sekyere Kumawu District	2,000.00	Fuel invoices were without vehicle numbers and no entries in logbooks
Total	**40,212.00**	

109. This did not provide an effective audit trail and as a result we were unable to confirm whether the fuel purchased was used in the interest of the Assemblies.

110. In the absence of justification that the fuel purchased was used for the Assemblies' activities, we recommended recovery of the amount of GH¢40,212.00 from the Coordinating Directors, Finance Officers and Transport Officers of the Assemblies.

Tax Irregularities

Failure to withhold and remit taxes – GH¢103,830.61

111. Section 116(2) of the Income Tax Act, 2015 (Act 896) states, "a resident person, other than an individual, shall withhold tax on the gross amount of the payment at the rate specified in the First Schedule when the person makes a payment to another resident who does not fall within Sub-section (1) or Section 114 for the supply or use of goods, the supply of works and the supply of services."

112. Contrary to the above, three Assemblies did not to either withhold or remit taxes of GH¢103,830.61 to GRA. The breakdown is shown below:

No.	Assembly	Tax not withheld GH¢	Tax not remitted GH¢	Total GH¢
1.	Bosomtwe District	3,726.00		3,726.00
2.	KMA	24,041.36	69,189.24	92,230.76
	KMA (Bantama Sub Metro)		1,804.43	1,804.43
3.	Atwima Nwabiagya Municipal		6,069.42	6,069.42
Total		**27,767.36**	**77,063.09**	**103,830.61**

113. As a result, the State stood the risk of not meeting her tax revenue targets.

114. We recommended that the Finance Officers should personally pay the unwithheld taxes of GH¢27,767.36 to GRA and recover same from the service providers. We also recommended that the unremitted taxes of GH¢77,063.09 should be paid to GRA and the Finance Officers held liable for any penalties.

Penalty for non-payment of withholding tax - GH¢2,074.56

115. 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 appropriated in that covered entity.

116. We noted that GRA imposed a penalty of GH¢2,074.56 on the Sekyere Kumawu District Assembly for failing to withhold and remit taxes on payments to third parties for the supply of goods, services rendered between 2018 and 2019.

117. We recommended that the Finance Officer whose inactions caused the infraction, should refund the penalty payment of GH¢2,074.56 into the Assembly's coffers.

BONO REGION

Introduction

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

119. We audited the books and accounts of the 12 Assemblies for the 2021 financial year and issued management letters thereon.

Financial reporting

Submission of annual financial statements

120. The 12 Assemblies submitted their 2021 financial statements for audit in compliance with Section 80 of the PFMA, 2016 (Act 921). We also issued our opinions on the financial statements of the Assemblies.

Year	No. of Assemblies	Assemblies with audited financial statements	No. of defaulting Assemblies	Percentage of defaulting Assemblies
2019	12	12	-	0
2020	12	12	-	0
2021	12	12	-	0

Sources of income

121. The 12 Assemblies operated with a total income of GH¢113,035,401.16 during the year. This was made up of IGF, allocations of the District Assemblies Common Fund, Government Salary Grant, and support from Ghana's Development Partners. The total income of GH¢113,035,401.16 represented a

decrease of GH¢9,711,157.98 or 8 percent against the 2020 figure of GH¢122,746,559.14.

IGF revenue performance

122. The 12 Assemblies collected total IGF of GH¢10,882,860.52 during the year. This represented an increase of GH¢1,014,628.80 as compared to the 2020 figure of GH¢9,868,231.72. Seven out of the 12 Assemblies reported increases with Sunyani Municipal and Berekum East recording the highest increases of GH¢435,561.87 and GH¢453,159.88 respectively. Berekum West Municipal and Dormaa East District recorded the most decline in collections thus (GH¢230,413.63) and (GH¢110,746.82) respectively.

Assets and Liabilities

123. Total assets of the 12 Assemblies as of 31 December 2021 was GH¢23,398,194.79. These comprised Cash/Bank balances of GH¢23,319,999.71, Investment of GH¢59,870.00 and Debtors of GH¢18,325.08. Six Assemblies recorded liabilities totalling GH¢139,921.83 with Wenchi Municipal reporting the highest liability of GH¢83,329.32.

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

Management Issues

Cash Irregularities

Unpresented payment vouchers – GH¢17,668.00

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

126. Contrary to the above, the Accountant of Banda District Assembly failed to produce six payment vouchers valued at GH¢17,668.00 for audit.

127. Management could not provide any reason for this infraction; we could therefore not confirm the authenticity of the payments.

128. We recommended that, the amount of GH¢17,668.00 should be recovered from the Coordinating Director and the Finance Officer.

Revenue unaccounted for – GH¢24,263.00

129. Regulation 46 of the PFM Regulations, 2019 (L.I. 2378) enjoins, a Principal Spending Officer to ensure that non-tax revenue is efficiently collected and immediately lodged in gross within 24 hours in the designated account.

130. Contrary to the above Regulation, we noted that 42 revenue collectors of two Assemblies did not account for revenue totalling GH¢24,263.00 during the period of audit. Details provided below:

Assembly	No. Officers	Amount
Wenchi Municipal	40	22,263.00
Jaman South	2	2,000.00
Total	**42**	**24,263.00**

131. This has led to loss of funds to the Assemblies.

132. We recommended that, the total amount is recovered from the officers without delay.

Revenue not collected – GH¢166,925.00

133. Contrary to Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted that, three Assemblies failed to collect total non-tax revenue in the areas of rent, and fees totalling GH¢166,925.00 from 226 individuals and corporate institutions. Details are shown below:

No.	Assembly	Revenue Type	No. of defaulters	Amount
1	Sunyani Municipal	Fees	171	78,730.00
2	Berekum East Municipal	Fees & Rent	45	71,895.00
3	Dormaa Central	Fees	10	16,300.00
	Total		**226**	**166,925.00**

134. This could deny the Assemblies funds for their operations

135. We recommended that, the amount should be recovered from the defaulting tenants and other rate payers.

Outstanding advances – GH¢5,465.00

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

137. Contrary to the above, management of Sunyani Municipal Assembly failed to recover advances granted to seven former staff members totalling GH¢5,465.00 since 2011.

138. The anomaly could result in loss of funds to the Assembly and could also deny others from having access to similar facilities.

139. We recommended to management to recover the outstanding amount of GH¢5,465.00 from the defaulting officers and pay same to the assembly's account.

Inefficient revenue collection

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

141. We noted during the review of revenue performance of 33 revenue collectors of three Assemblies that, for the period under review, they were paid a total salary of GH¢700,035.74. However, they were able to collect only GH¢364,535.00 resulting in a negative variance of GH¢338,727.86. Details are provided below:

Assembly	No. of Staff	Salary	Revenue collected	Variance
Berekum Dormaa Central Municipal	13	278,284.02	147,254.00	131,030.02
Berekum West District	11	249,252.92	111,594.00	140,886.04
Dormaa West District	9	172,498.80	105,687.00	66,811.80
Total	**33**	**700,035.74**	**364,535.00**	**338,727.86**

142. The situation therefore undermines the achievement of value for money as well as a loss of funds to the state.

143. We therefore recommended to managements, to ensure that the revenue collectors are effectively supervised, and the underperforming collectors should be reposted to other Districts where they would be effectively utilised.

Failure to gazette Assembly by-laws and fee fixing resolution

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

145. We however noted that the by-laws and Fee Fixing Resolution of the Sunyani Municipal Assembly for the year 2021 were not gazetted in the Ghana Gazette, it had not been publicised in newspaper of wide circulation, neither was it posted on the premises of the Assembly nor in a public place within the municipality.

146. Management explained that the high cost associated with gazetting the documents resulted to the anomaly.

147. The provisions in the by-laws may not be enforceable in the courts of law when the need arises.

148. We recommended that management should take immediate steps to ensure that the Fee Fixing Resolution and By-Laws of the Assembly are gazetted and publicised to make it legally enforceable.

Overstay at hotel – GH¢4,659.98

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

150. The Revised Administrative Rules and Procedures for Implementing Categories 2 and 3 Allowances in the Public Service, 2019 states that, the employer shall provide temporary accommodation for the employee on posting for the period of three months (90 days).

151. On the contrary, we noted that, Mr. Adams Kwame James, the Deputy Director of the Jaman South Municipal Assembly spent a total of 177 days at Ausbeng Hotel in Drobo when he was posted to the Assembly, for which GH¢9,480.65 was paid to cover his bills. The extra 87 days cost the Assembly GH¢4,659.98 which should have been borne by the Director.

152. The Director attributed the cause to failure by management to secure him an accommodation on time.

153. The state of affair could result in a financial loss to the Assembly.

154. We recommended that the Deputy Director, Mr. Adams Kwame James should personally refund GH¢4,659.98 for the 87 extra days he spent at the hotel which is beyond the stipulated period of ninety 90 days to the Assembly.

Uneconomic use of resources – GH¢10,000.00

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

156. However, the Berekum East Municipal Assembly expended a total amount of GH¢10,000.00 without achieving value for money during the period reviewed. Details are as follows:

Particulars	Amount	Management comment
Printing of 1000 motor circle stickers but could not use them 8 months after the print	10,000.00	Management stated that, they were stopped by the NRSA since the bikes were causing a lot of accidents and they were finding ways to reduce the numbers.

157. Lack of broader consultations has resulted in the loss of GH¢10,000.00 to the Assembly which could have been used for other developmental activities.

158. We further recommended refund of GH¢10,000.00 from the Coordinating Director, Mr. Isaac Brown Ankomah and the Finance Officer, Mr. Patrick Agyenim Boateng into the Assembly's account.

Failure to recover judgement debt from Ted Logistics Ltd - GH¢44,466.07

159. Regulation 32 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires, a principal spending officer of a covered entity to take effective and appropriate steps to collect money due to the covered entity.

160. We noted that the Fiapre Circuit Court on 5 August 2021 gave a judgement of GH¢54,466.07 in favour of the Sunyani West Municipal Assembly against Ted Logistics limited (TLL). This is in connection with TLL's failure to meet its obligation to the Assembly for hiring and usage of the Assembly's grader. However, TLL paid GH¢10,000.00 leaving an outstanding balance of GH¢44,466.07.

161. This could lead to loss of funds to the Assembly.

162. We recommended to management to pursue the recovery of the judgement debt through the court.

Commitment of expenditure without the use of the GIFMIS

163. Regulation 82 of the Public Financial Management Regulations, 2019 (L.I 2378) states that, a payment by a covered entity shall be accompanied with a payment voucher authorised by the head of accounts, and which is approved by the principal spending officer on the Ghana Integrated Financial Management Information System.

164. However, two Assemblies committed and paid a total of GH¢25,098.00 without the use of the GIFMIS. Details are provided below:

No.	MMDA	Period	NO. of PVs	Reason for non-use of GIFMIS	Amount
1	Dormaa West District	March to June 2021	21	Network challenges	13,639.00
2	Jaman South Municipal	Jan. to Dec 2021	6	Network challenges	11,459.00
Total			**27**		**25,098.00**

165. We recommended to the respective Coordinating Directors and Finance Officers to ensure that all expenditures are committed on the GIFMIS to avoid sanctions.

Payroll Irregularities

Unearned Salaries – GH¢66,619.45

166. Contrary to Regulation 92 of the Public Financial Management Regulations 2019, (L.I. 2378), we noted during the payroll audit of three Assemblies that, managements did not ensure the immediate stoppage of salary of six separated staff thereby resulted in the payment of unearned salaries of GH¢66,619.45 to them. Details are shown below:

No.	Assembly	Name	Period	Amount GH¢	Remarks
1	Dormaa Central Municipal	Mr. Atinga Moses	October 2021	922.97	Died on 25 September 2021 but paid for the month of October 2021
		Mr. Eric Addai	September 2020 to September 2021	15,384.23	Retired on 1 September 2020
		Mr. Benjamin E. Kodwo	January 2021	2,601.47	Retired on 1 January 2021
		Elizabeth Yeboah	February 2020 to December 2021.	31,952.05	Compulsory Retirement.
	Sub Total			**50,860.72**	
2	Berekum West Dist.	Akanpatulsi Olaniyi Adigun	July to September 2021	10,171.38	Vacated post on 1 July 2021
3	Wenchi Municipal Assembly	Mr. Eric Asiedu	February to April 2018	5,587.35	Resigned on 16 January 2018
	Total			**66,619.45**	

167. This lapse could lead to loss of funds to the State if not recovered.

168. We recommended recovery of the unearned salary of GH¢66,619.45 from the respective separated staff, failing which the validators of the Electronic Salary Payment Vouchers should be held liable.

Asset Management

Completed project not in use – GH¢298,093.35

169. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921) we noted that, Jaman North District Assembly expended a total amount of GH¢298,093.35 out of a total contract sum of GH¢314,678.00 on construction of Court House at Sampa but failed to put it to use after completion on 21st August 2020.

170. Management stated that, they were yet to furnish the building.

171. The delay has denied the community benefit the benefits of the project, therefore defeating its purpose.

172. We recommended to management to furnish the court without further delay for it to be used for its intended purpose.

Failure to secure Title Deeds and Indentures for the Assembly's Lands

173. 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 entity under his care and shall ensure that proper control systems exist for the custody and management of the assets.

174. On the contrary, our review disclosed that the Sunyani West Assembly did not have title deeds covering their 6No, parcels of land to ensure ownership. Details are provided below:

No.	Plot Details	Purpose	Location	Area (acre)
1	Odomase Sector 9, plot number 2A Block K	District Police	Odomase	0.13
2	Fiapre South, Sector 8, block S, plot number 66A	Fiapre Court	Fiapre	0.41
3	Odomase Ext, Sector 9, plot number 1 B block L	Health Insurance	Odomase	0.26
4	Odomase Ext, Sector 9, plot number 1D block L	Electoral Commission	Odomase	0.24
5	Plot number 4 Block 'E' Sector 14, Kon	Industrial Site	Fiapre	0.24
6	Plot number 1 & 28, Block 'J' and 80, Block 'H', Sector 14, Kon	Industrial Site	Fiapre	0.26

175. The Assembly risked losing portions of its land in the event of legal dispute.

176. We recommended to the management to obtain the land title documents to secure the properties.

BONO EAST REGION

Introduction

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

178. We audited the books and accounts of the 11 Assemblies for the 2021 financial year and issued management letters thereon.

Financial Reporting

Submission of annual financial statements

179. The 11 Assemblies submitted their financial statements for audit validation as required by Section 80 of the PFMA, 2016 (Act 921). We accordingly issued our opinions on the financial statements of the 11 Assemblies.

Year	No. of Assemblies	Assemblies with audited financial statements	No. of defaulting Assemblies	Percentage of defaulting Assemblies
2019	11	11	-	0
2020	11	11	-	0
2021	11	11	-	0

Sources of Income

180. The total income received by the 11 Assemblies was GH¢87,865,796.08. This was made up of IGF, quarterly allocations of the District Assemblies Common Fund, Government salary grant and support from Ghana's Development Partners.

IGF Revenue Performance

181. The 11 Assemblies collected a total revenue of GH¢9,252,455.58 representing 84.60 percent of the total budgeted revenue of GH¢10,937,151.48. This shows a decrease in IGF performance compared to that of 2020 which was GH¢9,489,962.30 representing 98.15 percent of the budgeted revenue of GH¢9,668,356.94.

Assets and Liabilities

182. Total assets of the 11 Assemblies as at 31 December 2021 was GH¢17,692,156.38. These comprised of Cash/Bank balances of GH¢17,242,261.63, Investment of GH¢327,812.68 and Sundry Debtors of GH¢122,082.38. All the 11 Assemblies had positive cash balances with Techiman South Municipal ending the year with the highest balance of GH¢11,180,774.74 whilst Kintampo North Municipal reported the least balance of GH¢140,095.61.

183. Six Assemblies recorded liabilities totalling GH¢977,263.76 with Sene East reporting the highest liabilities of GH¢873,366.15 and Nkoranza North reported the least liabilities of GH¢3.11.

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

Management Issues

Cash Irregularities

Delay in lodgements of revenue

185. Section 37 of the Public Financial Management Regulations, 2019 (L.I. 2378) state that, the Ghana revenue Authority and other covered entities shall ensure that tax and non-tax revenues and other moneys owed to the Ghana Revenue Authority and other covered entities received are within forty-eight hours paid at an office of the bank of Ghana or any other commercial bank within which the government has a transit account.

186. On the contrary, two (2) Revenue Collectors of the Atebubu Amantin District Assembly collected a total amount of GH¢30,770.00 but delayed between 5 and 94 days before paying the revenue into the Assembly's bank account.

Name of Collector	Amount	Period of Delay
Kusi Christian	29,610.00	10 – 94 Days
Samuel Kofi Osei	1,160.00	5 – 37 Days
Total	**30,770.00**	

187. The irregularity could result in misappropriation of the money collected.

188. We recommended to management to ensure that revenue collected for the Assembly is banked within forty - eight hours after receipt.

Uncollected Revenues – GH¢13,000.00

189. Part VIII, Regulation 1 of the Financial Memoranda for MMDAs states that, "It shall be the duty of the Finance Officer to supervise and as far as possible to enforce the punctual collection of Revenue and to take action to ensure that revenue collections and other receipts are properly brought to account."

190. Contrary to the above provision, two (2) Assemblies failed to collect a total revenue of GH¢13,000.00 from ten (10) occupants of the assembly's Bungalows and private toilets operators. Details are shown below:

No.	Name Assembly	Revenue Source	No. of Occupants / Operators	Amount
1	Nkoranza North	Assembly Bungalow	6	3,900.00
2	Kintampo South	Public Toilets	4	9,100.00
	Total		**10**	**13,000.00**

191. The lapse could lead to loss of revenue to the Assemblies.

192. We recommended to the Management of the two Assemblies to ensure that the amount involved is collected and accounted for.

Unpresented GCRs

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

194. Contrary to the above, we noted that sixteen (16) revenue collectors of the Techiman Municipal Assembly, who were issued with 35 General Counterfoil Receipts (GCR) booklets whose values could not be determined, failed to submit them for audit. Details are provided below:

Date Issued	To Whom Issued	GCR. No.		QTY
		From	To	
15/6/2021	Agartha Yokyil	0006101	0006150	1
28/6/2021	Agartha Yokyil	0012801	0012850	1
31/01/2020	Hayford Owusu Appiah	007801	007900	1
15/1/2021	Jibril Abubakari	0081201	0081300	1
2/2/2021	Jibril Abubakar	0084101	0084101	1
10/2/2021	Kwabena Agyei	0089101	0089200	1
No date	Kwabena Agyei	0014101	0014200	1
4/5/2021	Yaw Aboagye	0005501	0005550	1
26/5/2021	John K. Frimpong	0088301	0088400	1
7/10/2021	John K. Frimpong	0079801	0079900	1
10/6/2021	Adams Issah	0011251	0011300	1
20/1/2021	Adams Issah	0081801	0081900	1
22/7/2021	Anthony Obeng	0017601	0017650	1
12/11/2021	James Attamah	0008501	0008600	1
No date	James Attamah	0009801	0009900	1
9/12/2021	James Attamah	0013001	0013100	1
30/11/2021	Kingsford Kwasi Arhin	0011001	0011100	1
18/1/2021	Amos Kwadwo Gyasi	0032201	0032300	1
26/1/2021	Amos Kwadwo Gyasi	0082801	0082900	1
No date	Kumi Francis	0017701	0017800	1
No date	Albert Ayori	000 7851	000 7900	1
5/2/2021	Eric Okai	0090201	0090300	1
17/6/19	Dorothy O. Tiwaa	0111801	0111900	1
2/2/2021	Albert Ayori/ John K. Frimpong	0088301	0088400	1
16/2/2021	Albert Ayori/ Regina Yeboah	0092901	0093000	1
5/3/2021	Albert Ayori/ Regina Yeboah	0099401	0099500	1
1/4/2021	Albert Ayori/ Regina Yeboah	0003001	0003050	1
18/02/2021	Jibril Abubakar	0091101	0091200	1
5/3/2021	Jibril Abubakar	0095801	0095900	1
27/10/2021	Jibril Abubakar	0005301	0005400	1
17/11/2021	Jibril Abubakar	0009901	0010000	1
22/12/2021	Jibril Abubakar	0017101	0017500	4
Total				**35**

195. This could lead to loss of revenue to the Assembly.

196. We recommended that the average value of collections per GCR booklet for the period should be computed for each of the 35 unpresented GCRs booklets and the total amount recovered from the revenue collectors, failing which the Coordinating Director, Finance Officer and Revenue Superintendent should be held liable for refund. We also recommended that the defaulting collectors should be sanctioned, and the Finance Officer and Revenue Supervisor improve upon their monitoring and Supervisory activities.

Revenue not Accounted For – GH¢7,912.50

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

198. We however noted during our review that, that 10 revenue collectors of the Kintampo South District Assembly collected a total revenue of GH¢7,912.50 but failed to account for them. Details are shown below:

No.	Name	Amount
1.	Takora Shiabu	1,395.00
2.	Fredick Yeboah	450.00
3.	Owusu Ransford	345.00
4.	Vasco Mensah	146.00
5.	Osei Owusu	532.00
6.	Sarpong Emmanuel	1,243.00
7.	Eric Amankwah	838.00
8.	George Manu	295.00
9.	David Appiah	580.50
10.	Peter Degyaw (Revenue Head)	2,088.00
	Total	**7,912.50**

199. Management could not provide the cause of infraction but said the affected revenue collectors would be made to refund the amount involved.

200. This could lead to loss of fund to the Assembly.

201. We recommended recovery of the amount of GH¢7,912.50 from the revenue collectors and paid into the IGF Account of the Assembly failure of which the Finance Officers and Revenue Superintendents should be held liable for the refund.

Asset Management

Lack of Land Title for 51.898 acres of Assembly's Land

202. Section 52 of the PFMA, 2016 (Act 921) empowers, Principal Spending Officer of a covered entity to establish a control system capable of ensuring that preventative mechanisms are in place to eliminate theft, loss, wastage and misuse of assets.

203. On the contrary, our review disclosed that the Techiman Municipal Assembly did not have title deeds covering their 51.898 acres of land to ensure ownership. We also noted at the Physical Planning Department of the Assembly that areas such as landfill/sanitary sites and Assembly's bungalow lands were not only lacking title deeds but also their land sizes remained unknown to the Assembly. The details are provided below:

No.	**Project Description**	**Location**	**Land Size (Acres)**	**Other Land Size (Unknown)**	**Remarks**
1.	Municipal Assembly	Techiman	0.49		No land title
2.	Bonokyempem Hall	Techiman	1.25		No land title
3	Techiman Main Market	Techiman	47.69		No land title
4	Community Centre	Techiman	0.98		No land title
5	Tamale Station		1.48		No land title
6	Landfill Site	Techiman		Unknown	No land title and size has not been determined by the Assembly
7	Other Assembly Lands (bungalows)	Techiman		Unknown	No land title and size has not been determined by the Assembly
	Total		**51.898**	**N/A**	

204. The anomaly could cause the Assembly to lose portion of the lands through encroachment and legal dispute.

205. We recommended to management to obtain the land title documents to secure the properties.

Failure to insure and obtain road worthiness certificate for vehicles

206. Section 7 of the Public Financial Management Act, 2016 (Act 921) provides among others that, 'a Principal Spending Officer of a covered entity shall ensure the regularity and proper use of money appropriated in that covered entity. A Principal Spending Officer shall, in the exercise of duties under this Act, establish an effective system of risk management, internal control and internal audit in respect of the resources and transactions of a covered entity.'

207. Regulation 7 of the Road Traffic Regulations, 2012 (L.I. 2130) states that, a person shall not drive or use or permit another person to drive or use a motor vehicle on road unless the motor vehicle has a valid road use certificate provided for under the Act.

208. We noted that two (2) Assemblies failed to insure nine of their vehicles. The vehicles also have no road worthy certificate. Details below:

No.	Name of Assembly	Number of Vehicles	Condition/State
1	Sene East	4	Serviceable
2	Atebubu-Amantin	5	Serviceable
	Total	**9**	**Serviceable**

209. Lack of vehicles insurance policies and Road worthiness certificates could deprive the Assemblies of recovery from their insurance companies thereby leading to financial loss.

210. We recommended to Management of the two Assemblies to obtain road worthiness certificates from DVLA and procure vehicle insurance policies for their respective vehicles.

Payroll Irregularities

Unearned salaries – GH¢92,881.86

211. In contravention of Regulation 86 of the PFMR, 2019 (L.I. 2378), management of Techiman Municipal Assembly paid unearned salaries of GH¢92,881.86 to 7 separated officers. Details are below:

No	Name	Staff I.D.	Period	Gross Salary	Remarks
1	Abu Alhassan Joshua	919262	Jan-Dec	12,775.92	Vacation of Post
2	Gyasi Paul	928494	Jan-Dec	12,993.12	Vacation of Post
3	James Attamah	568531	Jan-Dec	17,015.52	Vacation of Post
4	Nimoh Kingsley	1322225	Jul-Sep	2,736.42	Vacation of Post
5	Yeboah Theresa	54502	Jan-Dec	15,378.72	Vacation of Post
6	Wardie Grace	764661	Jan-Dec	19,836.36	Vacation of Post
7	Kwabena Salia	41341	Jan-Dec	12,145.80	Vacation of Post
	Total			**92,881.86**	

212. This has led to payment of GH¢92,881.86 for no work done.

213. We recommended recovery of the amount of GH¢92,881.86 from the Coordinating Director and the head of Human resource unit of the Assembly.

Payment of salaries below minimum wage – GH¢17,042.64

214. Section 75 (2) of Labour Act, 2003 Act 651 States "Without prejudice to the terms and conditions of employment mutually agreed to by the parties, the provisions of this Act in respect of minimum wage, hours of work, rest period, paid public holidays, night work and sick leave are applicable to a contract of employment with a temporary worker".

215. Contrary to the above, 23 temporary staff of the Techiman North District Assembly were paid salaries totalling GH¢17,042.64 below the National minimum wage of GH¢12.53 per day. Find summary below:

No. of Employees	Monthly Minimum Wage	Monthly Amount Paid	Difference	Diff. @ 12 Months
23	7,340.22	5,920.00	1,420.22	17,042.64

216. Management attributed this to lack of funds.

217. Payment of salary below the minimum wage could lead to poor performance and legal tussle.

218. We recommended to the management of the Assembly to ensure that all officers of the Assembly are paid at least the daily minimum wage

Procurement Irregularities

Failure to obtain three quotations – GH¢3,600.00

219. Section 43 of the Public Procurement (Amendment) Act, 2016 (Act 914) states, "The procurement entity shall request for quotations from as many suppliers or contractors as practicable but shall compare quotations from at least three different sources that should not be related in terms of ownership, shareholding or directorship and the principles of conflict of interest shall apply between the procurement entities and their members and the different price quotation sources."

220. Contrary to the above, the Management of the Sene West District Assembly procured four vehicle tyres totalling GH¢3,600.00 from Mat Dosco NO.1 Enterprise on payment voucher number 18/08/2021 without obtaining at least three competitive alternate quotations from other suppliers.

221. This could lead to payment of prices higher than what prevails at the market.

222. We recommended to Management to comply with the Public Procurement Act.

CENTRAL REGION

Introduction

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

Financial Reporting

Submission of annual financial statements

224. All 22 Assemblies submitted their 2021 annual financial statements for audit in compliance with Section 80 of the Public Financial Management Act, 2016 (Act 921). This represented a 100 percent performance.

Year	No. of Assemblies	Assemblies with audited financial statements	No. of defaulting Assemblies	Percentage of defaulting Assemblies
2019	22	22	Nil	0
2020	22	22	Nil	0
2021	22	22	Nil	0

Sources of income

225. The 22 Assemblies received a total income of GH¢162,232,191.34 compared to GH¢176,357,586.72 in 2020. The total income of the Assemblies declined by GH¢14,125,395.38 or 8.0 percent over 2020 figures. 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.

IGF performance

226. The Assemblies collected a total IGF of GH¢29,255,879.95 in 2021 compared with the budgeted revenue figure of GH¢36,571,272.26. This resulted in a shortfall of GH¢1,742,445.69. However, the figure of GH¢29,255,879.95 shows an improvement of GH¢2,343,689.13 over 2020 IGF performance of GH¢26,912,190.82. The revenue collections were made up of rates, rent, fees, fines, licenses etc.

Assets and Liabilities

The total assets of the 22 Assemblies as at 31 December 2021 was GH¢33,759,642.74 whilst total liabilities amounted to GH¢1,362,185.00 resulting in a net asset of GH¢32,397,457.74. The assets comprised cash/bank balance of GH¢32,817,027.71, and receivables (debtors) of GH¢776,356.85.

227. The income, IGF, operational results, bank balances, investments, debtors and creditors in the books of the 22 Assemblies are provided in Appendices 'B' to 'D'.

Management Issues

Cash Irregularities

Poor performance of revenue collectors – GH¢235,220.17

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

229. Analysis of revenue collected by four Assemblies revealed abysmal performance of 20 revenue collectors. Total salaries paid them was GH¢332,251.17 as against revenue collected of GH¢97,031.00 representing 29.2 percent of their salaries and a shortfall of GH¢235,220.17. Details are provided below:

No.	Assembly	No. of collectors	Salary paid within the period	Revenue collected	Shortfall
1.	Ekumfi District	3	43,357.97	4,440.00	38,917.97
2.	Agona East District	3	38,101.80	15,660.00	22,441.80
3.	Agona West Municipal	8	160,184.52	26,110.00	134,074.52
4.	Abura Asebu Kwamankese District	6	90,606.88	50,821.00	39,785.88
Total		**20**	**332,251.17**	**97,031.00**	**235,220.17**

230. Management could not assign any reason for the anomaly. Ineffective management of revenue collection has resulted in loss of IGF to the Assemblies. Consequently, the tendency of the Assemblies to rely on DACF and other statutory funds earmarked for development projects to fund their operations cannot be ruled out.

231. We recommended that management of the four Assemblies should enforce revenue targets for collectors and remuneration paid should be commensurate with their collections. We also recommended that disciplinary action should be taken against non-performing collectors.

Unpaid rent – GH¢132,844.00

232. Regulation 32 of the PFM Regulations, 2019 (L.I. 2378) requires, relevant covered entities to collect non-tax property income, internally generated funds and any other non-tax revenues.

233. We however noted that 127 tenants of four Assemblies and 205 occupants of Assin Fosu Municipal Stores did not pay rent totalling GH¢132,844.00 due the Assemblies. Details are provided below:

No.	Assembly	No. of occupants	Amount	Period
1	Ekumfi District	4	2,325.00	19 - 22 months
2	Mfantsiman Municipal	17	7,699.00	12 – 24 months
3	Gomoa West District	81	14,060.00	12 months
4	Ajumaku Enyan Esiam District	25	40,445.00	12 - 72 months
5	Assin Fosu Municipal	205	68,315.00	12 – 24 months
Total		**332**	**132,844.00**	

234. The Assemblies were deprived of revenue amounting to GH¢132,844.00 which negatively affected the smooth running of their operations.

235. We recommended to management to put in place measures to recover the arrears including legal action and obtaining standing orders from the defaulters to their banks for monthly repayments to the Assemblies.

Misappropriation of revenue – GH¢68,404.00

236. Regulation 39 of the PFM Regulations, 2019 (L.I. 2378) provides that, where revenue and other money is received directly by a revenue collector or cashier, the cashier or revenue collector shall, within twenty-four hours after the receipt of the revenue and other money, deposit the revenue and other money into the designated account.

237. Contrarily, we noted that 36 revenue collectors of seven Assemblies could not account for a total revenue of GH¢68,404.00 collected during the year under review. Details are provided below:

No.	Assembly	No of collectors	Nature of rate	Amount
1	Ekumfi District	1	Property rate, Business Operating Permit	2,030.00
2	Upper Denkyira East Municipal	1	Business Operating Permit & Property rate	5,573.00
3	Gomoa East District	8	GCR booklets not accounted for.	21,710.00
4	Awutu Senya District	4	GCR booklets not accounted for.	1,505.00
5	Awutu Senya East Municipal	5	GRC Receipt booklet not accounted for.	8,306.00
6	Abura Asebu Kwamankese District	9	Public Toilets	13,120.00
7	Effutu Municipal	8	Public Toilets	16,160.00
Total		**36**		**68,404.00**

238. The Assemblies lost GH¢68,404.00 to fund their programme of activities.

239. We recommended recovery of GH¢68,404.00 from the Revenue Collectors with sanctions otherwise the Coordinating Directors, Finance Officers and Revenue Superintendents should refund same into the Assemblies' accounts. We also recommended that the Finance Officers and Revenue Supervisors should improve upon their monitoring and supervisory roles to avert recurrence of losses to the Assemblies.

Unpresented General Counterfoil Receipts

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

241. Contrary to the above, the Finance Officers of three Assemblies did not present 13 General Counterfoil Receipts for audit. Details are shown below:

No	Assemblies	No of Value Books	Type	Serial Numbers
1	Awutu Senya District	1	GCR booklet	3393201-3393300
2	Assin Foso Municipal	5	GCR booklets	6534601-6534700 6545101-6545200 6542701-6542800 6553401-6553500 16496705-16495800
3	Awutu Senya East Municipal	7	GCR booklets	2936701- 2936800 1243501-1243600 7601201-7601300 7601101-7601200 7601301-7601400 7599901-7600000 1241701-1241800

242. We could, as a result, not ascertain the amount that would have been collected with the GCR booklets. We consider this anomaly as a high risk of revenue loss to the Assemblies.

243. We recommended that the average value of collections per GCR booklet for the period should be computed for each of the 13 unpresented GCRs booklets and the total amount recovered from the revenue collectors, failing which the Coordinating Directors, Finance Officers and Revenue Superintendents should be held liable for refund. We also recommended that the defaulting collectors should be sanctioned, and the Finance Officers and Revenue Supervisors improve upon their monitoring and Supervisory activities.

Unrecovered Advances – GH¢10,143.33

244. Contrary to Regulation 32 of the PFM Regulations, 2019 (L.I. 2378), we noted that, staff advances totalling GH¢2,643.33 granted to 22 individuals and GH¢7,500.00 to National Youth Employment Personnel of Assin Fosu with some dating as far back as 1996 had not been recovered as at 31 December 2021.

245. We attributed the delayed recovery of the advances to apathy on the part of successive management. Such practice renders the Assembly's finances susceptible to losses.

246. We recommended to management to locate the defaulters and recover the amount of GH¢10,143.33 from them. We also recommended that management should introduce effective measures for repayment of advances.

Unaccounted payments – GH¢10,442.00

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

248. We however noted that, two Assemblies did not substantiate two payment vouchers with receipts and invoices for goods and services totalling GH¢10,442.00. Details are shown below:

No.	Assembly	Nature of Transaction	No. of PVs	Amount GH¢
1.	Awutu Senya East Municipal	Payment for office landscaping and beatification.	1	8,165.00
2.	Effutu Municipal	Review of planning scheme	1	2,277.00
Total			**2**	**10,442.00**

249. We could therefore not confirm the authenticity of the payments.

250. We recommended recovery of the GH¢10,442.00 from the Coordinating Directors and Finance Officers in the absence of justification of the expenditure.

Payments without the use of GIFMIS

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

252. We noted that five Assemblies paid a total amount of GH¢295,295.28 on 87 payment vouchers in respect of allowances, contract payments etc. without the use of GIFMIS. Details are provided below:

No.	Name of Assembly	No. of PVs	Amount GH¢
1	Agona West Municipal	17	135,287.87
2	Agona East District	20	25,435.20
3	Asikuma Odoben Brakwa District	13	44,158.00
4	Cape Coast Metro	9	77,037.21
5	Upper Denkyira East Municipal	28	13,377.00
	Total	**87**	**295,295.28**

253. Management of the Assemblies attributed this to system breakdown and network failures. The lapse could result in distortions in the financial reporting of the Assemblies.

254. We recommended to the Coordinating Directors, Finance Officers and the Budget Officers to address the challenges preventing the use of GIFMIS and ensure that all expenditures are made via GIFMIS. We also recommended sanctions against the defaulting officials.

Payment of judgment debt – GH¢206,285.93

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

256. We however noted that, an amount of GH¢206,285.93 was paid as judgment debt to Messrs. Atta Simpson, a construction firm. This arose from a determination of a suit by Atta Simpson Co. limited against the Cape Coast Metropolitan Assembly for failing to honour its obligation in a contract signed between the two parties over renovation works on the Robert Mensah Sports Stadium. Details of payments are as shown below:

Date	P.V. No.	Details	Payee	Amount GH¢
11/06/21	32/6	Payment for cost of judgment Debt Between Atta Simpson construction and CCMA	Atta Simpson Construction	156,285.93
10/11/21	36/11	Payment of Judgment Debt		50,000.00
Total				**206,285.93**

257. Our review of the records made available revealed that, the then MCE of the Assembly, Honourable Anthony Egyir Aikins, authorised and committed the Assembly in signing a contract of GH¢127,553.60, for the rehabilitation of the Robert Mensah Sports Stadium, a facility which is solely under the control of the National Sports Council.

258. The failure of Hon. Anthony Egyir Aikins to pay the contractor after the completion of the work in 2010, led to the contractor suing and winning his suit for the payment of the judgment debt of GH¢370,207.93 which includes the principal amount, interest accrued, and damages slapped on the Assembly by the Court.

259. The payment of the judgment debt has caused the Assembly to revise its budget by relegating important planned projects for the period under review which denied the people of the Cape Coast Metropolis the much-needed developmental projects.

260. We recommended that, management should recover the amount of GH¢242,654.33, being the difference between the contract sum and the judgement debt from Hon. Anthony Egyir Aikins.

Payroll irregularities

Unearned salaries – GH¢15,518.31

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

262. In violation of the above, management of four Assemblies paid four officers unearned salaries of GH¢15,518.31 for the period under review. Details are shown below:

No.	Assembly	Name of Staff	Amount GH¢	Period	Reason
1	Agona West Municipal	Ebo Gura	9,369.60	21 Jun - 31 Dec 2021	Retirement
2	Assin Foso Municipal	Isaac Ansah	857.68	1 Aug-30 Sept 2021	Vacated post
3	Assin North District	Vicentia Addae	1,804.58	Jan 2021	Resignation
4	Komenda Edina Eguafo Abrem	Florence Aidoo	3,486.45	Jul-Nov. 2021	Retirement
Total			**15,518.31**		

263. The practice led to loss of funds totalling GH¢15,518.31 to the State by paying for no work done.

264. We recommended recovery of the unearned salaries of GH¢15,518.31 from the affected staff failing which the Coordinating Directors and Heads of Human Resource Units of the Assemblies be held liable to refund same into the Government Salary Suspense Account.

Unjustified payment of transfer grant – GH¢7,956.03

265. Regulation 78(1a) of the PFM, 2019 (L.I. 2378) states, "A Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity, the validity, accuracy and legality of the claim for the payments."

266. Again the Ministry of Finance Circular on administrative rules and procedures for implementing category 2 and 3 allowances indicated under permanent posting (paragraph 4.2.7) that "Permanent posting allowance shall be paid to an employee who is moved from one geographical area, location or station to another which is 50 kilometres or more radius of his current station within the same organization or service to perform duties relating to the class of post that the employee belongs for a period exceeding three (3) months ".

267. We noted that an amount of GH¢7,956.03 was paid to Mr. Simon Gador, a Budget Analyst, who was transferred from KEEA to Cape Coast Metropolitan Assembly; a distance of 23.2 kilometres. The payment made to the officer in our view was unjustified and was in violation of the provisions above, thereby resulting in loss of funds to the Assembly.

268. We recommended recovery of the amount of GH¢7,956.03 from Mr. Simon Gador otherwise, the Coordinating Director and Finance Office should refund same into the Assembly's account.

Failure to invest tier-two contributions for casual staff – GH¢20,593.22

269. Section 3 of the National Pension Act, 2008 Act 766 states among others that out of the total contribution of eighteen and a half per centum, an employer shall within fourteen days from the end of each month transfer the following remittances to the mandatory schemes on behalf of each worker thirteen and half per centum to the first-tier mandatory basic national social security scheme and five per centum to the second-tier mandatory occupational pension scheme.

270. We noted that 110 temporary staff of Cape Coast Metropolitan Assembly's second-tier pension contributions for 12 months totalling GH¢20,593.22 had not been invested in any scheme or with any fund manager contrary to the above Law.

271. The affected staff could be denied their pension benefits during retirement and in the event of death, their dependents would not receive any benefit.

272. We recommended to the Coordinating Director, the Finance Officer and the Human Resource Officer to invest the contributions of these staff.

Assets Management

Abandoned vehicles

273. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted that, the underlisted broken down vehicles and equipment had been abandoned by the management of three Assemblies. Details are provided below:

No.	Assembly	No. of Vehicles	Period
1.	Gomoa West District	2 vehicles	January 2017- December 2021
2.	Mfantseman Municipal	3 vehicles & 1 motorbike	December 2020-December 2021
3.	Twifo Atti-Morkwa District	1 vehicle & 8 Agric Mech equipment	October 2015-December 2021

274. The continuous neglect of the vehicles could lead to further deterioration and loss of their realizable values.

275. We recommended that immediate steps should be taken to salvage the vehicles and put them to use.

Confiscated vehicles – GH¢405,935.00

276. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted that, three vehicles of the Upper Denkyira East Municipal Assembly had been confiscated by Kodson Transport Ltd with a Cape Coast High Court order because the Assembly did not fulfil its contractual obligations. Below are the details:

No.	Type of Vehicle	Vehicle make	Registration No.	Chassis No.	State/ condition of vehicle	Estimated Cost
1	Pick-up D/C	Nissan NP 300	GC 850-18	ADNCPUD22Z0071255	Serviceable	150,000.00
2	Station Wagon	Nissan Patrol Safari	GC 2078-18	JN8FYINY9KX030491	Serviceable	150,000.00
3	Station Wagon	Nissan Patrol GL Y61	GM 9411-13	JNICSY91Z0584952	Serviceable	105,935.00
Total						**405,935.00**

277. This anomaly has affected the smooth running of the activities of the Assembly, such as monitoring and supervision of the Assembly projects and programmes.

278. We recommended that the Chief Executive and Coordinating Director should follow up and resolve all outstanding issues for recovery of the vehicles. We also recommended that any officer found culpable should be sanctioned.

EASTERN REGION

Introduction

279. For the financial year ended 31 December 2021, the Eastern Region had 33 MMDAs comprising 13 Municipalities and 20 Districts. The list of the 33 Assemblies, their status, capitals, and Legislative Instruments are provided in Appendix 'A' to this report.

Financial reporting

Submission of annual financial statements

280. All the 33 Assemblies submitted their Financial Statements for audit in compliance with Section 80 of the Public Financial Management Act, 2016 (Act 921). This represented a 100 percent performance for the three successive years 2019 to 2021.

Year	No. of Assemblies	Assemblies with audited financial statements	No. of defaulting Assemblies	Percentage of defaulting Assemblies
2019	33	33	Nil	0
2020	33	33	Nil	0
2021	33	33	Nil	0

Sources of income

281. The 33 Assemblies operated with a total income of GH¢253,753,993.04 during the year. This was made up of internally generated funds (IGF), allocations of the District Assemblies Common Fund, Government Salary Grant and support from Ghana's Development Partners.

IGF performance

282. The Assemblies collected a total IGF of GH¢38,166,438.62 which represented an increase of GH¢1,710,237.55 over the 2020 figure of GH¢36,456,201.07. The Assemblies collected IGF from property rate, fees, licenses, lands and royalties, fines, penalties and forfeit, rent on land, buildings and houses and other miscellaneous sources.

Assets and Liabilities

283. The total assets of the 33 Assemblies as at 31 December 2021 was GH¢66,042,859.60 whilst total liabilities amounted to GH¢21,548,780.73 resulting in a net asset of GH¢44,494,078.87. The assets comprised cash/bank balance of GH¢58,882,294.57, investment of GH¢470,437.66 and receivables (debtors) of GH¢6,690,127.37.

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

Management Issues

Cash Irregularities

Inefficiencies in revenue collection – GH¢842,277.31

285. Section 7 of the PFM Act, 2016 (Act 921) states that, a Principal Spending Officer shall, in the exercise of duties under this Act, establish an effective system of risk management, internal control and internal audit in respect of the resources and transactions of a covered entity.

286. We however noted that 87 collectors of 14 Assemblies were paid salaries totalling GH¢1,579,721.61 as against revenue collection of GH¢737,444.30 representing 47 percent of their salaries. This resulted in a shortfall of GH¢842,277.31 to the Assemblies. Details are provided below:

No.	Assembly	No of collectors	Total Salary	Total revenue collected	Shortfall
1	Birim North	9	165,977.16	45,114.00	120,863.16
2	Asene/Manso/Akroso	7	120,514.14	26,256.60	94,257.54
3	Birim South	5	101,818.44	89,681.00	12,137.44
4	Akyemansa	9	179,177.88	90,695.50	88,482.38
5	Kwaebibirem	4	107,910.72	59,897.00	48,013.72
6	Fanteakwa South	4	67,814.73	24,895.00	42,919.73
7	Fanteakwa North	8	152,516.39	82,925.00	69,591.39
8	Kwahu East District	9	139,070.72	87,890.00	51,180.72
9	Kwahu Afram Plains North	3	50,286.77	13,215.00	37,071.77
10	Suhum Municipal	4	51,880.05	23,185.40	28,694.65
11	Ayensuano District	6	121,432.10	57,045.00	64,387.10
12	Nsawam Adoagyiri	6	94,390.39	56,881.00	37,509.39
13	Lower Manya	9	156,794.28	66,291.00	90,503.28
14	Akuapem North	4	70,137.84	13,472.80	56,665.04
	Total	**87**	**1,579,721.61**	**737,444.30**	**842,277.31**

287. The situation undermines the achievement of the Assemblies revenue targets. Also, this has the tendency of the Assemblies using DACF and other earmarked funds for their operations rather than development projects

288. We recommended that management of the 14 Assemblies should enforce revenue targets for collectors and remuneration paid should be commensurate with their collections. We also recommended that disciplinary action should be taken against non-performing collectors.

Unpresented value books for audit – GH¢108,800.00

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

290. Contrary to the above provision, we noted that 98 revenue collectors of five Assemblies did not present 123 GCR booklets with no par value, and Market tolls and Lorry Park tickets valued GH¢108,800.00 for audit. Details are provided below:

No	Assembly	No. of Collectors	GCR booklets	Market Tolls	Lorry Park Tickets	Value
1.	Akuapem-North	10	23			
		1		520		52,000.00
2.	Atiwa East	6	8			
3.	Ayensuano District	18	50			
		14		240		24,000.00
		9			38	3,800.00
4.	Nsawam Adoagyiri	23	28			
		9		140		14,000.00
		3			150	15,000.00
5.	Suhum Municipal	5	14			
Total		**98**	**123**	**900**	**188**	**108,800.00**

291. This could result in misappropriation of revenue and Assemblies denied resources to implement their programmes.

292. We recommended that the average value of collections per GCR booklet for the period be computed for each of the 123 GCRs booklets and the total amount recovered from the 62 revenue collectors. We also recommended recovery of the amount of GH¢108,800.00 for the lorry park and market tickets from the collectors. Failing this, the Coordinating Directors, Finance Officers and Revenue Supervisors should refund the value of the unaccounted value books to the Assemblies. We further recommended sanctioning of the defaulting collectors and strengthening of internal controls to avert the occurrence.

Misappropriation of revenue - GH¢51,300.99

293. Regulation 39 of the PFM Regulations, 2019 (L.I. 2378) provides that, where revenue and other money is received directly by a revenue collector or cashier, the cashier or revenue collector shall, within twenty-four hours after the receipt of the revenue and other money, deposit the revenue and other money into the designated account.

294. We noted on the contrary that 28 revenue collectors of six Assemblies did not account for total revenue of GH¢51,300.99 collected. Details are provided below:

No	Assembly	No. of Collectors	Type of Revenue	Amount
1.	Atiwa East District	6	Property rate	9,335.00
2.	Ayensuano	6	Property rate, market toll, lorry park, business operating permit, sand winning, burial permit	3,602.00
3.	Fanteakwa South	6	Property rate, business operating permit and market toll	4,394.00
4.	New Juaben North	2	Grader & payloader fee	9,190.00
5.	Nsawam Adoagyiri Municipal	3	Property rate, market toll and lorry park ticket	3,610.00
6.	Suhum Municipal	5	Sand winning, property rate, business operating permit, market tolls, building permit jacket and license	21,169.99
Total		**28**		**51,300.99**

295. This resulted in loss of revenue to the Assemblies.

296. We recommended recovery of the amount of GH¢51,300.99 from the Revenue Collectors with sanctions whilst effective control is put in place to avoid future occurrences. We also recommended that failure to recover the amount from the revenue collectors, the Coordinating Directors, Finance Officers and Revenue Superintendents should refund same into the Assemblies' accounts.

Unrecovered rents – GH¢96,428.00

297. Contrary to Regulation 46 of the PFM Regulations, 2019 (L.I. 2378), our review of the rent registers revealed that, five Assemblies did not collect rent arrears amounting to GH¢96,428.00 from 159 occupants of official bungalows and 42 occupants of market stores for the period January 2018 to December 2021. Details are provided below:

No.	Assembly	No of Tenants	Period of Arrears	Amount
1.	Abuakwa South	61	Jan. to Dec. 2021	6,676.00
2.	Akuapem North	31	Jan to Dec. 21	35,707.00
3.	Birim Central	44	Jan 2018 to Sept. 2021	12,900.00
4.	New Juaben North	23	March 2018 to Dec. 2021	28,820.00
5.	Yilo Krobo	42	Jan to Dec. 21	12,325.00
Total		**201**		**96,428.00**

298. Management of the Assemblies failed to institute effective mechanism to ensure prompt payment of rent by tenants. The situation denied the Assemblies of revenue to maintain the buildings.

299. We recommended to management to put in place pragmatic measures to recover the arrears including legal action and obtaining standing orders from the defaulters to their banks for monthly repayments to the Assemblies.

Uncollected revenue – GH¢663,957.47

300. Contrary to Regulation 46 of the PFM Regulations, 2019 (L.I. 2378), management of seven Assemblies did not collect revenue totalling GH¢663,357.47 from 489 defaulters in respect of Property rates, Business Operating Permits, Market store fees, among others during the period under review. Details are provided below:

No.	Assembly	No. of Defaulters	Type of Revenue	Amount
1	Akuapem-North	98	Property rate, Business Operating Permit	104,973.66
2	Ayensuano	6	Property rate, Business operating permit	3,602.00
3	Kwaebibirem	177	Business Operating Permit	270,130.00
4	New Juaben North	-	Market store fee	6,000.00
5	New Juaben South	197	Toilet & Property rate	197,293.31
6	Nsawam Adoagyiri	9	Toilet & Waste Collection	71,458.50
7	Yilo Krobo	2	Business Operating Permit	10,500.00
	Total	**489**		**663,957.47**

301. Consequently, the Assembly had been denied revenue of GH¢663,957.47 to fund its operations.

302. We recommended to management of the Assemblies to take pragmatic measures, including legal actions, to recover the GH¢663,957.47 revenue arrears from the defaulters and strengthen their controls over revenue collection.

Unaccounted funds – GH¢226,360.00

303. In violation of Regulation 78 of the PFM Regulations, 2019 (L.I. 2378), we noted that, management of four Assemblies could not account for GH¢226,360.00 out of GH¢289,047.00 paid to various suppliers and service providers. Details are provided below:

No.	Assembly	No. of PVs	Amount Paid	Amount Accounted	Unaccounted Amount
1	Ayensuano District	15	37,755.00	-	37,755.00
2	Denkyembour District	14	82,939.00	32,497.00	50,422.00
3	Upper Manya	14	34,606.00	23,497.00	11,109.00
4	Yilo Krobo Municipal	31	133,747.00	6,673.00	127,074.00
Total		**74**	**289,047.00**	**62,667.00**	**226,360.00**

304. We deemed this as funds lost to the Assemblies in the absence of accountability and recommended recovery of the amount of GH¢226,360.00 from the Coordinating Directors and Finance Officers of the Assemblies.

Payments outside GIFMIS

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

306. We noted that six Assemblies made 77 payments totalling GH¢523,187.50 for various activities without the use of GIFMIS contrary to the above provision. Details are provided below:

No.	Assembly	No. of PVs	Amount
1	Abuakwa North Municipal	6	12,000.00
2	Ayensuano District	20	48,252.00
3	Kwahu Afram Plains South	9	70,522.00
4	Kwahu South	14	36,004.22
5	New Juaben South	15	161,507.55
6	Yilo Krobo	13	194,901.73
Total		**77**	**523,187.50**

307. Management attributed the anomaly to internet challenges which could result in distortions in the financial reporting of the Assemblies.

308. We recommended to the Coordinating Directors and Finance Officers to address the drawbacks and ensure that all payments are made via GIFMIS for efficient public financial management. We also recommended sanctions against the defaulting officials.

Unpresented payment vouchers – GH¢10,100.00

309. Section 11(2) of the Audit Service Act, 2000 (Act 584) states, "The Auditor-General or any person authorised or appointed for the purpose by the Auditor-General shall have access to all books, records, returns and other documents including documents in computerised and electronic form relating to or relevant to those accounts."

310. On the contrary, we noted that two Assemblies did not submit five payment vouchers with a total face value of GH¢10,100.00 for audit. Details are provided below:

No.	Assembly	No. of PVs	Amount
1.	Fanteakwa South	2	5,700.00
2.	Suhum Municipal	3	4,400.00
Total		**5**	**10,100.00**

311. Payment without duly certified vouchers supported with relevant transaction documents does not promote sound financial practice with its attendant risk of loss of public funds.

312. We recommended that, failing to produce the payment vouchers, the amount of GH¢10,100.00 should be recovered from the Coordinating Directors and Finance Officers.

Payroll Irregularities

Unearned Salaries – GH¢48,358.73

313. Regulation 92 of the PFM Regulations, 2019 (L.I. 2378) requires, a head of a covered entity to take necessary action to retrieve any unearned compensation occasioned by the vacation of post by an employee.

314. We noted that three separated staff of two Assemblies were paid a total unearned salary of GH¢48,358.73 in violation of the above Regulation. Details are shown below:

No.	Assembly	Staff	Period	Nature of separation	Amount
1	Fanteakwa South District	Gloria Naa Ankrah	January to December, 2021	Vacation of post	17,656.75
2	Achiase District	Mr. Prince Asare	January to December, 2021	Vacation of Post	13,357.28
		Mr. George Okyere	January to December, 2021	Vacation of post	17,344.70
Total					**48,358.73**

315. The state lost an amount of GH¢48,358.73 as a result of unearned salaries paid to these three officers.

316. We recommended recovery of the total amount of GH¢48,358.73 from the beneficiaries failing which the Coordinating Directors and Head of Human Resource Units of the Assemblies should be jointly held liable to refund the amount.

Penalty on delayed remittance of staff SSNIT contributions – GH¢1,221.77

317. Section 7 of the PFM 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 the covered entity.

318. Our review of expenditure records of Birim South District Assembly revealed that management paid a total amount of GH¢1,221.77 as penalty on two payment vouchers to SSNIT for failing to pay workers SSNIT contributions on time.

319. This resulted in loss of funds to the Assembly.

320. We recommended that the Finance Officer, whose inaction caused the infraction, should personally refund the penalty of GH¢1,221.77 to the Assembly.

Non-payment of SSF contributions of workers – GH¢5,665.68

321. Section 98 of the National Pensions Act, 2008 (Act 766) states, "A contribution in respect of a member of a scheme vest in the member as accrued benefits as soon as it is paid to the approved trustee of the scheme".

322. We however noted that management of Yilo Krobo Municipal Assembly did not remit a total amount of GH¢5,665.68, being workers Social Security Fund (SSF) contribution deducted between April 2021 to December 2021 on their behalf to SSNIT. Details are provided below:

No.	Date	No. of Employee	PV No.	Period	Amount
1	5/5/21	22	10/5	April 2021	944.28
2	7/6/21	22	24/6	May 2021	944.28
3	30/9/21	22	14/8	July 2021	944.28
4	10/9/21	22	17/9	August 2021	944.28
5	12/10/21	22	28/10	September 2021	944.28
6		22		December 2021	944.28
Total					**5,665.68**

323. Non-payment of workers SSF contributions could have consequences on the employees' future as they would not be able to access their pension benefits on retirement.

324. We recommended to the Coordinating Director and Finance Officer to pay the contributions of GH¢5,665.68 to SSNIT and be held liable for payment of any penalties.

Contract Irregularities

Competed projects not in use – GH¢183,332.00

325. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted during project inspection that completed 2No. Urinal projects at Tease market at a total cost of GH¢18,187.50 constructed by the Kwahu Afram Plains South District Assembly were not put to use 10 months after completion

326. In a related issue, our project inspection at the Akuapem North Municipal Assembly revealed that a toilet facility at Obosomase Presbyterian Basic School financed by Ghana National Petroleum Commission (GNPC) at a total cost of GH¢165,144.50 which was completed by the Assembly in January 2021 was not put to use. The building had developed some cracks and the painting was peeling off.

327. The Works Engineer indicated that the Assembly needed to construct a borehole, which was not part of the contract to make the facility useable to the beneficiaries or provide a polytank in the interim.

328. Failure to put the completed projects in use has deprived the communities of the benefits to be obtained, and if not addressed, would lead to waste of public resources.

329. We recommended to management of the Assemblies to put the necessary structures in place so that the projects could be used without further delay and in future, provision should be made in project budgets for all needed ancillary amenities to avoid delayed use of completed projects.

Procurement and Stores Irregularities

Missing Samsung Tablets

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

331. We however noted that Mr. George Ayensu, the Physical Planning Officer, could not account for four out of 15 Samsung Tablets issued to him for revenue collections and data updates in the New Juaben North Municipal Assembly.

332. The Physical Planning Officer stated that, the tablets were sent for training at the Assembly's conference room but fell short of four pieces when returned.

333. We recommended to management to ensure that Mr. George Ayensu replaces the four Samsung tablets.

Unaccounted 72 pieces Dual Desk

334. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted that 72 out of 180 pieces of dual desk which were part of other assorted items received by management of Birim South District Assembly from the Ministry of Local Government and Eastern Regional Coordinating Council could not be accounted for.

335. Management could not assign any reason for the loss. As a result, pupils in the community were denied use of the desks.

336. We recommended that management of the Assembly should account for the 72 pieces of dual desks.

Tax Irregularity

Unremitted tax – GH¢5,168.71

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

338. In contravention of the above provision, management of two Assemblies did not remit withheld taxes of GH¢5,168.71 to the Commissioner-General of Ghana Revenue Authority. Details are provided below:

No.	Assembly	Un-remitted tax
1.	Ayensuano District	2,045.00
2.	Kwaebibirem Municipal	3,123.71
	Total	**5,168.71**

339. Non-remittance of withheld taxes to GRA might result in the State not meeting its tax revenue targets and also attract penalties.

340. We recommended that the Finance Officers should pay the un-remitted tax of GH¢5,168.71 to GRA and be held liable for any penalty payments.

Assets Management

Abandoned Assembly Truck

341. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted at the Nsawam Adoagyiri Municipal Assembly that a Leyland Ashok Skip loader truck with registration number GN 8452-13 and belonging to the Assembly had been abandoned at the premises of the Ghana Fire Service, Nsawam since 2013.

342. According to the Coordinating Director, Mr. Jeremiah Agyekum Amoafo, the truck was delivered to the Assembly by the Ministry of Local Government, Decentralization and Rural Development (MLGDRD) for refuse collection. Unfortunately, the design of the truck was not compatible with the refuse containers being used in the Municipality.

343. We recommended to management to notify MLGDRD of the incompatibility of the truck with refuse containers currently used in the municipality for replacement.

GREATER ACCRA REGION

Introduction

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

Financial reporting

Submission of annual financial statements

345. All the 29 Assemblies submitted their financial statements for audit in compliance with Section 80 of the Public Financial Management Act, 2016 (Act 921). This represented a 100 percent performance for the three successive years 2019 to 2021.

Year	No. of Assemblies	Assemblies with audited financial statements	No. of defaulting Assemblies	Percentage of defaulting Assemblies
2019	29	29	Nil	0
2020	29	29	Nil	0
2021	29	29	Nil	0

Sources of Income

346. The 29 Assemblies operated with a total income of GH¢421,857,954.17 during the year. This represented an increase of GH¢13,377,374.23 as compared to 2020 figure of GH¢408,480,579.94. The incomes of the Assemblies were made up of Internally Generated Funds (IGF), allocations of the District Assemblies Common Fund, Government Salary Grant and support from Ghana's Development Partners.

IGF performance

347. The 29 Assemblies collected total IGF of GH¢187,901,965.12 during the year, which represented an increase of GH¢39,188,568.18 over the 2020 figure of GH¢148,713,396.94. The Assemblies collected IGF from property rates, fees, licences, royalties and other miscellaneous sources.

Assets and Liabilities

348. The total assets of the 29 Assemblies as at 31 December 2021 was GH¢61,117,461.41 whilst total liabilities amounted to GH¢1,552,879.28 resulting in a net asset of GH¢59,564,582.13. The assets comprised cash/bank balance of GH¢51,158,434.58, investment of GH¢785,452.86 and receivables (debtors) of GH¢9,173,573.97. The income, IGF, operational results, bank

balances, investments, debtors and creditors in the books of the 29 Assemblies are provided in Appendices 'B' to 'D'.

Management Issues

Cash Irregularities

Payments outside GIFMIS

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

350. On the contrary, management of three Assemblies made 85 payments amounting to GH¢1,998,667.53 without using the GIFMIS platform. Details are provided below:

No.	Assembly	No. of PVs	Amount
1.	Ayawaso West Municipal	56	1,607,122.66
2.	La Nkwantanang Madina Municipal	14	323,161.52
3.	Ga Central Municipal	15	68,383.35
Total		**85**	**1,998,667.53**

351. Management of the Assemblies attributed the anomaly to system challenges and network problems.

352. Failure to comply with the above Regulation could lead to indiscriminate use of public funds and impair proper accountability and transparency in the public expenditure management process.

353. We recommended that the Coordinating Directors and Finance Officers should address the drawbacks impeding the use of GIFMIS and make all payments via GIFMIS. We also recommended that the defaulting officers should be sanctioned.

Unsubstantiated Payments – GH¢321,130.19

354. Regulation 78 of the PFM Regulations, 2019 (L.I. 2378) states among others that a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity, the validity, accuracy and legality of the claim for the payment and evidence of

services received, certificates for work done and any other supporting documents exists.

355. We noted that 60 payment vouchers totalling GH¢286,665.22 of five Assemblies were not supported with the requisite expenditure documents such as official receipts and reports to authenticate the payments in violation of the Regulation above. Details are provided below:

No.	Assembly	No of PVs	Total
1	Tema Metropolitan	18	64,540.00
2	Ada West District	8	32,264.22
3	Krowor Municipal	6	35,685.05
4	Accra Metropolitan (Okaikoi South Sub-Metro)	5	10,150.00
	Accra Metropolitan	6	46,150.00
5	Korle-Klottey Municipal	17	97,875.95
Total		**60**	**286,665.22**

356. In another development, the Finance Officer of Tema Metropolitan Assembly (TMA) did not present for audit, five payment vouchers with a total value of GH¢34,464.97.

357. The absence of the payment vouchers and the supporting documents rendered the payments doubtful, which could lead to misapplication and misappropriation of funds of the Assemblies.

358. In the absence of accountability, we recommended that the Coordinating Directors and Finance Officers of the Assemblies should refund the total amount of GH¢321,130.19 to the Assemblies.

Unretired imprest – GH¢36,462.00

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

360. We noted that, between February and September 2021, eight Officers of TMA who were given imprest totalling GH¢36,462.00 on 11 payment vouchers to undertake various activities on behalf of the Assembly did not provide receipts and relevant documents to retire the imprest after completion of the activities.

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

362. Failure to account for imprest, we recommended recovery of GH¢36,462.00 from the eight officers otherwise the Finance Officer should be held liable for refund of same.

Misappropriation of revenue – GH¢163,217.86

363. Regulation 39 of the PFM Regulations, 2019 (L.I. 2378) provides that, where revenue and other money is received directly by a revenue collector or cashier, the cashier or revenue collector shall, within twenty-four hours after the receipt of the revenue and other money, deposit the revenue and other money into the designated account.

364. Contrary to the above, we noted that 14 collectors, one outsourced Agent and two revenue units of four Municipal Assemblies did not account for GH¢163,217.86 revenue collected. Details are provided below:

Name of Assembly	Name of collector	Amount
Ablekuma North Municipal	6 revenue collectors	5,116.90
Ashiaman Municipal Assembly	Xikalia Ltd	34,346.61
Ablekuma Central M. A	8 revenue collectors	82,602.85
Accra Metropolitan Assembly	Marriage Registry	21,461.00
	Parking Unit	19,690.50
Total		**163,217.86**

365. Management could not provide any reason for the anomaly which led to loss of revenue due the Assembly.

366. We recommended recovery of GH¢163,217.86 from the revenue collectors with sanctions failing which the Coordinating Director, Finance Officers and Revenue Superintendents should be held liable for refund of the amount. We also recommended that effective control should be put in place to avoid future occurrences.

Uncollected Revenue – GH¢1,576,746.69

367. Contrary to Regulation 46 of the PFM Regulations, 2019 (L.I. 2378), we noted that six Municipal Assemblies did not collect revenue of GH¢1,576,746.69 due the Assemblies. Details are provided below:

No.	Assembly	Revenue Source	No. of Entities	Amount
1	Krowor	Restroom	20	15,800.00
2.	La Dade-Kotopon	Rent (Market Stores)	19	51,300.00
3.	Ledzokuku	Washroom	6	31,620.00
		Business Operating Permit	45	76,536.00

4.	Accra Metro	Telecommunication Mast	4	326,379.51
5.	Ga North	Property rate	37,179	838,000.00
6.	Ablekuma West	Property rate	360	237,111.18
Total				**1,576,746.69**

368. As a result, the Assemblies were denied revenue of GH¢1,576,746.69 to support their operations.

369. We recommended that management of the Assemblies should vigorously pursue recovery of the outstanding revenue of GH¢1,576,746.69 and where necessary take legal action against the defaulters.

Uncredited lodgements/returned cheques – GH¢119,038.75

370. Regulation 46 of the PFM Regulations, 2019 (L.I. 2378) requires, a Principal Spending Officer to ensure that Non-tax Revenue is efficiently collected and lodged in gross within twenty-four hours into the designated account.

371. Contrarily, revenue totalling GH¢119,038.75 collected on behalf of three Assemblies and allegedly deposited in the various accounts had not reflected in their bank statements as at the time of the audit. We also noted that out of the amount, transactions totalling GH¢16,207.26 were returned cheques but management did not follow up to the rate payers to retrieve the moneys. Details are below:

No.	**Assembly**	**Nature of transaction**	**No. of transaction**	**Amount GH¢**
1	Korley Klottey Municipal	Uncredited	31	96,102.04
		Returned cheques	5	16,207.26
2	Ledzokuku Municipal	Cash lodgement	1	1,025.00
3	Ablekuma North Municipal	Uncredited revenue	11	5,704.45
	Total		**48**	**119,038.75**

372. The anomaly could lead to loss of money to the Assemblies.

373. We recommended that the Coordinating Directors and Finance Officers should follow up to ensure that the accounts of the three Assemblies are credited with GH¢119,038.75 or the amount recovered from them.

Rent in arrears – GH¢69,533.50

374. Regulation 32 of the PFM Regulations, 2019 (L.I. 2378) indicates that, relevant covered entities should collect other non-tax property income; internally generated funds; and any other non-tax revenue. Also, the Principal Spending officer of each covered entity should take effective and appropriate steps to collect money due to the covered entity.

375. On the contrary we noted that 21 occupants of the bungalows of TMA defaulted in the payment of rent totalling GH¢69,533.50.

376. As a result, the Assembly was denied revenue that could have been used for renovation of the bungalows.

377. We recommended that management should put in place measures, including obtaining standing orders from the defaulters to their banks for monthly repayments to the Assemblies of the amount of GH¢69,533.50.

Un-presented value books

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

379. We however noted that Revenue Accountants of two Assemblies did not present for audit, 48 GCR booklets. Details are provided below:

No.	Name of Assembly	Value book	Quantity
1.	Krowor Municipal	GCR booklets	7
2.	Accra Metropolitan (Market Unit)	GCR booklets	41
Total			**48**

380. We, therefore, could not confirm whether the receipt books have been used to collect revenue or not. This could lead to loss of revenue to the Assemblies.

381. We recommended that the Coordinating Directors and Finance Officers of the two Assemblies should compute the average value of collections per GCR booklet for the period for the 48 GCRs booklets and recover the total amount from the Revenue Accountants with sanctions or be held liable for refund of the amount. We also recommended that effective controls should be put in place to prevent recurrence of the anomaly.

Payroll Irregularities

Unearned salary – GH¢249,002.34

382. Regulation 86 of the PFM Regulations, 2019 (L.I. 2378) requires that, a Principal Spending Officer should ensure that only the names of personnel who are eligible to receive payment for work done are kept on the payment voucher.

383. Contrarily, our review of payroll management in two Assemblies revealed that, a total amount of GH¢249,002.34 was paid as unearned salaries to 10 persons who were either declared unknown, vacated post or on prolonged interdiction. Details are provided below:

No.	Assembly	No. of persons	Period	Amount
1.	Tema Metro	9	Jan to Dec 2021	247,998.51
2.	Kpone Municipal	1	Mar to May 2021	1,003.83
	Total	**10**		**249,002.34**

384. Even though the salary validators declared their separated status on the ESPV, there was no follow-up at the Controller and Accountant-General's Department (CAGD) and the banks for stoppage of salary. This resulted in the payment of GH¢249,002.34 to the officers for no work done, consequently, causing a loss to the State.

385. We recommended recovery of the amount of GH¢249,002.34 from the separated officers, failing which the Coordinating Directors, Validators and Approving Officers of the ESPV should be jointly held liable for refund of the amount into the Government Salary Suspense Account. We also recommended that the Coordinating Directors of the two Assemblies to follow up at CAGD to ensure that, the unknown personnel names were deleted from the Management Unit of the Assemblies' ESPV.

Ineligible payment of transfer grant – GH¢20,160.00

386. Regulation 78(1a) of the PFM Regulation, 2019 (L.I. 2378) states, "A Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity, the validity, accuracy and legality of the claim for the payments."

387. Again the Ministry of Finance circular on administrative rules and procedures for implementing category 2 and 3 allowances indicated under permanent posting (paragraph 4.2.7) that permanent posting allowance shall be paid to an employee who is moved from one geographical area, location or station to another which is fifty kilometres or more radius of his current station

within the same organization or service to perform duties relating to the class of post that the employee belongs for a period exceeding three months.

388. We noted that a total amount of GH¢20,160.00 was paid as transfer grant to two staff members who were posted to the Krowor Municipal Assembly from other Municipal Assemblies with distances less than 50 kilometres radius, in contravention with the provisions quoted above.
389. The underserved transfer grant payments to the staff members constituted misuse of the Assembly's funds.

390. We recommended to the Coordinating Director and Finance Officer of Krowor Municipal Assembly to refund the total amount of GH¢20,160.00 for failing to recover the amount from the affected staff.

Contract Irregularities

Abandoned projects – GH¢2,086,600.97
391. Two Assemblies awarded two contracts amounting to GH¢7,220,654.50 which are at various stages of completion and for which a total amount of GH¢2,086,600.97 was expended, had been abandoned notwithstanding Section 52 of the PFMA, 2016 (Act 921). Details are provided in the table below:

Assembly	Project	Contract sum	Expected completion date	Payment to date	Period of delay
Accra Metro	4- Storey Ablekuma South Community Centre at Chorkor Obeweku	4,722,304.95	20/2/2017	1,291,751.46	46 Months
Ayawaso West Municipal	Partial reconstruction of selected roads in Shiashie, Dzorwulu, Westlands and East Legon (2.96 km)	2,498,349.55	May, 2020	794,849.51	19 Months
Total		**7,220,654.50**		**2,086,600.97**	

392. Management of the Assemblies attributed the cause to lack of funds which could increase the cost of investment in the projects.

393. We recommended to management of the two Assemblies to give priority to abandoned projects before embarking on new ones.

Procurement and stores irregularities

Laptops not accounted for – GH¢9,840.00

394. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted that the Accra Metropolitan Assembly (AMA) procured two laptops from Nisatta Ventures at a cost of GH¢9,840.00 but could not present them for physical inspection neither were there store records on their receipt and issue.

395. We were unable to carry out effective audit trail to confirm whether the Assembly benefitted from the purported procurement of the laptops.

396. In the absence of accountability, we recommended recovery of the amount of GH¢9,840.00 from the Coordinating Director and Finance Officer into the Assembly's account.

Tax Irregularities

Withholding taxes not remitted/deducted – GH¢12,472.87

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

398. The Krowor Municipal Assembly did not deduct taxes of GH¢2,869.50 and remit GH¢9,603.37, being taxes withheld totalling GH¢12,472.87 to GRA.

399. The action of the Finance Officer might deny the State of meeting its tax revenue targets.

400. We recommended that the Finance Officer should remit the tax of GH¢9,603.37 to GRA and personally pay the unwithheld tax of GH¢2,869.50 to GRA and recover from the suppliers. We also recommended that any penalty payment should be borne by the Finance Officer.

Assets Management

Landed properties without title deeds

401. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted from our review of Assets Register that the La Dade-Kotopon Municipal Assembly had 70 landed properties within the municipality, but the Assembly had no title deed on any of them. Meanwhile, these places are prime areas in Accra where land encroachment is predominant.

402. The Estate Officer stated that the Assembly is processing the title deeds, but the process is slow leading to the anomaly. The Assembly stood the risk of losing the lands should there be an encroachment or dispute.

403. We recommended that management of the Assembly should speed up the process of registering the lands to obtain legal title to the landed properties.

Failure by the Former MCE to return Assembly's Properties – GH¢72,480.66

404. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted that, out of household items amounting to GH¢127,088.27 procured by the Assembly for use by a former Chief Executive of Ledzokuku Municipal Assembly, Hon. Evelyn Naa Twum-Gyamrah, in her residence, only items costing GH¢54,607.61 were returned to the Assembly at the end of her tenure leaving unreturned items costing GH¢72,480.66.

405. Management invited the former Chief Executive on the 30 November 2021 to a meeting and requested her to return the Assembly's items. However, Hon. Evelyn Naa Twum-Gyamrah was yet to return the items.

406. We recommended that management should retrieve the outstanding items from her or recover the amount of GH¢72,480.66 being the cost of the items from her.

Abandoned Vehicles

407. Contrary to Section 52 of the PFM Act 2016 (Act 921), our inspection of the Accra Metropolitan Assembly's vehicles records revealed that, 34 vehicles had been abandoned at various mechanical workshops across the Metropolis for periods between one and 20 years without effort from management to get them repaired or disposed of to avoid further deterioration and loss of public resources. Details are provided below.

No.	Vehicle type	Vehicle No.	Location	No. of Years at Workshop
1	Nissan Civilian Bus	GV 25-14	Frank Ford Garage (Dzorwulu)	10 years
2	Tata Truck	GV 21-14	Mallam Gbawe	6 Years
3	Nissan Navara	GV 93-14	Bubuashie Cable & Wireless	6 Years
4	Ford Everest	GV 24-14	Bubuashie Cable & Wireless	10 Years
5	Toyota Pick Up	GR 8835-T	Kaneshie	6 Years
6	Nissan Navara	GT 2614-11	Kaneshie	6 Years
7	Nissan Urvan	GM 4692-14	Kaneshie	10years
8	Ford	GV 35-14	Kaneshie	5 Years
9	Toyota Hilux	GV 102-14	Kaneshie	6 Years
10	Land Cruiser	GS 4945 Y	Kaneshie	6 Years
11	Land Cruiser	GT 1687-Y	Kaneshie	6 Years
12	Caravan	GT 1517	Kaneshie	20 Years
13	Nissan	GV 79-14	Kaneshie	20 years
14	Nissan Pickup	GV 44-14	Kaneshie	5 Years
15	Nissan Hardbody Pick-Up	GV 128-14	James Town	6 Years
16	Kia Truck	GT 2611-11	Kaneshie	5 Years
17	Kia Truck	GE 3036-14	James Town	4 Years
18	Kia Rhino Truck	GV 126-14	Metro Security	2 Years
19	Toyota V6	GT 7388 R	Metro Security	2 Years
20	Nissan Patrol	GN 2012-11	Mr. Henry's Apartment (Mamprobi)	1 Year
21	Toyota Hilux	GE 4663-15	Kaneshie	4 Years
22	Toyota Hilux	GV 84-14	Banana Inn	4 Years
23	Toyota Land Cruiser	GV 85-14	Banana Inn	4 Years
24	Nissan Pathfinder	GV 108-14	Kaneshie	4 Years
25	Toyota Hilux	GT 7939-11	Kaneshie	4 Years
26	Toyota Hilux	GV 74-14	Metro Security	1 Year
27	Toyota Hilux	GT 3306-T	Metro Security	2 Years
28	Nissan Hardbody	GV 116-14	New Life Motors Nungua	8 Years
29	Nissan Navara	GV 23-14	New Life Motors Nungua	8 Years
30	Nissan Navara	GV 72 - 14	Waste Management	1 Year
31	Ashok Leyland	GV 56-14	Waste Management	1 Year
32	Nissan Hardbody	GV 109-14	Waste Management	1 Year
33	Ashok Leyland	GV 105-14	Waste Management	2 Years
34	Ashok Leyland	GM 3651-14	Waste Management	1 Year

408. The Transport Officer, Mr. Emmanuel Appiah, stated that the vehicles were left unrepaired due to high cost of maintenance. This could result in cannibalisation of the parts of these abandoned vehicles by the owners of the mechanical workshops and consequently, loss of funds to the Assembly.

409. We recommended that management should set up a board of survey to re-examine the condition of the vehicles and take necessary action to avoid further deterioration which would result in total loss of the assets.

NORTH EAST REGION

Introduction

410. The North East Region had six Assemblies made up of two Municipalities and four Districts. The list of the Assemblies, their capitals, status and Legislative Instruments are given at Appendix A.

411. We audited the books and accounts of the six Assemblies for the 2021 financial year and issued management letters thereon.

Financial Reporting

Submission of annual financial statements

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

Year	No. of Assemblies	Assemblies with audited financial statements	No. of defaulting Assemblies	Percentage of defaulting Assemblies
2019	6	6	-	0
2020	6	6	-	0
2021	6	6	-	0

Sources of income

413. The six Assemblies operated with a total income of GH¢34,059,966.61 during the year. This was made up of Internally Generated Funds (IGF), allocations of the District Assemblies Common Fund, Government Salary Grant and support from Ghana's Development Partners. The Assemblies reported a decrease in income of GH¢8,166,053.61 over the 2020 figure of GH¢42,226,020.22.

IGF revenue performance

414. IGF revenue collected by the six Assemblies was GH¢1,086,900.27 and accounted for only 3.19 percent of the total income received in 2021. Five of the six Assemblies recorded increases in their IGF revenues principally from land concessions, licenses and rates. East Mamprusi District Assembly recorded the highest IGF of GH¢481,675.10 as against GH¢25,393.50 by Yunyoo-Nansua.

Assets and Liabilities

415. Total assets of the six Assemblies as at 31 December 2021 was GH¢8,777,511.28. This comprised Cash/Bank balances GH¢8,727,238.27, Investment GH¢49,343.01 and Debtors (GH¢930.00). None of the Assemblies reported any liabilities.

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

Management Issues

Cash Irregularities

Unretired Imprest – GH¢12,096.00

417. Contrary to Regulation 102 of the Public Financial Management Regulations, 2019, (L.I 2378), we noted that out of a total of GH¢15,896.00 released for officers to undertake official activities, management of Mamprugu Moagduri District Assembly only accounted for GH¢3,800.00, leaving GH¢12,096.00 unretired. See details below:

Date	PV. No.	Payee	Purpose	PV. Amt	Amt Retired	Unretired
01/07/21	06/07	DCD	Sensitisation in respect of support from Plan International	8,850.00	-	8,850.00
15/10/21	9/10	DCD	Power purchased for Assembly	500.00	200.00	300.00
06/04/21	01/04	DCD / Abileo Anabire	2-day stakeholders meeting on Integrated Social Delivery (UNICEF)	4,986.00	3,600.00	1,386.00
28/09/21	05/09	DCD	Payment for monitoring the implementation of GPSNP	1,560.00	-	1,560.00
Total				**15,896.00**	**3,800.00**	**12,096.00**

418. Non-retirement of imprest could lead to misapplication and misappropriation of public funds to the detriment of the Assembly.

419. We recommended that the amount of GH¢12,096.00 be personally charged as advances to the imprest holder and recovered.

Unaccounted revenue – GH¢1,496.50

420. Contrary to Regulation 50 of the Public financial Management Regulations, 2019 (L.I. 2378), we noted that, out of a total collection of GH¢24,815.50 by five revenue collectors of the East Mamprusi Municipal Assembly, GH¢23,319.00 was accounted for leaving the difference of GH¢1,496.50 unaccounted for. Details are below:

Date	Name of Revenue Collectors	From	To	Amount Collected	Paid Amount	Difference
01/01/2022	Yussif Mahadi	6607901	6608000	352.50	341.00	11.50
3/8/21-23/12/21	Mahama Muniratu	6605701	6605800	573.00	537.00	36.00
6/11/20-8/12/21	Inusah Sapo	6600101	6600186	478.00	370.00	108.00
20/10/21-19/1/22	Main Treasury	6606601	6606700	13,345.00	12,945.00	400.00
9/4/21-4/9/21	Abudu Mahadi	6603001	6603100	1,205.00	840.00	365.00
15/1/21-23/9/21	Kina Sua Gomba	6601901	6602000	8,862.00	8,286.00	576.00
Totals				**24,815.50**	**23,319.00**	**1,496.50**

421. This could lead to misappropriation of the amount of GH¢1,496.50 belonging to the Assembly.

422. We recommended to the Coordinating Director to recover the GH¢1,496.50 from the defaulting collector's failure of which the Finance Officer and the Head of Revenue Unit should be jointly held liable to refund the amount involved.

NORTHERN REGION

Introduction

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

424. We audited the books and accounts of the 16 Assemblies for the 2021 financial year and issued management letters thereon.

Financial Reporting

Submission of annual financial statements

425. All the 16 Assemblies submitted their financial statements for validation by the Auditor-General as required under Section 80 (1) of the PFMA, 2016 (Act 921). We accordingly issued our opinions on the financial statements submitted by the 16 Assemblies.

Year	No. of Assemblies	Assemblies with audited financial statements	No. of defaulting Assemblies	Percentage of defaulting Assemblies
2019	16	16	-	0
2020	16	16	-	0
2021	16	16	-	0

Sources of income

426. The 16 Assemblies operated with a total income of GH¢105,420,213.71 during the year as against GH¢116,471,342.94 in 2020 representing a decline of GH¢11,051,129.23. This was made up of Internally Generated Funds (IGF), allocations of the District Assemblies Common Fund, Government Salary Grant and support from Ghana's Development Partners.

IGF revenue performance

427. The Assemblies collected a total IGF of GH¢5,682,956.43 which represented a decrease of GH¢205,209.65 from the 2020 figure of GH¢5,477,746.78. Seven out of the 16 Assemblies reported increases with Tamale Metropolitan Assembly reporting the highest increase of GH¢202,153.80. The Assemblies collected IGF from, property rates, fees, licences, royalties and other miscellaneous sources for their recurrent expenditure.

Assets and Liabilities

428. Total assets of the 16 Assemblies as at 31 December 2021 was GH¢32,646,731.31. This comprised Cash/Bank balances of GH¢18,638,677.23, Investment of GH¢13,890,748.67 and Debtors of GH¢117,305.41.

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

Management Issues

Cash Irregularities

Uncollected rent – GH¢71,704.00

430. Contrary to Regulation 32 of the Public Financial Management Regulations, 2019 (L.I.2378), we noted that four Assemblies could not collect rent income from Assembly Stores and Stalls amounting to GH¢71,704.00 for periods ranging between one and three years. Details attached below:

Assembly	**No. of Defaulter**	**Period**	**Amount**
Savelugu	27	Jan – Dec. 2021	24,549.00
Tamale Metro	1	1/4/2012 - 2021	10,800.00
Yendi	19	Jan 2011 – Dec 2021	33,220.00
Gushegu	28	Jan – Dec 2021	3,135.00
Total	**75**		**71,704.00**

431. This could lead to a loss of revenue to the Assembly.

432. We recommended to management of the Assemblies to take effective measures, including legal action, to recover the amount of GH¢71,704.00 from the defaulters and strengthen the revenue collection mechanisms of the Assemblies.

Auction sales not accounted for – GH¢203,830.00

433. The Chief of Staff's letter with reference number OP/1002/COS of 20/11/2020 appointed Mr. A.B Ba-Amah of Tonito Mart as the Auctioneer and directed that the proceeds from the auction sales be paid into a Non-Tax Revenue Account No. 1018131461577 at Bank of Ghana.

434. Our review of records revealed that Two Assemblies auctioned various items amounting to GH¢203,830.00 but management of the two assemblies could not produce any documentary evidence that the amount has been paid into the above stated non-tax revenue account. Details are below:

No.	District	Amount
1	Kumbungu	62,330.00
2	Tamale Metropolitan	141,500.00
	Total	**203,830.00**

435. This has denied the state of Non-Tax Revenue of GH¢203,830.00.

436. We recommended that the GH¢203,830.00 should be recovered from the auctioneer and paid into the Non-Tax Revenue Account No. 1018131461577 at the Bank of Ghana.

Delay in lodgements of revenue

437. Contrary to Regulation 46 of Public Financial Management Regulations, 2019 (L.I. 2378), we noted that three revenue collectors of the Sagnarigu Municipal Assembly delayed in depositing into the Assembly's bank account, a total revenue of GH¢22,468.00 between 13 and 42 days.

Date of Collection	Name of Collector	Staff ID	Amount Collected GH¢	Period Of Delay
10/3/2021 - 13/12/2021	Hawa Fuseini Seidu	890914	10,452.00	18 – 27 Days
3/3/2021 - 18/11/2021	Afisata Akati	806632	5,187.00	13-42 Days
22/9/2021 - 29/11/2021	Ali J Shahid	724714	6,829.00	19-33 Days
Total			**22,468.00**	

438. This could lead to misappropriation and/or misapplication of funds.

439. We recommended to management to ensure that revenue collected for the Assembly is banked within forty - eight hours after receipt.

Revenue from the sale of tender documents not accounted for – GH¢5,760.00

440. Contrary to Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted that management of Savelugu Municipal Assembly did not account for revenue from the sale of tender documents to twenty 20 companies for eight different projects amounting to GH¢5,760.00. 19

of the tender documents was sold for GH¢300.00 each, with one sold for GH¢60.00.

441. As a result, revenue from the sale of tender documents, which could have augmented the revenue generation of the Assembly was lost.

442. We recommended that management should recover the GH¢5,760.00 from the schedule officers. Furthermore, management should institute measures to avert this situation in future.

Unpresented GCRs

443. Contrary to Section 11 of the Audit Service Act, 2000 (Act 584), we noted that four (5) Revenue Collectors of the Zabzugu District Assembly failed to present 14 GCR booklets for audit. Details below.

Date Issued	**To Whom Issued**	**Type of Value Book**	**Serial No.**		**Number of Books**
			From	To	
17/06/21	Luck	GCR	8271201	500	3
16/02/21	Luke Tidochebe	GCR	8229101	200	1
10/02/20	Mohammed S. Bamba	GCR	8228901	9000	1
18/12/21	Mohammed S. Bamba	GCR	5494001	100	1
05/12/20	Mohammed Zakaria	GCR	8228401	500	1
17/12/20	Nyaba Zeya	GCR	8228501	600	1
06/01/21	Zak – Zeya	GCR	8229301	400	1
08/07/21	Zeya	GCR	8270601	700	1
18/11-10/12/21	Zeya	GCR	8271601	2000	4
Total					**14**

444. This could lead to loss of revenue for the assembly.

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

Revenue not accounted – GH¢9,269.00

446. Contrary to Section 47 of Public Financial Management Act 2016, (Act 921), we noted that two revenue collectors and the revenue task force of the Gushegu Municipal Assembly collected revenue totalling GH¢13,031.00 but only accounted for GH¢3,822.00 leaving a balance of GH¢9,269.00 unaccounted.

No.	Name of Collector	Revenue Type	Amount Collected	Amount Paid	Amount not Accounted
1	Mr. Alabani Yakubu	Exportation and Market tolls	6,992.00	-	6,992.00
2	Iddrisu Alidu	Exportation and Market tolls	1,150.00	900.00	250.00
3	Revenue Task Force	Exportation and Market tolls	1,021.00	771.00	250.00
4	Revenue Task Force	Exportation and Market tolls	1,007.00	961.00	106.00
5	Revenue Task Force	Exportation and Market tolls	965.00	-	965.00
6	Revenue Task Force	Exportation and Market tolls	796.00	746.00	50.00
7	Revenue Task Force	Exportation and Market tolls	481.00	-	481.00
8	Revenue Task Force	Exportation and Market tolls	619.00	444.00	175.00
	Total		**13,031.00**	**3,822.00**	**9,269.00**

447. This could lead to loss of revenue to the assembly.

448. We urged management to retrieve the amount of GH¢9,269.00 from the revenue collector's failure of which the amount should be recovered from the Finance Officer and the Revenue Superintendent.

Contract Irregularity

Contracts awarded to Revenue Companies without tender

449. Contrary to Section 59 of Public Procurement (Amendment) Act, 2016 (Act 914), Management of Sagnarigu Municipal Assembly awarded contracts to three (3) revenue collection agents; Messrs Shainabia Company, Credel Associates and Kinyi Consults for the collection of Billboard permit, renewal

fees, Property rates and permits which were not subjected to tender evaluation procedures.

450. The Assembly may be paying higher commissions for poor performance due to lack of competition.

451. We recommended that management should strictly adhere to the provisions in the Public Procurement Act as amended.

Tax Irregularities

Non- remittance of withholding tax – GH¢1,181.44

452. Contrary to Section 117 of the Income Tax Act, 2015 (Act 896), the Finance Officer of the Yendi Municipal Assembly did not remit, within 15 days, withholding tax of GH¢1,181.44 to GRA. Details shown below:

	Date	Payee	Details	Amount	Tax
28/4/21	23/4/21	Zakaria Aminu	Spare parts and cost of maintenance of vehicle	3,270.00	98.10
13/6/21	16/6/21	De-Orbit Net Ltd	Commission on property rate collected from Vodafone (30% of GH¢11000.00)	3,300.00	231.00
7/7/21	7/7/21	De-Orbit Net Ltd	Commission on property rate collected from SSNIT & Hellios Towers (30% of GH¢11,459.36)	3,437.80	240.65
17/10/21	18/10/21	De-Orbit Net Ltd	Commission on property rate collected from ATC Africa (30% of GH¢20,271.01)	6,081.30	425.69
2/8/21	18/8/21	Amina Agbaa Ent	Cost of feeding	1,000.00	30.00
9/10/21	7/10/21	Amina Agbaa Ent	Cost of feeding & Refreshment	4,200.00	126.00
3/9/21	3/9/21	Amina Agbaa Ent	Cost of feeding	1,000.00	30.00
	Total			**22,289.10**	**1,181.44**

453. Management attributed the anomaly to oversight and promised to remit the tax immediately.

454. This could lead to imposition of tax penalties which could drain the limited resources of the Assembly.

455. We recommended that the Finance Officer (Mr. Dramani Alhassan) should ensure the immediate payment of the tax of GH¢1,181.44 to GRA.

OTI REGION

Introduction

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

457. We audited the books and accounts of the eight Assemblies for the 2021 financial year and issued management letters thereon, one of the district assemblies; Guan District Assembly has been in operation for less than 6 months as at 31 December 2021. We therefore did not subject it to audit for the 2021 financial year but scheduled to audit it in 2022.

Financial Reporting

Submission of Annual Financial Statements

458. All the eight Assemblies submitted their financial statements for audit in compliance with Section 80 of the PFMA, 2016 (Act 921). We also issued our opinion on the financial statements of the eight Assemblies.

Year	No. of Assemblies	Assemblies with audited financial statements	No. of defaulting Assemblies	Percentage of defaulting Assemblies
2019	**8**	**8**	-	0
2020	**8**	**8**	-	0
2021	**8**	**8**	-	0

Sources of Income

459. The eight Assemblies operated with a total income of GH¢37,096,942.26 which represented a decrease of GH¢10,116,089.56 or 21.43 per cent from the 2020 figure of GH¢47,213,031.82. The income was made up of Internally Generated Funds (IGF), allocations of the District Assemblies Common Fund, Government Salary Grant and support from Ghana's Development Partners.

IGF revenue performance

460. The eight Assemblies collected total IGF of GH¢2,179,945.09 during the year. This represented a decrease of GH¢328,944.27 from the 2020 collection of GH¢2,508,889.36. All the eight Assemblies reported decreases except Krachi East and Krachi West, both recording increases of GH¢33,896.68 and GH¢79,445.26 respectively from the 2020 figure.

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

Assets and Liabilities

462. Total assets of the eight Assemblies as at 31 December 2021 was GH¢5,026,880.52. This comprised Cash/Bank balances (GH¢4,706,777.67), Investment (GH¢214,007.46) and Debtors (GH¢106,095.39). The eight Assemblies recorded liabilities totalling GH¢2,229,573.41 as at 31 December 2021.

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

Management Issues

Cash Irregularities

Revenue Unaccounted for – GH¢16,074.00

464. Regulation 50 of the Public Financial Management Regulation, 2019 (L.I. 2378) requires that, all public moneys collected shall be paid in gross into Public Funds Accounts and a disbursement shall not be made from the moneys collect except as provided by an enactment.

465. Contrary to the above, our review disclosed that 15 revenue collectors in two Assemblies failed to account for GH¢16,074.00 being revenue they collected. Details are below:

No	Assembly	Type of Revenue	No. of Collectors	Amount Outstanding
1	Nkwanta South Municipal	Market toll	12	11,829.00
2	Kadjebi District	Market toll	3	4,245.00
Total			**15**	**16,074.00**

466. This could lead to loss of revenue to the assemblies

467. We recommended that management should promptly recover the amount of GH¢16,074.00 from the various revenue collectors, failure of which the amount should be recovered from the Finance Officers and the Revenue Superintendent

Rent defaulters – GH¢101,632.00

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

469. We noted that management of the two Assemblies could not collect total rent of GH¢101,632.00 from 69 defaulters. Details are provided below:

Name of Assembly	Type of Rent	No. of Defaulters	Amount
Kadjebi District Assembly	Bungalow Rent	55	46,710.00
Krachi East Municipal	Bungalow Rent	8	3,544.00
	Market rent	6	51,378.00
Total		**69**	**101,632.00**

470. This could lead to loss of funds to the assemblies, which will make it difficult for the two Assemblies to raise adequate revenue to finance their developmental projects.

471. We recommended for the immediate recovery of the rent arrears from the salaries and other cash entitlements of the defaulters. We also asked management to put effective debt collection mechanism in place to ensure that revenue due the assembly is collected.

Unpresented payment vouchers – GH¢11,555.00

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

473. We noted that Jasikan District Assembly could not present 12 PVs with a face value of GH¢11,555.00 for our audit contrary to the above stated Law.

474. Management explained that the payment vouchers got lost in the process of either filing or moving the files to their new office location.

475. This could lead to misappropriation and/or misapplication of funds belonging to the Assembly.

476. We recommended that the amount of GH¢11,555.00 should be refunded by the DCD and DFO and paid into the Assembly's Bank account.

Unpresented GCRs

477. Contrary to Section 11 of the Audit Service Act, 2000 (Act 584), we noted that, 23 revenue collectors of two Assemblies could not produce 48 GCRs for our review. Details below:

No.	Assembly	No. of GCR Books	No. of Collectors
1	Nkwanta South Municipal	42	17
2	Jasikan District	6	6
Total		**48**	**23**

478. The practice could become an avenue for possible misappropriation of public funds.

479. We recommended that the average value of collections per GCR booklet for the period should be computed for each of the 48 unpresented GCRs booklets and the total amount recovered from the revenue collectors, failing which the Coordinating Director, Finance Officer and Revenue Superintendent should be held liable for refund.

Payroll Irregularities

Outstanding wages to staff – GH¢34,380.00

480. Section 9 of the Labour Act, 2003 (Act 651) stipulates that, without prejudice to the provisions of this Act and any other enactment for the time being in force, in any contract of employment or collective agreement, the duties of an employer include the duty to pay the agreed remuneration at the time and place agreed on in the contract of employment or collective agreement or by custom without any deduction except deduction permitted by law or agreed between the employer and the workers.

481. We however noted that management of Krachi Nchumuru District Assembly did not pay wages to their casual workers for the period January 1,

2021, to December 31, 2021, amounting to GH¢34,350.00. The details are as shown in the table below:

Name of staff	Designation	No. of month in arrears	Monthly Basic pay	Amount
Martha Chamba	Cleaner	12	265.00	3,180.00
Salomey Najah	Store Assistant	12	270.00	3,240.00
Noah Nakojah	Driver	12	300.00	3,600.00
Nyabanyi Takum	Watchman	12	265.00	3,180.00
Mary Kumah	Cleaner	12	300.00	3,600.00
John Kwesi Adjei	Driver	12	300.00	3,600.00
Hannah Tibordah	Cleaner	12	265.00	3,180.00
Enchill Abass	Driver	12	300.00	3,600.00
Pius Anane Queba	Driver	12	300.00	3,600.00
Jacob Buamey	Watchman	12	300.00	3,600.00
Total				**34,380.00**

482. The District Finance Officer complained of the Assembly's inability to generate enough revenue to meet its overhead cost.

483. This has contributed to low morale and low productivity among workers, contributing to high rate of absenteeism in the Assembly.

484. We recommended that the outstanding wages of GH¢34,380.00 should be paid to the affected staff without further delay to avoid any legal action by the staff concerned.

Tax Irregularity

Failure to Remit Mandatory Pension Contributions – GH¢11,174.31

485. Section 3 of the National Pensions Act, 2008 (Act 766) (as amended), states that, out of the total contribution of eighteen and a half per centum an employer shall within fourteen days from the end of each month transfer the following remittances to the mandatory schemes on behalf of each worker; (a) thirteen and half per centum to the first tier mandatory Basic National Social Security Scheme; and (b) five per centum to the second tier mandatory Occupational Pension Scheme.

486. Contrarily, management of two Assemblies could not remit to the designated second tier–fund managers, casual workers' pension contributions to the tune of GH¢11,174.31. Details are provided in the table below:

No.	Assembly	Period	Amount
1	Jasikan District	January to December 2021	5,141.59
2	Krachi West Municipal	July 2014 to March 2021	6,032.72
Total			**11,174.31**

487. Management of the two Assemblies could not assign any reason for non-transfer of the contributions to the fund managers.

488. This could affect the morale of the staff and also deny them full entitlements on retirement.

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

SAVANNAH REGION

Introduction

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

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

Financial Reporting

Submission of annual financial statements

492. All seven Assemblies submitted their financial statements for validation by the Auditor-General as required under Section 80(1) of the PFMA, 2016 (Act 921). We accordingly issued our opinion on the financial statements submitted by the seven Assemblies.

Year	No. of Assemblies	Assemblies with audited financial statements	No. of defaulting Assemblies	Percentage of defaulting Assemblies
2019	7	7	-	0
2020	7	7	-	0
2021	7	7	-	0

Sources of income

493. The seven Assemblies operated with a total income of GH¢36,428,101.68 in 2021. This was made up of Internally Generated Funds (IGF), allocations of the District Assemblies Common Fund, Government Salary Grant and support from Ghana's Development Partners. The Assemblies reported a decrease in income of GH¢4,896,921.39 over the 2020 figure of GH¢41,325,023.07.

IGF revenue performance

494. IGF revenue collected by the seven Assemblies amounted to GH¢2,765,767.20 representing 7.59% of the total Income received in 2020. East Gonja, North Gonja, Sawla Tuna Kalba and West Gonja Assemblies reported decreases of GH¢95,247.14, GH¢4,184.85, GH¢120,973.80 and GH¢99,324.59 respectively in their IGF revenues for the year 2021 as compared to their 2020 figures.

Assets and Liabilities

495. Total current assets of the seven Assemblies as at 31 December 2021 was GH¢6,113,312.77. This comprised Cash/Bank balances GH¢5,222,942.74, Investment GH¢752,413.83 and Debtors GH¢137,956.20.

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

Management Issues

Cash Irregularities

Payments Vouchers not Fully Supported – GH¢60,407.00

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

498. We however noted during our audit that the East Gonja Municipal Assembly made payments totalling GH¢81,932.80 with 29 payment vouchers for goods and services but supported the payment vouchers with only GH¢21,525.80 leaving the amount of GH¢60,407.00 not supported.

499. The schedule Accountant explained that the related receipts were misplaced and that some officers to whom funds were advanced failed to sign for or bring the retirements for the funds which led to the anomaly.

500. Failure to obtain relevant documents to acquit the payment vouchers results in misappropriation and/or misapplication of fund belonging to the Assembly.

501. We recommended the recovery of the amount of GH¢60,407.00 from the Finance officer and the Coordinating Director.

Failure to account for revenue from sale of contract documents – GH¢6,600.00

502. Contrary to Regulation 50 of the Public Financial Management Act 2016, Act 921, which requires that all monies collected shall be paid in gross into the Public Funds Accounts, we noted that the Bole District Assembly sold 33 tender documents for contracts awarded to three (3) contractors and generated a total of GH¢6,600.00 but failed to account for this revenue.

503. This has resulted in loss of GH¢6,600.00 to the Assembly.

504. We recommended that the GH¢6,600.00 should be recovered from the DCD and the Finance Officer and paid into the IGF bank account of the Assembly.

Failure to collect property rate in arrears – GH¢6,400.00

505. Contrary to Regulation 32 of the Public Financial Management Regulations, 2019 (L.I. 2378), our review of Internally Generated Funds (IGF) of the Bole District Assembly disclosed that management failed to collect from MTN Ghana, property rate in arrears for four (4) towers located at Bole, Mankumah, Tina and Banda-Nkwanta at GH¢1,600.00 each annually, amounting to GH¢6,400.00 for the period under review.

506. This has denied the Assembly of Revenue of GH¢6,400.00.

507. We urged management to take steps to recover the amount of GH¢6,400.00 from MTN and pay same into the Assembly's IGF account.

Commitment of expenditure without the use of the GIFMIS

508. Regulation 13 of the Public Financial Management Regulations, 2019 (L.I. 2378) stipulates that, the Ghana Integrated Financial Management Information System shall be the core electronic platform of Government to be used for cash management by a covered entity to improve efficiency in managing public funds including the Consolidated Fund, internally generated funds, statutory funds and donor funds.

509. On the contrary, we noted during our review that the Sawla Tuna Kalba District Assembly manually processed fourteen (14) PVs amounting to GH¢18,650.00 instead of using the GIFMIS to generate electronic payment vouchers and financial report.

510. Management attributed the lapse to Network challenges.

511. This anomaly has the tendency of distorting the financial reporting of the Assembly.

512. We recommended to management to ensure that all expenditures are transacted through the GIFMIS Platform to promote better financial management in the Assemblies.

Fuel purchased not accounted for – GH¢11,043.00

513. Contrary to Section 52 of the Public Financial Management Act, 2016 (Act 921), we noted that, fuel worth GH¢11,043.00 purchased between 21/1/21 to 17/9/21 for use by three of the Sawla Tuna Kalba District Assembly's vehicles were not recorded in the respective logbooks of vehicles with registration numbers GN 5699-15, GN 7425-18 and GE 4631-X.

514. This has led to fuel purchased not accounted for.

515. We recommended that the amount of GH¢11,043.00 should be recovered from the Coordinating Director and the Finance officer.

UPPER EAST REGION

Introduction

516. The Upper East Region had 15 Assemblies in 2021 comprising of 4 Municipal and 11 District Assemblies. The list of the 15 Assemblies, their Legislative Instruments, District Capitals, and status are given at Appendix 'A'.

517. We audited the books and accounts of all the 15 Assemblies for the 2021 financial year and issued management letters thereon. All the 15 Assemblies responded to our management letters as required by Section 29 (1) of the Audit Service Act, 2000 (Act 564).

Submission of Annual Financial Statements

518. For the 2021 financial year, all the fifteen Assemblies submitted their financial Statements for audit validation as required by Section 80 of the Public Financial Management (PFM) Act, 2016 (Act 921). We also issued our opinion on the financial statement of all the Assemblies.

Year	No. of Assemblies	Assemblies with audited financial statements	No. of defaulting Assemblies	Percentage of defaulting Assemblies
2019	15	15	-	0
2020	15	15	-	0
2021	15	15	-	0

Source of Income

519. The total income received by the 15 Assemblies in 2020 and 2021 were GH¢116,722,430.29 and GH¢100,071,845.17 respectively. 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 revenue performance

520. IGF collected by the 15 Assemblies amounted to GH¢5,369,095.52 representing 78.71% of the total budgeted revenue of GH¢6,821,128.02 for the year 2021. The 78.71 percent collection rate in 2021 is a drop from the 2020 collection rate where the assemblies collected GH¢5,398,569.18 out of a budgeted amount of GH¢5,583,231.29 representing 96.7 percent.

Assets and Liabilities

521. Total current assets of the 15 Assemblies as at 31 December 2021 was GH¢25,414,555.72. This comprised of Cash/Bank balances GH¢24,269,581.80, Investments in Equity and unrecovered Poverty Alleviation Fund of GH¢1,112,966.19 and Debtors of GH¢32,007.73. None of the 15 Assemblies ended the year with an overdrawn bank balance.

Management Issues

Cash Irregularities

Revenue not accounted for – GH¢15,902.00

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

523. Our review of receipt books and other revenue documents disclosed that, out of a total revenue GH¢44,585.00 collected by 15 revenue collectors in three Assemblies, the collectors only accounted for GH¢28,683.00 leaving a difference of GH¢15,902.00 as indicated below:

No.	Assembly	No. of Collectors	Amount GH¢
1	Bolga East District	1	1,305.00
2	Kassena- Nankana Municipal	3	2,619.00
		8	2,300.00
3	Builsa South District	3	9,678.00
	Total	**15**	**15,902.00**

524. This has denied the assembly of funds for their operations.

525. We recommended that the Coordinating Director should recover the GH¢15,902.00 from the defaulting collectors otherwise the finance officer and the Head of Revenue unit should be jointly held to refund the amount involved. We further recommended that the Finance Officers should intensify their supervisory role over the activities of the revenue collectors.

Uncollected revenue – GH¢177,856.17

526. Contrary to Regulation 46 of the PFMR 2019 (L.I. 2378) which stipulates that, a Principal Spending Officer shall ensure that non-tax revenue is efficiently collected, five Assemblies failed to collect revenue due totalling GH¢177,856.17 from 181 clients. Details are shown below:

No	Assembly	Type of Revenue	No. of Defaulters	Amount Outstanding GH¢
1	Bolgatanga Municipal	Market Store Rent	116	105,250.00
2	Bolga East	Building Permit	10	22,360.96
3	Kassena Nankana Municipal	Rent	49	35,874.00
4	Builsa North Municipal	Operating expense	3	8,600.00
5	Tempane District	Commitment Fees	3	5,771.21
Total			**181**	**177,856.17**

527. The non-collection of revenue made the Assembly depend heavily on DACF to fund its recurrent activities.

528. We recommended that management should recover the amount owed from the defaulters and strengthen monitoring and supervision over collection of revenue.

Inefficient revenue collectors

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

530. During our review of the performance of revenue collections in two districts, we discovered that, four revenue collectors who are on government payroll with a total annual remuneration of GH¢60,248.67 only collected a total revenue of GH¢12,628.50 resulting in a negative contribution of GH¢47,620.17. Below is an analysis of their performance as compared to their annual salary.

Assembly	Name of revenue collector	Annual salary	Annual revenue collected	Variance	Revenue collected as a % of annual salary
Talensi District Assembly	Mr. Francis Anaba	17,355.84	5,097.00	12,258.84	29%
	Mr. Ayine Johnson	13,826.16	2,585.00	11,241.16	19%
Builsa South District Assembly	Ms. Landy Cynthia	15,205.20	4,691.00	10,514.20	31%
	Mr. Nankong Philemon	13,861.47	255.50	13,605.97	1.8%
Totals		**60,248.67**	**12,628.50**	**47,620.17**	**21%**

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

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

Short falls in revenue Mobilization

533. Regulation 32 of the Public Financial Management Regulations 2019 (L.I. 2378) stipulates that, Principal Spending Officer shall also take effective and appropriate steps to collect money due the District Assembly and report to the office responsible for cash management any impending under-collection of revenue due and shortfalls in budget revenue.

534. Our budget performance analysis of the Bolga East District Assembly indicated that the Assembly budgeted to collect a total of GH¢146,400.00 from internal sources but was able to collect only GH¢88,129.96 representing 60.20 percent of the budgeted amount. This resulted in a short fall of GH¢58,270.04.

535. We further noted that, the total IGF revenue of GH¢88,129.96 in 2021 was lower than the 2020 amount of GH¢353,324.56 by GH¢265,944.60 representing a 75.27 percent reduction. Below are the details:

Revenue head	Revenue Code	Amount budgeted for	Actual Collection	Variance	% Performance
Land & Royalties	14 12 000	66,050.00	71,701.96	5,651.96	108.56
License & Permits	14 22 000	61,000.00	10,328.00	(50,672.00)	16.93
Fees	14 23 000	17,700.00	3,309.00	(14,391.00)	18.69
Fines, penalties, and forfeits	14 30 000	150.00	1,041.00	891.00	694.00
Miscellaneous and unidentified revenue	14 50 000	1,500.00	1,750.00	250.00	116.67
Total		**146,400.00**	**88,129.96**	**(58,270.04)**	**60.20**

536. The District Finance Officer attributed the poor performance to inadequate revenue collectors in the district and apathy of residence towards the payment of rates and fees.

537. We urged management to take appropriate measures to ensure that revenue due the Assembly is collected and accounted for.

GCR'S not accounted for

538. By Regulation 150 of the Public Financial Management Regulations, 2019 (L.I. 2378), A person whom a value book is issued is responsible for the custody of the value book.

539. Our examination of General Counterfoil Receipt (GCR) booklet number 14/17818801 to 14/17818900 issued to Mr. Anasara A. James a revenue collector of the Assembly on 23/3/21 revealed that, 17 original leaflets (Receipt to be handed to payer) have been removed from the booklet leaving only blank audit and office copies (duplicate and triplicate) which could not be accounted for.

540. We further noted that, nine of other leaflets of the same booklet also had the original copy (Receipt to be handed to payer) removed but the duplicates and triplicate (audit copy and office copy) did not include the amounts received in both words and figures but contained the Payer's name, date and reason for the payment.

541. The District Finance Officer was unable to give reasons for the lapse.

542. The anomaly could lead to misappropriation of revenue of the Assembly.

543. We recommended that the average value of Mr. Anasara's collections per leaflet of GCR books for the period be computed and multiplied by the leaflets not presented and the amount recovered from him.

Unpresented Value Books

544. Contrary to Regulation 150 of the PFMR, 2019 (L.I. 2378), we noted that, Vida Akantoa, a revenue collector at Kassena Nankana Municipal Assembly failed to present six General Counterfoil Receipt (GCR) booklets for audit. Details below:

	GCR NO.		DATE OF ISSUE
NO.	FROM	TO	
1	0144101	0144200	7/7/2021
2	6617101	6617200	28/1/2021
3	6617901	6618000	29/3/2021
4	0143101	0143200	31/05/2021
5	0145901	0146000	13/12/2021
6	4888001	4888100	20/12/2021

545. This could lead to misappropriation of revenue belonging to the Assembly.

546. We recommended that the average value of Madam Akantoa's collections per GCR books for the period be computed and multiplied by receipt book not presented and the amount recovered from her.

Unsupported payments – GH¢17,467.70

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

548. We however noted that, the Bolga East District Assembly failed to substantiate 15 payments for goods and services totalling GH¢17,467.70 with payees' receipts, invoices and other expenditure documents.

Date	PV No.	Details	Payee	Amount
10/03/2021	03/03	Funds to transport items from RCC to Assembly	Adombire Fidelis	500.00
15/03/2021	04/03	Electricity credit purchase	Adombire Fidelis	1,200.00
17/03/2021	07/03	Various expenditure	Sadat Naporrow	2,250.00
07/04/2021	03/04	Fuel and refreshment	DCD/Rose Naana Mensah	2,393.70
04/06/2021	02/06	Installation of Television	DCD/Adombire Fidelis	600.00
11/05/2021		Electricity credit purchase	Adombire Fidelis	1,200.00
12/04/2021	04/04	Electricity credit purchase	Adombire Fidelis	1,200.00
08/06/2021	03/06	Electricity credit purchase	Adombire Fidelis	1,200.00
24/09/2021	08/09	Exp on GIFMIS Secretariat officials from Accra	Sadat Naporrow	360.00
21/10/2021	08/10	Road worthy certificates for official vehicles (GC 857-18, GN 6540-15, GC 2029-18)	Oswin Langmange	300.00
27/04/2021	07/04	Fuel Donations	DCD/Rose Naana Mensah	1,500.00
25/06/2021	05/06	Fuel Donations - Asonge Chief	DCD/Rose Naana Mensah	1,200.00
15/02/2021	Fuel	Fuel for office use	DCD	500.00

13/10/2021	03/10	2021 Budget hearing exp	DCD	3,100.00
13/10/2021	03/04	2021 Budget Hearing	DCD	1,664.00
Total				**17,467.70**

549. This could result in the misappropriation of funds and denying the Assembly of the needed funds to carry out its planned activities and programs.

550. In the absence of the expenditure supporting documents, we recommended that the total amount of GH¢17,467.70 be recovered from the DCD and DFO.

Assets Management

Auctioned motorbikes unaccounted for

551. Regulation 46 of the Public financial Management Regulations, 2019 (L.I. 2378) requires, a principal spending officer to ensure that non-tax revenue is efficiently collected and lodged into the designated bank account.

552. Contrary to the above, our audit of Garu District Assembly revealed that, 10 motor bikes were auctioned to various individuals, but the auctioneer could not produce evidence that the amount has been paid into the non-tax account no. 1018131461577 at the Bank of Ghana. Details is as follows:

S/N	NAME/TYPE OF ASSET	REGISTRATION NO.	LOCATION OF ASSET	REMARKS	REMARKS
1.	Longjia Motor	-	Stores	Unserviceable	Auctioned
2.	Hadjin Motor	UE-2092-W	Stores	Unserviceable	Auctioned
3.	GSOP Motor	M-23-GR 3204	Stores	Unserviceable	Auctioned
4.	GSOP Motor	M-13-GR 3244	Stores	Unserviceable	Auctioned
5	GSOP Motor	M-13-GR 3251	Stores	Unserviceable	Auctioned
6	GSOP Motor	M-12-GE 640	Stores	Unserviceable	Auctioned
7	Yamaha DT Supper Trail	-	Stores	Unserviceable	Auctioned
8	TVS Motor	-	Stores	Unserviceable	Auctioned
9	Yamaha AG	M-10-UE 148	Stores	Unserviceable	Auctioned
10	TVS Motor	M-09-UE 3303	Stores	Unserviceable	Auctioned

553. In view of the above we recommended to the Coordinating Director to ensure that the total proceeds from the auction of the motorbikes are recovered from the auctioneer (Mali-Bi-Vihira Mart), failure of which the DCD should be held liable.

554. The District Coordinating Director responded that management has written to the auctioneer to account for all the proceeds made from auctioning the motorbikes and the unserviceable stores items and same paid back into the non-tax revenue account.

UPPER WEST REGION

Introduction

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

556. We audited the books and accounts of all the 11 Assemblies for the 2021 financial year and issued management letters thereon. The 11 Assemblies responded to our management letters as required by Section 29 (1) of the Audit Service Act, 2000 (Act 584).

Submission of Annual Financial Statements

557. All the 11 Assemblies submitted their 2021 financial statements for audit in compliance with Section 80 of the Public Financial Management Act, 2016 (Act 921).

Year	No. of Assemblies	Assemblies with audited financial statements	No. of defaulting Assemblies	Percentage of defaulting Assemblies
2019	11	11	-	0
2020	11	11	-	0
2021	11	11	-	0

Sources of Income

558. The 11 Assemblies operated with a total income of GH¢59,770,861.42 during the year. This was made up of Internally Generated Funds (IGF), allocations of the District Assemblies Common Fund, Government Salary Grant and support from Ghana's Development Partners. The total income of GH¢59,770,861.42 represented a decrease of GH¢15,913,250.72 as compared to GH¢75,684,112.14 total revenue in 2019.

IGF Revenue Performance

559. The 11 Assemblies collected total IGF revenue of GH¢4,093,477.59 as against GH¢4,536,587.81 in 2020 representing a drop of GH¢443,110.22 or 9 percent.

Assets and Liabilities

560. The assets of the Assemblies were made up of cash balance of GH¢2,080.46 and bank balances of GH¢13,166,285.72, investments (GH¢351,668.63) and debtors (GH¢33,230.26). Total liabilities of the Assemblies also stood at GH¢ 983,355.09.

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

Management issues

Cash Irregularities

Direct Disbursement of IGF Collection

562. Contrary to Regulation 46 of the PFMR, 2019 (L.I. 2378) we noted that, the Wa Municipal Assembly directly disbursed an amount of GH¢47,125.50 on 20 payment vouchers as expenditure from IGF collection for January and February 2021.

563. Management attributed the lapse to the garnishing of the Assembly's account by Ghana Revenue Authority (GRA) for its inability to settle its tax obligation.

564. The situation has led to breaches of financial discipline.

565. We recommended that management of the Assembly should promptly settle its tax liabilities to prevent reoccurrence of this situation.

Revenue Not Accounted for – GH¢4,625.00

566. Contrary to Regulation 46 of the Public Financial Management Regulations, 2019 (L.I. 2378), we noted that, two Assemblies could not account for IGF revenue of GH¢4,625.00. Details below:

No.	Assembly	No. of Collectors	GCRs/Market tickets	Amount unaccounted for
1	Sissala West District	3	6	3,625.00
2	Lambussie District	1	14 tickets	1,000.00
	Total	**4**	**20**	**4,625.00**

567. This could lead to loss of funds to the Assembly thereby depriving it of the needed resources for its developmental programmes.

568. We recommended that, Management of the two assemblies should recover the GH¢4,625.00 into the assemblies Account.

Uncollected Revenue – GH¢9,770.00

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

570. We however noted that, management of Wa Municipal Assembly could not collect revenue amounting to GH¢9,770.00. Details provided below:

Type of Revenue	Defaulters	Amount GH¢
Property Rate	15 Property owners	5,970.00
Rates/Tolls	GPRTU	4000.00
Total		**9,970.00**

571. This could deprive the Assembly of funds for its developmental programmes.

572. We recommended to management of the assembly to take effective measures to recover all outstanding revenue without further delay.

Failure to process payment vouchers through GIFMIS

573. Contrary to Regulation 78 of the PFMR, 2019 (L.I. 2378), our review disclosed that, 24 payment vouchers of Wa Municipal Assembly amounting to GH¢193,974.13 were not processed through the GIFMIS platform.

574. Management attributed this to network challenges.

575. This could lead to distortion in the financial reporting of the Assembly.

576. We advised management to continue to engage with GIFMIS secretariat to resolve their challenges and ensure that all their future payments are process through the GIFMIS platform.

Charging Below Approved IGF Rates – GH¢10,720.00

577. Regulation 48 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires that, a Principal Spending Officer responsible for collecting various types of fees and charges shall review annually the administrative efficiency of collection, the accuracy of past estimates and the relevance of rates, fees and charges to current economic conditions and submit proposals through the Minister to Parliament for approval.

578. The assembly through its Fee Fixing Resolution has approved fees for various revenue items.

579. We however noted that eight revenue collectors of Sissala West District Assembly at three revenue stations charged rates below the approved fees and collected amounts (Maize, Charcoal and Cattle rates) totalling GH¢9,190.00 instead of GH¢19,910.00 resulting in under collection of GH¢10,720.00.

580. This infraction resulted in a loss of revenue of GH¢10,720.00 to the Assembly.

581. We recommended to the District Coordinating Director and the Finance Officer to ensure that all outstanding revenues are collected from the rate payers. We further recommended to management to ensure that in future all revenue collectors charge the fees as prescribed in the approved Fee Fixing Resolution.

Unrecovered Rent – GH¢85,198.00

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

583. In breach of the above Regulations, our review of two Municipal Assemblies' rent register revealed that managements failed to collect rent due from the occupants of the Assemblies' residential accommodation and market stores resulting in rent arrears amounting to GH¢85,198.00.

No.	Assembly	No of Defaulters	Type of Rent	Amount GH¢
1	Jirapa Municipal	50	Market stores	25,883.00
2	Lawra Municipal	87	Residential	59,315.00
	Total	**137**		**85,198.00**

584. The situation has deprived the Assembly of the much-needed revenue for its developmental agenda.

585. We recommended recovery of the rent arrears of GH¢85,198.00 from the defaulters. Management should also institute effective mechanism to ensure efficient rent collection.

Payroll Irregularity

Unearned Salaries – GH¢1,370.96

586. Regulation 88 of Public Financial Management Regulations, 2019 (L.I. 2378) which states that, except as otherwise provided under any enactment, the effective date of stoppage of salaries shall in the case of resignation and retirement, be the date of absence or the date specified in the relevant document, whichever is earlier.

587. We noted during our review of the Sissala West District Assembly's Validated Electronic Salary Payment Voucher (ESPV) that, Miss Dery Nimbare Elizabeth an Environmental Health Assistant with staff ID 780137 resigned from the Assembly effective 1st April 2021. She was however paid unearned salary of GH¢1,370.96 for the month of April 2021.

588. We recommended to the Coordinating Director to pursue the recovery of the amount of GH¢1,370.96.

Tax Irregularities

Failure to deduct withholding tax - GH¢1,155.00

589. Section 116 of the Income Tax Act, 2015 (Act 896) requires, statutory tax of 3% to be deducted from goods and services, 5% for contracts, 7.5% for services rendered exceeding GH¢2,000.00 to the third party and 10% on category of allowances paid.

590. Contrary to the above, management of the Sissala West Assembly did not withhold taxes of GH¢1,155.00 from payment of staff allowances totalling GH¢11,550.00.

591. This could lead to loss of revenue to the state.

592. We recommended that the Coordinating Director and the Finance Officer jointly pay the tax of GH¢1,155.00 to GRA and recover same from the payees.

VOLTA REGION

Introduction

593. The Volta Region had 18 Assemblies in 2021 comprising six Municipalities and 12 Districts. The list of the 18 Assemblies, their Legislative Instruments, District Capitals and status are given as Appendix A.

Financial Reporting

Submission of annual financial statements

594. All the 18 Assemblies submitted their 2021 financial statements for audit in compliance with Section 80 of the PFM Act, 2016 (Act 921). Except for Akatsi North District Assembly, we issued unqualified opinion on the financial statements of the remaining 17 Assemblies.

Year	No. of Assemblies	Assemblies with audited financial statements	No. of defaulting Assemblies	Percentage of defaulting Assemblies
2019	18	16	2	11
2020	18	18	Nil	0
2021	18	18	Nil	0

Sources of income

595. The 18 Assemblies operated with a total income of GH¢108,935,339.87 during the year. This was made up of internally generated funds (IGF), allocations of the District Assemblies Common Fund, Government Salary Grants and support from Ghana's Development Partners.

IGF performance

596. The 18 Assemblies collected a total IGF of GH¢11,566,263.79 during the year. This represented a decrease of GH¢44,811.98 as compared to the 2020 figure of GH¢11,611,075.77. The Assemblies collected IGF from property rates, fees, licences, royalties and other miscellaneous sources.

Assets and Liabilities

The total assets of the 18 Assemblies as at 31 December 2021 was GH¢172,676,709.57 whilst total liabilities amounted to GH¢20,830,615.07 resulting in a net asset of GH¢151,846,094.50. The assets comprised cash/bank balance of GH¢27,221,722.06, investment of GH¢144,061,999.36 and receivables of GH¢1,392,988.15.

597. The income, IGF, operational results, bank balances, investments, debtors and creditors in the books of the 18 Assemblies are provided in Appendices 'B' to 'D'.

Management issues

Cash Irregularities

Unsupported payments – GH¢55,237.08

598. Regulation 78 of the PFM Regulations, 2019 (L.I. 2378) states, "A Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity, the validity, accuracy and legality of the claim for the payments; that evidence of services received, certificates for work done and any other supporting documents exits."

599. We however noted that Keta Municipal Assembly paid GH¢46,237.08 on 14 payment vouchers without the relevant supporting documents. Similarly, Mr. Mac-Billion Banssah, the Zonal Council Chairman of Sokode in Ho Municipal Assembly could not account for GH¢9,000.00 he claimed using to meet expenses of his Zonal Council from revenue collected. Details are provided below:

No.	Assembly	No. of PVs/Transactions	Amount GH¢
1.	Keta Municipal	14	46,237.08
2.	Ho Municipal	2	9,000.00
Total			**55,237.08**

600. This could lead to individuals benefitting at the expense of the Assemblies.

601. In the absence of accountability, we recommended recovery of the amount of GH¢46,237.08 from the Coordinating Director and the Finance Officer whilst Mr. Mac-Billion Banssah should refund the amount of GH¢9,000.00 into the Assemblies' accounts.

Misappropriation of revenue – GH¢13,025.40

602. Regulation 39 of the PFM Regulations, 2019 (L.I. 2378) provides that, where revenue and other money is received directly by a revenue collector or cashier, the cashier or revenue collector shall, within 24 hours after the receipt of the revenue and other money, deposit the revenue and other money into the designated account.

603. We however noted that six revenue collectors at Central Tongu and Agotime–Ziope District Assemblies did not account GH¢13,025.40 revenue out of GH¢70,876.40 collected. Details are provided below:

No.	Assembly	No. of collectors	Amount collected	Amount accounted for	Amount misappropriated
1.	Central Tongu District	2	67,643.40	56,863.00	10,780.40
2.	Agotime-Ziope District	4	3,233.00	988.00	2,245.00
Total		6	**70,876.40**	**57,851.00**	**13,025.40**

604. Consequently, the Assemblies lost revenue of GH¢13,025.40 which could have been used to fund their programmes.

605. We recommended recovery of the amount of GH¢13,025.40 from the revenue collectors with sanctions, failing which the Coordinating Directors, Finance Officers and Revenue Superintendents should be held liable to refund same into the Assemblies' accounts. We also recommended that effective internal controls are put in place to prevent recurrence of the anomaly.

Unpresented payment voucher – GH¢15,000.00

606. The Central Tongu District Assembly did not submit for audit a payment voucher of GH¢15,000.00 in contravention of Section 11 of the Audit Service Act, 2000 (Act 584).

607. We could as a result not authenticate the propriety of the expenditure.

608. We recommended that failing to justify the expenditure, the Coordinating Director and Finance Officer should refund the amount of GH¢15,000.000 to the Assembly.

Unpresented GCR booklets

609. Eight revenue collectors from two Assemblies did not submit for audit eight GCR booklets in their possession in contravention of Regulation 147 of the PFM Regulations. Details are provided below:

No.	Assembly	No. of Collectors	No. of GCRs booklets
1.	Agotime – Ziope	1	1
2.	Kpando Municipal	7	7
Total		**8**	**8**

610. We recommended that the average value of collections per GCR booklet for the period should be computed for each of the eight GCR booklets and the total value retrieved from the eight Revenue Collectors with sanctions or in default, the Coordinating Directors, Finance Officers and Revenue Superintendents should pay same into the Assemblies' accounts. We also recommended strengthening of internal controls to protect the Assemblies' resources.

Unrecovered rent - GH¢113,433.30

611. Regulation 32 of the PFM Regulations, 2019 (L.I. 2378) requires, relevant covered entities to collect non-tax property income, internally generated funds and any other non-tax revenues.

612. Contrary to the above Regulation, we noted that 96 staff members in four Assemblies occupying government bungalows had not paid their rent totalling GH¢113,433.30. Details are provided below:

No.	Assembly	No. of Staff	No. of Months in arrears	Amount GH¢
1.	Agotime – Ziope	11	12	4,072.00
2.	Ketu North Municipal	12	12	15,673.30
3.	Ketu South Municipal	44	12	63,770.00

4.	Kpando Municipal	29	12	29,918.00
Total		**96**		**113,433.30**

613. The Assemblies could be denied funds to maintain the residential facilities.

614. We recommended to management of the Assemblies to recover the rent by obtaining standing orders from the defaulters to their banks for monthly repayments to settle the arrears.

Payroll Irregularities

Unearned salaries – GH¢24,522.61

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

616. We noted however that two Assemblies paid unearned salaries totalling GH¢24,522.61 to three separated staff. Details are provided below:

Assembly	Name of staff	Nature of Separation	Period	Amount GH¢
Ho Municipal	Sylvia Afele	Deceased	5 months	14,776.61
Anloga Municipal	Gabriel Acolatsey	Leave without pay	1 month	1,953.00
	Israel Tsigbey	Vacation of post	6 months	7,793.00
Total				**24,522.61**

617. As a result, the State lost an amount of GH¢24,522.61 through payments for work not done.

618. We recommended that the unearned salary of GH¢24,522.61 should be recovered from the separated staff and paid to government chest, failing which, the amount should be recovered from the Coordinating Directors and Heads of Human Resource Units of the Assemblies.

Failure to remit SSF deductions – GH¢34,215.96

619. Section 98 of the National Pensions Act, 2008 (Act 766) states, "a contribution in respect of a member of a scheme vest in the member as accrued benefits as soon as it is paid to the approved trustees of the scheme".

620. We however noted that two Assemblies deducted a total amount of GH¢34,215.96 as SSF contributions of employees covering the period January to December 2021 but did not remit same to SSNIT. Details are provided below:

No.	Assembly	Period	Amount not remitted
1.	Central Tongu	March to December 2021	17,304.00
2.	North Tongu	January to December 2021	16,911.96
Total			**34,215.96**

621. Failure of the Finance Officers to ensure full and timely remittance of the amount to SSNIT would deny contributors of their benefits when they retire from active service.

622. We recommended that the total amount of GH¢34,215.96 should be remitted to SSNIT, otherwise any penalty should be personally paid by the Finance Officers.

Contract Irregularities

Delay in completion of water project – GH¢55,629.00

623. Contrary to Section 52 of the PFM Act, 2016 (Act 921), our review of contract documents in the Ketu South Municipal Assembly disclosed that, drilling of 19 boreholes for Tokor Communities initiated in 2019 for completion in the same year had been abandoned for 24 months after paying GH¢55,629.00 to the contractor. The contract was awarded to Messrs. Rugyim Investment Company Limited, Nungua at a contract sum of GH¢261,948.50.

624. The continuous delay has the tendency of increasing the contract sum and also deny the communities access to potable water with its health implications.

625. We recommended to management to ensure completion of the project.

Procurement/Stores Irregularities

Unaccounted fuel – GH¢16,372.44

626. Contrary to Section 52 of the PFM Act, 2016 (Act 921), the Coordinating Director and Finance Officer of Keta Municipal Assembly did not provide proof

of utilisation of fuel purchased on 17 payment vouchers amounting to GH¢16,372.44 for official vehicles.

627. Management could not provide the cause of the anomaly. As a result, we could not authenticate whether the fuel was used in the interest of the Assembly.

628. We recommended that the amount of GH¢16,372.44 should be recovered from the Coordinating Director, Finance and Transport Officers for failing to provide accountability.

WESTERN REGION

Introduction

629. The Western Region had 14 Assemblies in 2021 comprising one Metro, seven Municipalities and six Districts. The list of the 14 Assemblies, their Legislative Instruments, District Capitals and status are given in the Appendix 'A'.

Financial Reporting

Submission of annual financial statements

630. All the 14 Assemblies submitted their 2021 financial statements for audit in compliance with Section 80 of the Public Financial Management Act, 2016 (Act 921). This represented 100 percent performance as occurred in 2019 and 2020.

Year	No. of Assemblies	Assemblies with audited financial Statement	No of defaulting Assemblies
2019	14	14	Nil
2020	14	14	Nil
2021	14	14	Nil

Sources of Income

631. The 14 Assemblies received total income of GH¢144,586,901.40. This was made up of internally generated funds (IGF), quarterly allocations of the District Assemblies Common Fund, Government salary grants and support from Ghana's Development Partners.

IGF performance

632. All the 14 Assemblies collected total IGF of GH¢51,083,714.92 as against GH¢43,506,819.07 in 2020. This accounted for 35.3 percent of total income for the year. The revenue collections were made up of rates, rent, fees, fines and licenses.

Assets and Liabilities

The total assets of the 14 Assemblies as at 31 December 2021 was GH¢210,848,421.63 whilst total liabilities amounted to GH¢10,140,148.00 resulting in a net asset of GH¢200,708,273.63. The assets comprised cash/bank balance of GH¢14,659,500.91, investment of GH¢195,998,001.31 and receivables of GH¢190,919.41.

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

Management Issues

Cash Irregularities

Inefficient revenue collection - GH¢39,533.78

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

635. We however noted that a total amount of GH¢41,700.78 was paid to two revenue collectors of Jomoro District Assembly as salaries whilst total revenue collected by them for the same period amounted to GH¢2,167.00 representing 5.1 percent of their salaries and leading to a shortfall of GH¢39,533.78. Details are provided below:

No.	Revenue Collector	Total Salary Received	Total Revenue Collected	Shortfall
1	Albert Kwofie	25,423.32	1,067.00	24,356.32
2	Ebenezer Onalley	16,277.46	1,100.00	15,177.46
Total		**41,700.78**	**2,167.00**	**39,533.78**

636. This denied the Assemblies the needed revenue for development.

637. We recommended that management of the two Assemblies should enforce revenue targets for collectors and remuneration paid should be commensurate with their collections. We also recommended that disciplinary action should be taken against non-performing collectors.

Misappropriation of revenue – GH¢38,653.70

638. Regulation 39 of the PFM Regulations, 2019 (L.I. 2378) provides that, where revenue and other money is received directly by a revenue collector or cashier, the cashier or revenue collector shall, within twenty-four hours after the receipt of the revenue and other money, deposit the revenue and other money into the designated account.

639. Contrarily, we noted that the Finance Officers of Wassa Amenfi East (GH¢14,233.00) and Wassa Amenfi West (GH¢24,420.70) could not account for GH¢38,653.70 revenue collected.

640. The Assemblies were therefore denied revenue for their operations.

641. We recommended that the total amount of GH¢¢38,653.70 is recovered from the Finance Officers with sanctions.

Uncollected revenue – GH¢473,774.00

642. Regulation 46 of the PFM Regulations, 2019 (L.I. 2378) enjoins, a Principal Spending Officer to ensure that non-tax revenue is efficiently collected and immediately lodged in gross within 24 hours in the designated account.

643. Contrarily, management of three Assemblies did not collect fees, business operating permits and property rates of GH¢473,774.00 from 69 corporate entities during the period under review as shown below:

No	Assembly	Number of Businesses	Nature of Business	Total fee due	Total Amount collected	Difference
1.	Ellembelle District	12	Fishing activities from canoe and boat operators	54,500.00	-	54,500.00
2..	Nzema East Municipal	4	Fishing activities from canoe and boat operators	325,000.00	-	325,000.00

3	Wassa Amenfi East Municipal	53	Mining Sub-contractors, Filling stations, restaurants, transport unions, Educational Institutions, Casinos, Hotels, Drugs stores and others	153,526.00	59,252.00	94,274.00
	Total	**69**		**533,026.00**	**59,252.00**	**473,774.00**

644. This denied the Assemblies revenue to support its operations.

645. We recommended that management of the Assemblies should vigorously pursue recovery of the amount GH¢473,774.00, and where necessary institute legal action against the defaulters.

Unpresented value books

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

647. Contrary to the above Regulation, 16 revenue collectors of two Assemblies did not submit 11 GCRs booklets for audit.

No.	Assembly	Number of Collectors	GCRs booklets
1	Wassa Amenfi East	14	2
2	Wassa Amenfi West	2	9
Total		**16**	**11**

648. As a result, funds needed by the Assemblies to meet their commitments were lost.

649. We recommended that the Coordinating Directors and Finance Officers should compute the average value of collections per GCR booklet for the period for each of the 16 GCRs booklets and the total amount recovered 16 collectors, with sanctions. Failing this, the amounts should be recovered from the Coordinating Directors, Finance Officers and Revenue Superintendents whilst internal controls should be strengthened to prevent recurrence of the infraction.

Loss of prospecting license fees – GH¢72,900.00

650. Regulation 32 of the PFM Regulations, 2019 (L.I. 2378) states that, a principal spending officer of a covered entity shall take effective and appropriate steps to collect monies due the covered entity and shall report to the Officer responsible for cash management any impending under–collection of revenue due and shortfall in budgeted revenue.

651. We however noted that the Nzema East Municipal Assembly charged each of the 15 applicants who applied for prospecting licence from the Minerals Commission in 2017 GH¢900.00 instead of GH¢5,760.00 as specified in Fee Fixing Resolution, resulting in loss of revenue totalling GH¢72,900.00. Details are provided below:

No.	Name	Type	Area	Prospecting Fees	Fees Paid	Difference
1.	Resolute Amansie Ltd	Small Scale	Tumentu	5,760.00	900.00	4,860.00
2.	Dual Purpose Mining Company Ltd	Small Scale	Betinasi	5,760.00	900.00	4,860.00
3.	Alumine Consult,	Small Scale	Eshiem	5,760.00	900.00	4,860.00
4.	Classic Mining Ltd	Small Scale	Eshiem	5,760.00	900.00	4,860.00
5.	Redeemer Mining Resource-	Small Scale	Eshiem	5,760.00	900.00	4,860.00
6.	Mist Resources Ltd	Small Scale	Eshiem	5,760.00	900.00	4,860.00
7.	Magma Gold Enterprise	Small Scale	Eshiem	5,760.00	900.00	4,860.00
8.	BETA Gold Enterprise	Small Scale	Eshiem	5,760.00	900.00	4,860.00
9.	Cheers	Small Scale	Eshiem	5,760.00	900.00	4,860.00
10.	Gold Waves Enterprise	Small Scale	Eshiem	5,760.00	900.00	4,860.00
11.	Faith and Works Mining Enterprise	Small Scale	Eshiem	5,760.00	900.00	4,860.00
12.	Geomine Mining Enterprise	Small Scale	Eshiem	5,760.00	900.00	4,860.00
13.	Community Mining Enterprise	Small Scale	Eshiem	5,760.00	900.00	4,860.00
14.	Coconut Resources	Small Scale	Eshiem	5,760.00	900.00	4,860.00
15.	Gold Bell Mining	Small Scale	Eshiem	5,760.00	900.00	4,860.00
Total				**86,400.00**	**13,500.00**	**72,900.00**

652. We recommended recovery of the GH¢72,900.00 from the mining companies, failure of which the Chief Executive and the Coordinating Director should be held liable for refund of the amount into the Assembly's account.

WESTERN NORTH REGION

Introduction

The Western North Region had nine Assemblies in 2021, comprising three Municipalities and six Districts. The list of the nine Assemblies, their status, capitals, and Legislative Instruments are provided in Appendix A to this report.

Financial reporting

Submission of annual financial statements

653. For the financial year ended 31 December 2021, all the nine Assemblies submitted their financial statements for audit in compliance with Section 80 of the PFM Act, 2016 (Act921). This represents 100 percent performance for the financial years 2019 to 2021.

Year	No. of Assemblies	Assemblies with audited financial statements	No. of defaulting Assemblies	Percentage of default Assemblies
2019	9	9	Nil	0
2020	9	9	Nil	0
2021	9	9	Nil	0

Sources of income

654. The nine Assemblies operated with a total income of GH¢42,778,776.30 during the 2021 financial year. The revenue comprised IGF, DACF, Government grants and Donor funding. Government grants came in the form of salary payments to employees and budgetary support to decentralised departments whiles donor funding included support under the DDF, among others.

IGF performance

655. For the year under review, the nine Assemblies budgeted to collect GH¢11,985,432.64 revenue but realised GH¢7,969,300.40 (66.5%) which accounted for 19 percent of total income of GH¢42,778,776.30. The revenue collections were made up of rates, rent, fees, fines, licenses etc.

Assets and Liabilities

656. The total assets of the nine Assemblies as at 31 December 2021 was GH¢68,653,971.34 whilst total liabilities amounted to GH¢1,420,789.58 resulting in a net asset of GH¢67,233,081.76. The assets comprised cash/bank balance of GH¢6,964,303.88, investment of GH¢61,284,143.06 and receivables of GH¢405,099.47.

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

Management Issues

Cash Irregularities

Unsupported payments – GH¢32,150.00

658. Regulation 78 of the PFM Regulations, 2019 (L.I. 2378) states that, a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that entity, that evidence of services received, certificates for work done and any other supporting documents exits before payment is made.

659. Contrary to above Regulation, two Assemblies incurred a total expenditure of GH¢32,150.00 without the relevant supporting documents. Details are provided below:

No.	Assembly	Nature of Transaction	No. of PV	Amount
1	Bia West District	Fund for local travel, siting allowance & funds for clampdown illegal miners	3	17,310.00
2	Aowin Municipal	Meeting and services	8	14,840.00
Total				**32,150.00**

660. We could not authenticate the genuineness of the transactions and recommended recovery of the amount of GH¢32,150.00 from the Coordinating Directors and Finance Officers.

Misappropriation of revenue – GH¢17,133.00

661. Regulation 39 of the PFM Regulations, 2019 (L.I. 2378) provides that, where revenue and other money is received directly by a revenue collector or cashier, the cashier or revenue collector shall, within twenty-four hours after the receipt of the revenue and other money, deposit the revenue and other money into the designated account.

662. We noted on the contrary that 23 revenue collectors of four Assemblies did not account for GH¢17,133.00 as shown below:

No.	Assembly	No of collectors	Amount
1.	Bia West District	6	10,225.00
2.	Bibiani /Anhwiaso/ Bekwai Municipal	4	3,445.00
3.	Akontombra	3	2,000.00
4.	Sefwi Bodi	10	1,463.00
Total		**23**	**17,133.00**

663. The Assemblies, as a result, lost GH¢17,133.00 revenue needed for their operations.

664. We recommended recovery of the amount of GH¢17,133.00 from the defaulting collectors with sanctions, otherwise the Coordinating Directors, Finance Officers and Revenue Superintendents should refund same into the Assemblies' accounts.

Uncollected revenue – GH¢244,433.00

665. Regulation 46 of the PFM Regulations, 2019, (L.I. 2378) states that, a Principal Spending Officer shall ensure that non-tax revenue is efficiently collected. Regulation 32 (2a) of the PFM Regulations of 2019, (L.I. 2378), also requires a Principal Spending Officer of a covered entity to take effective and appropriate steps to collect money due to the covered entity.

666. Notwithstanding the above Regulations, we noted that five Assemblies did not collect revenue amounting to GH¢244,433.00 due from 217 companies and staff of various departments. Details are provided below:

Assembly	Type of revenue	No. of Defaulters	Amount
Bibiani Anhwiaso	Rent	71	51,360.00
Aowin Municipal	Rent	27	9,020.00
Suaman	Business & Property Rates	50	132,900.00

Juaboso	Business, property rate & Public toilets	9	36,943.00
Bodi District	Business & Property Rates	60	14,210.00
Total		**217**	**244,433.00**

667. Management could not provide any reason for the anomaly which denied the Assemblies revenue for smooth running of their operations.

668. We recommended that the Coordinating Directors and the Finance Officers should recover the outstanding revenue of GH¢244,433.00, and where necessary, initiate legal action against the defaulting firms and obtain standing orders from the staff to the banks for monthly repayment of their liabilities.

Unpresented value books – GH¢3,600.00

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

670. We noted on the contrary that 18 revenue collectors of two Assemblies did not present for audit, market tickets worth GH¢3,600.00 and five GCR booklets of no-par value. Details are provided below:

Assembly	**No of Collectors**	**No. of Value Books**	**Value**
Akontombra	4	5 GCRs booklets	no par value
Akontombra	2	9 Tickets	900.00
Sefwi Bodi	12	27 Tickets	2,700.00
	18	**Total**	**3,600.00**

671. This could result in misappropriation of revenue and the Assemblies denied resources for their operations.

672. We recommended that the Coordinating Directors and Finance Officers of Akotombra District Assembly should compute the average value of collections per GCR booklet for the period for each of the five GCR booklets and the total amount recovered from the four revenue collectors. We also recommended recovery of the amount of GH¢3,600.00 in respect of the tickets from the 14 collectors of the two Assemblies. We further recommended that the revenue collectors should be sanctioned, and effective controls instituted to prevent recurrence of the anomaly.

Payments outside GIFMIS

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

674. We noted that Sefwi Akontombra Assembly made 40 payments of GH¢428,120.31 without using GIFMIS.

675. According to the Coordinating Director, the lapse occurred because the Assembly encountered system challenges and poor internet connectivity. This could lead to inaccurate financial reporting.

676. We recommended that the Coordinating Director and Finance Officer should address challenges associated with the use of GIFMIS and make payments using the platform. We also recommended that the defaulting officials should be sanctioned.

Payroll Irregularities

Overpayment of salary – GH¢107,222.94

677. Contrary to Regulation 90 of PFM Regulations, 2019 (L.I. 2378), we noted at Bibiani/Anhwiaso/Bekwai Municipal Assembly that, two personnel on the ESPV, were placed on wrong salary grades as Chief Health Environmental Officer instead of Chief Environmental Health Assistant, and as Assistant Internal Auditor instead of Assistant Internal Trainee for the periods January 2016 to December 2021, and June 2015 to December 2021 respectively. Details are provided below:

Name	Staff I.D	Amount paid	Salary due	Over-payment	No. of Months	Amount
Frimpong Atta F.A.J	58822	3,938.01	3,169.88	768.13	72	55,305.36
Emmanuel Tweneboah-Koduah	911652	2,766.67	2,101.06	665.61	78	51,917.58
Total						**107,222.94**

678. Management could not assign any reason for the infraction which resulted in loss of funds to the State.

679. We recommended recovery of GH¢107,222.94 from the two officers otherwise the Coordinating Director and Head of Human Resource Unit should be held liable for refund of same. We also recommended sanctions against culpable officers and the affected officers be placed on their correct salary levels.

Procurement Irregularities

Uncompetitive procurement

680. Section 20 of the Public Procurement (Amendment) Act, 2016 (Act 914) states "The procurement entity shall request for quotations from as many suppliers or contractors as practicable but shall compare quotations from at least three different sources that should not be related in terms of ownership, shareholding or directorship and the principles of conflict of interest shall apply between the procurement entities and their members and the different price quotation sources."

681. We however noted that two Assemblies made purchases of GH¢117,755.83 without obtaining alternative quotations. Details are provided below:

Assembly	Nature of Transactions	Source of Fund	No. of PVs	Amount GH¢
Aowin	Repairs, maintenance, and embossment	IGF	19	47,181.83
Sefwi Wiawso	Vehicle repairs, Iron rods and Disinfectants	MDF	3	70,574.00
Total			**22**	**117,755.83**

682. Value for money might not have been achieved.

683. We recommended that the Coordinating Directors and Finance Officers should always ensure compliance with the relevant provisions of the Procurement Act and be sanctioned for the infraction.

Tax Irregularities

Failure to deduct withholding Tax – GH¢5,927.12

684. Section 116 of the Income Tax Act, 2015 (Act 896) states that, a resident person other than an individual, shall withhold tax on the gross amount of the payment at the rate specified in the first schedule when the person makes payment to another resident person for the supply of goods, services and works in respect of a contract between the payee and the resident person.

685. On the contrary, we noted that the Finance Officers in Aowin and Sefwi Wiawso Assemblies did not deduct withholding tax of GH¢5,927.12 from 27 transactions totalling GH¢118,623.25. Details are provided below.

Assembly	Tax Amount
Aowin	2,490.62
Sefwi Wiawso	3,436.50
Total	**5,927.12**

686. Non-deduction of taxes could negatively affect tax revenue targets of the State.

687. We recommended that the Finance Officers should personally pay the undeducted tax of GH¢5,927.12 to GRA and recover from the payees.

Assets Management

Abandoned vehicles

688. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted that, nine vehicles belonging to Akontombra and Suaman Assemblies had been abandoned at various locations and were at the mercy of the weather and exposed to theft since 2016. Details are provided below:

No.	Assembly	Vehicle	Registration Number	Location of Vehicles	Reason
1.	Akontombra	Grader	GC 1060-09	Aboduam	Defective tyre and shaft
	Akontombra	Wheel Loader	SL 50–3	Akontombra	Defective transmitter
	Akontombra	DongFeng Truck	GT 227 – 11	Akontombra	Unknown
	Akontombra	DongFeng Truck	GT 227 – 11	Akontombra	Unknown
	Akontombra	Volvo Truck	GR 8463-09	Fawokabra	Defective clutch
	Akontombra	Nissan Patrol	GN 2275-11	Kumasi	Unknown

	Akontombra	Toyota Hilux	GT 39-10	Kumasi	Unknown
	Akontombra	Nissan Pick Up	GN 9829-13	Wiawso	Battery and tyre spring
2.	Suaman	Nissan Pickup	GT 9225-X	DCE Bungalow	Oil consumption

689. We recommended that management of the Assemblies should constitute boards of survey to evaluate the condition of the vehicles in order to inform management decision as to the necessary action to be taken to salvage the vehicles from further loss in value.

APPENDIX 'A'

Submission of Annual Financial Statements

Ahafo Region

No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Asunafo North	Goaso	Municipal	1873	2021	Nil
2	Asunafo South	Kukuom	District	1773	2021	Nil
3	Asutifi North	Kenyasi	District	2093	2021	Nil
4	Asutifi South	Hwidiem	District	2054	2021	Nil
5	Tano North	Duayaw Nkwanta	Municipal	1754	2021	Nil
6	Tano South	Bechem	Municipal	1755	2021	Nil

Ashanti Region

No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Adansi Asokwa	Adansi Asokwa	District	2331	2021	Nil
2	Adansi North	Fomena	District	1758	2021	Nil
3	Adansi South	New Adubiase	District	1752	2021	Nil
4	Afigya Kwabre North	Boamang	District	2334	2021	Nil
5	Afigya Kwabre South	Kodie	District	1856	2021	Nil
6	Ahafo Ano North	Tepa	District	1402	2021	Nil
7	Ahafo Ano South East	Adugyama	District	2324	2020	I year
8	Ahafo Ano South West	Mankraso	District	1401	2021	Nil
9	Akrofuom	Akrofuom	District	2329	2021	Nil
10	Amansie Central	Jacobu	District	1774	2021	Nil
11	Amansie South	Manso Adubia	District	2325	2021	Nil
12	Amansie West	Manso Nkwanta	District	1403	2021	Nil
13	Asante Akim Central	Konongo	Municipal	2056	2021	Nil
14	Asante Akim North	Agogo	District	2057	2021	Nil
15	Asante Akim South	Juaso	District	1409	2021	Nil
16	Asokore Mampong	Asokore	Municipal	2055	2020	1 year
17	Asokwa Municipal	Asokwa	Municipal	2294	2021	Nil
18	Atwima Kwanwoma	Foase	District	1853	2021	Nil
19	Atwima Mponua	Nyinahin	District	1785	2021	Nil
20	Atwima Nwabiagya North	Nkawie	District	1738	2021	Nil
21	Atwima Nwabiagya South	Barekese	District	2327	2021	Nil
22	Bekwai	Bekwai	Municipal	1906	2021	Nil
23	Bosome Freho	Asiwa	District	1852	2021	Nil
24	Bosomtwe	Kuntananse	District	1922	2021	Nil
25	Ejisu	Ejisu	Municipal	1890	2021	Nil
26	Ejura Sekyedumase	Ejura	Municipal	2098	2021	Nil
27	Juaben	Juaben	Municipal	2296	2021	Nil
28	Kumasi Metro	Kumasi	Metro	2059	2021	Nil
29	Kwabre East	Mamponteng	District	1894	2021	Nil
30	Kwadaso	Kwadaso	Municipal	2292	2021	Nil
31	Mampong	Mampong	Municipal	1908	2021	Nil
32	Obuasi	Obuasi	Municipal	1795	2021	Nil
33	Obuasi East	Tutuka	District	2332	2021	Nil
34	Offinso Municipal	Offinso	Municipal	1909	2021	Nil
35	Offinso North	Akumadan	District	1856	2021	Nil
36	Oforikrom Municipal	Oforikrom	Municipal	2391	2021	Nil
37	Old Tafo Municipal	Tafo	Municipal	2293	2021	Nil
38	Sekyere Affram Plains	Drobonso	District	2058	2021	Nil
39	Sekyere Central	Nsuta	District	1841	2021	Nil
40	Sekyere East	Effiduase	District	1900	2021	Nil
41	Sekyere Kumawu	Kumawu	District	2060	2021	Nil
42	Sekyere South	Agona	District	1898	2021	Nil
43	Suame	Suame	Municipal	2295	2021	Nil

Submission of Annual Financial Statements

Bono Region

No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Banda	Banda Ahenkro	District	2092	2021	Nil
2	Berekum East	Berekum	Municipal	1874	2021	Nil
3	Berekum West	Jinijini	District	2017	2021	Nil
4	Dormaa Central	Dormaa Ahenkro	Municipal	2098	2021	Nil
5	Dormaa East	Wamfie	District	1851	2021	Nil
6	Dormaa West	Nkrankwanta	District	2094	2021	Nil
7	Jaman North	Sampa	District	1779	2021	Nil
8	Jaman South	Drobo	District	1777	2021	Nil
9	Sunyani	Sunyani	Municipal	1924	2021	Nil
10	Sunyani West	Odumase	Municipal	1881	2021	Nil
11	Tain	Nsawkaw	District	2090	2021	Nil
12	Wenchi	Wenchi	Municipal	1876	2021	Nil

Bono East Region

No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Atebubu-Amanten	Atebubu	Municipal	1770	2021	Nil
2	Kintampo	Kintampo	Municipal	1871	2021	Nil
3	Kintampo South	Jema	District	1781	2021	Nil
4	Nkoranza North	Busunya	District	1844	2021	Nil
5	Nkoranza South	Nkoranza	Municipal	2089	2021	Nil
6	Pru East	Yeji	District	1778	2021	Nil
7	Pru West	Prang	District	2335	2021	Nil
8	Sene East	Kajaji	District	2091	2021	Nil
9	Sene West	Kwame Danso	District	2088	2021	Nil
10	Techiman South	Techiman	Municipal	2096	2021	Nil
11	Techiman North	Tuobodom	District	2095	2021	Nil

Central Region

No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Abura/Asebu/Kwamankese	Abura Dunkwa	District	1381	2021	Nil
2	Agona East	Nsaba	District	1921	2021	Nil
3	Agona West	Agona Swedru	Municipal	1920	2021	Nil
4	Ajumako-Enyan-Essiam	Ajumako	District	1383	2021	Nil
5	Asikuma Odoben Brakwa	Breman Asikuma	District	1378	2021	Nil
6	Assin Fosu	Assin Foso	Municipal	1859	2021	Nil
7	Assin North	Assin Bereku	District	2338	2021	Nil
8	Assin South	Nsuem-Kyekyewere	District	1760	2021	Nil
9	Awutu Senya	Awutu-Brekum	District	2024	2021	Nil
10	Awutu Senya East	Kasoa	Municipal	2025	2021	Nil
11	Cape Coast	Cape Coast	Metro	1927	2021	Nil
12	Effutu	Winneba	Municipal	1660	2021	Nil
13	Ekumfi	Essarkyir	District	2027	2021	Nil
14	Gomoa Central	Afranse	District	2339	2021	Nil
15	Gomoa East	Potsin	District	1883	2021	Nil
16	Gomoa West	Apam	District	1896	2021	Nil
17	Komenda/Edina/Eguafo/Abirem	Hemang	District	2022	2021	Nil
18	Mfantseman	Elmina	Municipal	1857	2021	Nil
19	Twifo Ati-Morkwa	Saltpond	Municipal	2026	2021	Nil
20	Twifo Hemang Lower Denkyira	Twifo Praso	District	2023	2021	Nil
21	Upper Denkyira East	Dunkwa on Offin	Municipal	1877	2021	Nil
22	Upper Denkyira West	Diaso	District	1848	2021	Nil

Submission of Annual Financial Statements

Eastern Region						
No.	**Assembly**	**Capital**	**Status**	**L.I.**	**Audited up to**	**Arrears**
1	Abuakwa North	Kukurantumi	Municipal	2305	2021	Nil
2	Abuakwa South	Kibi	Municipal	2304	2021	Nil
3	Achiase	Achiase	District	2370	2021	Nil
4	Akuapem North	Akropong	Municipal	2041	2021	Nil
5	Akuapem South	Aburi	District	2040	2021	Nil
6	Akyemasa	Akyem Ofoase	District	1919	2021	Nil
7	Asene-Manso-Akroso	Manso	District	2341	2021	Nil
8	Asuogyaman	Atimpoku	District	1430	2021	Nil
9	Atiwa	Kwabeng	District	1784	2021	Nil
10	Atiwa East	Anyinam	District	2344	2021	Nil
11	Ayensuano	Coaltar	District	2052	2021	Nil
12	Birim Central	Akim Oda	Municipal	1863	2021	Nil
13	Birim North	New Abirem	District	1923	2021	Nil
14	Birim South	Akyem Swedru	District	1850	2021	Nil
15	Denkyembour	Akwatia	District	2042	2021	Nil
16	Fanteakwa North	Begoro	District	1411	2021	Nil
17	Fanteakwa South	Osino	District	2345	2021	Nil
18	Kwaebibirim	Kade	District	2043	2021	Nil
19	Kwahu Affram Plains North	Donkorkrom	District	2044	2021	Nil
20	Kwahu Affram Plains South	Tease	District	2045	2021	Nil
21	Kwahu East	Abetifi	District	1839	2021	Nil
22	Kwahu South	Mpraeso	District	1740	2021	Nil
23	Kwahu West	Nkawkaw	Municipal	1870	2021	Nil
24	Lower Manya Krobo	Odumase Krobo	Municipal	2046	2021	Nil
25	New Juaben North	Effiduase	Municipal	2302	2021	Nil
26	New Juaben South	Koforidua	Municipal	2301	2021	Nil
27	Nsawam/Adoagyiri	Nsawam	Municipal	2047	2021	Nil
28	Okere	Adukrom	District	2342	2021	Nil
29	Suhum	Suhum	Municipal	2048	2021	Nil
30	Upper Manya Krobo	Asesewa	District	1842	2021	Nil
31	Upper West Akim	Adeiso	District	2049	2021	Nil
32	West Akim	Asamankese	Municipal	2050	2021	Nil
33	Yilo Krobo	Somanya	Municipal	2051	2021	Nil

Greater Accra Region						
No.	**Assembly**	**Capital**	**Status**	**L.I.**	**Audited up to**	**Arrears**
1	Ablekuma Central	Lartebio korshie	Municipal	2376	2021	Nil
2	Ablekuma North Municipal	Darkuma	Municipal	2308	2021	Nil
3	Ablekuma West	Dansoma	Municipal	2309	2021	Nil
4	Accra	Accra	Metro	2034	2021	Nil
5	Ada East	Ada	District	2029	2021	Nil
6	Ada West	Sege	District	2028	2021	Nil
7	Adentan	Adenta	Municipal	1888	2021	Nil
8	Ashaiman	Ashaiman	Municipal	1889	2021	Nil
9	Ayawaso Central	Kokomlemle	Municipal	2366	2021	Nil
10	Ayawaso East	Nima	Municipal	2310	2021	Nil
11	Ayawaso North	Accra New Town	Municipal	2311	2021	Nil
12	Ayawaso West	Dzorwulu	Municipal	2312	2021	Nil
13	Ga Central	Sowutuom	Municipal	2036	2021	Nil
14	Ga East	Abokobi	Municipal	1864	2021	Nil
15	Ga North	Ofankor	Municipal	2314	2021	Nil
16	Ga South	Ngleshie Amanfro	Municipal	2037	2021	Nil
17	Ga West	Amasaman	Municipal	1858	2021	Nil
18	Korle Klottey	Circle	Municipal	2365	2021	Nil
19	Kpone Katamanso	Kpone	Municipal	2031	2021	Nil
20	Krowor	Nungua	Municipal	2318	2021	Nil
21	La Dade-Kotopon	La	Municipal	2038	2021	Nil
22	La Nkwantanang-Madina Municipa	Madina	Municipal	2030	2021	Nil
23	Ledzokuku	Teshie	Municipal	1865	2021	Nil
24	Ningo-Prampram	Prampram	District	2035	2021	Nil
25	Okaikwei North	Abeka	Municipal	2307	2021	Nil
26	Shai-Osudoku	Dodowa	District	2039	2021	Nil
27	Tema	Tema	Metro	2033	2021	Nil
28	Tema West Municipal	Tema Community 2	Municipal	2317	2021	Nil
29	Weija/Gbawe	Weija	Municipal	2315	2021	Nil

Submission of Annual Financial Statements

North East Region

No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Bunkprugu Nakpanduri	Bunkpurugu	District	1748	2021	Nil
2	Yunyoo-Nasuan	Yunyoo	District	2349	2021	Nil
3	Chereponi	Chereponi	District	1854	2021	Nil
4	East Mamprusi	Walewale	Municipal	2274	2021	Nil
5	Mamprugu-Moagduri	Yagaba	District	2063	2021	Nil
6	West Mamprusi	Gambaga	Municipal	2276	2021	Nil

Northern Region

No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Gushiegu	Gushiegu	Municipal	2277	2021	Nil
2	Karaga	Karaga	District	1787	2021	Nil
3	Kpandai	Kpandai	District	1845	2021	Nil
4	Kumbugu	Kumbugu	District	2062	2021	Nil
5	Mion	Sang	District	2089	2021	Nil
6	Nanumba North	Bimbilla	Municipal	2347	2021	Nil
7	Nanumba South	Wulensi	District	1754	2021	Nil
8	Saboba	Saboba	District	1763	2021	Nil
9	Sagnarigu	Sagnarigu	Municipal	1854	2021	Nil
10	Savelugu	Savelugu	District	2272	2021	Nil
11	Nanton	Nanton	District	2071	2021	Nil
12	Tamale	Tamale	Metropolitan	2068	2021	Nil
13	Tatale-Sanguli	Tatale	District	2067	2021	Nil
14	Tolon	Tolon	District	2142	2021	Nil
15	Yendi	Yendi	Municipal	2070	2021	Nil
16	Zabzugu	Zabzugu	District	2053	2021	Nil

Oti Region

No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Biakoye	Ahenkro	District	1887	2021	Nil
2	Jasikan	Jasikan	District	1901	2021	Nil
3	Kadjebi	Kadjebi	District	1465	2021	Nil
4	Krachi East	Dambai	District	2084	2021	Nil
5	Krachi Ntsumuru	Kete Krachi	District	1843	2021	Nil
6	Krachi West	Chinderi	District	2078	2021	Nil
7	Nkwanta North	Kpassa	District	1846	2021	Nil
8	Nkwanta South	Nkwanta	District	2081	2021	Nil
9	Guan	Likpe-Mate	District	2416	-	

Submission of Annual Financial Statements

Savannah Region

No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Bole	Bole	District	1786	2021	Nil
2	Central Gonja	Buipe	District	1750	2021	Nil
3	East Gonja	Salaga	Municipal	1938	2021	Nil
4	North Gonja	Daboya	District	2065	2021	Nil
5	Sawla Tuna Kalba	Sawla	District	1768	2021	Nil
6	West Gonja	Damongo	District	2398	2021	Nil
7	North East Gonja	Kpalbe	District	2367	2021	Nil

Upper East Region

No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Bawku	Bawku	Municipal	1442	2021	Nil
2	Bawku West	Zebilla	District	2107	2021	Nil
3	Binduri	Binduri	District	2108	2021	Nil
4	Bolga	Bolgatanga	Municipal	2103	2021	Nil
5	Bolga East	Zuarungu	District	2350	2021	Nil
6	Bongo	Bongo	District	1447	2021	Nil
7	Builsa North	Sandema	District	2422	2021	Nil
8	Builsa South	Fumbisi	District	2105	2021	Nil
9	Garu	Garu	District	1797	2021	Nil
10	Kassena Nankana	Navrongo	Municipal	1769	2021	Nil
11	Kassena Nankana West	Paga	District	2106	2021	Nil
12	Nabdam	Nangodi	District	2104	2021	Nil
13	Pusiga	Pusiga	District	2110	2021	Nil
14	Talensi	Tongo	District	2148	2021	Nil
15	Tempane	Tempane	District	2352	2021	Nil

Upper West Region

No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Daffiama-Bussie-Issa	Issa	District	2100	2021	Nil
2	Jirapa	Jirapa	Municipal	1902	2021	Nil
3	Lambussie-Karni	Lambussie	District	1849	2021	Nil
4	Lawra	Lawra	Municipal	2099	2021	Nil
5	Nadowli Kaleo	Nadowli	District	2101	2021	Nil
6	Nandom	Nandom	Municipal	2102	2021	Nil
7	Sissala East	Tumu	District	1766	2021	Nil
8	Sissala West	Gowllu	District	1771	2021	Nil
9	Wa	Wa	Municipal	1751	2021	Nil
10	Wa East	Funsi	District	1800	2021	Nil
11	Wa West	Wechiau	District	1746	2021	Nil

Volta Region

No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Adaklu	Adaklu	District	2085	2021	Nil
2	Afadzeto South	Ve-Golokwati	District	2079	2021	Nil
3	Agortime-Ziope	Kpetoe	District	2080	2021	Nil
4	Akatsi North	Ave Dakpa	District	2082	2021	Nil
5	Akatsi South	Akatsi	District	2086	2021	Nil
6	Anloga	Anloga	District	2372	2021	Nil
7	Central Tongu	Adidome	District	2077	2021	Nil
8	Ho	Ho	Municipal	2074	2021	Nil
9	Ho West	Dzolokpuita	District	2083	2021	Nil
10	Hohoe	Hohoe	Municipal	2072	2021	Nil
11	Keta	Keta	Municipal	1886	2021	Nil
12	Ketu North	Dzodze	District	1897	2021	Nil
13	Ketu South	Denu	Municipal	2073	2021	Nil
14	Kpando	Kpando	Municipal	1755	2021	Nil
15	North Dayi	Amfoega	District	1892	2021	Nil
16	North Tongu	Battor Dugame	District	2076	2021	Nil
17	South Dayi	Kpeve	District	1753	2021	Nil
18	South Tongu	Sogakope	District	1466	2021	Nil

Submission of Annual Financial Statements

Western Region						
No.	**Assembly**	**Capital**	**Status**	**L.I.**	**Audited up to**	**Arrears**
1	Ahanta West	Agona Nkwanta	Municipal	1395	2021	Nil
2	Effia-Kwesimintsim	Effia Kuma	Municipal	2322	2021	Nil
3	Ellembelle	Nkroful	District	2020	2021	Nil
4	Jomoro	Half Assini	Municipal	2019	2021	Nil
5	Mpohor	Mpohor	District	1840	2021	Nil
6	Nzema East	Axim	Municipal	1884	2021	Nil
7	Prestea-Huni Valley	Bogoso	Municipal	2015	2021	Nil
8	Sekondi / Takoradi	Sekondi	Metro	2016	2021	Nil
9	Shama	Shama	District	1886	2021	Nil
10	Tarkwa-Nsuaem	Tarkwa	Municipal	2011	2021	Nil
11	Wassa Amenfi Central	Manso Amenfi	District	1757	2021	Nil
12	Wassa Amenfi East	Wassa Akropong	Municipal	2017	2021	Nil
13	Wassa Amenfi West	Asankragua	Municipal	2014	2021	Nil
14	Wassa East	Daboase	District	2018	2021	Nil

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

APPENDIX 'B'

Total Income - 2020 to 2021

Ahafo Region				
No.	**Assembly**	**2020 (A)**	**2021 (B)**	**C = B – A**
1	Asunafo North	9,339,881.17	9,134,395.30	(205,485.87)
2	Asunafo South	6,095,665.99	5,894,782.08	(200,883.91)
3	Asutifi North	13,484,549.66	15,343,734.93	1,859,185.27
4	Asutifi South	6,273,969.27	6,638,178.91	364,209.64
5	Tano North	8,086,810.49	7,773,068.26	(313,742.23)
6	Tano South	8,744,340.19	7,968,891.68	(775,448.51)
Total		**52,025,216.77**	**52,753,051.16**	**727,834.39**

Ashanti Region				
No.	**Assembly**	**2020 (A)**	**2021 (B)**	**C = B – A**
1	Adansi Asokwa	5,629,345.89	4,822,542.05	(806,803.84)
2	Adansi North	5,472,374.18	5,622,994.74	150,620.56
3	Adansi South	6,250,195.12	5,954,474.09	(295,721.03)
4	Afigya Kwabre North	5,218,604.79	4,991,027.38	(227,577.41)
5	Afigya Kwabre South	10,806,826.70	7,844,365.54	(2,962,461.16)
6	Ahafo Ano North	7,355,863.10	6,228,731.22	(1,127,131.88)
7	Ahafo Ano South East			
8	Ahafo Ano South West	6,412,193.43	6,175,554.86	(236,638.57)
9	Akrofuom	5,480,708.07	5,834,450.06	353,741.99
10	Amansie Central	6,272,680.64	6,684,242.95	411,562.31
11	Amansie South	7,244,699.20	7,229,079.63	(15,619.57)
12	Amansie West	8,862,761.09	10,298,757.18	1,435,996.09
13	Asante Akim Central	6,729,300.46	5,717,795.15	(1,011,505.31)
14	Asante Akim North	6,664,853.57	6,698,047.07	33,193.50
15	Asante Akim South	6,812,274.58	6,924,428.22	112,153.64
16	Asokore Mampong			
17	Asokwa Municipal	20,737,854.92	19,114,673.69	(1,623,181.23)
18	Atwima Kwanwoma	7,008,479.52	7,372,235.28	363,755.76
19	Atwima Mponua	6,173,076.94	6,274,658.53	101,581.59
20	Atwima Nwabiagya North	4,503,844.00	4,930,682.00	426,838.00
21	Atwima Nwabiagya South	10,069,726.12	8,023,115.45	(2,046,610.67)
22	Bekwai	8,355,730.36	9,567,654.54	1,211,924.18
23	Bosome Freho	6,538,662.73	4,335,588.88	(2,203,073.85)
24	Bosomtwe	7,153,023.06	5,754,498.73	(1,398,524.33)
25	Ejisu	8,215,990.94	7,074,998.53	(1,140,992.41)
26	Ejura Sekyedumase	7,292,091.25	6,175,027.09	(1,117,064.16)
27	Juaben	4,900,089.31	4,399,751.79	(500,337.52)
28	Kumasi Metro	45,330,484.59	43,610,625.87	(1,719,858.72)
29	Kwabre East	8,094,503.55	7,742,690.58	(351,812.97)
30	Kwadaso	10,077,552.96	10,024,006.62	(53,546.34)
31	Mampong	8,501,136.58	7,548,248.32	(952,888.26)
32	Obuasi	23,083,469.54	19,113,789.73	(3,969,679.81)
33	Obuasi East	6,462,285.87	6,859,966.50	397,680.63
34	Offinso Municipal	7,325,005.02	6,077,931.72	(1,247,073.30)
35	Offinso North	5,870,642.71	5,857,127.01	(13,515.70)
36	Oforikrom Municipal	10,330,070.45	8,660,531.23	(1,669,539.22)
37	Old Tafo Municipal	19,478,125.51	15,929,094.07	(3,549,031.44)
38	Sekyere Affram Plains	5,256,111.28	4,988,342.08	(267,769.20)
39	Sekyere Central	8,091,072.66	5,226,613.47	(2,864,459.19)
40	Sekyere East	6,568,321.38	8,878,954.77	2,310,633.39
41	Sekyere Kumawu	6,369,876.13	5,500,590.51	(869,285.62)
42	Sekyere South	8,080,755.08	6,722,141.86	(1,358,613.22)
43	Suame	25,364,540.64	19,159,068.56	(6,205,472.08)
Total		**390,445,203.92**	**355,949,097.55**	**(34,496,106.37)**

Total Income - 2020 to 2021

Bono Region

No.	Assembly	2020 (A)	2021 (B)	C = B – A
1	Banda District	6,516,954.50	5,764,775.92	(752,178.58)
2	Berekum East District	17,308,593.11	14,314,740.39	(2,993,852.72)
3	Berekum West Municipal	5,572,351.28	4,924,830.11	(647,521.17)
4	Dormaa Central Municipal	12,175,918.98	10,889,736.34	(1,286,182.64)
5	Dormaa East District	6,242,048.07	7,473,872.96	1,231,824.89
6	Dormaa West	5,556,755.82	5,499,788.48	(56,967.34)
7	Jaman North District	7,255,447.87	7,132,864.42	(122,583.45)
8	Jaman South Municipal	9,832,549.95	7,767,557.24	(2,064,992.71)
9	Sunyani Municipal	25,508,073.13	22,257,080.60	(3,250,992.53)
10	Sunyani West Municipal	9,700,037.50	10,063,462.99	363,425.49
11	Tain District	6,603,634.06	6,858,290.58	254,656.52
12	Wenchi Municipal	10,474,194.87	10,088,401.13	(385,793.74)
Total		**122,746,559.14**	**113,035,401.16**	**(9,711,157.98)**

Bono East Region

No.	Assembly	2020 (A)	2021 (B)	C = B – A
1	Atebubu-Amanten	6,396,656.99	6,457,819.87	61,162.88
2	Kintampo Municipal	8,242,065.68	8,335,917.89	93,852.21
3	Kintampo South	7,810,978.52	6,366,933.68	(1,444,044.84)
4	Nkoranza North	7,335,533.95	7,528,621.90	193,087.95
5	Nkoranza South	9,502,599.82	9,007,389.50	(495,210.32)
6	Pru East	5,645,780.44	5,761,593.63	115,813.19
7	Pru West	5,404,587.72	6,261,904.18	857,316.46
8	Sene East	5,107,991.36	5,460,587.24	352,595.88
9	Sene West	7,045,092.22	6,151,335.45	(893,756.77)
10	Techiman Municipal	22,534,003.07	20,110,480.11	(2,423,522.96)
11	Techiman North	7,446,944.06	6,423,212.63	(1,023,731.43)
Total		**92,472,233.83**	**87,865,796.08**	**(4,606,437.75)**

Total Income - 2020 to 2021

Central Region				
No.	**Assembly**	**2020 (A)**	**2021 (B)**	**C = B – A**
1	Abura, Asebu-Kwamankese	6,891,213.64	7,078,632.36	187,418.72
2	Agona East	5,093,811.76	5,083,855.74	(9,956.02)
3	Agona West	16,568,146.83	13,282,818.51	(3,285,328.32)
4	Ajumako - Enyan Esiam	7,101,380.37	7,389,149.08	287,768.71
5	Asikuma-Odoben -Brakwai	7,038,974.31	6,418,211.65	(620,762.66)
6	Assin Fosu	8,137,961.92	6,467,050.48	(1,670,911.44)
7	Assin North	4,915,810.77	5,188,113.62	272,302.85
8	Assin South	5,640,219.01	5,027,811.54	(612,407.47)
9	Awutu Senya	6,736,053.05	7,893,881.58	1,157,828.53
10	Awutu Senya East	20,067,178.45	17,561,630.73	(2,505,547.72)
11	Cape Coast	3,386,658.76	3,814,480.01	427,821.25
12	Effutu	8,653,324.02	7,356,952.53	(1,296,371.49)
13	Ekumfi	6,040,393.22	5,662,395.41	(377,997.81)
14	Gomoa Central	6,171,792.97	5,252,666.31	(919,126.66)
15	Gomoa East	7,170,994.07	8,014,010.86	843,016.79
16	Gomoa West	7,377,339.44	7,305,532.91	(71,806.53)
17	Komenda Edina Eguafo Abrem	8,081,016.15	9,086,300.48	1,005,284.33
18	Mfantseman	14,401,162.71	11,946,915.61	(2,454,247.10)
19	Twifo Atti Morkwa	7,067,884.43	6,171,554.37	(896,330.06)
20	Twifo Hermang Lower Denkyira	6,853,519.34	4,994,346.12	(1,859,173.22)
21	Upper Denkyira East	5,479,812.64	5,265,415.40	(214,397.24)
22	Upper Denkyira West	7,482,938.86	5,970,466.04	(1,512,472.82)
Total		**176,357,586.72**	**162,232,191.34**	**(14,125,395.38)**

Eastern Region				
No.	**Assembly**	**2020 (A)**	**2021 (B)**	**C = B – A**
1	Abuakwa North Municipal	6,878,219.64	6,336,190.36	(542,029.28)
2	Abuakwa South Municipal	16,057,800.93	13,300,003.21	(2,757,797.72)
3	Achiase District	4,097,665.28	2,845,132.11	(1,252,533.17)
4	Akwapem North Municipal	4,676,517.55	6,461,864.66	1,785,347.11
5	Akwapem South District	7,459,973.17	7,428,122.90	(31,850.27)
6	Akyemansa District	6,648,071.81	6,515,042.60	(133,029.21)
7	Asuogyaman District	7,603,090.28	5,881,969.31	(1,721,120.97)
8	Atiwa East District	5,837,529.58	4,939,483.07	(898,046.51)
9	Atiwa West District	7,038,295.26	8,221,250.22	1,182,954.96
10	Ayensuano District	6,316,532.49	5,453,380.40	(863,152.09)
11	Birim Central Municipal	18,264,011.33	15,370,370.29	(2,893,641.04)
12	Birim North District	11,231,981.71	11,395,493.41	163,511.70
13	Birim South Municipal	6,697,507.72	5,890,811.96	(806,695.76)
14	Denkyembour District	6,815,521.77	6,494,999.22	(320,522.55)
15	Fanteakwa North District	6,686,853.67	5,663,418.97	(1,023,434.70)
16	Fanteakwa South District	4,911,613.88	5,540,159.80	628,545.92
17	Kwaebibirem Municipal	7,288,980.53	7,590,659.47	301,678.94
18	Kwahu Afram Plains North District	6,203,744.89	6,319,223.42	115,478.53
19	Kwahu Afram Plains South District	7,438,756.80	5,893,173.99	(1,545,582.81)
20	Kwahu East District	5,888,369.10	3,521,931.21	(2,366,437.89)
21	Kwahu South District	6,384,945.84	5,701,288.64	(683,657.20)
22	Kwahu West Municipal	8,593,067.87	9,755,128.55	1,162,060.68
23	Lower Manya Krobo Municipal	14,283,667.24	10,449,128.73	(3,834,538.51)
24	Manso Akroso District	4,838,380.99	4,588,553.33	(249,827.66)
25	New Juaben North Municipal	5,147,523.33	7,784,316.79	2,636,793.46
26	New Juaben South Municipal	27,547,021.52	24,114,078.01	(3,432,943.51)
27	Nsawam Adoagyiri Municipal	10,499,815.21	9,573,167.61	(926,647.60)
28	Okere District	6,337,339.40	4,790,186.18	(1,547,153.22)
29	Suhum Municipal	8,642,852.99	7,635,797.58	(1,007,055.41)
30	Upper Manya Krobo District	5,288,000.95	4,141,841.36	(1,146,159.59)
31	Upper West Akim District	6,516,625.20	6,972,661.46	456,036.26
32	West Akim Municipal	9,902,987.45	8,857,429.48	(1,045,557.97)
33	Yilo Krobo Municipal	7,471,819.05	8,327,734.74	855,915.69
Total		**275,495,084.43**	**253,753,993.04**	**(21,741,091.39)**

Total Income - 2020 to 2021

Greater Accra Region				
No.	**Assembly**	**2020 (A)**	**2021 (B)**	**C = B – A**
1	Ablekuma Central Municipal	8,917,684.45	6,945,908.96	(1,971,775.49)
2	Ablekuma North Municipal	11,221,825.81	11,053,334.43	(168,491.38)
3	Ablekuma West Municipal	9,116,350.72	9,586,176.41	469,825.69
4	Accra Metropolitan	48,284,879.08	43,964,057.78	(4,320,821.30)
5	Ada East	7,725,040.69	7,374,518.18	(350,522.51)
6	Ada West	5,785,421.74	6,734,517.34	949,095.60
7	Adentan Municipal	20,473,742.50	23,433,349.38	2,959,606.88
8	Ashaiman Municipal	12,383,641.45	14,123,711.68	1,740,070.23
9	Ayawaso East Municipal	10,507,231.41	7,957,837.58	(2,549,393.83)
10	Ayawaso West Municipal	17,584,454.68	18,126,271.40	541,816.72
11	Ayawaso Central Municipal	8,940,865.03	6,572,580.36	(2,368,284.67)
12	Ayawaso North Municipal	9,232,168.86	6,847,104.76	(2,385,064.10)
13	Ga Central Municipal	11,743,306.06	11,864,946.11	121,640.05
14	Ga East Municipal	15,369,657.83	16,444,384.64	1,074,726.81
15	Ga North Municipal	9,652,712.02	11,263,740.39	1,611,028.37
16	Ga South Municipal-Weija/Gbawe	12,598,250.71	15,669,302.81	3,071,052.10
17	Ga South Municipal-Ngleshie Amanfro	11,324,225.10	12,219,860.26	895,635.16
18	Ga West Municipal	13,551,511.53	13,902,682.70	351,171.17
19	Korle Klottey Municipal	17,842,023.56	17,373,266.61	(468,756.95)
20	Kpone Katamanso	19,821,449.20	22,274,142.92	2,452,693.72
21	Krowor Municipal	6,498,703.89	9,201,671.93	2,702,968.04
22	La Dade-Kotopon Municipal	16,255,836.76	17,911,888.51	1,656,051.75
23	La Nkwantanang-Madina Municipal	14,651,118.08	15,543,026.80	891,908.72
24	Ledzokuku Municipal	10,849,424.30	11,247,019.58	397,595.28
25	Ningo-Prampram	10,010,761.43	9,514,790.02	(495,971.41)
26	Okaikwei North Municipal	14,348,330.55	13,310,749.42	(1,037,581.13)
27	Shai-Osudoku	8,037,361.03	8,790,369.99	753,008.96
28	Tema Metropolitan	33,420,796.81	38,174,095.91	4,753,299.10
29	Tema West Municipal	12,331,804.66	14,432,647.31	2,100,842.65
Total		**408,480,579.94**	**421,857,954.17**	**13,377,374.23**

Total Income - 2020 to 2021

North East Region				
No.	**Assembly**	**2020 (A)**	**2021 (B)**	**C = B – A**
1	Bunkprugu Nakpanduri	5,350,817.57	5,409,228.94	58,411.37
2	Yunyoo-Nasuan	4,207,320.19	4,314,066.14	106,745.95
3	Chereponi	4,917,804.98	3,391,116.40	(1,526,688.58)
4	East Mamprusi	12,380,208.71	9,869,569.60	(2,510,639.11)
5	Mamprugu-Moagduri	6,029,786.43	4,259,613.01	(1,770,173.42)
6	West Mamprusi	9,340,082.34	6,816,372.52	(2,523,709.82)
Total		**42,226,020.22**	**34,059,966.61**	**(8,166,053.61)**

Northern Region				
No.	**Assembly**	**2020 (A)**	**2021 (B)**	**C = B – A**
1	Gushiegu	6,002,565.15	4,779,559.89	(1,223,005.26)
2	Karaga	5,639,636.24	4,587,508.83	(1,052,127.41)
3	Kpandai	4,944,772.09	5,500,749.52	555,977.43
4	Kumbungu	7,146,554.27	8,789,152.15	1,642,597.88
5	Mion	6,031,566.63	5,746,141.21	(285,425.42)
6	Nanumba North	7,050,297.58	5,336,232.32	(1,714,065.26)
7	Nanumba South	5,212,151.45	4,704,594.86	(507,556.59)
8	Saboba	5,122,660.24	3,843,163.35	(1,279,496.89)
9	Sagnarigu	17,138,495.53	13,874,355.72	(3,264,139.81)
10	Savelugu	6,902,881.77	5,657,873.54	(1,245,008.23)
11	Nanton	4,988,588.13	4,634,208.07	(354,380.06)
12	Tamale	16,551,077.91	16,854,300.70	303,222.79
13	Tatale-Sanguli	5,125,806.10	4,432,524.14	(693,281.96)
14	Tolon	6,187,052.04	6,375,505.05	188,453.01
15	Yendi	8,245,297.39	6,028,221.15	(2,217,076.24)
16	Zabzugu	4,181,940.42	4,276,123.21	94,182.79
Total		**116,471,342.94**	**105,420,213.71**	**(11,051,129.23)**

Oti Region				
No.	**Assembly**	**2020 (A)**	**2021 (B)**	**C = B – A**
1	Biakoye	6,206,617.33	4,699,089.65	(1,507,527.68)
2	Jasikan	6,609,776.63	3,915,044.93	(2,694,731.70)
3	Kadjebi	5,394,718.27	3,402,499.19	(1,992,219.08)
4	Krachi East	7,985,202.78	6,660,512.20	(1,324,690.58)
5	Krachi Nchumuru	4,665,564.06	3,698,616.52	(966,947.54)
6	Krachi West	5,347,719.71	5,288,084.13	(59,635.58)
7	Nkwanta North	5,573,710.73	4,594,285.65	(979,425.08)
8	Nkwanta South	5,429,722.31	4,838,809.99	(590,912.32)
Total		**47,213,031.82**	**37,096,942.26**	**(10,116,089.56)**

Total Income - 2020 to 2021

Savannah Region

No.	Assembly	2020 (A)	2021 (B)	C = B – A
1	Bole	6,178,131.22	3,457,386.54	(2,720,744.68)
2	Central Gonja	7,010,482.05	6,400,756.67	(609,725.38)
3	East Gonja	8,165,333.86	8,105,381.98	(59,951.88)
4	North Gonja	4,688,752.89	5,085,748.69	396,995.80
5	Sawla Tuna Kalba	4,980,004.54	5,717,254.21	737,249.67
6	West Gonja	6,195,087.28	5,359,736.16	(835,351.12)
7	North East Gonja	4,107,231.23	2,301,837.43	(1,805,393.80)
Total		**41,325,023.07**	**36,428,101.68**	**(4,896,921.39)**

Upper East Region				
No.	**Assembly**	**2020 (A)**	**2021 (B)**	**C = B – A**
1	Bawku Municipal	15,285,591.92	11,809,971.47	(3,475,620.45)
2	Bawku West District	7,588,719.42	6,783,583.71	(805,135.71)
3	Binduri District	6,509,850.57	5,210,668.03	(1,299,182.54)
4	Bolga Municipal	14,239,120.02	12,251,050.30	(1,988,069.72)
5	Bolga East District	6,016,598.34	4,761,839.93	(1,254,758.41)
6	Bongo District	7,917,240.47	7,084,404.42	(832,836.05)
7	Builsa North District	6,458,363.98	5,187,203.31	(1,271,160.67)
8	Builsa South District	5,930,128.47	4,535,536.11	(1,394,592.36)
9	Garu District	7,012,667.40	11,418,633.31	4,405,965.91
10	Kassena Nankana East Municipal	8,296,160.77	6,806,505.65	(1,489,655.12)
11	Kassena Nankana West District	6,803,617.33	4,901,707.22	(1,901,910.11)
12	Nabdam District	6,157,597.11	4,258,937.05	(1,898,660.06)
13	Pusiga District	6,107,943.28	5,456,496.00	(651,447.28)
14	Talensi District	7,354,783.12	5,854,341.48	(1,500,441.64)
15	Tempane District	5,044,048.08	3,750,967.18	(1,293,080.90)
Total		**116,722,430.28**	**100,071,845.17**	**(16,650,585.11)**

Upper West Region				
No.	**Assembly**	**2020 (A)**	**2021 (B)**	**C = B – A**
1	Daffiama-Bussie-Issa	5,536,017.21	4,091,896.83	(1,444,120.38)
2	Jirapa	6,477,287.85	4,689,458.66	(1,787,829.19)
3	Lambussie-Karni	4,973,141.06	3,974,874.33	(998,266.73)
4	Lawra	6,262,289.21	4,682,993.95	(1,579,295.26)
5	Nadowli Kaleo	7,409,278.97	5,646,258.22	(1,763,020.75)
6	Nandom	5,634,674.32	4,369,363.97	(1,265,310.35)
7	Sissala East	6,836,662.36	5,893,019.11	(943,643.25)
8	Sissala West	4,760,576.54	4,243,850.65	(516,725.89)
9	Wa East	5,171,792.42	4,899,181.18	(272,611.24)
10	Wa	16,277,168.90	12,994,970.85	(3,282,198.05)
11	Wa West	6,345,223.30	4,284,993.67	(2,060,229.63)
Total		**75,684,112.14**	**59,770,861.42**	**(15,913,250.72)**

APPENDIX 'C'

IGF Performance 2020 - 2021

Ahafo Region				
No.	**Assembly**	**2020 (A)**	**2021 ('B)**	**C = B-A**
1	Asunafo North	1,299,806.62	1,597,022.96	297,216.34
2	Asunafo South	501,793.59	477,137.77	(24,655.82)
3	Asutifi North	6,247,117.72	8,272,872.84	2,025,755.12
4	Asutifi South	518,002.05	973,831.61	455,829.56
5	Tano North	953,709.42	912,828.10	(40,881.32)
6	Tano South	557,387.06	585,025.50	27,638.44
	Total	**10,077,816.46**	**12,818,718.78**	**2,740,902.32**

Ashanti Region				
No.	**Assembly**	**2020 (A)**	**2021 ('B)**	**C = B-A**
1	Adansi Asokwa	164,496.68	272,173.65	107,676.97
2	Adansi North	340,312.50	554,010.17	213,697.67
3	Adansi South	712,443.41	639,119.41	(73,324.00)
4	Afigya Kwabre North	421,281.63	546,409.76	125,128.13
5	Afigya Kwabre South	4,345,504.64	1,447,475.88	(2,898,028.76)
6	Ahafo Ano North	623,980.59	570,008.34	(53,972.25)
7	Ahafo Ano South East			
8	Ahafo Ano South West	427,872.11	374,442.47	(53,429.64)
9	Akrofuom	659,373.51	726,245.88	66,872.37
10	Amansie Central	634,223.07	1,685,567.57	1,051,344.50
11	Amansie South	2,926,252.39	2,851,432.19	(74,820.20)
12	Amansie West	2,830,928.87	3,277,215.65	446,286.78
13	Asante Akim Central	991,653.27	1,058,490.14	66,836.87
14	Asante Akim North	664,090.14	682,662.10	18,571.96
15	Asante Akim South	630,220.87	850,100.73	219,879.86
16	Asokore Mampong			-
17	Asokwa Municipal	3,088,597.77	2,822,173.95	(266,423.82)
18	Atwima Kwanwoma	1,332,411.43	1,444,269.26	111,857.83
19	Atwima Mponua	722,300.00	845,932.11	123,632.11
20	Atwima Nwabiagya North	521,443.00	749,678.00	228,235.00
21	Atwima Nwabiagya South	3,250,067.57	1,722,660.76	(1,527,406.81)
22	Bekwai	1,020,798.65	2,765,641.39	1,744,842.74
23	Bosome Freho	319,982.04	234,482.43	(85,499.61)
24	Bosomtwe	608,444.80	1,079,847.53	471,402.73
25	Ejisu	1,137,633.56	1,784,662.45	647,028.89
26	Ejura Sekyedumase	1,060,633.68	1,077,328.27	16,694.59
27	Juaben	502,815.92	523,426.06	20,610.14
28	Kumasi Metro	20,952,314.52	22,390,392.64	1,438,078.12
29	Kwabre East	1,445,238.23	1,575,095.93	129,857.70
30	Kwadaso	1,623,193.11	2,161,492.57	538,299.46
31	Mampong	1,399,495.42	1,429,985.70	30,490.28
32	Obuasi	2,318,376.35	3,385,022.39	1,066,646.04
33	Obuasi East	860,453.82	1,139,530.43	279,076.61
34	Offinso Municipal	850,805.00	1,085,002.76	234,197.76
35	Offinso North	455,083.00	482,038.69	26,955.69
36	Oforikrom Municipal	2,029,850.73	2,589,380.26	559,529.53
37	Old Tafo Municipal	1,133,548.11	1,293,580.72	160,032.61
38	Sekyere Affram Plains	177,520.36	132,672.86	(44,847.50)
39	Sekyere Central	625,344.61	604,114.95	(21,229.66)
40	Sekyere East	477,401.52	587,421.89	110,020.37
41	Sekyere Kumawu	650,377.86	487,796.06	(162,581.80)
42	Sekyere South	897,595.09	762,422.36	(135,172.73)
43	Suame	2,347,625.02	2,230,287.57	(117,337.45)
	Total	**68,181,984.85**	**72,921,693.93**	**4,739,709.08**

Bono Region				
No.	**Assembly**	**2020 (A)**	**2021 ('B)**	**C = B-A**
1	Banda District	152,850.86	187,874.87	35,024.01
2	Berekum East District	1,087,230.82	1,540,390.70	453,159.88
3	Berekum West Municipal	408,238.58	177,824.95	(230,413.63)
4	Dormaa Central Municipal	1,053,589.48	1,031,399.04	(22,190.44)
5	Dormaa East District	581,376.96	470,630.14	(110,746.82)
6	Dormaa West	379,562.29	399,992.05	20,429.76
7	Jaman North District	818,067.54	1,185,914.18	367,846.64
8	Jaman South Municipal	822,816.97	732,153.70	(90,663.27)
9	Sunyani Municipal	2,462,243.40	2,897,805.27	435,561.87
10	Sunyani West Municipal	874,803.02	983,592.67	108,789.65
11	Tain District	355,815.83	291,515.08	(64,300.75)
12	Wenchi Municipal	871,635.97	983,767.87	112,131.90
	Total	9,868,231.72	10,882,860.52	1,014,628.80

Bono East Region				
No.	**Assembly**	**2020 (A)**	**2021 ('B)**	**C = B-A**
1	Atebubu Amantin	2,035,316.20	1,711,932.95	(323,383.25)
2	Kintampo Municipal	802,522.23	1,024,668.83	222,146.60
3	Kintampo South	373,318.38	316,106.62	(57,211.76)
4	Nkoranza North	293,056.58	238,705.80	(54,350.78)
5	Nkoranza South	801,082.58	814,499.37	13,416.79
6	Pru East	695,718.78	755,134.40	59,415.62
7	Pru West	498,253.24	446,673.25	(51,579.99)
8	Sene East	237,828.52	299,340.69	61,512.17
9	Sene West	484,747.35	392,678.58	(92,068.77)
10	Techiman Municipal	2,557,596.39	2,633,166.80	75,570.41
11	Techiman North	710,522.05	619,548.29	(90,973.76)
	Total	**9,489,962.30**	**9,252,455.58**	**(237,506.72)**

IGF Performance 2020 - 2021

Central Region				
No.	**Assembly**	**2020 (A)**	**2021 ('B)**	**C = B-A**
1	Abura, Asebu-Kwamankese District	371,528.47	411,596.08	40,067.61
2	Agona East District	5,093,811.76	5,083,855.74	(9,956.02)
3	Agona West Municipal	1,568,751.97	1,839,394.39	270,642.42
4	Ajumako- Enyan Esiam District	318,070.07	368,790.32	50,720.25
5	Asikuma-Odoben -Brakwai District	527,466.95	514,936.77	(12,530.18)
6	Assin Fosu Municipal	564,763.40	659,965.92	95,202.52
7	Assin North District	232,560.23	213,209.64	(19,350.59)
8	Assin South District	261,504.86	247,497.16	(14,007.70)
9	Awutu Senya District	652,178.98	978,945.57	326,766.59
10	Awutu Senya East Municipal	4,178,114.44	4,409,538.01	231,423.57
11	Cape Coast Metropolitan	3,625,130.77	3,814,480.01	189,349.24
12	Effutu Municipal	1,137,862.52	1,409,306.34	271,443.82
13	Ekumfi District	169,450.67	122,846.75	(46,603.92)
14	Gomoa Central District	393,365.45	524,351.57	130,986.12
15	Gomoa East District	1,299,933.64	2,117,959.17	818,025.53
16	Gomoa West District	586,402.71	664,279.90	77,877.19
17	Komenda Edina Eguafo Abrem Municipal	936,151.84	1,182,311.82	246,159.98
18	Mfantseman Municipal	1,632,259.67	1,755,520.71	123,261.04
19	Twifo/ Ati- Morkwa District	584,567.80	562,795.45	(21,772.35)
20	Twifo Hermang Lower Denkyira District	337,668.79	344,877.70	7,208.91
21	Upper Denkyira East Municipal	550,317.01	739,106.19	188,789.18
22	Upper Denkyira West District	1,890,328.82	1,290,314.74	(600,014.08)
	Total	**26,912,190.82**	**29,255,879.95**	**2,343,689.13**

Eastern Region				
No.	**Assembly**	**2020 (A)**	**2021 (B)**	**C = B – A**
1	Abuakwa North Municipal	1,237,668.20	1,023,665.37	(214,002.83)
2	Abuakwa South Municipal	1,075,060.91	1,069,391.44	(5,669.47)
3	Achiase District	299,627.40	373,636.65	74,009.25
4	Akwapem North Municipal	1,414,076.94	1,473,859.44	59,782.50
5	Akwapem South District	1,134,962.46	1,550,997.77	416,035.31
6	Asene Manso Akroso District	307,779.08	361,972.86	54,193.78
7	Akyemansa District	433,198.80	465,374.76	32,175.96
8	Asuogyaman District	1,191,059.17	866,061.82	(324,997.35)
9	Atiwa East District	999,153.73	770,363.62	(228,790.11)
10	Atiwa West District	718,650.88	1,044,606.94	325,956.06
11	Ayensuano District	486,221.22	552,905.37	66,684.15
12	Birim Central Municipal	1,623,261.14	1,665,287.97	42,026.83
13	Birim North District	5,815,729.43	5,606,619.86	(209,109.57)
14	Birim South Municipal	341,133.64	344,292.56	3,158.92
15	Denkyembour District	469,711.91	930,112.07	460,400.16
16	Fanteakwa North District	735,082.77	753,945.97	18,863.20
17	Fanteakwa South District	643,213.54	867,361.27	224,147.73
18	Kwaebibirem Municipal	720,971.27	1,000,772.07	279,800.80
19	Kwahu Afram Plains North District	289,219.41	295,774.10	6,554.69
20	Kwahu Afram Plains South District	474,761.00	411,708.29	(63,052.71)
21	Kwahu East District	494,174.10	573,283.36	79,109.26
22	Kwahu South District	646,772.04	761,051.55	114,279.51
23	Kwahu West Municipal	1,636,556.10	1,979,328.78	342,772.68
24	Lower Manya Krobo Municipal	916,347.12	950,339.06	33,991.94
25	New Juaben North Municipal	1,345,354.68	1,450,443.93	105,089.25
26	New Juaben South Municipal	4,331,115.39	5,114,288.69	783,173.30
27	Nsawam Adoagyiri Municipal	1,511,283.68	906,860.43	(604,423.25)
28	Okere District	378,913.46	428,106.34	49,192.88
29	Suhum Municipal	1,207,793.75	1,136,741.31	(71,052.44)
30	Upper Manya Krobo District	669,235.55	450,829.22	(218,406.33)
31	Upper West Akim District	636,429.04	631,063.63	(5,365.41)
32	West Akim Municipal	1,351,426.06	1,322,827.08	(28,598.98)
33	Yilo Krobo Municipal	920,257.20	1,032,565.04	112,307.84
	Total	**36,456,201.07**	**38,166,438.62**	**1,710,237.55**

Greater Accra				
No.	**Assembly**	**2020 (A)**	**2021 (B)**	**C = B – A**
1	Ablekuma Central Municipal	2,596,005.23	3,601,574.59	1,005,569.36
2	Ablekuma North Municipal	2,613,204.90	3,892,563.15	1,279,358.25
3	Ablekuma West Municipal	2,126,965.37	2,728,768.18	601,802.81
4	Accra Metropolitan	11,828,797.89	14,856,593.43	3,027,795.54
5	Ada East	1,040,325.40	1,094,057.12	53,731.72
6	Ada West	747,197.15	1,394,082.05	646,884.90
7	Adentan Municipal	10,985,180.71	12,999,695.10	2,014,514.39
8	Ashaiman Municipal	3,459,942.80	4,087,857.99	627,915.19
9	Ayawaso East Municipal	1,447,515.23	1,777,442.29	329,927.06
10	Ayawaso Central Municipal	2,280,146.37	2,861,793.40	581,647.03
11	Ayawaso North Municipal	1,026,024.64	1,087,033.53	61,008.89
12	Ayawaso West Municipal	9,130,848.45	11,646,002.11	2,515,153.66
13	Ga Central Municipal	3,361,803.64	3,596,226.06	234,422.42
14	Ga East Municipal	6,624,509.36	7,804,121.28	1,179,611.92
15	Ga North Municipal	3,017,566.69	4,571,868.25	1,554,301.56
16	Ga South Municipal-Weija/Gbawe	3,861,818.72	5,931,179.88	2,069,361.16
17	Ga South Municipal-Ngleshie Amanfro	2,227,797.76	3,514,204.91	1,286,407.15
18	Ga West Municipal	4,660,229.23	4,969,325.82	309,096.59
19	Korle Klottey Municipal	9,479,508.57	10,225,745.30	746,236.73
20	Kpone Katamanso	11,579,743.27	14,250,929.20	2,671,185.93
21	Krowor Municipal	2,538,666.51	3,679,459.25	1,140,792.74
22	La Dade-Kotopon Municipal	7,533,568.51	10,794,534.80	3,260,966.29
23	La Nkwantanang-Madina Municipal	5,588,263.51	6,327,676.78	739,413.27
24	Ledzokuku Municipal	3,807,937.42	4,536,222.55	728,285.13
25	Ningo-Prampram	2,306,499.04	2,975,816.98	669,317.94
26	Okaikwei North Municipal	5,421,602.12	6,412,838.74	991,236.62
27	Shai-Osudoku	2,411,907.74	3,063,380.04	651,472.30
28	Tema Metropolitan	19,769,309.17	24,450,112.87	4,680,803.70
29	Tema West Municipal	5,240,511.54	8,770,859.47	3,530,347.93
Total		**148,713,396.94**	**187,901,965.12**	**39,188,568.18**

IGF Performance 2020 - 2021

North East Region

No.	Assembly	2020 (A)	2021 (B)	C = B – A
1	Bunkprugu Nakpanduri	100,410.38	151,495.75	51,085.37
2	Yunyo-Nansua	54,929.27	25,393.50	(29,535.77)
3	Chereponi	78,185.86	111,893.24	33,707.38
4	East Mamprusi	128,672.86	197,135.68	68,462.82
5	Mamprugu-Moagduri	104,150.37	119,307.00	15,156.63
6	West Mamprusi	419,298.39	481,675.10	62,376.71
Total		**885,647.13**	**1,086,900.27**	**201,253.14**

Northern Region				
No.	**Assembly**	**2020 (A)**	**2021 (B)**	**C = B – A**
1	Gushegu	170,063.12	308,404.60	138,341.48
2	Karaga	81,464.70	120,669.98	39,205.28
3	Kpandai	200,021.50	112,293.13	(87,728.37)
4	Kumbugu	149,747.22	209,700.62	59,953.40
5	Mion	162,506.37	107,364.49	(55,141.88)
6	Nanumba North	413,634.39	445,661.91	32,027.52
7	Nanumba South	174,594.43	142,226.20	(32,368.23)
8	Saboba	135,619.54	85,016.00	(50,603.54)
9	Sagnarigu	455,438.24	465,374.50	9,936.26
10	Savelugu	304,677.20	287,365.12	(17,312.08)
11	Nanton	72,572.30	29,339.00	(43,233.30)
12	Tamale	2,112,333.11	2,314,486.91	202,153.80
13	Tatale-Sanguli	79,344.69	52,020.00	(27,324.69)
14	Tolon	191,127.29	277,553.34	86,426.05
15	Yendi	600,631.99	570,304.58	(30,327.41)
16	Zabzugu	173,970.69	155,176.05	(18,794.64)
	Total	**5,477,746.78**	**5,682,956.43**	**205,209.65**

Oti Region

No.	Assembly	2020 (A)	2021 (B)	C = B – A
1	Biakoye	255,529.73	255,529.73	-
2	Jasikan	337,095.67	266,319.76	(70,775.91)
3	Kadjebi	282,397.17	210,286.89	(72,110.28)
4	Krachi East	496,942.29	530,838.97	33,896.68
5	Krachi Nchumuru	151,932.63	11,031.50	(140,901.13)
6	Krachi West	171,840.72	251,285.98	79,445.26
7	Nkwanta North	374,512.06	344,725.45	(29,786.61)
8	Nkwanta South	438,639.09	309,926.81	(128,712.28)
	Total	**2,508,889.36**	**2,179,945.09**	**(328,944.27)**

Savannah Region

No.	Assembly	2020 (A)	2021 (B)	C = B – A
1	Bole	776,484.46	858,004.65	81,520.19
2	Central Gonja	705,531.10	904,916.68	199,385.58
3	East Gonja	291,326.15	196,079.01	(95,247.14)
4	North Gonja	261,534.02	257,349.17	(4,184.85)
5	Sawla Tuna Kalba	306,201.92	185,228.12	(120,973.80)
6	West Gonja	339,822.16	240,497.57	(99,324.59)
7	North East Gonja	106,110.00	123,692.00	17,582.00
Total		**2,787,009.81**	**2,765,767.20**	**(21,242.61)**

Upper East Region				
No.	**Assembly**	**2020 (A)**	**2021 (B)**	**C = B – A**
1	Bawku	1,113,671.11	980,983.15	(132,687.96)
2	Bawku West	411,277.53	447,490.68	36,213.15
3	Binduri	152,360.32	89,328.67	(63,031.65)
4	Bolga	929,693.34	1,257,952.75	328,259.41
5	Bolga East	353,324.56	105,334.86	(247,989.70)
6	Bongo	332,903.09	255,976.27	(76,926.82)
7	Builsa North	126,696.56	108,776.40	(17,920.16)
8	Builsa South	145,369.79	78,409.30	(66,960.49)
9	Garu	265,896.96	178,275.90	(87,621.06)
10	Kassena Nankana East	353,552.46	401,640.53	48,088.07
11	Kassena Nankana West	333,489.38	570,345.76	236,856.38
12	Nabdam	151,506.99	41,298.60	(110,208.39)
13	Pusiga	359,713.26	309,720.94	(49,992.32)
14	Talensi	217,011.06	425,264.57	208,253.51
15	Tempane	152,102.77	118,297.14	(33,805.63)
Total		**5,398,569.18**	**5,369,095.52**	**(29,473.66)**

Upper West Region				
No.	**Assembly**	**2020 (A)**	**2021 (B)**	**C = B – A**
1	Daffiama-Bussie-Issa	276,202.57	277,421.33	1,218.76
2	Jirapa	195,394.84	131,402.60	(63,992.24)
3	Lambussie-Karni	232,543.34	262,140.50	29,597.16
4	Lawra	225,970.50	165,333.55	(60,636.95)
5	Nadowli Kaleo	168,013.65	233,412.23	65,398.58
6	Nandom	154,421.19	163,981.96	9,560.77
7	Sissala East	710,335.13	567,627.00	(142,708.13)
8	Sissala West	384,768.39	343,825.88	(40,942.51)
9	Wa	1,466,487.45	1,389,206.54	(77,280.91)
10	Wa East	466,608.40	442,786.50	(23,821.90)
11	Wa West	255,842.35	116,339.50	(139,502.85)
Total		**4,536,587.81**	**4,093,477.59**	**(443,110.22)**

Volta Region				
No.	**Assembly**	**2020 (A)**	**2021 (B)**	**C = B – A**
1	Adaklu	424,932.77	395,988.78	(28,943.99)
2	Afadzato South	246,548.95	215,593.26	(30,955.69)
3	Agotime-Ziope	366,649.88	246,261.33	(120,388.55)
4	Akatsi North	205,452.47	265,970.63	60,518.16
5	Akatsi South	525,940.00	644,253.52	118,313.52
6	Anloga	482,696.00	513,443.87	30,747.87
7	Central Tongu	328,518.18	217,392.20	(111,125.98)
8	Ho	2,255,416.31	2,632,840.58	377,424.27
9	Ho West	325,997.93	421,902.28	95,904.35
10	Hohoe	1,359,694.75	1,244,700.53	(114,994.22)
11	Keta	450,440.67	348,327.39	(102,113.28)
12	Ketu North	577,388.03	588,886.96	11,498.93
13	Ketu South	1,347,299.44	1,295,338.57	(51,960.87)
14	Kpando	736,500.00	384,141.50	(352,358.50)
15	North Dayi	266,267.32	318,785.55	52,518.23
16	North Tongu	588,001.84	536,670.30	(51,331.54)
17	South Dayi	384,146.29	499,060.68	114,914.39
18	South Tongu	739,184.94	796,705.86	57,520.92
	Total	**11,611,075.77**	**11,566,263.79**	**(44,811.98)**

Western Region				
No.	**Assembly**	**2020 (A)**	**2021 ('B)**	**C = B-A**
1	Ahanta West	2,531,867.43	2,722,912.28	191,044.85
2	Ellembelle	5,029,284.52	3,456,056.84	(1,573,227.68)
3	Effia-Kwesimintsim	2,279,964.08	3,079,216.97	799,252.89
4	Jomoro	964,141.30	1,013,563.35	49,422.05
5	Mpohor	870,660.34	613,073.91	(257,586.43)
6	Nzema East	639,552.29	585,746.28	(53,806.01)
7	Prestea-Huni Valley	5,347,140.72	9,213,651.24	3,866,510.52
8	Sekondi / Takoradi	9,499,420.29	13,125,646.22	3,626,225.93
9	Shama	1,669,283.79	1,813,232.97	143,949.18
10	Tarkwa-Nsuaem	10,261,521.10	11,025,210.32	763,689.22
11	Wassa Amenfi Central	357,208.77	490,262.50	133,053.73
12	Wassa Amenfi East	1,909,180.77	1,928,859.87	19,679.10
13	Wassa Amenfi West	457,371.90	617,576.70	160,204.80
14	Wassa East	1,690,221.77	1,398,705.47	(291,516.30)
	Total	**43,506,819.07**	**51,083,714.92**	**7,576,895.85**

Western North Region				
No.	**Assembly**	**2020 (A)**	**2021 ('B)**	**C = B-A**
1	Aowin	951,479.80	704,198.23	(247,281.57)
2	Bia East	508,038.65	381,298.31	(126,740.34)
3	Bia West	559,150.76	462,199.63	(96,951.13)
4	Bibiani / Anhwiaso	3,648,914.21	2,174,714.82	(1,474,199.39)
5	Bodi	190,644.29	245,119.70	54,475.41
6	Juaboso	349,106.71	667,816.45	318,709.74
7	Sefwi Akontombra	838,296.81	827,650.83	(10,645.98)
8	Sefwi Wiawso	2,146,647.21	2,301,344.67	154,697.46
9	Suaman	213,673.65	204,957.82	(8,715.83)
	Total	**9,405,952.09**	**7,969,300.46**	**(1,436,651.63)**

IGF Performance 2020 - 2021

Summary				
No.	**Assembly**	**2020 (A)**	**2021 ('B)**	**C = B-A**
1	Ahafo region	10,077,816.46	12,818,718.78	2,740,902.32
2	Ashanti region	68,181,984.85	72,921,693.93	4,739,709.08
3	Bono region	9,868,231.72	10,882,860.52	1,014,628.80
4	Bono East region	9,489,962.30	9,252,455.58	(237,506.72)
5	Central region	26,912,190.82	29,255,879.95	2,343,689.13
6	Eastern region	36,456,201.07	38,166,438.62	1,710,237.55
7	Greater Accra region	148,713,396.94	187,901,965.12	39,188,568.18
8	North East region	885,647.13	1,086,900.27	201,253.14
9	Northern region	5,477,746.78	5,682,956.43	205,209.65
10	Oti region	2,508,889.36	2,179,945.09	(328,944.27)
11	Savannah region	2,787,009.81	2,765,767.20	(21,242.61)
12	Upper East region	5,398,569.18	5,369,095.52	(29,473.66)
13	Upper West region	4,536,587.81	4,093,477.59	(443,110.22)
14	Volta region	11,611,075.77	11,566,263.79	(44,811.98)
15	Western region	43,506,819.07	51,083,714.92	7,576,895.85
16	Western North region	9,405,952.09	7,969,300.46	(1,436,651.63)
	Total	**395,818,081.16**	**452,997,433.77**	**57,179,352.61**

APPENDIX 'D'

Assets and Liabilities - 2017 to 2019

Ahafo Region								
No	**Assembly**	**Year**	**Cash/ Bank**	**Investment**	**Sundry Debtors**	**Total Assets**	**Total Liabilities**	**Assets less Liabilities**
1	Asunafo North	2020	113,937.24	19,750.00	22,480.50	156,167.74	38,588.92	117,578.82
		2021	292,938.99	19,750.00	22,480.50	335,169.49	35,241.27	299,928.22
2	Asunafo South	2020	43,144.32		6,433.00	49,577.32	-	49,577.32
		2021	270,236.07		6,433.00	276,669.07	13,035.40	263,633.67
3	Asitifi North	2020	702,786.91		-	702,786.91	31.37	702,755.54
		2021	3,872,622.97		6,000.00	3,878,622.97	468,213.70	3,410,409.27
4	Asutifi South	2020	82,155.13		-	82,155.13	-	82,155.13
		2021	353,875.91			353,875.91	814.04	353,061.87
5	Tano North	2020	808,377.72		3,000.00	811,377.72	2,297.62	809,080.10
		2021	778,711.14		3,000.00	781,711.14	1,127.13	780,584.01
6	Tano South	2020	425,926.94	100.00	-	426,026.94	13.63	426,013.31
		2021	915,308.41	100.00		915,408.41	13.63	915,394.78
Total		**2021**	**6,483,693.49**	**19,850.00**	**37,913.50**	**6,541,456.99**	**518,445.17**	**6,023,011.82**

Ashanti Region								
No	**Assembly**	**Year**	**Cash/ Bank**	**Investment**	**Sundry Debtors**	**Total Assets**	**Total Liabilities**	**Assets less Liabilities**
1	Adansi Asokwa	2020	198,950.33			198,950.33		198,950.33
		2021	436,368.52			436,368.52		436,368.52
2	Adansi North	2020	334,044.72		2,685.00	336,729.72	2,099.41	334,630.31
		2021	564,159.90		2,685.00	566,844.90	2,099.41	564,745.49
3	Adansi South	2020	34,134.80			34,134.80	148.87	33,985.93
		2021	76,926.68			76,926.68	148.87	76,777.81
4	Afigya Kwabre North	2020	147,059.27			147,059.27		147,059.27
		2021	220,170.29			220,170.29		220,170.29
5	Afigya Kwabre South	2020	322,122.59		4,760.00	326,882.59	1,000.00	325,882.59
		2021	203,302.52		4,760.00	208,062.52	1,000.00	207,062.52
6	Ahafo Ano North	2020	582,361.82			582,361.82	13,066.17	569,295.65
		2021	990,081.40			990,081.40	328,252.87	661,828.53
7	Ahafo Ano South East	2020	495,119.75			495,119.75	3,027.69	492,092.06
		2021						
8	Ahafo Ano South West	2020	207,350.96	38,000.00	2,110.00	247,460.96	6,218.58	241,242.38
		2021	614,426.63	38,000.00	2,010.00	654,436.63	12,336.68	642,099.95
9	Akrofuom	2020	392,213.26			392,213.26		392,213.26
		2021	747,211.17			747,211.17		747,211.17
10	Amansie Central	2020	571,393.68		1,250.00	572,643.68	11,553.87	561,089.81
		2021	1,236,741.23			1,236,741.23		1,236,741.23
11	Amansie South	2020	1,046,733.47			1,046,733.47		1,046,733.47
		2021	1,140,998.96			1,140,998.96		1,140,998.96
12	Amansie west	2020	1,322,028.06		24,281.10	1,346,309.16	163,674.20	1,182,634.96
		2021	1,086,772.75		13,181.10	1,099,953.85	64,781.76	1,035,172.09
13	Asante Akim Central	2020	269,157.22	61,314.45		330,471.67		330,471.67
		2021	921,206.76	61,314.45		982,521.21		982,521.21
14	Asante Akim North	2020	219,584.67			219,584.67		219,584.67
		2021	539,866.67			539,866.67		539,866.67
15	Asante Akim South	2020	420,012.74			420,012.74		420,012.74
		2021	942,608.32			942,608.32		942,608.32
16	Asokore Mampong	2020						
		2021						
17	Asokwa Municipal	2020	1,478,864.95			1,478,864.95		1,478,864.95
		2021	7,678,646.35			7,678,646.35		7,678,646.35
18	Atwima Kwanwoma	2020	432,192.69		1,785.00	433,977.69		433,977.69
		2021	1,544,013.20			1,544,013.20		1,544,013.20
19	Atwima Mponua	2020	59,827.01		79,509.23	139,336.24	89,808.57	49,527.67
		2021	1,079,339.63		36,178.88	1,115,518.51	166,178.22	949,340.29
20	Atwima Nwabiagya North	2020	112,621.00			112,621.00		112,621.00
		2021	450,210.00			450,210.00		450,210.00
21	Atwima Nwabiagya South	2020	1,569,095.66		12,642.00	1,581,737.66	26,636.76	1,555,100.90
		2021	1,995,833.80		12,642.00	2,008,475.80	51,972.04	1,956,503.76
22	Bekwai	2020	646,807.52		81,359.75	728,167.27	12,285.38	715,881.89
		2021	1,616,111.98		81,359.75	1,697,471.73	23,786.52	1,673,685.21
23	Bosome Freho	2020	367,712.61			367,712.61		367,712.61
		2021	740,792.15		253,219.00	994,011.15		994,011.15
24	Bosomtwe	2020	456,819.73		117,500.00	574,319.73	34.65	574,285.08
		2021	2,027,641.32		117,500.00	2,145,141.32		2,145,141.32
25	Ejisu	2020	16,357.57			16,357.57		16,357.57
		2021	775,580.62			775,580.62		775,580.62
26	Ejura Sekyere-dumasi	2020	248,162.75			248,162.75	688.99	247,473.76
		2021	254,329.68			254,329.68	12,075.63	242,254.05
27	Juaben	2020	582,687.63			582,687.63		582,687.63
		2021	1,174,860.78			1,174,860.78	9,597.70	1,165,263.08
28	Kumasi	2020	791,613.26	500,000.00		1,291,613.26	1,356,829.29	(65,216.03)
		2021	2,298,094.29			2,298,094.29	1,181,445.83	1,116,648.46
29	Kwabre East	2020	376,499.71	3,535.17		380,034.88		380,034.88
		2021	1,415,126.00	3,535.17		1,418,661.17		1,418,661.17
30	Kwadaso	2020	357,066.33			357,066.33		357,066.33
		2021	2,313,597.12			2,313,597.12		2,313,597.12
31	Mampong	2020	153,742.69	25,500.00		179,242.69	1,558.80	177,683.89
		2021	294,990.77	25,500.00		320,490.77	5,688.53	314,802.24
32	Obuasi	2020	10,895,017.44			10,895,017.44		10,895,017.44
		2021	9,442,298.87			9,442,298.87		9,442,298.87
33	Obuasi East	2020	1,087,529.61			1,087,529.61	177,788.82	909,740.79
		2021	980,393.86			980,393.86	289,413.77	690,980.09
34	Offinso	2020	79,446.17	162,750.00		242,196.17	4,245.11	237,951.06
		2021	316,720.61	162,750.00		479,470.61	4,245.11	475,225.50
35	Offinso North	2020	209,216.50			209,216.50	119,082.08	90,134.42
		2021	230,638.92			230,638.92	124,640.15	105,998.77
36	Oforikrom	2020	2,559,819.59			2,559,819.59		2,559,819.59
		2021	1,233,438.71			1,233,438.71		1,233,438.71
37	Old Tafo	2020	7,086,350.18			7,086,350.18		7,086,350.18
		2021	11,637,258.89			11,637,258.89		11,637,258.89
38	Sekyere Afram Plains	2020	782,123.42			782,123.42		782,123.42
		2021	749,191.21			749,191.21		749,191.21
39	Sekyere Central	2020	405,850.77			405,850.77	5,834.43	400,016.34
		2021	1,009,628.37			1,009,628.37	5,834.43	1,003,793.94
40	Sekyere East	2020	257,216.88			257,216.88		257,216.88
		2021	309,673.10			309,673.10		309,673.10
41	Sekyere Kumawu	2020	281,244.81		110,346.27	391,591.08	267,403.86	124,187.22
		2021	160,390.73		248,314.78	408,705.51	289,595.91	119,109.60
42	Sekyere South	2020	745,548.33			745,548.33	19,898.74	725,649.59
		2021	925,637.70			925,637.70	6,497.27	919,140.43
43	Suame	2020	5,666,382.25			5,666,382.25		5,666,382.25
		2021	9,425,119.65		830.10	9,425,949.75		9,425,949.75
Total		**2021**	**72,414,826.74**	**329,099.62**	**774,690.61**	**73,518,616.97**	**2,591,927.38**	**70,926,689.59**

Bono Region

No	Assembly	Year	Cash/ Bank	Investment	Sundry Debtors	Total Assets	Total Liabilities	Assets less Liabilities
1	Banda District	2020	194,504.47			194,504.47	339.54	194,164.93
		2021	1,034,172.82			1,034,172.82	7,891.22	1,026,281.60
2	Berekum East	2020	3,990,313.21	100.00		3,990,413.21	-	3,990,413.21
		2021	6,383,955.87	100.00		6,384,055.87	-	6,384,055.87
3	Berekum West	2020	265,713.23			265,713.23	-	265,713.23
		2021	232,920.45			232,920.45	-	232,920.45
4	Dormaa Central Municipal	2020	2,865,691.32	450.00		2,866,141.32	35,642.75	2,830,498.57
		2021	2,329,354.26	450.00	7,500.00	2,337,304.26	351.64	2,336,952.62
5	Dormaa East District	2020	66,360.65		50,000.00	116,360.65	60,397.24	55,963.41
		2021	390,584.25			390,584.25	699.80	389,884.45
6	Dormaa West	2020	86,270.02			86,270.02	-	86,270.02
		2021	689,350.27			689,350.27	-	689,350.27
7	Jaman North District	2020	161,443.80			161,443.80	-	161,443.80
		2021	482,540.16			482,540.16	-	482,540.16
8	Jaman South Municipal	2020	286,136.37	59,120.00	3,390.72	348,647.09	-	348,647.09
		2021	859,315.90	59,120.00	3,390.72	921,826.62	-	921,826.62
9	Sunyani Municipal	2020	5,401,964.60	100.00	5,465.46	5,407,530.06	20,904.68	5,386,625.38
		2021	7,367,923.34	100.00	5,465.46	7,373,488.80	26,846.45	7,346,642.35
10	Sunyani West Municipal	2020	424,676.86			424,676.86	-	424,676.86
		2021	1,559,647.05			1,559,647.05	-	1,559,647.05
11	Tain District	2020	589,317.86			589,317.86	-	589,317.86
		2021	836,754.41			836,754.41	20,803.40	815,951.01
12	Wenchi Municipal	2020	244,475.67	100.00	1,968.90	246,544.57	90,464.44	156,080.13
		2021	1,153,480.93	100.00	1,968.90	1,155,549.83	83,329.32	1,072,220.51
Total		**2021**	**23,319,999.71**	**59,870.00**	**18,325.08**	**23,398,194.79**	**139,921.83**	**23,258,272.96**

Bono East Region

No	Assembly	Year	Cash/ Bank	Investment	Sundry Debtors	Total Assets	Total Liabilities	Assets less Liabilities
1	Atebubu-Amanten Municipal	2020	112,664.02	150,375.99	15,317.00	278,357.01		278,357.01
		2021	395,903.70	150,375.99	33,073.20	579,352.89		579,352.89
2	Kintampo Municipal	2020	76,675.98	110.00	35,287.80	112,073.78	12,437.18	99,636.60
		2021	140,095.61	110.00	35,287.80	175,493.41	3,206.95	172,286.46
3	Kintampo South	2020	339,633.91	-	-	339,633.91		339,633.91
		2021	655,004.31	-	-	655,004.31		655,004.31
4	Nkoranza North	2020	466,042.62	-	-	466,042.62	22,550.27	443,492.35
		2021	311,268.81	-	-	311,268.81	3.11	311,265.70
5	Nkoranza South Municipal	2020	77,677.48	48,867.96	-	126,545.44	5,000.00	121,545.44
		2021	788,156.28	-	-	788,156.28	5,000.00	783,156.28
6	Pru East	2020	630,341.92	-	44,919.16	675,261.08	39,455.56	635,805.52
		2021	611,496.30	-	44,919.16	656,415.46	39,455.56	616,959.90
7	Pru West	2020	234,372.81	-	300.00	234,672.81		234,672.81
		2021	168,714.93	-	-	168,714.93		168,714.93
8	Sene East	2020	740,506.67	-	43.00	740,549.67	76,525.20	664,024.47
		2021	1,987,791.78	-	43.00	1,987,834.78	873,366.15	1,114,468.63
9	Sene West	2020	84,513.40	16,740.00	290.00	101,543.40		101,543.40
		2021	595,594.56	16,740.00	290.00	612,624.56		612,624.56
10	Techiman Municipal	2020	8,126,078.50	160,586.69	8,469.22	8,295,134.41	80,106.28	8,215,028.13
		2021	11,180,774.74	160,586.69	8,469.22	11,349,830.65	56,231.99	11,293,598.66
11	Techiman North	2020	85,468.15	-	-	85,468.15		85,468.15
		2021	407,460.30	-	-	407,460.30		407,460.30
Total		**2021**	**17,242,261.32**	**327,812.68**	**122,082.38**	**17,692,156.38**	**977,263.76**	**16,714,892.62**

Central Region

No	Assembly	Year	Cash/ Bank	Investment	Sundry Debtors	Total Assets	Total Liabilities	Assets less Liabilities
1	Abura Asebu Kwamankese	2020	71,993.65		1,970.00	73,963.65	2,191.43	71,772.22
		2021	565,649.85		1,970.00	567,619.85	2,191.43	565,428.42
2	Agona East District	2020	49,546.80			49,546.80	65,580.00	(16,033.20)
		2021	506,991.17			506,991.17	95,527.08	411,464.09
3	Agona West Municipal	2020	4,949,413.95	163,739.22	3,131.30	5,116,284.47	10,834.76	5,105,449.71
		2021	6,054,546.15	163,739.22	3,131.30	6,221,416.67	6,334.60	6,215,082.07
4	Ajumako Enyan-Esiam District	2020	453,374.13	900.00	132,976.42	587,250.55	2,591.59	584,658.96
		2021	596,127.60	900.00	132,976.42	730,004.02	2,591.59	727,412.43
5	Asikuma-Odoben Brakwa	2020	593,720.57	300.00		594,020.57		594,020.57
		2021	480,783.09	300.00		481,083.09		481,083.09
6	Assin Fosu Municipal	2020	269,637.27	1,200.00	10,143.31	280,980.58	20,256.75	260,723.83
		2021	370,422.04	1,200.00	10,143.31	381,765.35	55,969.03	325,796.32
7	Assin North District	2020	655,476.35			655,476.35		655,476.35
		2021	440,906.14			440,906.14	6,153.47	434,752.67
8	Assin South District	2020	307,657.79		14,405.90	322,063.69	213,925.25	108,138.44
		2021	592,618.25		9,000.90	601,619.15	213,925.25	387,693.90
9	Awutu Senya District	2020	383,788.88			383,788.88	2,380.00	381,408.88
		2021	1,552,218.16			1,552,218.16	2,380.00	1,549,838.16
10	Awutu Senya East Municipal	2020	6,200,438.97			6,200,438.97		6,200,438.97
		2021	5,292,094.97			5,292,094.97		5,292,094.97
11	Cape Coast Metropolitan	2020	108,025.67			108,025.67	377,590.31	(269,564.64)
		2021	1,081,270.64		124,743.15	1,206,013.79	412,834.71	793,179.08
12	Effutu Municipal	2020	1,423,582.67		133,188.90	1,556,771.57	2,236.00	1,554,535.57
		2021	1,888,008.69		133,188.90	2,021,197.59	2,236.00	2,018,961.59
13	Ekumfi District	2020	195,390.12			195,390.12		195,390.12
		2021	757,243.82			757,243.82		757,243.82
14	Gomoa Central	2020	176,624.00		10,000.00	186,624.00	959.32	185,664.68
		2021	102,157.65		10,000.00	112,157.65	959.32	111,198.33
15	Gomoa East	2020	1,008,242.82			1,008,242.82		1,008,242.82
		2021	1,557,707.73			1,557,707.73		1,557,707.73
16	Gomoa West	2020	191,709.76			191,709.76		191,709.76
		2021	310,004.49			310,004.49		310,004.49
17	Komenda Edina Eguafo Abrem	2020	102,147.64		5,959.50	108,107.14		108,107.14
		2021	1,075,057.77		5,959.50	1,081,017.27		1,081,017.27
18	Mfantseman Municipal	2020	7,048,032.89		5,245.00	7,053,277.89	2,744.02	7,050,533.87
		2021	6,405,129.60		145,941.00	6,551,070.60	359,668.88	6,191,401.72
19	Twifo Ati-Morkwa District	2020	611,428.61		127,569.37	738,997.98	12,540.92	726,457.06
		2021	1,290,183.96		127,569.37	1,417,753.33	12,540.92	1,405,212.41
20	Twifo Hemang Lower Denkyira	2020	116,684.67		650.00	117,334.67	601.67	116,733.00
		2021	373,411.06		650.00	374,061.06		374,061.06
21	Upper Denkyira East	2020	458,524.23	118.96	70,533.00	529,176.19	179,439.35	349,736.84
		2021	797,248.03	118.96	70,533.00	867,899.99	179,439.35	688,460.64
22	Upper Denkyira West	2020	1,078,811.11		550.00	1,079,361.11	25,427.80	1,053,933.31
		2021	727,246.85		550.00	727,796.85	9,433.37	718,363.48
Total		**2021**	**32,817,027.71**	**166,258.18**	**776,356.85**	**33,759,642.74**	**1,362,185.00**	**32,397,457.74**

Eastern Region								
No	**Assembly**	**Year**	**Cash/ Bank**	**Investment**	**Sundry Debtors**	**Total Assets**	**Total Liabilities**	**Assets less Liabilities**
1	Abuakwa North	2020	132,945.04			132,945.04		132,945.04
		2021	288,906.15			288,906.15		288,906.15
2	Abuakwa South	2020	9,208,500.80			9,208,500.80	38,117.00	9,170,383.80
		2021	13,480,319.50			13,480,319.50		13,480,319.50
3	Achiase	2020	273,312.60			273,312.60		273,312.60
		2021	977,049.46		15,000.00	992,049.46		992,049.46
4	Akuapem North	2020	39,445.03		3,094.80	42,539.83		42,539.83
		2021	200,334.14		3,094.80	203,428.94		203,428.94
5	Akuapem South	2020	131,314.91			131,314.91		131,314.91
		2021	162,317.38		83,814.00	246,131.38	3,575,837.51	(3,329,706.13)
6	Akyemansa	2020	218,474.50			218,474.50		218,474.50
		2021	246,676.58		862,735.67	1,109,412.25	66,575.00	1,042,837.25
7	Asene Manso Akroso	2020	104,662.04			104,662.04		104,662.04
		2021	801,525.33			801,525.33	345,345.13	456,180.20
8	Asuogyaman	2020	313,970.74	73,773.35	193,500.00	581,244.09		581,244.09
		2021	988,791.82	73,773.35	193,500.00	1,256,065.17	1,180,529.20	75,535.97
9	Atiwa East	2020	691,803.11			691,803.11		691,803.11
		2021	915,492.82			915,492.82		915,492.82
10	Atiwa West	2020	1,600,202.08			1,600,202.08		1,600,202.08
		2021	2,293,976.44			2,293,976.44		2,293,976.44
11	Ayensuano	2020	87,719.48		460.00	88,179.48	15,000.00	73,179.48
		2021	1,302,156.40			1,302,156.40		1,302,156.40
12	Birim Central	2020	8,173,247.31			8,173,247.31		8,173,247.31
		2021	9,652,560.63			9,652,560.63		9,652,560.63
13	Birim North	2020	1,240,861.66	47,948.00		1,288,809.66		1,288,809.66
		2021	578,517.66	35,000.00	2,049.12	615,566.78	801,445.02	(185,878.24)
14	Birim South	2020	70,347.52			70,347.52		70,347.52
		2021	73,753.82			73,753.82		73,753.82
15	Denkyembour	2020	202,542.45			202,542.45		202,542.45
		2021	326,940.37			326,940.37	628,186.56	(301,246.19)
16	Fanteakwa North	2020	719,179.30		1,650.00	720,829.30	5,474.35	715,354.95
		2021	845,554.59		6,114.38	851,668.97	34,632.37	817,036.60
17	Fanteakwa South	2020	18,213.45			18,213.45		18,213.45
		2021	327,541.31			327,541.31		327,541.31
18	Kwaebibirem	2020	33,462.68			33,462.68		33,462.68
		2021	367,305.42		167,885.00	535,190.42	91,935.06	443,255.36
19	Kwahu Afram Plains North	2020	243,022.90	54,670.90	400.00	298,093.80	3,438.78	294,655.02
		2021	610,528.20	54,670.90	400.00	665,599.10	3,438.78	662,160.32
20	Kwahu Afram Plains South	2020	575,453.64			575,453.64		575,453.64
		2021	570,345.39			570,345.39		570,345.39
21	Kwahu East	2020	578,157.90			578,157.90		578,157.90
		2021	625,517.17			625,517.17		625,517.17
22	Kwahu South	2020	82,525.48	165,069.63		247,595.11	5,900.00	241,695.11
		2021	348,120.23	165,069.66		513,189.89	5,900.00	507,289.89
23	Kwahu West	2020	396,427.41	34,179.90	1,110.00	431,717.31	74,885.13	356,832.18
		2021	931,993.02		1,110.00	933,103.02	74,885.13	858,217.89
24	Lower Manya Krobo	2020	4,692,461.29	72,473.75		4,764,935.04		4,764,935.04
		2021	4,870,266.62	72,473.75	631,782.95	5,574,523.32	7,837,081.10	(2,262,557.78)
25	NewJuanben North	2020	1,392,352.43			1,392,352.43		1,392,352.43
		2021	1,889,539.47			1,889,539.47		1,889,539.47
26	New Juaben South	2020	9,893,999.36		273,560.00	10,167,559.36	273,000.00	9,894,559.36
		2021	9,893,999.36		273,560.00	10,167,559.36	273,000.00	9,894,559.36
27	Nsawam Adoagyiri	2020	799,393.71			799,393.71	50,025.15	749,368.56
		2021	1,570,117.81		220,163.91	1,790,281.72	556,273.31	1,234,008.41
28	Okere	2020	327,548.09			327,548.09		327,548.09
		2021	999,443.86		16,170.00	1,015,613.86	863,101.05	152,512.81
29	Suhum	2020	85,963.52			85,963.52		85,963.52
		2021	537,446.96		3,159,099.51	3,696,546.47	279,037.57	3,417,508.90
30	Upper Manya Krobo	2020	70,606.97			70,606.97	107,105.89	(36,498.92)
		2021	150,234.50		333,717.10	483,951.60	230,249.08	253,702.52
31	Upper West Akim	2020	119,950.21			119,950.21	118,000.00	1,950.21
		2021	281,299.58			281,299.58	118,000.00	163,299.58
32	West Akim	2020	149,208.64			149,208.64		149,208.64
		2021	436,557.58		21,664.81	458,222.39	3,935,993.87	(3,477,771.48)
33	Yilo Krobo	2020	476,884.67	69,450.00	500.00	546,834.67	36,553.03	510,281.64
		2021	1,337,165.00	69,450.00	698,266.12	2,104,881.12	647,334.99	1,457,546.13
Total		**2021**	**58,882,294.57**	**470,437.66**	**6,690,127.37**	**66,042,859.60**	**21,548,780.73**	**44,494,078.87**

Greater Accra Region								
No	**Assembly**	**Year**	**Cash/ Bank**	**Investment**	**Sundry Debtors**	**Total Assets**	**Total Liabilities**	**Assets less Liabilities**
1	Ablekuma Central Municipal	2020	3,385,271.18			3,385,271.18		3,385,271.18
		2021	731,349.02			731,349.02		731,349.02
2	Ablekuma North Municipal	2020	297,000.54			297,000.54	36,897.30	260,103.24
		2021	709,525.76			709,525.76	36,897.30	672,628.46
3	Ablekuma West Municipal	2020	1,583,334.79			1,583,334.79		1,583,334.79
		2021	1,621,987.14			1,621,987.14		1,621,987.14
4	Accra Metropolitan	2020	2,059,975.30	677,328.86		2,737,304.16	345,622.85	2,391,681.31
		2021	3,492,343.10	677,328.86		4,169,671.96		4,169,671.96
5	Ada East	2020	894,277.35			894,277.35		894,277.35
		2021	1,995,650.21			1,995,650.21	23,115.79	1,972,534.42
6	Ada West	2020	170,166.35			170,166.35		170,166.35
		2021	797,920.32			797,920.32	13,554.15	784,366.17
7	Adentan Municipal	2020	2,236,261.07			2,236,261.07		2,236,261.07
		2021	3,203,683.65			3,203,683.65		3,203,683.65
8	Ashaiman Municipal	2020	1,288,398.47	28,274.00	4,737.42	1,321,409.89	121,824.06	1,199,585.83
		2021	1,931,706.09	20,000.00	4,737.42	1,956,443.51	39,790.49	1,916,653.02
9	Ayawaso East Municipal	2020	1,493,950.09			1,493,950.09	35,053.02	1,458,897.07
		2021	2,426,191.95			2,426,191.95	101,382.75	2,324,809.20
10	Ayawaso West Municipal	2020	2,076,588.48		1,506,393.35	3,582,981.83		3,582,981.83
		2021	3,119,726.60		1,670,520.00	4,790,246.60		4,790,246.60
11	Ayawaso Central Municipal	2020	2,726,168.30			2,726,168.30		2,726,168.30
		2021	1,178,195.21			1,178,195.21		1,178,195.21
12	Ayawaso North Municipal	2020	(115,040.31)			(115,040.31)		(115,040.31)
		2021	1,745,182.27			1,745,182.27		1,745,182.27
13	Ga Central Municipal	2020	997,165.66		12,821.62	1,009,987.28		1,009,987.28
		2021	876,608.93		24,640.62	901,249.55		901,249.55
14	Ga East Municipal	2020	703,301.70		331,359.43	1,034,661.13		1,034,661.13
		2021	3,801,036.67		334,909.21	4,135,945.88		4,135,945.88
15	Ga North Municipal	2020	466,235.58		750.00	466,985.58		466,985.58
		2021	644,235.80			644,235.80		644,235.80
16	Ga South Municipal-Weija/Gbawe	2020	1,236,687.41			1,236,687.41		1,236,687.41
		2021	1,880,357.60			1,880,357.60		1,880,357.60
17	Ga South Municipal-Ngleshie Amanfro	2020	730,344.11			730,344.11		730,344.11
		2021	1,964,166.81			1,964,166.81		1,964,166.81
18	Ga West Municipal	2020	535,540.74	88,124.00	62,854.00	686,518.74		686,518.74
		2021	1,767,255.77	88,124.00	48,427.00	1,903,806.77		1,903,806.77
19	Korle Klottey Municipal	2020	2,909,074.59			2,909,074.59		2,909,074.59
		2021	3,817,975.73			3,817,975.73		3,817,975.73
20	Kpone Katamanso	2020	1,457,636.30			1,457,636.30		1,457,636.30
		2021	2,000,286.10			2,000,286.10		2,000,286.10
21	Krowor Municipal	2020	(55,890.66)			(55,890.66)		(55,890.66)
		2021	793,239.63			793,239.63		793,239.63
22	La Dade-Kotopon Municipal	2020	2,629,781.16		33,838.00	2,663,619.16		2,663,619.16
		2021	3,300,268.47		8,139.00	3,308,407.47		3,308,407.47
23	La Nkwantanang-Madina Municipal	2020	862,634.50			862,634.50		862,634.50
		2021	1,450,654.60			1,450,654.60		1,450,654.60
24	Ledzokuku Municipal	2020	455,271.98		2,006.00	457,277.98		457,277.98
		2021	2,107,617.21			2,107,617.21		2,107,617.21
25	Ningo-Prampram	2020	290,954.03			290,954.03	1,500.00	289,454.03
		2021	632,401.89			632,401.89		632,401.89
26	Okaikwei North Municipal	2020	411,634.34			411,634.34		411,634.34
		2021	426,327.77			426,327.77		426,327.77
27	Shai-Osudoku	2020	425,194.29			425,194.29		425,194.29
		2021	828,003.17			828,003.17		828,003.17
28	Tema Metropolitan	2020	782,929.79		4,427,142.68	5,210,072.47	853,209.17	4,356,863.30
		2021	1,526,824.39		7,082,200.72	8,609,025.11	1,338,138.80	7,270,886.31
29	Tema West Municipal	2020	825,356.23			825,356.23		825,356.23
		2021	387,712.72			387,712.72		387,712.72
Total		**2021**	**51,158,434.58**	**785,452.86**	**9,173,573.97**	**61,117,461.41**	**1,552,879.28**	**59,564,582.13**

North East Region								
No	**Assembly**	**Year**	**Cash/ Bank**	**Investment**	**Sundry Debtors**	**Total Assets**	**Total Liabilities**	**Assets less Liabilities**
1	Bunkprugu Nakpanduri	2020	273,168.62			273,168.62	-	273,168.62
		2021	309,128.44			309,128.44	-	309,128.44
2	Yunyo-Nansua	2020	845,900.42			845,900.42	-	845,900.42
		2021	654,825.40			654,825.40	-	654,825.40
3	Chereponi	2020	502,867.87		930.00	503,797.87	-	503,797.87
		2021	883,565.88		930.00	884,495.88	-	884,495.88
4	East Mamprusi	2020	4,224,170.80	1,040.00		4,225,210.80	-	4,225,210.80
		2021	5,771,929.30	1,040.00		5,772,969.30	-	5,772,969.30
5	Mamprugu-Moagduri	2020	101,909.91			101,909.91	-	101,909.91
		2021	357,254.10			357,254.10	-	357,254.10
6	West Mamprusi	2020	910,622.67	48,303.01		958,925.68	-	958,925.68
		2021	750,535.15	48,303.01		798,838.16	-	798,838.16
		2020	6,858,640.29	49,343.01	930.00	6,908,913.30	-	6,908,913.30
Total		**2021**	**8,727,238.27**	**49,343.01**	**930.00**	**8,777,511.28**	**-**	**8,777,511.28**

Northern Region								
No	**Assembly**	**Year**	**Cash/ Bank**	**Investment**	**Sundry Debtors**	**Total Assets**	**Total Liabilities**	**Assets less Liabilities**
1	Gushegu	2020	346,821.78			346,821.78	42,528.57	304,293.21
		2021	773,108.96			773,108.96	42,528.57	730,580.39
2	Karaga	2020	765,468.59			765,468.59	31,457.60	734,010.99
		2021	1,005,194.89			1,005,194.89	31,457.60	973,737.29
3	Kpandai	2020	294,672.65	12,044.00		306,716.65	572,522.22	(265,805.57)
		2021	581,460.71			581,460.71	758,713.40	(177,252.69)
4	Kumbungu	2020	227,605.42			227,605.42	-	227,605.42
		2021	381,293.27			381,293.27	-	381,293.27
5	Mion	2020	192,724.16			192,724.16	-	192,724.16
		2021	206,122.60			206,122.60	-	206,122.60
6	Nanumba North	2020	908,531.14			908,531.14	412.50	908,118.64
		2021	956,838.01			956,838.01	412.50	956,425.51
7	Nanumba Siuth	2020	289,591.58			289,591.58	-	289,591.58
		2021	372,421.38			372,421.38	-	372,421.38
8	Saboba	2020	684,461.79			684,461.79	-	684,461.79
		2021	283,551.22			283,551.22	-	283,551.22
9	Sagnarigu	2020	6,271,293.91			6,271,293.91	104,995.00	6,166,298.91
		2021	7,106,868.59			7,106,868.59	39,621.94	7,067,246.65
10	Savelugu	2020	294,483.02	69,392.01	250.00	364,125.03	-	364,125.03
		2021	488,300.43	69,392.01	250.00	557,942.44	-	557,942.44
11	Nanton	2020	573,494.47			573,494.47	-	573,494.47
		2021	2,284,891.20			2,284,891.20	-	2,284,891.20
12	Tamale	2020	168,826.91	13,615,212.83	624,387.63	14,408,427.37	447,097.90	13,961,329.47
		2021	548,571.38	13,701,263.69	106,655.41	14,356,490.48	329,525.39	14,026,965.09
13	Tatale Sanguli	2020	304,181.52			304,181.52	-	304,181.52
		2021	579,652.97			579,652.97	-	579,652.97
14	Tolon	2020	738,667.25	104,092.97	400.00	843,160.22	64,480.98	778,679.24
		2021	1,783,439.45	104,092.97	400.00	1,887,932.42	952.29	1,886,980.13
15	Yendi	2020	64,957.46	134,612.76		199,570.22	-	199,570.22
		2021	751,211.23			751,211.23	89,402.00	661,809.23
16	Zabzugu	2020	678,469.64	16,000.00		694,469.64	-	694,469.64
		2021	535,750.94	16,000.00	10,000.00	561,750.94	10,000.00	551,750.94
Total		**2021**	**18,638,677.23**	**13,890,748.67**	**117,305.41**	**32,646,731.31**	**1,302,613.69**	**31,344,117.62**

Oti Region								
No	**Assembly**	**Year**	**Cash/ Bank**	**Investment**	**Sundry Debtors**	**Total Assets**	**Total Liabilities**	**Assets less Liabilities**
1	Krachi West Municipal	2020	332,221.13	18,700.00		350,921.13	23,352.17	327,568.96
		2021	1,309,488.53	18,700.00		1,328,188.53	23,352.17	1,304,836.36
2	Krachi East Municipal	2020	746,055.86	45,000.00	67,674.48	858,730.34	441,852.31	416,878.03
		2021	965,295.04	45,000.00	77,734.75	1,088,029.79	329,869.97	758,159.82
3	Nkwanta South Municipal	2020	38,524.94	137,147.90		175,672.84	12,205.16	163,467.68
		2021	335,806.57	137,147.90		472,954.47	12,205.16	460,749.31
4	Krachi Nchumuru	2020	392,188.53		31,267.41	423,455.94	280,475.72	142,980.22
		2021	603,227.73			603,227.73	467,835.04	135,392.69
5	Nkwanta North	2020	527,176.47		720.64	527,897.11	459,285.04	68,612.07
		2021	493,355.32		7,220.64	500,575.96	467,127.94	33,448.02
6	Biakoye District Assembly	2020	182,977.05		900.00	183,877.05	612,225.79	(428,348.74)
		2021	221,105.50			221,105.50	501,395.90	(280,290.40)
7	Jasikan District Assembly	2020	282,073.07		450.00	282,523.07	391,347.63	(108,824.56)
		2021	397,932.00			397,932.00	391,347.23	6,584.77
8	Kadjebi District Assembly	2020	160,172.91	13,159.56	21,140.00	194,472.47	36,440.00	158,032.47
		2021	380,566.98	13,159.56	21,140.00	414,866.54	36,440.00	378,426.54
Total		**2021**	**4,706,777.67**	**214,007.46**	**106,095.39**	**5,026,880.52**	**2,229,573.41**	**2,797,307.11**

Savannah Region								
No	**Assembly**	**Year**	**Cash/ Bank**	**Investment**	**Sundry Debtors**	**Total Assets**	**Total Liabilities**	**Assets less Liabilities**
1	Bole	2020	85,398.60		107,210.20	192,608.80	-	192,608.80
		2021	961,919.36		87,210.20	1,049,129.56	-	1,049,129.56
2	Central Gonja	2020	595,638.48	712,624.21	18,969.00	1,327,231.69	18,602.50	1,308,629.19
		2021	722,144.46	712,624.21	18,969.00	1,453,737.67	18,602.50	1,435,135.17
3	East Gonja	2020	2,633,837.73	10,959.62		2,644,797.35	6,709.87	2,638,087.48
		2021	2,598,276.84	10,959.62		2,609,236.46	615,729.35	1,993,507.11
4	North Gonja	2020	302,310.93			302,310.93	-	302,310.93
		2021	182,631.13			182,631.13	-	182,631.13
5	Sawla Tuna Kalba	2020	810,143.65	27,830.00		837,973.65	-	837,973.65
		2021	321,635.12	27,830.00		349,465.12	-	349,465.12
6	West Gonja	2020	67,375.20	1,000.00	31,777.00	100,152.20	82,792.45	17,359.75
		2021	241,864.41	1,000.00	31,777.00	274,641.41	82,792.45	191,848.96
7	North East Gonja	2020	111,233.86			111,233.86	-	111,233.86
		2021	194,471.42			194,471.42	-	194,471.42
Total		**2021**	**5,222,942.74**	**752,413.83**	**137,956.20**	**6,113,312.77**	**717,124.30**	**5,396,188.47**

Upper East Region

No	Assembly	Year	Cash/ Bank	Investment	Sundry Debtors	Total Assets	Total Liabilities	Assets less Liabilities
1	Bawku Municipal	2020	7,291,135.04			7,291,135.04	-	7,291,135.04
		2021	6,857,636.49			6,857,636.49	-	6,857,636.49
2	Bawku West District	2020	652,239.10	148,617.94		800,857.04	34,580.10	766,276.94
		2021	966,002.36	148,617.94		1,114,620.30	34,580.10	1,080,040.20
3	Binduri District	2020	515,615.27			515,615.27	-	515,615.27
		2021	455,246.66			455,246.66	-	455,246.66
4	Bolga Municipal	2020	6,618,102.03	1,099.11		6,619,201.14	24,272.90	6,594,928.24
		2021	7,661,561.77	1,099.11		7,662,660.88	24,272.90	7,638,387.98
5	Bolga East District	2020	729,123.53			729,123.53	-	729,123.53
		2021	644,518.30			644,518.30	-	644,518.30
6	Bongo District	2020	681,343.94	650,309.40		1,331,653.34	-	1,331,653.34
		2021	1,085,982.86	650,309.40		1,736,292.26	-	1,736,292.26
7	Builsa North District	2020	370,327.32	70,749.84		441,077.16	-	441,077.16
		2021	331,550.19	70,749.84		402,300.03	-	402,300.03
8	Builsa South District	2020	705,256.81		8,049.00	713,305.81	-	713,305.81
		2021	986,865.44		8,049.00	994,914.44	-	994,914.44
9	Garu District	2020	11,892.89	7,121.46	229.00	19,243.35	-	19,243.35
		2021	477,503.64	7,121.46	229.00	484,854.10	-	484,854.10
10	Kassena Nankana East Municipal	2020	758,456.79	235,068.44	13,709.73	1,007,234.96	747.68	1,006,487.28
		2021	1,446,137.69	235,068.44	13,709.73	1,694,915.86	747.68	1,694,168.18
11	Kassena Nankana West District	2020	115,681.80			115,681.80	-	115,681.80
		2021	205,499.50			205,499.50	-	205,499.50
12	Nabdam District	2020	103,454.30		20.00	103,474.30	-	103,474.30
		2021	353,481.00		20.00	353,501.00	-	353,501.00
13	Pusiga District	2020	346,948.67			346,948.67	2,954.39	343,994.28
		2021	1,039,537.06			1,039,537.06	-	1,039,537.06
14	Talensi District	2020	400,564.44			400,564.44	-	400,564.44
		2021	626,900.68			626,900.68	-	626,900.68
15	Tempane District	2020	819,235.79			819,235.79	-	819,235.79
		2021	1,131,158.16		10,000.00	1,141,158.16	-	1,141,158.16
Total		**2021**	**24,269,581.80**	**1,112,966.19**	**32,007.73**	**25,414,555.72**	**59,600.68**	**25,354,955.04**

Upper West Region

No	Assembly	Year	Cash/ Bank	Investment	Sundry Debtors	Total Assets	Total Liabilities	Assets less Liabilities
1	Daffiama-Bissie-Issa	2020	848,527.10	-		848,527.10	-	848,527.10
		2021	695,097.33	-	-	695,097.33	209,484.20	485,613.13
2	Jirapa	2020	735,774.70	12,465.00		748,239.70	439.87	747,799.83
		2021	438,196.85	17,932.00	-	456,128.85	292.30	455,836.55
3	Lambussie	2020	16,833.48	-		16,833.48	13,321.92	3,511.56
		2021	132,031.77	-	-	132,031.77	-	132,031.77
4	Lawra	2020	464,157.63	89,214.87	32,113.26	585,485.76	203,429.79	382,055.97
		2021	731,041.03	55,217.03	32,113.26	818,371.32	203,429.79	614,941.53
5	Nadowli-Kaleo	2020	124,370.82	-		124,370.82	-	124,370.82
		2021	1,363,831.87	-	-	1,363,831.87	-	1,363,831.87
6	Nandom	2020	220,256.07	-	3,487.00	223,743.07	136,362.90	87,380.17
		2021	680,218.97	-	1,117.00	681,335.97	114,068.00	567,267.97
7	Sissala East	2020	155,050.90	32,537.00		187,587.90	78,842.00	108,745.90
		2021	603,909.86	247,537.00	-	851,446.86	78,842.00	772,604.86
8	Sissala West	2020	554,925.97	22,500.00		577,425.97	239,378.41	338,047.56
		2021	761,082.32	15,982.60	-	777,064.92	239,378.41	537,686.51
9	Wa	2020	4,366,501.68	-		4,366,501.68		4,366,501.68
		2021	5,539,706.56	-	-	5,539,706.56	-	5,539,706.56
10	Wa East	2020	541,025.97	15,000.00	19,500.00	575,525.97	280,124.35	295,401.62
		2021	1,047,828.45	15,000.00	-	1,062,828.45	137,860.39	924,968.06
11	Wa West	2020	419,858.71	-		419,858.71	-	419,858.71
		2021	1,175,421.17	-	-	1,175,421.17	-	1,175,421.17
Total		2021	**13,168,366.18**	**351,668.63**	**33,230.26**	**13,553,265.07**	**983,355.09**	**12,569,909.98**

Volta Region

No	Assembly	Year	Cash/ Bank	Investment	Sundry Debtors	Total Assets	Total Liabilities	Assets less Liabilities
1	Adaklu	2020	1,070,551.26	1,824,782.00		2,895,333.26	1,591,616.13	1,303,717.13
		2021	1,131,178.61	1,824,782.00		2,955,960.61	1,591,616.13	1,364,344.48
2	Afadzato South	2020	285,761.41	3,541,366.63	65,994.91	3,893,122.95	483,155.94	3,409,967.01
		2021	411,779.80	4,581,161.74	65,994.91	5,058,936.45	640,650.52	4,418,285.93
3	Agotime-Ziope	2020	678,389.00	1,927,925.82		2,606,314.82	2,052,669.65	553,645.17
		2021	240,280.92	4,370,113.32	14,063.00	4,624,457.24	3,469,622.58	1,154,834.66
4	Akatsi North	2020	439,960.72	9,569,150.96		10,009,111.68	6,838,576.14	3,170,535.54
		2021	648,118.44	5,181,645.83		5,829,764.27	282,263.22	5,547,501.05
5	Akatsi South	2020	718,711.72	3,980,485.34	15,000.00	4,714,197.06	556,041.56	4,158,155.50
		2021	1,395,226.96	4,411,362.62	15,000.00	5,821,589.58	543,173.45	5,278,416.13
6	Anloga	2020	61,148.90	6,672,279.29		6,733,428.19		6,733,428.19
		2021	69,754.78	10,161,003.04		10,230,757.82	1,011,108.14	9,219,649.68
7	Central Tongu	2020	49,211.89	6,912,940.88	51,335.00	7,013,487.77	1,224,575.03	5,788,912.74
		2021	265,387.05	8,327,894.91	51,505.00	8,644,786.96	1,401,532.36	7,243,254.60
8	Ho	2020	8,752,129.51	21,336,683.36	1,240,640.55	31,329,453.42	1,422,773.75	29,906,679.67
		2021	8,924,759.23	29,602,220.32	643,901.57	39,170,881.12	1,922,814.49	37,248,066.63
9	Ho West	2020	64,605.58	3,654,715.50		3,719,321.08	845,287.46	2,874,033.62
		2021	311,732.15	4,656,744.59		4,968,476.74		4,968,476.74
10	Hohoe	2020	7,602,761.27	9,617,718.04		17,220,479.31	404,777.37	16,815,701.94
		2021	7,829,016.53	15,194,475.73	1,267.00	23,024,759.26	589,028.22	22,435,731.04
11	Keta	2020	109,436.31	11,189,734.76		11,299,171.07	229,153.61	11,070,017.46
		2021	778,863.02	12,734,405.71		13,513,268.73	1,877,642.72	11,635,626.01
12	Ketu North	2020	1,112,777.48	3,971,041.28		5,083,818.76	620,902.73	4,462,916.03
		2021	1,016,653.33	5,396,679.95		6,413,333.28	811,750.80	5,601,582.48
13	Ketu South	2020	694,328.46	10,763,776.10	41,261.00	11,499,365.56	478,330.57	11,021,034.99
		2021	1,254,741.21	12,067,515.41		13,322,256.62	294,750.81	13,027,505.81
14	Kpando	2020	658,247.50	4,219,076.49	155,740.00	5,033,063.99	561,141.81	4,471,922.18
		2021	782,024.09	4,988,289.63	1,540.00	5,771,853.72	444,991.62	5,326,862.10
15	North Dayi	2020	603,448.25	3,210,627.37		3,814,075.62	3,204,424.07	609,651.55
		2021	780,301.54	3,210,627.37		3,990,928.91	3,147,824.11	843,104.80
16	North Tongu	2020	603,473.20	2,608,870.05		3,212,343.25	2,608,870.05	603,473.20
		2021	180,363.96	1,702,067.20		1,882,431.16	1,323,937.00	558,494.16
17	South Dayi	2020	940,252.79	6,359,598.66		7,299,851.45	182,533.72	7,117,317.73
		2021	722,664.89	8,464,867.68		9,187,532.57	350,381.76	8,837,150.81
18	South Tongu	2020	875,895.50	6,231,508.16	472,717.75	7,580,121.41	1,227,878.60	6,352,242.81
		2021	478,875.55	7,186,142.31	599,716.67	8,264,734.53	1,127,527.14	7,137,207.39
Total		**2021**	**27,221,722.06**	**144,061,999.36**	**1,392,988.15**	**172,676,709.57**	**20,830,615.07**	**151,846,094.50**

Western Region								
No	**Assembly**	**Year**	**Cash/ Bank**	**Investment**	**Sundry Debtors**	**Total Assets**	**Total Liabilities**	**Assets less Liabilities**
1	Ahanta West	2020	1,098,630.82	2,422,173.89	100.00	3,520,904.71	182,754.05	3,338,150.66
		2021	1,654,973.71	3,667,272.23	87,597.16	5,409,843.10	435,862.27	4,973,980.83
2	Ellembelle	2020	375,953.02	14,830,390.21	4,435.00	15,210,778.23	294,104.82	14,916,673.41
		2021	270,705.51	16,197,476.38	4,435.00	16,472,616.89		16,472,616.89
3	Effia-Kwesimintsim	2020	8,196,981.20	12,703,382.88		20,900,364.08	2,471,383.75	18,428,980.33
		2021	5,340,281.77	26,815,256.25		32,155,538.02	1,290,550.90	30,864,987.12
4	Jomoro	2020	(17,947.64)	13,168,258.94		13,150,311.30		13,150,311.30
		2021	546,938.18	13,697,361.83		14,244,300.01		14,244,300.01
5	Mpohor	2020	185,479.44	8,284,094.36		8,469,573.80		8,469,573.80
		2021	545,615.02	9,377,651.95		9,923,266.97		9,923,266.97
6	Nzema East	2020	330,770.40	5,534,289.94		5,865,060.34		5,865,060.34
		2021	443,648.73	2,895,173.77		3,338,822.50		3,338,822.50
7	Prestia Huni Valley	2020	559,756.29	14,696,471.10	86,242.25	15,342,469.64	798,928.41	14,543,541.23
		2021	193,932.00	17,714,872.38		17,908,804.38	3,912,349.44	13,996,454.94
8	Sekondi/ Takoradi	2020	1,316,235.66	54,320,477.99	151,254.54	55,787,968.19	699,847.33	55,088,120.86
		2021	2,077,327.83	57,597,107.13	38,946.34	59,713,381.30	318,086.40	59,395,294.90
9	Shama	2020	399,469.29	8,166,841.54	(163,069.24)	8,403,241.59	1,167,787.79	7,235,453.80
		2021	244,341.39	8,909,613.46		9,153,954.85	558,560.72	8,595,394.13
10	Tarkwa Nsuaem	2020	871,000.88	13,643,450.02	27,657.00	14,542,107.90	1,619,961.17	12,922,146.73
		2021	817,492.67	15,934,384.68	52,197.76	16,804,075.11	1,978,286.20	14,825,788.91
11	Wassa Amenfi Central	2020	292,934.61	5,679,176.12		5,972,110.73	188,888.11	5,783,222.62
		2021	801,873.26	6,399,018.21		7,200,891.47	231,034.55	6,969,856.92
12	Wassa Amenfi East	2020	134,881.66	6,968,041.61	590,339.00	7,693,262.27	603,788.55	7,089,473.72
		2021	592,891.63	8,612,076.84		9,204,968.47	815,774.96	8,389,193.51
13	Wassa Amenfi West	2020	(75,076.59)	2,847,432.61	57,731.13	2,830,087.15	165,095.00	2,664,992.15
		2021	635,446.10	3,290,963.56	7,743.15	3,934,152.81	223,379.31	3,710,773.50
14	Wassa East	2020	416,573.15	3,410,951.17	158,755.72	3,986,280.04	535,018.97	3,451,261.07
		2021	494,033.11	4,889,772.64		5,383,805.75	376,263.25	5,007,542.50
Total		**2021**	**14,659,500.91**	**195,998,001.31**	**190,919.41**	**210,848,421.63**	**10,140,148.00**	**200,708,273.63**

Western North Region								
No	**Assembly**	**Year**	**Cash/ Bank**	**Investment**	**Sundry Debtors**	**Total Assets**	**Total Liabilities**	**Assets less Liabilities**
1	Aowin Municipal	2020	345,117.40	8,148,388.71		8,493,506.11	133,977.88	8,359,528.23
		2021	223,031.63	9,241,946.94		9,464,978.57	133,977.88	9,331,000.69
2	Bia East District	2020	391,070.52	6,448,524.94	10,128.08	6,849,723.54	333.45	6,849,390.09
		2021	244,682.55	7,064,364.44	10,128.08	7,319,175.07	333.45	7,318,841.62
3	Bia West District	2020	548,824.86	1,074,083.47		1,622,908.33	207,534.73	1,415,373.60
		2021	433,599.36	1,074,083.47	38,550.00	1,546,232.83	158,764.18	1,387,468.65
4	Bibiani/Anhwiaso/Bekwai Municipal	2020	413,403.46	9,952,174.67		10,365,578.13	72,578.73	10,292,999.40
		2021	569,943.74	10,050,941.40	186,739.39	10,807,624.53	43,873.02	10,763,751.51
5	Juaboso District	2020	277,568.50	88,517.13	83,690.00	449,775.63	224,878.33	224,897.30
		2021	330,860.10	779,653.05	83,690.00	1,194,203.15	220,995.87	973,207.28
6	Sefwi Akontombra District	2020	41,407.85	2,797,106.55	39,192.00	2,877,706.40	34,990.13	2,842,716.27
		2021	272,631.96	3,701,253.90	39,192.00	4,013,077.86	34,990.13	3,978,087.73
7	Sefwi Bodi District	2020	58,438.33	3,613,363.90		3,671,802.23		3,671,802.23
		2021	28,114.86	5,012,240.05		5,040,354.91		5,040,354.91
8	Sefwi Wiawso Municipal	2020	4,602,861.74	12,428,823.90	46,800.00	17,078,485.64	597,044.71	16,481,440.93
		2021	4,535,199.68	16,562,202.19	46,800.00	21,144,201.87	634,669.54	20,509,532.33
9	Suaman District	2020	175,252.03	6,509,855.10		6,685,107.13		6,685,107.13
		2021	326,240.00	7,797,457.62		8,124,022.55	193,185.51	7,930,837.04
Total		**2021**	**6,964,303.88**	**61,284,143.06**	**405,099.47**	**68,653,871.34**	**1,420,789.58**	**67,233,081.76**

Summary								
No	**Assembly**	**Year**	**Cash/ Bank**	**Investment**	**Sundry Debtors**	**Total Assets**	**Total Liabilities**	**Assets less Liabilities**
1	Ahafo region	2021	6,483,693.49	19,850.00	37,913.50	6,541,456.99	518,445.17	6,023,011.82
2	Ashanti Region	2021	72,414,826.74	329,099.62	774,690.61	73,518,616.97	2,591,927.38	70,926,689.59
3	Bono region	2021	23,319,999.71	59,870.00	18,325.08	23,398,194.79	139,921.83	23,258,272.96
4	Bono East region	2021	17,242,261.32	327,812.68	122,082.38	17,692,156.38	977,263.76	16,714,892.62
5	Central region	2021	32,817,027.71		776,356.85	33,759,642.74	1,362,185.00	32,397,457.74
6	Eastern Region	2021	58,882,294.57	470,437.66	6,690,127.37	66,042,859.60	21,548,780.73	44,494,078.87
7	Greater Accra Region	2021	51,158,434.58	785,452.86	9,173,573.97	61,117,461.41	1,552,879.28	59,564,582.13
8	North East region	2021	8,727,238.27	49,343.01	930.00	8,777,511.28	-	8,777,511.28
9	Northern region	2021	18,638,677.23	13,890,748.67	117,305.41	32,646,731.31	1,302,613.69	31,344,117.62
10	Oti region	2021	4,706,777.67	214,007.46	106,095.39	5,026,880.52	2,229,573.41	2,797,307.11
11	Savannah region	2021	5,222,942.74	752,413.83	137,956.20	6,113,312.77	717,124.30	5,396,188.47
12	Upper East region	2021	24,269,581.80	1,112,966.19	32,007.73	25,414,555.72	59,600.68	25,354,955.04
13	Upper West region	2021	13,168,366.18	351,668.63	33,230.26	13,553,265.07	983,355.09	12,569,909.98
14	Volta Region	2021	27,221,722.06	144,061,999.36	1,392,988.15	172,676,709.57	20,830,615.07	151,846,094.50
15	Western region	2021	14,659,500.91	195,998,001.31	190,919.41	210,848,421.63	10,140,148.00	200,708,273.63
16	Western North region	2021	6,964,303.88	61,284,143.06	405,099.47	68,653,871.34	1,420,789.58	67,233,081.76
Total		**2021**	**385,897,648.86**	**419,707,814.34**	**20,009,601.78**	**825,781,648.09**	**66,375,222.97**	**759,406,425.12**

NATIONAL SUMMARY OF IRREGULARITIES

IRREGULARITIES/REGIONS	AHAFO REGION	ASHANTI REGION	BONO REGION	BONO EAST REGION	CENTRAL REGION	EASTERN REGION	GREATER ACCRA REGION	NORTH EAST REGION	NORTHERN REGION	OTI REGION	SAVANNAH REGION	UPPER EAST REGION		UPPER WEST REGION	VOLTA REGION	WESTERN REGION	WESTERN NORTH REGION	TOTAL	No. of MMDAs
CASH IRREGULARITIES																			
Uncollected revenue	4,130.00	221,882.00	166,925.00	13,000.00	132,844.00	760,385.47	1,646,280.19		71,704.00			177,856.17	5	94,968.00	113,433.30	473,774.00	244,433.00	4,121,615.13	63
Inefficient revenue collection		131,585.02	338,727.86		235,220.17	842,277.31						47,620.17	2			39,533.78		1,634,964.31	31
Unpresented payment vouchers		900,331.16	17,668.00			10,100.00	34,464.97			11,555.00					15,000.00			989,119.13	11
Unsupported payments	8,816.20	279,645.15					286,665.22					17,467.70	1		55,237.08		32,150.00	679,981.35	15
Misappropriation of revenue		94,425.67	24,263.00	7,912.50	68,404.00	51,300.99	163,217.86	1,496.50	15,029.00	117,706.00	13,000.00	15,902.00	3	4,625.00	13,025.40	38,653.70	17,133.00	646,094.62	43
Unaccounted payments/funds		49,900.00			10,442.00	226,360.00												286,702.00	7
Payment of Judgement debt			44,466.07		206,285.93													250,752.00	2
Auction Sales Unaccounted For									203,830.00									203,830.00	2
Unpresented value books with face value		20,000.00				108,800.00											3,600.00	132,400.00	6
Uncredited lodgement							119,038.75											119,038.75	3
Unretired imprests		40,922.00					36,462.00	12,096.00			60,407.00							149,887.00	4
Loss of revenue														10,720.00		72,900.00		83,620.00	2
Unrecovered advance			5,465.00		10,143.33													15,608.33	2
SUB-TOTAL	**12,946.20**	**1,738,691.00**	**597,514.93**	**20,912.50**	**663,339.43**	**1,999,223.77**	**2,286,128.99**	**13,592.50**	**290,563.00**	**129,261.00**	**73,407.00**	**258,846.04**	**11.00**	**110,313.00**	**196,695.78**	**624,861.48**	**297,316.00**	**9,313,612.62**	191
Unpresented value books without face value		24		35	13	123	48		14	48		6	1		8	11	5	**335**	25
PAYROLL IRREGULARITIES																			
Unearned salaries		71,142.94	66,619.45	92,881.86	15,518.31	48,358.73	249,002.34							1,370.96	24,522.61			569,417.20	22
Overpayment of Salary																	107,222.94	107,222.94	1
Unremitted SSF										11,174.31					34,215.96			45,390.27	4
Unjustified payment of transfer grant					7,956.03		20,160.00											28,116.03	2
Failure to invest tier-two contribution for casual staff					20,593.22													20,593.22	1
Non-payment of Tier 2 pension contributions of workers						5,665.68												5,665.68	1
Penalty on delay remittance of staff SSNIT contributions						1,221.77												1,221.77	1
SUB-TOTAL	**-**	**71,142.94**	**66,619.45**	**92,881.86**	**44,067.56**	**55,246.18**	**269,162.34**	**-**	**-**	**11,174.31**	**-**	**-**	**-**	**1,370.96**	**58,738.57**	**-**	**107,222.94**	**777,627.11**	**32**
CONTRACT IRREGULARITIES																		-	0
Abandoned/ delayed projects		90,002.03					2,086,600.97								55,629.00			2,232,232.00	4
Completed projects not in use			298,093.35			183,332.00												481,425.35	3
SUB-TOTAL	**-**	**90,002.03**	**298,093.35**	**-**	**-**	**183,332.00**	**2,086,600.97**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**55,629.00**	**-**	**-**	**2,713,657.35**	**7**
STORE IRREGULARITIES																			
Confiscated vehicles					405,935.00													405,935.00	1
Unaccounted for fuel		40,212.00									11,043.00				16,372.44			67,627.44	5
Unaccounted stores							82,320.66											82,320.66	2
SUB-TOTAL		**40,212.00**			**405,935.00**	**-**	**82,320.66**	**-**	**-**	**-**	**11,043.00**	**-**	**-**	**-**	**16,372.44**	**-**	**-**	**555,883.10**	**8**
TAX IRREGULARITIES																		-	0
Tax not remitted		77,063.09				5,168.71	9,603.37		1,181.44									93,016.61	6
Tax not withheld		27,767.36					2,869.50							1,155.00			5,927.12	37,718.98	6
Penalty for non-payment of withholding tax		2,074.56																2,074.56	1
SUB-TOTAL		**106,905.01**	**-**	**-**	**-**	**5,168.71**	**12,472.87**	**-**	**1,181.44**	**-**	**-**	**-**	**-**	**1,155.00**	**-**	**-**	**5,927.12**	**132,810.15**	**13**
GRAND TOTAL	**12,946.20**	**2,046,952.98**	**962,227.73**	**113,794.36**	**1,113,341.99**	**2,242,970.66**	**4,736,685.83**	**13,592.50**	**291,744.44**	**140,435.31**	**84,450.00**	**258,846.04**	**11.00**	**112,838.96**	**327,435.79**	**624,861.48**	**410,466.06**	**13,493,590.33**	

APPENDIX 'E'

APPENDIX 'F'

AHAFO REGION

SUMMARY OF IRREGULARITIES - 2021

No.	MMDA	Unsupported payment	Revenue not collected	Unrecovered rent
1	Asutifi South	8,816.20		
2	Asutifi North		2,650.00	1,480.00
Total		**8,816.20**	**2,650.00**	**1,480.00**
No. of MMDAs		**1**	**1**	**1**

BONO EAST REGION

SUMMARY OF IRREGULARITIES - 2021

No.	MMDAs	Uncollected Revenues	Unpresented GCRs	Revenue not Accounted For	Unearned Salaries	Payment of Salaries below Minimum Wage	Failure to Obtain three Quotations
1	Kintampo South	9,100.00		7,912.50			
2	Nkoranza North	3,900.00					
3	Sene West						3,600.00
4	Techiman		35		92,881.86		
5	Techiman North					17,042.64	
Total		**13,000.00**	**35**	**7,912.50**	**92,881.86**	**17,042.64**	**3,600.00**
No. of MMDAs		**2**	**1**	**1**	**1**	**1**	**1**

ASHANTI REGION

SUMMARY OF IRREGULARITIES - 2021

No.	MMDAs	Inefficient revenue collection	Unsupported payments	Unpresented payment vouchers	Unretired imprests	Unjustified allowances	Payment without the use of GIFMIS	Uncollected revenue	Misappropriation of revenue	Unpresented value books			Unearned salaries	Abandoned projects	Non-compliance with procurement processes	Unaccounted for fuel	Tax not withheld	Tax not remitted	Penalty for non-payment of withholding tax
										GCR	lorry Park	Amount							
1	Afigya Kwabre North District	34,651.58																	
2	Afigya Kwabre South District							5,625.00											
3	Ahafo Ano South East District	33,728.08		4,000.00					6,282.00				5,059.19						
4	Ahafo Ano South West District		56,772.35					7,936.00	22,500.00										
5	Amansie Central District						239,661.00	51,930.00											
6	Amansie South District												4,426.32						
7	Amansie West District							26,610.00		2					30,377.77				
8	Asante Akim Central Municipal							15,197.00	16,906.68	3									
9	Asante Akim South Municipal									9			25,386.23						
10	Asokore Mampong Municipal			288,639.06			297,441.00	22,130.00		3			4,082.85						
11	Atwima Nwabiagya North	15,118.36	22,000.00							7								6,069.42	
12	Bekwei Municipal Assembly							6,650.00											
13	Bosome Freho District							15,645.00											
14	Bosomtwe District												4,079.16				3,726.00		
15	Ejisu Municipal						25,812.00	6,250.00											
16	Ejura-Sekyedumase	7,789.00																	
17	Juaben Municipal Assembly						63,060.25												
18	KMA		183,103.80	596,563.10	40,922.00	49,900.00	1,165,763.88		48,736.99					90,002.03			24,041.36	70,993.67	
19	Kwadaso Municipal							43,130.00				20,000.00							
20	Mampong Municipal	9,386.40						18,589.00											
21	Offinso Municipal												16,085.00			32,745.00			
22	Offinso North District	15,223.68					633,602.27												
23	Old Tafo Municipal	15,687.92	17,769.00										12,024.19						
24	Sekyere Central District			11,129.00												5,467.00			
25	Sekyere Kumawu District							2,190.00								2,000.00			2,074.56
Total		**131,585.02**	**279,645.15**	**900,331.16**	**40,922.00**	**49,900.00**	**2,425,340.40**	**221,882.00**	**94,425.67**	**24**		**20,000.00**	**71,142.94**	**90,002.03**	**30,377.77**	**40,212.00**	**27,767.36**	**77,063.09**	**2,074.56**
No. of MMDAs		**7**	**4**	**4**	**1**	**1**	**6**	**12**	**4**	**5**		**1**	**7**	**1**	**1**	**3**	**2**	**2**	**1**

BONO REGION

SUMMARY OF IRREGULARITIES - 2021

No.	MMDAs	Unpresented Payment Vouchers	Revenue Unaccounted For	Non Collection of Rent Revenue	Outstanding Staff Advances	Overstay at hotel	Uneconomic Use of Resources	Failure to recover judgement debt from judgement debtor	Unearned Salaries	Completed Projects not in use
1	Banda District	17,668.00								
2	Berekum East Municipal			71,895.00			10,000.00			
3	Berekum West District								10,171.38	
4	Dormaa Central			16,300.00					50,860.72	
5	Dormaa West District									
6	Dormaa West District									
7	Jaman North District									298,093.35
8	Jaman South Municipal		2,000.00			4,659.98				
9	Sunyani Municipal			78,730.00	5,465.00					
10	Sunyani West							44,466.07		
11	Wenchi Municipal		22,263.00						5,587.35	
Total		**17,668.00**	**24,263.00**	**166,925.00**	**5,465.00**	**4,659.98**	**10,000.00**	**44,466.07**	**66,619.45**	**298,093.35**
No. of MMDAs		**1**	**2**	**3**	**1**	**1**	**2**	**1**	**3**	**1**

CENTRAL REGION

SUMMARY OF IRREGULARITIES - 2021

No.	MMDAs	Poor performance of Revenue collectors	Unpaid rent	Misappropriation of Revenue	Unpresented GCRs	Unrecovered Advances	Unaccounted payments	Payments without the use of GIFMIS	Payment of Judgment debt	Unearned Salaries	Unjustified payment of transfer grant	Failure to invest tier-two contribution for casual staff	Confiscated vehicles
1	Abura Asebu Kwamankese District	39,785.88		13,120.00									
2	Agona East District	22,441.80						25,435.20					
3	Agona West Municipal	134,074.52						135,287.87		9,369.60			
4	Ajumaku Enyan Esiam District		40,445.00										
5	Asikuma Odoben Brakwa District							44,158.00					
6	Assin Foso Municipal		68,315.00		5	10,143.33				857.68			
7	Assin North District									1,804.58			
8	Awutu Senya District			1,505.00	1								
9	Awutu Senya East Municipal			8,306.00	7		8,165.00						
10	Cape Coast Metro							77,037.21	206,285.93			20,593.22	
11	Effutu Municipal			16,160.00			2,277.00						
12	Ekumfi District	38,917.97	2,325.00	2,030.00									
13	Gomoa East District			21,710.00									
14	Gomoa West District		14,060.00										
15	Komenda Edina Eguafo Abrem									3,486.45	7,956.03		
16	Mfantsiman Municipal		7,699.00										
17	Upper Denkyira East Municipal			5,573.00				13,377.00					405,935.00
Total		**235,220.17**	**132,844.00**	**68,404.00**	**13**	**10,143.33**	**10,442.00**	**295,295.28**	**206,285.93**	**15,518.31**	**7,956.03**	**20,593.22**	**405,935.00**
No. of MMDAs		**4**	**5**	**7**	**3**	**1**	**2**	**5**	**1**	**4**	**1**	**1**	**1**

EASTERN REGION

SUMMARY OF IRREGULARITIES - 2021

No.	MMDAs	Inefficiencies in revenue collection	Unpresented value books				Misappropriation of revenue	Unrecovered rents	Uncollected Revenue	Unaccounted funds	Payments outside GIFMIS	Unpresented payment vouchers	Unearned Salaries	Penalty on delay remittance of staff SSNIT contributions	Non-payment of Tier 2 pension contributions of workers	Completed Projects not in use	Unremitted tax
			GCR	lorry Park	Mkt Toll	Amount											
1	Abuakwa Noth Municipal										12,000.00						
2	Abuakwa South							6,676.00									
3	Achiase District												30,701.98				
4	Akuapem-North	56,665.04	23	520		52,000.00		35,707.00	104,973.66							165,144.50	
5	Akyemansa	88,482.38															
6	Atiwa East District		8				9,335.00										
7	Atiwa West																
8	Ayensuano																
9	Ayensuano District	64,387.10	50	240	38	27,800.00	3,602.00		3,602.00	37,755.00	48,252.00						2,045.00
10	Birim Central							12,900.00									
11	Birim North	120,863.16															
12	Birim South	12,137.44												1,221.77			
13	Denkyembour District									50,422.00							
14	Fanteakwa North	69,591.39															
15	Fanteakwa South	42,919.73					4,394.00					5,700.00	17,656.75				
16	Kwaebibirem	48,013.72							270,130.00								3,123.71
17	Kwahu Afram Plains North	37,071.77															
18	Kwahu Afram Plains South										70,522.00					18,187.50	
19	Kwahu East District	51,180.72															
20	Kwahu South										36,004.22						
21	Lower Manya	90,503.28															
22	Monsa/Asene/Akroso	94,257.54															
23	New Juaben North						9,190.00	28,820.00	6,000.00								
24	New Juaben South								197,293.31		161,507.55						
25	Nsawam Adoagyiri	37,509.39	28	140	150	29,000.00	3,610.00		71,458.50								
26	Suhum Municipal	28,694.65	14				21,169.99					4,400.00					
27	Upper Manya									11,109.00							
28	Yilo Krobo							12,325.00	10,500.00	127,074.00	194,901.73				5,665.68		
Total		**842,277.31**	**123**	**900**	**188**	**108,800.00**	**51,300.99**	**96,428.00**	**663,957.47**	**226,360.00**	**523,187.50**	**10,100.00**	**48,358.73**	**1,221.77**	**5,665.68**	**183,332.00**	**5,168.71**
No. of MMDAs		**14**	**5**	**3**	**2**	**3**	**6**	**5**	**7**	**4**	**6**	**2**	**2**	**1**	**1**	**2**	**2**

GREATER ACCRA REGION

SUMMARY OF IRREGULARITIES - 2021

No.	MMDAs	Payments outside GIFMIS	Unsubstantiated Payments		Unretired imprest	Misappropriation of revenue	Uncollected Revenue	Uncredited lodgments/ returned cheques	Unearned Salary	Rent in Arrears	Unpresented GCR	Ineligible payment of transfer grant	Abandoned Projects	Laptops not accounted for	Withholding taxes not deducted	Withholding taxes not remitted	Failure by the Former MCE to return Assembly's Properties
			Unsupported Payments	Unpresented PVs													
1	Ablekuma Central M. A					82,602.85											
2	Ablekuma North Municipal					5,116.90		5,704.45									
3	Ablekuma West Municipal						237,111.18										
4	Accra Metropolitan		56,300.00			41,151.50	402,915.51				41		1,291,751.46	9,840.00			
5	Ada West District		32,264.22														
6	Ashiaman Municipal Assembly					34,346.61											
7	Ayawaso West Municipal	1,607,122.66											794,849.51				
8	Ga Central Municipal	68,383.35															
9	Ga North Municipal						838,000.00										
10	Korle-Klottey Municipal		97,875.95					112,309.30									
11	Kpone Municipal								1,003.83								
12	Krowor Municipal		35,685.05				15,800.00				7	20,160.00			2,869.50	9,603.37	
13	La Dade-Kotopon Municipal						51,300.00										
14	La Nkwantanang Madina Municipal	323,161.52															
15	Ledzokuku Municipal						31,620.00	1,025.00									72,480.66
16	Okaikoi South Sub-Metro																
17	Tema Metropolitan		64,540.00	34,464.97	36,462.00				247,998.51	69,533.50							
Total		**1,998,667.53**	**286,665.22**	**34,464.97**	**36,462.00**	**163,217.86**	**1,576,746.69**	**119,038.75**	**249,002.34**	**69,533.50**	**48**	**20,160.00**	**2,086,600.97**	**9,840.00**	**2,869.50**	**9,603.37**	**72,480.66**
No. of MMDAs		**3**	**5**	**1**	**1**	**4**	**6**	**3**	**2**	**1**	**2**	**1**	**2**	**1**	**1**	**1**	**1**

NORTH EAST REGION

No.	MMDA	Unretired Imprest	Uaccounted Revenue
1	East Mamprusi		1,496.50
2	Mamprugu Moagduri	12,096.00	
Total		**12,096.00**	**1,496.50**
No. of MMDAs		**1**	**1**

NORTHERN REGION

SUMMARY OF IRREGULARITIES - 2021

No.	MMDA	Failure to collect rent	Auction Sale Unaccounted For	Revenue from the sale of tender documents not accounted for	Non-Remittance of Withholding Tax	Unpresented GCRs	Revenue not Accounted
1	Gushegu	3,135.00					9,269.00
2	Savelugu	24,549.00		5,760.00			
3	Tamale Metropolitan	10,800.00	141,500.00				
4	Yendi	33,220.00			1,181.44		
5	Kumbungu		62,330.00				
6	Zabzugu					14	
Total		**71,704.00**	**203,830.00**	**5,760.00**	**1,181.44**		**9,269.00**
No. of MMDAs		**4**	**2**	**1**	**1**	**1**	**1**

OTI REGION

SUMMARY OF IRREGULARITIES - 2021

NO.	MMDA	Revenue Unaccounted For	Rent Defaulters	Unpresented GCRs	Un-presented Payment Vouchers	Outstanding Wages to Staffs	Failure to Remit Mandatory Pension Contributions
1	Jasikan			6	11,555.00		5,141.59
2	Kadjebi District	4,245.00	46,710.00				
3	Krachi East Municipal		54,922.00				
4	Krachi Ntsumuru					34,380.00	
5	Krachi West Municipal						6,032.72
6	Nkwanta South Municipal	11,829.00		42			
TOTAL		**16,074.00**	**101,632.00**	**48**	**11,555.00**	**34,380.00**	**11,174.31**
NO. OF MMDAs		**2**	**2**	**2**	**2**	**1**	**2**

SAVANNAH REGION

SUMMARY OF IRREGULARITIES - 2021

No.	MMDAs	Payment voucher not fully retired	Failure to accounted for revenue From sale of contract documents	Failure to collect property rate in arrears	Fuel purchased not accounted for
1	Bole		6,600.00	6,400.00	
2	East Gonja	60,407.00			
3	North Gonja				
4	Sawla Tuna Kalba				11,043.00
Total		**60,407.00**	**6,600.00**	**6,400.00**	**11,043.00**
No. of MMDAs		**1**	**1**	**1**	**1**

UPPER EAST REGION

SUMMARY OF IRREGULARITIES - 2021

No.	MMDAs	Revenue not accounted for	Uncollected revenue	Unsupported Payment	Unpresented GCRs
1	Bolga East District	1,305.00	22,360.96	17,467.70	
2	Bolgatanga Municipal		105,250.00		
3	Builsa North Municipal		8,600.00		
4	Builsa South District	9,678.00			
5	Kassena- Nankana Municipal	4,919.00	35,874.00		6
6	Tempane District		5,771.21		
7	Garu				
Total		**15,902.00**	**177,856.17**	**17,467.70**	**6**
No. of MMDAs		**3**	**5**	**1**	**1**

UPPER WEST REGION

SUMMARY OF IRREGULARITIES - 2021

No.	MMDAs	Revenue Not Accounted for	Uncollected Revenue	Charging below approved rates	Unearned Salary	Unrecovered Rent	Failure to deduct withholding tax
1	Jirapa Municipal					25,883.00	
2	Lambussie	1,000.00					
3	Lawra Municipal					59,315.00	
4	Sissala West	3,625.00		10,720.00	1,370.96		1,155.00
5	Wa Municipal		9,770.00				
Total		**4,625.00**	**9,770.00**	**10,720.00**	**1,370.96**	**85,198.00**	**1,155.00**
No. of MMDAs		**2**	**1**	**1**	**1**	**2**	**1**

VOLTA REGION

SUMMARY OF IRREGULARITIES - 2021

No.	MMDAs	Unsupported payments	Misappropriation of revenue	Unpresented Payment Voucher	Unpresented GCRs	Unrecovered rent	Unearned Salaries	Failure to remit SSF deductions	Delay in Completion of Water Projects	Unaccounted Fuel Purchases
1	Agotime-Ziope District		2,245.00		1	4,072.00				
2	Anloga Municipal						9,746.00			
3	Central Tongu District		10,780.40	15,000.00				17,304.00		
4	Ho Municipal	9,000.00					14,776.61			
5	Keta Municipal	46,237.08								16,372.44
6	Ketu North Municipal					15,673.30				
7	Ketu South Municipal					63,770.00			55,629.00	
8	Kpando Municipal				7	29,918.00				
10	North Tongu							16,911.96		
Total		**55,237.08**	**13,025.40**	**15,000.00**	**8**	**113,433.30**	**24,522.61**	**34,215.96**	**55,629.00**	**16,372.44**
No. of MMDAs		**2**	**2**	**1**	**2**	**4**	**2**	**2**	**1**	**1**

WESTERN REGION

SUMMARY OF IRREGULARITIES - 2021

No.	MMDAs	Inefficient revenue collection	Misappropriation of revenue	Uncollected revenue	Unpresented GCRs	Loss of Prospecting License Fees
1	Jomoro	39,533.78				
2	Ellembelle					
3	Nzema East					
4	Wassa Amenfi East					
5	Ellembelle			54,500.00		
6	Nzema East			325,000.00		72,900.00
7	Wassa Amenfi East		14,233.00	94,274.00	2	
8	Wassa Amenfi West		24,420.70		9	
Total		**39,533.78**	**38,653.70**	**473,774.00**	**11**	**72,900.00**
No. of MMDAs		**1**	**2**	**3**	**2**	**1**

Mission Statement

The Ghana Audit Service exists

To promote

- good governance in the areas of transparency, accountability and probity in Ghana's public financial management system

By auditing

- to recognised international standards

And

- reporting audit results to Parliament