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REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF DISTRICT ASSEMBLIES FOR THE YEAR ENDED 31 DECEMBER 2022

This report has been prepared under Section 13 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
14 June 2023

This report can be found on the Ghana Audit Service Website: audit.gov.gh

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TRANSMITTAL LETTER

My Ref. **AG.01/109/Vol.2/191**

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14 June 2023

Dear Hon. Speaker,

REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF DISTRICT ASSEMBLIES FOR THE YEAR ENDED 31 DECEMBER 2022

In accordance with Article 187(5) of the 1992 Constitution, I have the honour to submit to Parliament, my Report on the audit of the accounts of Metropolitan, Municipal and District Assemblies for the year ended 31 December 2022.

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 the 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 low level of commitment by Chief Executives, Coordinating Directors and Finance Officers to enforce the provisions of relevant legislations and administrative instructions, and absence of sanctions against financial and administrative indiscipline.

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

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

Yours faithfully,

JOHNSON AKUAMOAH ASIEDU

AUDITOR-GENERAL

THE RT. HONOURABLE SPEAKER

OFFICE OF PARLIAMENT

PARLIAMENT HOUSE

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ACRONYMS

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

REPORT OF THE AUDITOR–GENERAL ON THE ACCOUNTS OF DISTRICT ASSEMBLIES FOR THE YEAR ENDED 31 DECEMBER 2022

PART I

MANDATE, SCOPE AND AUDIT OBJECTIVES

Introduction

We have audited the accounts of the 261 Metropolitan, Municipal and District Assemblies for the financial year ended 31 December 2022 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 2023. We, however, conducted audits on the accounting records and operations of all the 261 Assemblies.

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

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

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

Audit objectives

5. The audits were guided by Section 13 of the Audit Service Act, 2000 (Act 584) which required that I ascertain whether in my opinion.

i. The accounts have been properly kept;

ii. All public monies collected have been fully accounted for and rules, regulations and procedures are sufficient to provide effective check on the assessment, collection and proper allocation of revenue;
iii. Monies have been expended for the purposes for which they were appropriated, and expenditures made as authorized;
iv. Essential records were maintained, and the rules and procedures applied were sufficient to safeguard and control the Assemblies' assets; and
v. Programmes and activities of the Assemblies have been undertaken with due regard to economy, efficiency, and effectiveness in relation to the resources utilized and results achieved.

Audit Scope

6. The audit covered the period January 2022 to December 2022. Based on the above objectives, internal controls were reviewed to assess the risks associated with revenue collection and management of public resources by MMDAs, determine if there was value for money, fairness and integrity in administrative decision-making and whether disbursements of public funds were to the benefit of stakeholders.

7. I have provided in this Report, extracts from the financial statements for 2021 and 2022 for purposes of comparing the year-on-year performance of the Assemblies. The extracts include income, internally generated funds, assets, and liabilities of the Assemblies.

PART II

EXECUTIVE SUMMARY

Submission of financial statements

8. In 2022, The 16 Regions had in operation 261 Assemblies due to the addition of Guan District Assembly in Oti Region. The 261 Assemblies were made up of six Metros, 107 Municipalities and 148 Districts. Out of this, 259 Assemblies submitted their financial statements for audit in compliance with Section 80 of the Public Financial Management Act, 2016 (Act 921). The defaulting Assemblies were Shai Osudoku in the Greater Accra Region and Central Tongu in the Volta Region. The overall performance of the Assemblies in complying with Section 80 of Act 921 for the years 2020 to 2022 is provided in the table below:

Year	No. of Assemblies	Assemblies with audited financial statements	No. of defaulting Assemblies	Percentage of defaulting Assemblies
2020	260	258	2	0.77
2021	260	259	1	0.38
2022	261	259	2	0.77

Sources of Income

9. The 259 Assemblies operated with a total income of GH¢2,433,839,782.36 during the 2022 financial year. This comprised Internally Generated Funds (IGF) revenue, quarterly allocations of the District Assemblies Common Fund (DACF), Government salary grants and budgetary support to decentralised departments, and Donor funding.

IGF performance

10. For the year under review, the total IGF revenue collected by the 259 Assemblies was GH¢549,844,832.97 which accounted for 22.59 percent of the total income of the Assemblies of GH¢2,433,839,782.36. This represented an increase of GH¢100,114,011.00 or 22.10 percent over the 2021 IGF revenue collection of GH¢453,011,594.21. The make-up of the IGF revenue were rates, rent, fees, fines, licenses etc.

Assets and Liabilities

11. Total assets of the 259 Assemblies as at 31 December 2022 was GH¢4,057,933,901.12 whilst total liabilities stood at GH¢177,685,604.21. The assets comprised non-current assets (GH¢3,343,406,508.71), cash/bank balance (GH¢369,599,187.47), Investment (GH¢261,279,148.00), and receivables (GH¢83,649,056.94).

Summary of Irregularities

12. The total value of irregularities in respect of our audit of the 261 Assemblies in 2022 (2021: 260 Assemblies audited) stood at GH¢19,985,108.17, which represented an increase of GH¢6,491,517.84 or 48.11 percent as compared to the total irregularities figure of GH¢13,493,590.33 in 2021. The irregularities were made up of cash, contract, payroll, tax, stores and assets management as provided in the table below:

Irregularity	2020	2021	2022
Cash Irregularities	11,272,151.16	9,313,612.62	12,558,305.32
Payroll Irregularities	515,501.88	777,627.11	6,950,672.50
Contract Irregularities	483,470.78	2,713,657.35	0
Assets Management and stores Irregularities	259,842.90	555,883.10	180,631.92
Tax and other Statutory Deduction Irregularities	345,594.30	132,810.15	295,498.43
Total	**12,876,561.02**	**13,493,590.33**	**19,985,108.17**

Cash irregularities

13. Cash irregularities amounting to GH¢11,070,451.39 was reported at 204 Assemblies. This mainly comprised unaccounted revenue collection, uncollected revenue, inefficiency in revenue collection, unpresented value books, including 250 **GCRs**, and payments that could not accounted for as shown in the table below:

Nature of Irregularity	Total Value	No. of Assemblies
Unaccounted Revenue	821,245.18	44
Uncollected Revenue	6,280,161.94	86
Inefficiencies in Revenue Collection	1,487,853.93	22
Unpresented Value Books	196,000.00	7
Misapplication of Funds	130,000.00	1
Unaccounted Payments	2,117,867.67	46
Unserviced Debts	1,490,573.46	1
Payment of Judgement Debts	34,603.14	1
Total	11,070,451.39	204

14. We noted that the irregularities were mainly due to non-compliance with relevant Laws and Regulations and non-enforcement of controls to maximise revenue collection or mitigate payment infractions.

Unaccounted revenue

15. Forty-four Assemblies could not account for revenue collection totalling GH¢821,245.18.

16. We recommended the recovery of GH¢821,245.18 from the revenue collectors with sanctions failing which the amount should be recovered from the Coordinating Directors, Finance Officers and Revenue Superintendents of the Assemblies involved. We also recommended that Management oversight over revenue management should be strengthened to prevent such recurrences.

Uncollected revenue and other funds

17. Eighty-six Assemblies could not collect GH¢6,280,161.94 due from rent, property rates and business operating permits, etc. Also, Asunafo North Assembly did not recover outstanding staff and other advances totaling GH¢22,124.50.

18. For recovery of the amounts due the Assemblies, we recommended that the necessary action, including legal action should be taken against the defaulters, if routine recovery measures fail to yield results, and in respect of officers indebted of rent, the option of obtaining standing orders to their bankers for monthly repayments should be considered.

Inefficiency in revenue collection.

19. One hundred and twenty-nine collectors at 22 Assemblies were paid salaries of GH¢2,402,597.90 but collected revenue of only GH¢1,321,915.59 representing 55.02 percent of their salaries leading to a shortfall of GH¢1,487,854.05.

20. We recommended to Management of the Assemblies to set revenue targets for collectors and enforce achievement for remuneration to commensurate with their collections. Also, we recommended that disciplinary action should be taken against non-performing collectors.

Unpresented value books

21. Nineteen Assemblies could not account for 250 General Counterfoil Receipts (GCRs) booklets of no-par value and other value books with a face value of GH¢196,000.00.

22. We recommended recovery of the amount of GH¢196,000.00 from the Revenue Collectors, whilst, the average value of collections per GCR booklet in the year should be computed for each of the 250 GCR booklets and the total amount recovered from the collectors of the Assemblies involved. Failing this, the Coordinating Directors, Finance Officers and Revenue Superintendents should be held liable for refund of the amount. We also recommended that the defaulting revenue collectors should be sanctioned, and Management of the Assemblies should strengthen their internal controls over accounting for value books to avert such recurrences.

Unaccounted funds

23. Forty-one Assemblies recorded unaccounted funds of GH¢2,117,867.67 as a result of unpresented payment vouchers, unsupported payments, unaccounted payments, and unretired imprest.

24. We recommended that the Coordinating Directors and Finance Officers should be held liable to refund the amount into the Assemblies' accounts for failing to ensure accountability of the payments. For unretired imprest amounts, We recommended that the amount should be recovered from the imprest holders or be treated as advances in their names and recovered accordingly.

Un-serviced debt

25. This infraction comprised a debt of GH¢4,145.57 owed by Sekondi-Takoradi Metropolitan Assembly to State Housing Company Ltd for property acquisition in 1999 which upsurged to GH¢433,641.32 in August 2022 due to default interest charges and a liability of GH¢1,056,932.14 owed Lands Commission for accumulated rent for the period January 1984 to December 2022 in respect of a parcel of land at Takoradi Market Circle.

26. We recommended to Management of the Assembly to seek advice from the Attorney General for possible renegotiation with SHC and Lands Commission and enter into an arrangement for a payment plan to ensure that it does not lose the properties.

Payroll irregularities

27. Thirty-six Assemblies reported payroll infractions which were mainly due to payment of salaries to separated and unknown staff. We also noted instances where pension contributions of staff had not been remitted to fund managers and penalty payments due to non-compliance with the relevant provisions of the National Pensions Act 2008 (Act 766). Notable amongst this is the non-remittance by Accra Metro of pension contributions to fund managers of GH¢1,896,117.52 for the period 2017 to 2022 resulting in penalties of GH¢3,297,138.51. We further noted the failure by some officers of the Assemblies to serve their bond terms after their study leave with pay. These are summarized in the table below:

Irregularity	Total Value	No. of Assemblies
Unearned Salary Payments	1,114,061.65	22
failure to pay salary to temporal staff	168,076.80	3
failure to serve bond term after Study Leave	680,142.50	4
failure to remit Tier 1 & Tier 2 pension contributions to Fund Managers	1,676,990.43	12
penalty for non-payment of SSNIT	3,311,401.12	4
Total	**6,950,672.50**	

28. We recommended recovery of the unearned salaries from the beneficiaries into the Auditor-General's Recoveries Account No. 1018331470015 with Bank of Ghana, failure of which the Coordinating Directors and Heads of Human Resource Units of the Assemblies involved should be held liable for refund of the amount. We also recommended to Management of the Assemblies to remit all unpaid pension contributions to the Fund Managers and punitive action taken against all officers found culpable for the payment of penalties. We further recommended to Management of the Assemblies to liaise with the Head of Local Government Service to locate the bond defaulters or their guarantors for any recovery of the bond amounts.

Stores and Assets Management

29. We noted that Upper Denkyira West District Assembly made full payments of GH¢122,880.00 for acquisition of land but was unable to produce the relevant land documents to establish ownership and safeguard of the land. Also, five Assemblies could not account for computers and fuel purchased amounting to GH¢57,751.92 as provided in the table below:

Irregularity	Amount	No. of Assemblies
Computers tablets not accounted for	30,000.00	1
Missing hp laptop	2,970.00	1
Fuel not accounted for	24,781.92	4
Total	**57,751.92**	

30. We recommended that the Chief Executive and the Coordinating Director of Upper Denkyira West Assembly should ensure that the necessary land acquisition documents are obtained to safeguard the land or be held liable for any losses. We also recommended that the unaccounted fuel purchased should be recovered from the Coordinating Directors, Finance Officers and Transport Officers of the Assemblies involved whilst the officers issued with the computers but could not account for them should be made to refund the cost at the existing market price.

Tax irregularities

31. Tax infractions noted included taxes not withheld, taxes deducted but not remitted to GRA and VAT payment without the prescribed invoice as summarised below:

Nature of Irregularity	Total Value	No. of Assemblies
Tax not deducted	119,508.14	12
Tax not remitted	168,585.47	10
Vat payment without invoice	7,404.82	1
Total	**295,498.43**	

32. We recommended the compliance to the relevant provisions of the tax law and the Coordinating Directors and Finance Officers of the Assemblies involved should be held personally liable for payment of penalties. We also recommended that for failing to obtain VAT invoice to acquit VAT related payments, the VAT amount should be recovered from the Finance Officers.

PART III

DETAILS OF FINDINGS AND RECOMMENDATIONS

Ahafo Region

Introduction

33. The Ahafo Region had six Assemblies in 2022, 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'.

34. We audited the books and accounts of the six Assemblies for the 2022 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

35. All six Assemblies submitted their 2022 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
2020	6	6	-	-
2021	6	6	-	-
2022	6	6	-	-

Sources of Income

36. The Assemblies operated with a total income of GH¢66,791,143.86 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¢66,791,143.86 represented an increase of GH¢14,038,092.70 or 26.61 percent as compared to 2021 figure of GH¢52,753,051.16 for all the Assemblies.

IGF revenue performance

37. The six Assemblies collected a total IGF of GH¢15,345,236.04 which represented an increase of GH¢2,526,517.26 over the 2021 figure of GH¢ 12,818,718.78. Asutifi North reported the highest increase of GH¢1,131,207.53. Asunafo South Assembly dropped in IGF collection by GH¢56,670.91. The Assemblies collected IGF from property rates, fees, licences, royalties and other miscellaneous sources for their recurrent expenditure.

Assets and Liabilities

38. Total assets of the six Assemblies as at 31 December 2022 was GH¢169,917,235.23. These comprised Cash/Bank balances of GH¢5,808,827.07, Investment of GH¢19,750.00 and Debtors of GH¢164,947.70. All the six Assemblies had positive cash balances with Asunafo South ending the year with the least balance of GH¢66,271.48.

39. All six Assemblies recorded liabilities totalling GH¢1,385,768.15 with Tano North reporting the highest liabilities of GH¢438,961.47.

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

Management Issues

Cash Irregularities

Ineffective Revenue Collection – GH¢287,372.41

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

42. We however noted that, 33 revenue collectors who are on government payroll with a total annual remuneration of GH¢654,647.41 only collected a total revenue of GH¢367,275.00 resulting in a negative contribution of GH¢287,372.41. Detail are provided below:

No.	Assembly	Number of Staff	Salary Paid	Revenue collected	Variance
1	Asunafo South	13	249,318.85	90,534.00	158,784.85
2	Tano South	9	175,630.12	154,828.00	20,802.12
3	Tano North	11	229,698.44	121,913.00	107,785.44
Total		**33**	**654,647.41**	**367,275.00**	**287,372.41**

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

44. The situation therefore undermines the achievement of value for money. It also amounts to wastage of government resources.

45. We recommended that, management of the three Assemblies should set targets for all revenue collectors and take disciplinary action against non – performing collectors.

Revenue collection below budgeted figure – GH¢387,466.30

46. 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.

47. Contrary to the above, we noted that the Asunafo North Assembly budgeted to collect a total of GH¢966,472.34 from internal sources but was able to collect only GH¢579,006.04 representing 67 percent of the budgeted amount. This resulted in a shortfall of GH¢387,466.30. Details are shown below:

Revenue Head	Revenue Code	Approved Budget For The Year	Actual Collection	Fall In Collection	% Fall
Property Rate	1413002	510,020.00	330,019.04	180,000.96	35%
Market and Stores Rental	1415052	192,000.00	73,682.00	118,318.00	62%
Commercial vehicles	1422020	180,000.00	115,948.00	64,052.00	36%
Mechanics & Repairers	1422052	15,000.00	9,435.00	5,565.00	37%
Market Tolls	1423001	68,452.34	49,922.00	18,530.34	27%
Advertisement & Bill Boards	1423009	1,000.00	-	1,000.00	100%
Total		**966,472.34**	**579,006.04**	**387,466.30**	**33%**

48. Management could not assign any reason to the anomaly.

49. This has led to poor revenue inflows and therefore over reliance on the DACF of the Assembly for recurrent expenditure.

50. We recommended to management to develop proper database to enhance revenue mobilization and take appropriate measures to efficiently collect the required revenue.

Uncollected Revenue – GH¢81,897.76

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

52. Notwithstanding the above Regulation, we noted that two Assemblies did not collect revenue amounting to GH¢81,897.76 due from 40 companies and staff of various departments. Details are provided below:

Assembly	Type of Revenue	No. of Defaulters	Amount
Asunafo South	Business / Property rate	23	38,330.00
Tano South	Business / Property rate	11	38,000.00
	Rent	6	5,567.76
Total		**40**	**81,897.76**

53. Management could not provide any reason for the anomaly which denied the Assemblies revenue for smooth running of their operations.

54. We recommended that the Coordinating Directors and the Finance Officers should recover the outstanding revenue of GH¢81,897.76, and where necessary, initiate legal action against the defaulting firms or persons and obtain standing orders from the staff to the banks for monthly repayment of their liabilities.

Overdue advances to individuals and Institutions- GH¢22,124.50

55. Contrary to Regulation 46 of the Public Financial Management Regulations, 2019 (L.I 2378), we noted that the Asunafo North Assembly did not recover outstanding staff and other advances totaling GH¢22,124.50. Details are provided below:

No.	Name of Beneficiary	Date Given	Debt Outstanding
1	Samuel Owusu	30/4/2003	60.00
2	Kwabena Emmanuel	30/11/2003	60.00
3	Agyeman Badu	30/6/2004	80.00
4	Awudu Kabore	30/11/2004	50.00
5	Emmanuel Addai	14/12/2007	850.00
6	T. K Twum	6/2/2008	200.00
7	Jacob Gariba	16/6/2009	300.00

8	Tijani Zelia	1/10/2010	200.00
9	Alex K. Asante	26/6/2011	850.00
10	Bashiru Isaka	17/5/2012	100.00
11	Ewunton Latif	17/5/2012	720.00
12	Owusu Frimpong Boadu (DCD)	30/6/2005	7,335.00
13	Haruna A.Salam (MCD)	30/6/2007	2,239.50
14	MFO	30/6/2006	3,527.00
15	Mark Addi	16/6/2006	160.00
16	Evans Akuoku	16/6/2006	120.00
17	Nana Boakye Dankwa	13/1/2005	160.00
18	S.K Opoku	28/2/2006	113.00
19	Ayumso Water Board	22/11/2013	5,000.00
Total			**22,124.50**

56. Laxity on the part of management caused the anomaly.

57. The practice of staff failing to pay their advances timely deprived the Asunafo North Assembly the needed fund for development.

58. We recommended to Management to ensure that the overdue amount of GH¢22,124.50 is recovered without further delay.

Failure to account for revenue collected - GH¢6,048.00

59. 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 that non-tax revenue is immediately lodged in gross within twenty-four hours in the designated bank account.

60. Contrary to the above, our review disclosed that 5 revenue collectors in Asutifi -South District failed to account for GH¢6,048.00 being revenue they collected. Details are below:

No.	Name of Collector	Station	Amount
1	Fordjour Kwadwo	Dadiesoaba	380.00
2	Augustina Twumwaa	Dadiesoaba	224.00
3	Aku Felicia	Dadiesoaba	140.00
4	Nicholas Amankwaa	Acherensua	140.00
5	Osei Kwaku	Dadiesoaba	5,164.00
	Total		**6,048.00**

61. The revenue collectors could not assign reasons to their failure to account for the revenues collected.

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

63. We recommended that the District Coordinating Director and the District Finance Officer recover the amount of GH¢6,048.00 from the collectors within thirty (30) days after the receipt of the management letter and same paid into the Assembly's accounts. Also, we recommended that sanctions should be meted out to the revenue collectors to deter future recurrences.

Unpresented General Counterfoil Receipt

64. 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.

65. On the contrary, we noted at Asutifi South Assembly that three revenue collectors failed to submit for our review, three General Counterfoil Receipts Books (GCRs) issued to them for revenue collection. Details are shown in the table below:

No.	Date Issued	From	To	Collector	Station
1	1/12/2022	6001901	6002000	Osei Kwaku	Dadiesoaba
2	30/11/2021	2108001	2108100	Fordiour Kwadwo	Dadiesoaba
3	16/12/2021	2108710	2108800	Kwame Opoku	Acherensua

66. Failure on the part of the Revenue Superintendent to ensure that all GCRs issued to revenue collectors are fully accounted for and audited occasioned the anomaly.

67. The suppression of revenue records such as GCRs could result in misappropriation of monies belonging to the assembly.

68. We recommended that the District Coordinator Director, the District Finance Officer and the Revenue Superintendent should retrieve the GCR from the revenue collectors for our scrutiny or they should be appropriately sanctioned.

Payroll Irregularities

Nonpayment of SSNIT contribution of casual staff - GH¢4,518.11

69. Section 63 of the National Pensions Act 2008 (Act 766) as amended by Act 883, 2014 requires that an employer shall remit thirteen and half per centum out of the total contributions of eighteen and a half per centum on behalf of the worker to the first-tier mandatory social security scheme within fourteen days after the end of each month to the Trust.

70. Contrarily, we noted during a review of IGF records that the Asunafo South Assembly did not remit a total amount of GH¢4,518.11 being casual workers contribution for Tier I and Tier II from January to June 2022 to Social Security Fund (SSF). The details are provided below:

Month	No. of Staff	Basic Salary	Tier I	Tier II	Amount
January	15	5,536.34	610.39	226.07	836.46
February	15	4,859.72	519.05	192.24	711.29
March	15	4,860.03	519.05	192.24	711.29
April	15	4,860.03	519.05	192.24	711.29
May	15	4,860.03	519.05	192.24	711.29
June	15	5,536.34	610.37	226.12	836.49
Total		**30,512.49**	**3,296.96**	**1,221.15**	**4,518.11**

71. Management attributed the lapse to lack of funds.

72. Nonpayment of SSNIT contribution could affect the moral of staff and can also lead to legal tussle between the staff and the Assembly.

73. We recommended strict adherence to the dictates of the above law and further recommended payment of the amount of GH¢4,518.11 to SSNIT, failing which any penalty arising from the non-payment of the contributions should be borne from the District Coordinating Director and District Finance Officer.

Payment of Salaries below Minimum Wage - GH¢47,902.08

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

75. Contrary to the above, 31 temporary staff of the Asunafo North District Assembly were paid salaries totaling GH¢78,387.92 instead of total National minimum wage of GH¢126,290.00 leading to underpayment of GH¢47,902.08. Find summary below:

No. of Employee	Annual Minimum Wage	Annual Wages Paid	Amount Below Minimum Wage
31	126,290.00	78,387.92	47,902.08

76. Payment of salary below the minimum wage could lead to poor staff morale and could also result in legal tussle.

77. We recommended that Management should ensure that casual workers of the Assembly are paid at least the minimum wage.

Tax Irregularities

Non-deduction of withholding tax - GH¢7,328.55

78. 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."

79. Contrary to the above, we noted that, the management of the Asutifi North Assembly paid GH¢110,050.00 on six payment vouchers to three suppliers for goods and services but did not withhold tax of GH¢7,328.55.

80. This action has denied the State a tax revenue of GH¢7,328.55.

81. We recommended that, the District Finance Officer and the District Coordinating Director should pay the amount of GH¢7,328.55 to GRA.

Unrecovered Proceeds from sale of Agriculture inputs – GH¢215,356.36

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

83. Tano North Municipal Directorate of Agriculture sold inputs such as fertilizers and seedlings totaling GH¢239,692.16 to farmers within the municipality, we however noted that, only GH¢24,335.80 have been recovered leaving the balance of GH¢215,356.36 yet to be recovered from farmers. Details are below:

Number of farmers	Total cost of input supplied	Amount recovered	Unrecovered
1052	239,692.16	24,335.80	215,356.36

84. The Municipal Director of Agriculture, Mr. Godfred Ezena, could not provide evidence of any action taken to recover the amount.

85. This could lead to loss of funds to the State.

86. We recommended that, the Tano North Municipal Assembly should constitute a Technical Committee as prescribed by the Planting for Food and Jobs Strategic Plan, to recover the amount of GH¢215,356.36 from beneficiaries.

Ashanti Region

Introduction

87. The Ashanti Region had 43 Assemblies in 2022, 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'.

88. We audited the books of the 43 MMDAs for the 2022 financial year and issued management letters thereon.

Financial reporting

Submission of annual financial statements

89. For the financial year ended 31 December 2022, all the 43 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 year under review

Year	No. of Assemblies	Assemblies with audited financial statements	No. of defaulting Assemblies	Percentage of defaulting Assemblies
2020	43	42	1	2.3
2021	43	41	2	4.6
2022	43	43	Nil	0

Sources of Income

90. The 43 Assemblies operated with a total income of GH¢430,455,445.51 during the year. This was made up of Internally Generated Funds (IGF), allocations from District Assemblies Common Fund, Government salary Grant and support from Ghana's Development Partners.

IGF performance

91. The Assemblies collected a total IGF of GH¢86,544,488.38 which represented an increase of GH¢12,488,616.58 or 16.86 percent over the 2021 figure of GH¢74,055,871.80. The Assemblies collected IGF from property rate, fees, licenses, royalties, fines, penalties and other miscellaneous items of revenue.

Assets and Liabilities

92. The total assets of the 43 Assemblies as at 31 December 2022 was GH¢786,129,460.08 whilst total liabilities stood at GH¢35,787,685.39 resulting in net assets of GH¢750,341,774.69. The assets comprised non-current assets of GH¢706,280,974.44, cash/bank balance of GH¢65,637,466.86, investment of GH¢3,535.17, prepayments of GH¢9,594.60 and receivables of GH¢11,802,507.80.

93. The income, IGF, bank balances, investments, receivables and payables in the books of the 43 Assemblies are provided in Appendices 'B' to 'D'.

Management Issue

Cash Irregularities

Unsupported payments - GH¢269,086.35

94. Regulation 78 of Public Financial Management Regulations (PFMR), 2019 (LI 2378) states among other 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.

95. Contrary to the above Regulation, we noted that Management of six Assemblies could not substantiate 93 payments totaling GH¢269,086.35 with documents such as receipts, invoices, reports, signed list, etc. to authenticate the payments. Details are provided below:

No.	Assembly	Particulars	No. of PVs	Amount
1	Ahafo Ano South	Fuel, funds for meetings and other goods and services	6	23,570.00
2	Ahafo Ano North	Donations, wages and other goods and services	21	114,409.03
3	Ejisu	Donations, Expenditure on programmes, allowances etc.	17	49,192.00
4	Kwadaso	Donations	15	9,400.00
5	Offinso	Goods and Services	16	48,015.32
6	KMA (Nhyiaeso Sub-Metro)	T&T and weekly fuel allowance	18	24,500.00
		Total	**93**	**269,086.35**

96. This could result in use of the funds in the interest of individuals rather than the Assemblies.

97. We recommended that, in the absence of relevant documents to support the payments, the amount of GH¢269,086.35 should be recovered from the Coordinating Directors and Finance Officers into the Assemblies' IGF accounts.

Unretired imprest - GH¢9,122.00

98. Regulation 102(2) of the PFMR, 2019 (LI 2378) states that a special imprest, issued for making a particular payment, or group of payments shall be fully retired within ten days after completion of the activity.

99. We however noted that an amount of GH¢10,665.00 advanced to the Coordinating Director of Kwadaso Municipal Assembly, to undertake various activities were supported with documents of GH¢1,543.00, leaving an unretired amount of GH¢9,122.00 even after completion of the activities. Details are provided below:

PV No. & Date	Particulars	Amount Advanced	Amount Retired	Unretired Amount
76/06/22 of 29/06/2022	Being payment of donation and fuel for one week celebration for the late Obaapanin Mary Mansah	400.00	0.00	400.00
02/7/22 of 05/07/2022	Being payment of expenses incurred on spatial planning committee meeting	1,986.00	1,543.00	443.00
30/7/22 of 22/07/2022	Being released for the payment of day trip allowance	435.00	0.00	435.00
13/01/22 of 21/01/2022	Being payment of NABCO General staff retreat	1,540.00	0.00	1,540.00
16/01/22 of 21/01/2022	Being payment of donation for Assin Fashion Classes first graduation ceremony	1,000.00	0.00	1,000.00
05/06/22 of 29/06/2022	Being payment of material and equipment, machinery (excavator, caterpillar truck) and transport under the NACOPA tree project	5,304.00	0.00	5,304.00
Total		**10,665.00**	**1,543.00**	**9,122.00**

100. Non-retirement of imprest creates avenue for loss of Assembly funds through misappropriation.

101. We recommended recovery of the amount of GH¢9,122.00 from the Coordinating Director failing which the amount should be treated as personal advance and accordingly recovered from him.

Unjustified payment to Assembly members - GH¢15,000.00

102. Management of Nhyiaeso Sub-Metro (KMA) paid GH¢15,000.00 to three Assembly Members to maintain toilet facilities in their communities. Our follow-up, however, revealed that the Assembly Members involved did not manage any toilet facilities in their electoral areas. Details are provided below:

PV. No. & Date	Payee	Particulars	Gross Amount
12/NSMC/2022 of 14/01/2022	Hon. Kwame Asafo A. and others	Being payment of monthly toilet surtax support to 5 Assembly Members for the period of Oct-Dec. 2021	2,250.00
111/NSMC/2022 of 18/05/2022	Hon. Kwame Asafo A. and others	Being payment of monthly toilet surtax support to 5 assembly members for the period of Jan-March 2022	2,250.00
178/NSMC/2022 of 21/07/22	Hon. Kwame Asafo A. and others	Being payment of monthly toilet surtax support to 5 members for the period (April to June, 2022)	2,250.00
180/NSMC/2022 of 27/07/2022	Hon John Kokofu Appiah	Being payment of an electoral Area Assistance 2022 to Hon. John Kokofu Appiah the assembly member for Nhyiaeso electoral area	2,000.00
206/NSMC/2022 of 25/08/2022	Hon. Kwame Asafo A. and others	Being payment of an electoral Area Assistance 2022 to Hon. Isaac Marfo the assembly member for Daaban-Apramang electoral area	2,000.00
214/NSMC/2022 of 25/08/2022	Hon. Patrick Akwasi Appiah	Being payment of an electoral Area Assistance 2022 to Hon. Patrick Akwasi Appiah the assembly member for Patasi electoral area	2,000.00
269/22 of 12/10/2022	Hon. Kwame Asafu Adjafu& others	Being payment of monthly toilet surtax support to 5 Assembly members for the period Jul-Sep 2022	2,250.00
		Total	**15,000.00**

103. Management of Nhyiaeso Sub-Metro explained that the unpermitted act was made on the directives from Management of KMA.

104. The act was in contravention of Regulation 78 of the PFMR, 2019 (LI 2378) and deprived the Assembly of funds to meet its recurrent operations.

105. We recommended that, the total amount of GH¢15,000.00 should be recovered from the payees into the Assembly's IGF account otherwise, the authorizing and approving officers for the payment should be held liable for refund of the amount.

Payments for works and services without certification

106. Regulation 79 of the PFMR, 2019 (LI 2378) states that the Principal Spending Officer shall, on completion of works, or supply of goods or services, prepare a statement to certify that works carried out, goods supplied or services rendered or their prices are consistent to the contract or specification.

107. We however noted that, 11 payment vouchers of two Sub-Metros under KMA for the payment of maintenance works on some official vehicles, electrical works and cleaning of solid waste amounting to GH¢21,910.00 had no works orders indicating specific work done. Details are provided below:

No.	Assembly	No. of PVs	Particulars	Amount
1	Bantama Sub-Metro	8	Maintenance of vehicle, electricals, cleaning etc.	18,610.00
2	Manhyia Sub-Metro	3	Maintenance of vehicle and payment for cleaning solid waste	3,300.00
Total		**11**		**21,910.00**

108. As a result, we could not confirm whether value for money was obtained by the Assemblies.

109. To avoid losses, we recommended to Management of the Assemblies to ensure compliance with the relevant provisions of the PFM Regulations.

Failure to use 20 percent of IGF for capital project

110. Paragraph 102 of the 2022-2025 Budget Guidelines, requires MMDAs to commit at least 20 percent of their IGF to provide Capital Projects for the direct benefit of the citizenry.

111. Contrary to the above Guidelines, we noted that Management of Atwima Kwanwoma District Assembly collected a total IGF amount of GH¢1,686,690.66 in 2022 but failed to use 20 percent (GH¢337, 338.13) to initiate and or complete capital projects for the benefit of the communities.

112. Management attributed the cause of the anomaly to delay in the release of the District Assemblies' Common Fund leading to the use of IGF to finance most of its administrative activities.

113. This could deny the Assembly of revenue such as rent, rates and levies from capital projects.

114. We recommended to the Management of the Assembly to adhere to the Budget Guidelines.

Payments outside GIFMIS

115. 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 Finance Management System (GIFMIS).

116. Three Assemblies however paid a total amount of GH¢483,337.91 on 100 transactions without using GIFMIS. Details are provided below:

No.	MMDA	Period	No. of PVs	Amount	Reason for non-use of GIFMIS
1	Ejisu	08/07/22 - 28/09/22	4	19,016.00	Network challenges
2	Kumasi	28/01/22 - 22/12/22	80	431,358.25	System installation, poor internet connectivity etc.
3	Manhyia South Sub-Metro	6/1/2022 to 8/7/2022	16	32,963.66	Network challenges
Total			**100**	**483,337.91**	

117. The lapse could result in distortion in the financial reporting of the Assemblies and does not provide sound financial practice.

118. We recommended to the Coordinating Directors and Finance Officers of the Assemblies involved to address the internal challenges preventing the use of GIFMIS and ensure that payments are made via GIFMIS.

Shortfall in revenue collection - GH¢495,212.96

119. Regulation 32(2) of the PFMR,2019 (LI 2378), requires a principal spending officer of a covered entity to take effective and appropriate steps to collect monies due to the covered entity.

120. Contrary to the above Regulation, 11 Assemblies failed to achieve their revenue collection budget for property rate, rent, fees, licenses, etc. totaling GH¢495,212.96 from individuals and corporate institutions. Details are provided below:

No.	Assembly	Revenue Type	No. of defaulters	Amount
1	Ahafo Ano North	Rent	15	11,010.00
2	Atwima Nwabiagya	Property rate	20	192,989.96

3	Asokore Mampong	Permits, fees etc.	57	95,800.00
4	Bekwai	Rent	33	9,040.00
5	Ejisu	Rent	20	3,270.00
6	Juaben	Rent	4	2,370.00
7	Manhyia North Sub-Metro	Licenses and fees	undetermined	38,275.00
8	Nhyiaeso Sub-Metro	Toilet fees	12	6,250.00
9	Offinso	Rates, fees, permits etc.	53	94,068.00
10	Old Tafo	Toilet fees	17	36,734.00
11	Sekyere East District	Rent	6	5,406.00
	Total		**237**	**495,212.96**

121. Failure to collect the revenues would deny the Assemblies of funds for their smooth operations.

122. We recommended to Management of the Assemblies to step up their supervision on revenue management to enable them to achieve their revenue targets and effectively implement their workplans.

Unaccounted revenue – GH¢49,538.42

123. Regulation 46 of the PFMR, 2019 (LI 2378), requires a principal spending officer to ensure that revenue is collected efficiently and promptly lodged into the designated accounts.

124. We however noted that 22 revenue collectors of six Assemblies did not account for revenue totaling GH¢49,538.42 collected during the period under review. Details are provided below:

No.	Assembly	Revenue type	No. of defaulters	Amount
1	Adansi Asokwa	Tickets and fees	3	1,936.00
2	Kwadaso	Market tickets	2	4,000.00
3	Ejura-Sekyedumasi	Hiring of grader and sale of tender documents	3	21,450.00
4	Sekyere Central	Market tickets	3	15,000.00
5	Offinso North	Tickets and fees	5	4,431.00
6	Ahafo Ano South West	Tickets and fees	6	2,721.42
Total			**22**	**49,538.42**

125. This led to loss of funds to the Assemblies.

126. We recommended that, the total amount of GH¢49,538.42 is recovered from the revenue collectors with sanctions otherwise, the Coordinating Directors, Finance Officers and Revenue Superintendents should be held liable for refund of the amount into the IGF accounts of the Assemblies involved. We also recommended that effective

internal controls should be put in place to avert the recurrence of loss of funds to the Assemblies.

Inefficient revenue collection-GH¢189,148.95

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

128. We however noted that between January and December 2022, an amount of GH¢381,670.45 was paid to 15 Revenue Collectors of five Assemblies as salaries whilst their total revenue collection was GH¢192,521.00 representing 50 percent of their salaries, resulting in a shortfall of GH¢189,148.95. Details are provided below:

No.	Assembly	No. of Collectors	Salary	Revenue collected	Variance
1	Adansi Asokwa	2	43,808.00	17,695.00	26,113.00
2	Asokore Mampong	3	71,468.49	46,975.00	24,493.49
3	Kwadaso	2	40,598.60	23,100.00	17,498.10
4	KMA (Manhyia South Sub-Metro)	4	86,505.26	46,560.00	39,945.26
5	Sekyere Central	4	139,290.10	58,191.00	81,099.10
	Total	**15**	**381,670.45**	**192,521.00**	**189,148.95**

129. This undermined the achievement of value for money and resulted in loss of funds to the Assemblies.

130. We recommended to Management of the five Assemblies to set revenue targets for collectors and enforce achievement for remuneration payments to commensurate with their collections. We also recommended that non-performing collectors should be sanctioned.

Delayed lodgments of revenue

131. Contrary to Regulation 46 of the PFMR, 2019 (LI 2378), we noted that 17 revenue collectors of Kwadaso Municipal Assembly, collected revenue amounting to GH¢80,431.00 but inordinately delayed for periods ranging between 7 and 73 days before depositing the collections to bank. Details are provided below:

Name of collector	Period of collection	GCR range	Amount collected GH¢	Date deposited	Days delayed
Regina Amankwah	01/08/22 – 23/08/22	9422942 – 9422964	1,090.00	29/08/22	19 days
	06/09/22 – 14/09/22	9422970 - 9422984	640.00	19/09/22	8 days
	28/10/22 – 17/11/22	9427815 - 9427825	710.00	21/11/22	15 days

	13/12/22 – 16/12/22	9427837 - 9427844	320.00	30/12/22	10 days
	03/01/23 – 17/01/23	9427845 – 9427848	400.00	20/01/23	11 days
Naomi Nyamekye	27/07/22 – 02/08/22	9422823 – 9422830	718.00	08/08/22	7 days
	12/08/22 – 19/08/22	9422838 - 9422843	534.00	01/09/22	13 days
	22/09/26 – 26/09/22	9422856 - 9422862	690.00	05/10/22	8 days
	07/10/22 – 12/10/22	9422870 - 9422874	978.00	31/10/22	15 days
	12/10/22 – 28/10/22	9422875 - 9422782	961.00	09/11/22	19 days
	04/11/22 – 06/11/22	9422884 - 9422895	1,672.00	13/12/22	25 days
Godwin Asamoah Yeboah	29/07/22 – 11/08/22	9421289 – 9421298	844.00	15/08/22	10 days
	15/08/22 – 24/08/22	9425001 - 9425011	1,814.00	29/08/22	9 days
	29/08/22 – 15/09/22	9425013 - 9425027	1,786.00	30/09/22	22 days
	20/09/22 – 13/10/22	9425028 - 9425048	1,991.00	31/10/22	27 days
	14/10/22 – 17/11/22	9425049 - 9425063	1,872.00	22/11/22	26 days
	29/11/22 – 28/12/22	9425072 - 9425096	3,577.00	16/01/23	28 days
Peace Yirenkyi	02/08/22 – 08/08/22	9420274 – 9420285	1,066.00	16/08/22	9 days
	13/09/22 – 27/09/22	9425324 - 9425332	1,173.00	03/10/22	12 days
	24/10/22 – 11/11/22	9425357 - 9425376	2,076.00	21/11/22	19 days
	22/12/22 – 13/01/23	2708801 - 2708810	1,519.00	24/01/23	18 days
Ebenezer Okyere	25/07/22 – 23/08/22	9422746 – 9422779	1,230.00	26/08/22	23 days
	01/11/22 – 17/11/22	9426431 – 9426445	1,140.00	21/11/22	13 days
George Adom	08/09/22 – 14/09/22	9425446 – 9425469	1,000.00	30/09/22	15 days
	14/09/22 – 10/10/22	9425470 - 9425500	1,360.00	25/10/22	27 days
	28/10/22 – 10/11/22	9428401 - 9428441	1,200.00	24/11/22	18 days
	11/11/22 – 22/11/22	9428442 - 9428472	1,000.00	18/01/23	42 days
Jennifer P. Addo	01/11/22 – 24/11/22	9422648 – 9422657	950.00	29/11/22	18 days
Atta Nyarko Senior	30/09/22 – 21/10/22	9426145 – 9426180	1,235.00	26/10/22	18 days
Louis Boakye	03/05/22 – 25/07/22	2801601 – 2801607	900.00	16/08/22	73 days
	18/08/22 – 13/09/22	2801608 - 2801614	1,000.00	10/10/22	35 days
	19/11/22 – 25/01/22	2801615 - 2801622	1,500.00	01/02/23	47 days
Faustina Owusu	06/12/22 – 30/12/22	9421971 – 9421976	828.00	16/01/23	24 days
	30/12/22 – 30/01/22	9421977 - 9421988	1,104.00	02/02/23	20 days
Stephen Atta Afrane	09/09/22 – 23/09/22	9423353 – 9423358	670.00	03/10/22	14 days
	25/10/22 – 04/11/22	9423374 - 9423383	591.00	24/11/22	21 days
	08/11/22 – 11/11/22	9423384 - 9423385	620.00	30/12/22	35 days
	29/12/22 – 19/01/23	9423386 - 9423396	1,475.00	03/02/23	22 days
Grace Owusu Aduening	10/11/22 – 21/11/22	9426376 – 9426400	1,300.00	23/11/22	8 days
Albert K. Boamah	05/07/22 – 08/08/22	9423001 – 9423100	5,150.00	11/08/22	28 days
	21/09/22 – 17/10/22	9427001 - 9427100	5,000.00	18/11/22	41 days
	19/11/22 – 01/12/22	9429601 - 9429700	5,050.00	12/12/22	24 days
	12/12/22 – 30/12/22	2708401 - 2708500	5,000.00	18/01/23	22 days
	22/08/22 – 16/09/22	9425201 - 9425300	4,950.00	20/09/22	20 days
Stella Appiah	10/08/22 – 25/08/22	9420165 - 9420175	910.00	30/08/22	13 days
	07/09/22 – 15/09/22	9420187 - 9420195	650.00	22/09/22	7 days
	14/11/22 – 23/11/22	9427421 - 9427455	1,442.00	28/11/22	9 days
Thomas Duah	12/10/22 – 16/11/22	9423450 - 9432459	730.00	03/01/23	53 days
Rachael Amofa	02/08/22 – 26/08/22	9421441 - 9421452	430.00	02/09/22	22 days

	06/09/22 – 26/09/22 13/10/22 – 27/10/22	9421467 - 9421462 9421467 - 9421476	420.00 530.00	30/09/22 02/11/22	16 days 13 days
Atta Nyarko Ernest Jnr	23/09/22 – 14/10/22 28/10/22 – 17/11/22	9426240 - 9426291 9428601 - 9428689	2,065.00 2,570.00	21/10/22 22/11/22	19 days 16 days
		Total	**80,432.00**		

132. This depicts weakness in control over revenue management and could result in loss of funds to the Assembly due to embezzlement.

133. For the avoidance of losses, we recommended to Management of the Assembly to exercise effective control over revenue management and ensure that collections are promptly lodged into designated accounts of the Assembly.

Unpresented value books - GH¢17,200.00

134. Regulation 147 of the PFMR, 2019 (LI 2378) requires a principal spending officer to be responsible for the efficient control of the value books of the covered entity.

135. Contrary to the above Regulation, 14 revenue collectors of six Assemblies did not present 18 market tickets valued at GH¢17,200.00 and 16 General Counterfoil Receipts (GCRs) booklets with no par value for audit. Details are provided below:

No.	Assembly	No. of collectors	Type of value books	Quantity (GCR)	Quantity (Mkt Tickets)	Amount
1	Adansi Asokwa	2	GCR	2	-	
		2	Mkt. tickets	-	12	1,200.00
2	Ahafo Ano South	5	GCR	10	-	
3	Bantama Sub-Metro-KMA	1	GCR	1	-	
4	Kwadaso	2	GCR	2	-	
5	Old Tafo	1	GCR	1	-	
6	Sekyere Central	1	Mkt. tickets	-	8	16,000.00
	Total	**14**		**16**	**18**	**17,200.00**

136. Management of the Assemblies attributed the cause of the anomaly to difficulties in reaching the revenue collectors during the audits.

137. This could result in misappropriation of revenue and would deny the Assemblies of resources for their operations.

138. We recommended that, the total amount of GH¢17,200.00 should be recovered from the three revenue collectors of Adansi Asokwa and Sekyere Central Districts whilst, the average value of collections per GCR booklet in the year should be computed for each of the 16 GCR booklets and the total amount recovered from the collectors of the Assemblies involved. Failing this, the Coordinating Directors, Finance

Officers and Revenue Superintendents should be held liable for refund of the amount. We also recommended that the defaulting revenue collectors should be sanctioned, and Management of the Assemblies should step-up their supervisory role in accounting for value books to avert such recurrences.

Uncollected revenue and lack of records on the operations of public toilets - GH¢451,200.00

139. Regulation 32(2) of the PFMR,2019 (LI 2378), requires a principal spending officer of a covered entity to take effective and appropriate steps to collect monies due to the covered entity.

140. Contrary to the provision of the above stated Regulation, Management of Ahafo Ano North Municipal Assembly could not provide records on estimated revenue collection of GH¢120,000.00 from 25 public toilet facilities managed by the Committee in charge of the facilities after taking over their operations.

141. In a related issue, Ahafo Ano South West District Assembly and Ahafo Ano South East District Assembly with 27 and 42 toilet facilities respectively did not receive the total estimated revenue of GH¢331,000.00 from their operations. Details are provided below:

No.	Assembly	No. of Toilets	Average Revenue per week	No. of weeks per Year	Estimated Amount
1	Ahafo Ano North	25	100	52	120,000.00
2	Ahafo Ano South East	42	100	52	201,600.00
3	Ahafo Ano South West	27	100	52	129,600.00
Total					**451,200.00**

142. In the absence of the records on the operations of the facilities, we could not validate whether the estimated amount of GH¢451,200.00 was what was actually collected and due the Assembly.

143. We were informed by Management at Ahafo Ano Southwest and Ahafo Ano South East that the facilities had been allocated to some Assembly Members and Unit Committee Members to manage, but failed to account for the revenue generated to the Assemblies.

144. Consequently, we deemed the amount of GH¢451,200.00 to be lost to the Assemblies.

145. We recommended to the Coordinating Directors and the Finance Officers of the Assemblies to ensure that proper records are maintained on the toilet facilities and the estimated amount of GH¢451,200.00 is accounted for otherwise, the appropriate recoveries should be made from the responsible officials with sanctions.

Payroll Irregularities

Unearned salaries – GH¢459,532.45

146. Regulation 92 of the PFMR, 2019 (LI 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, retires, died, etc.

147. On the contrary, six Assemblies wrongly paid salaries of GH¢459,532.45 to 82 separated staff. Details are provided below:

No.	Assembly	No. of staff	Period	Amount	Remarks
1	Asokwa	1	Oct 21 – Jul 22	11,236.11	Vacated post before approval of her study leave application
2	Bekwai	14	Jan 22 – Dec 22	31,923.27	Paid on a higher grade instead of the grades in appointment letters
3	Kumasi Metro	63	Jan 22 – Dec 22	398,390.07	Death, vacation of post, retirement, failure to attend headcount.
4	Kwadaso	1	Dec 22	2,764.86	Vacated post
5	Old Tafo	1	Nov 22	4,239.36	Vacated post
6	Sekyere East	2	Dec 21 – Jan 22 &May - Aug 22	10,978.78	Vacated post
	Total	**82**		**459,532.45**	

148. Management of the Assemblies attributed the infraction to an oversight. Consequently, the amount of GH¢459,532.45 was lost to the State due to payment of unearned salaries.

149. We recommended that the amount of GH¢459,532.45 should be recovered from the beneficiaries into the Auditor-General's Recoveries Account No. 1018331470015 with Bank of Ghana, failure of which the Coordinating Directors and Heads of Human Resource Units of the Assemblies involved should be held liable for refund of the amount.

Failure to serve bond terms after study leave with pay – GH¢498,298.36

150. Paragraph 3 of the conditions of service for staff of Local Government Service states "applicants shall enter into bonds to complete the course and will be required

to return to the Service to serve in any establishment within the Local Government Service of which they may be posted for the periods specified in their bonds" Sponsored staff who defaults in serving the required bond period shall be made to pay the full bond sum for the number of years in default.

151. We however noted that two officers who were granted study leave with pay in two Assemblies and received salaries totalling GH¢498,298.36 failed to return after completion of their courses. Details are provided below:

Name	Assembly	Course	Duration	Amount	Remarks
Mr. Raphael Sarfo Asamoah	Suame	Law at the University of Law, Manchester	Jan 21 – Dec 21	404,757.11	Reported to work in 2022 and requested for extension of time to complete the course but was denied
Mr. Derrick Opoku Frimpong	Bosomtwe	Master's in Public Administration at the Jiangsu University of China,	Sep 19 – Jul 22	93,541.25	He did not return to serve the bond
Total				**498,298.36**	

152. As a result, an amount of GH¢498,298.36 was lost to the State. Management of the Assemblies disclosed that all efforts made to get the officers to serve the bond periods, have proved futile.

153. We recommended to Management of the Assemblies to liaise with the Head of Local Government Service to locate the officers and recover the total salary and scholarship grant from them into the Auditor-General's Recoveries Account number 1018331470015 with Bank of Ghana, otherwise, their guarantors should be held liable for refund of the amount.

Failure to remit SSF contributions - GH¢13,673.44

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

155. We however noted that only GH¢3,830.71 out of an amount of GH¢17,504.15, being 5.5 percent SSF employee contributions and 13 percent employer' contribution for the period December 2021 to November 2022, was paid by Management of Atwima

Nwabiagya Municipal Assembly to the fund managers leaving an unremitted amount of GH¢13,673.44. Details are provided below;

Name of Staff	Month	Basic salary	Total Contribution (18.5%)	Amount paid	Outstanding
Kwaku Akavolim & others	Dec.2021	10,733.71	1,985.73	0.00	1,985.73
Osman salifu & others	Feb.2022	9,350.31	1,729.81	1,389.05	340.76
Osman salifu & others	Jan.2022	9,350.31	1,729.81	1,387.66	342.15
Osman salifu & others	Mar-22	8,995.31	1,664.13	0.00	1,664.13
Osman salifu & others	April	7,407.31	1,555.35	0.00	1,555.35
Osman salifu & others	sept. 22	10,067.31	1,860.61	0.00	1,860.61
Osman Sailfu and others	May 22	10,415.31	1,686.70	1,054.00	632.70
Osman Salifu and others	August 22	11,215.31	1,748.95	0.00	1,748.95
Osman Salifu and others	Oct.22	11,440.31	1,860.61	0.00	1,860.61
Osman Salifu and others	Nov. 22	10,477.31	1,682.45	0.00	1,682.45
Total			**17,504.15**	**3,830.71**	**13,673.44**

156. Consequently, the employees involved would be denied their pension benefits on retirement.

157. We recommended that Management of the Assembly should remit the outstanding contributions of GH¢13,673.44 to SSNIT and the Tier 2 Fund Manager, and the Coordinating Director and Finance Officer should be personally held liable for payment of penalties.

Penalty for non-payment of SSNIT - GH¢2,055.67

158. Section 64 of the National Pensions Act, 2008 (Act 766), as amended, stipulates that if a contribution is not paid within the specified period, a sum equal to three per centum per month of the contribution payable shall be added to the contribution as a penalty.

159. Our audit however revealed that Ejura-Sekyedumasi Municipal Assembly defaulted in the payment of SSNIT contributions for the period October 2021 to July 2022 amounting to GH¢18,245.99 which resulted in the payment of penalty of GH¢2,055.67. Details are provided below:

No.	Date	PV NO.	Period	Gross Amount	Penalty charged
1	16/02/22	59/02/22	Oct to Dec. 2021	5,519.01	1,657.19
2	1/4/2022	45/04/22	Jan & Feb. 2022	4,231.97	122.47
3	17/8/22	20/8/22	April to July 2022	8,495.01	276.01
			Total	18,245.99	2,055.67

160. Management attributed the anomaly to lack of funds. This resulted in an avoidable cost of GH¢2,055.67 to the Assembly.

161. We recommended that the penalty of GH¢2,055.67 should be recovered from the Coordinating Director and Finance Officer into the Assembly's account.

Procurement and store Irregularities

Uncompetitive procurements

162. Section 20 of the Public Procurement (Amendment) Act, 2016 (Act 914) requires procurement entities to request quotations from as many contractors or suppliers as practicable but from at least three different sources.

163. On the contrary, we noted that Management of Kwadaso Municipal Assembly made five procurement transactions totaling GH¢68,330.00 without obtaining alternative quotations from other suppliers/contractors or approval from the Public Procurement Authority (PPA) for single sourcing. Details are provided below:

PV. No. & Date	Payee/ Supplier	Particulars	Gross Amount
23/07/22 of 19/07/22	Emmanuel Ntoso	Payment of dredging works done in the municipality	35,750.00
01/04/22 of 06/04/22	FosuAgyemang	Payment of cost of purchasing electrical accessories and workmanship for maintaining the metal streetlight at Kwadaso North Electroral Area	9,880.00
02/03/22 of 22/03/22	Royal Lamerta Hotel	Payment for conference	16,000.00
08/06/22 of 29/06/22	Winkayd Co. Ltd	Cost of printing of 140 T-shirt	4,200.00
08/06/22 of 29/06/22	Phyeafi Ventures	Payment for printing tree planting stickers	2,500.00
Total			**68,330.00**

164. We could therefore not authenticate whether the Assembly obtained fair pricing for the procurements made.

165. We recommended that Management of the Assembly should exercise their oversight responsibility over procurement to prevent recurrence of the anomaly.

Tax Irregularities

Failure to withhold or remit taxes – GH¢47,767.58

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

167. Contrary to the above, six Assemblies did not withhold taxes of GH¢7,194.00 on supply of goods and services and also taxes withheld of GH¢ 40,573.18 was not remitted to GRA. The breakdown is provided below:

No.	Assembly	Taxes not withheld	Taxes not remitted	Total
1	Adansi North	4,245.90		4,245.90
2	Ahafo Ano North	675.50	2,208.00	2,883.50
3	Ahafo Ano South East	2,273.00	2,699.40	4,972.40
4	Amansie South		7,308.00	7,308.00
5	Kumasi		13,575.25	13,575.25
6	Subin Sub-Metro		14,782.53	14,782.53
	Total	**7,194.40**	**40,573.18**	**47,767.58**

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

169. We recommended that the Coordinating Director and Finance Officer should ensure compliance with the relevant tax laws and the Finance Officers should be personally held liable for payment of any penalties.

Department of Agriculture

Abandoned office project

170. 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 losses and waste.

171. Our audit revealed that the Ministry of Food and Agriculture, Accra, awarded a contract for a six-office accommodation with a hall at Adansi North District Department of Agriculture with a contract sum of GH¢72,273.15 to Messrs. Kadaboat Ltd on 21 July 2008. The commencement date of the Project was 15 September 2008 and was scheduled for completion on 14 March 2009.

172. However, we noted during our visit to the project site in December 2022 that the Contractor was not on site and the ceiling, connection of toilet to septic tank and a few other works had not been done. We also noted that some of the louvre blades and electrical wires have been removed.

173. The District Director of the Department explained that he inherited the uncompleted project in June 2019 and had since written to and followed up with the District Assembly for completion of the remaining works.

174. Abandoned projects could lead to additional funds being incurred through cost overruns and replacement of stolen building materials.

175. We recommended to the District Director to liaise with the Adansi North District Assembly and other stakeholders to assist in the completion of the project for use.

BONO REGION

Introduction

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

177. We audited the books and accounts of the 12 Assemblies for the 2022 financial year and issued management letters thereon.

Financial Reporting

Submission of annual financial statements

178. The 12 Assemblies submitted their 2022 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
2020	12	12	-	-
2021	12	12	-	-
2022	12	12	-	-

Sources of income

179. The 12 Assemblies operated with a total income of GH¢113,903,830.37 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¢113,903,830.37 represented an increase of GH¢868,429.21 or 0.8 percent against the 2021 figure of GH¢113,035,401.16.

IGF revenue performance

180. The 12 Assemblies collected total IGF of GH¢13,036,924.63 during the year. This represented an increase of GH¢2,154,064.11 as compared to the 2021 figure of GH¢10,882,860.52. 10 out of the 12 Assemblies reported increases with Wenchi Municipal and Jaman North District recording the highest increases of GH¢509,979.37 and GH¢595,024.46 respectively. Berekum East District recorded the most decline in collections, thus GH¢250,926.20.

Assets and Liabilities

181. Total assets of the 12 Assemblies as of 31 December 2022 was GH¢95,771,903.77. These comprised Cash/Bank balances of GH¢14,955,436.01, Investment of GH¢1,170.00 and Debtors of GH¢121,363.69. Nine Assemblies recorded liabilities totalling GH¢10,305,439.08 with Sunyani Municipal reporting the highest liability of GH¢5,976,430.31.

182. 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

Unsupported payment vouchers - GH¢12,740.00

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

184. Contrary to the above Regulation, we noted that

185. the Berekum East Municipal Assembly did not support nine payment vouchers amounting to GH¢12,740.00 with relevant expenditure documents. Details are shown below:

Date	PV No.	Particulars	Payee	Amount
31/01/2022	IGF/037/01/22	Funds released to enable the Municipal finance officer attends annual delegate conference in cape coast	Patrick A. Boateng	840.00
01/07/2022	001/07/22	Payment in respect of Allowance for zonal council	Amoako Adams	350.00
14/09/2022	009/09/22	Funds to cater for assembly guest	Gideon Awuah	2,000.00
10/11/2022	006/11/22	funds to cater for 2022 Remembrance Day celebrations	Amoako Adams	2,575.00
11/11/2022	009/11/22	funds released to cater for management fuel expenses	MCD	1,890.00
25/11/2022	014/11/22	funds to cater for the expenses incurred in the sale of pragia stickers	Kafui Douglas	1,700.00
21/12/2022	017/12/22	Funds released for heads of department meeting	MCD	1,305.00
29/12/222	020/12/22	MUSEC meeting	Amoako Kwabena Achana	2,080.00
	Total			**12,740.00**

186. Management explained that the lapse was mainly caused by delays in receiving receipts and attachments from payees.

187. This could result in misappropriation of funds meant for development.

188. We recommended that the amount of GH¢12,740.00 should be recovered from the Coordinating Director and the Finance officer and same paid into the IGF account.

Revenue not collected - GH¢127,869.00.

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

190. On the contrary, we noted that management of four Assemblies could not collect revenue totaling GH¢127,869.00 in respect of rent and fees from 257 individuals and corporate institutions. Details provided below:

Assembly	Revenue Type	No. of defaulters	Amount
Sunyani West Municipal	Cemetery Fees	1	6,000.00
Berekum East Municipal	Fees	130	65,999.00
Dormaa Central Municipal	Fees	89	33,670.00
Banda District	Market Rent	37	22,200.00
Total		257	127,869.00

191. The situation has denied the Assemblies funds needed for their operations.

192. We recommended to management to ensure recovery of the amount from the defaulters and pay same into respective IGF accounts of the Assemblies.

Inefficient revenue collection – GH¢211,820.18

193. 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.

194. Contrary to the above, we noted that 17 revenue collectors of two Assemblies were paid a total salary of GH¢351,263.18 for the period under review, but they were only able to collect revenue of GH¢139,443.00 representing 40 percent of their salaries and a shortfall of GH¢211,820.18 to the Assemblies. Details are provided in below:

Assembly	No. of Staff	Salary paid revenue collectors	Revenue collected	Variance
Dormaa East District	14	283,028.30	114,228.00	168,800.30
Banda District	3	68,234.88	25,215.00	43,019.88
Total	**17**	**351,263.18**	**139,443.00**	**211,820.18**

195. Managements inability to set targets for the revenue collectors caused the lapse.

196. This situation undermines the achievement of value for money and loss of funds to the assemblies.

197. We recommended that managements of the two assemblies should set and enforce targets for revenue collectors.

Failure to fully retire imprest - GH¢8,855.00

198. 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.

199. We noted at the Dormaa West District Agriculture Directorate - Nkrankwanta that total amount of GH¢24,035.00 was granted as imprest to the District Agric Director but only GH¢15,280.00 was retired leaving a balance of GH¢8,855.00 not retired. Details are shown below:

Date	PV No.	Particulars	Payee	Amount	Amount retired	Amount outstanding
20/07/2022	03/07/2022	Being imprest for home and farm visit for 1st & 2nd quarter 2022	DDA and others	14,100	10,620	3,580.00
17/08/2021	04/08/2021	Payment of imprest for meeting expenses	DDA	1,605.00	605.00	1,000.00
27/08/2021	06/08/2021	DSA & Fuel to attend 2021 Joint Sector Review Meeting	DDA	970.00	300.00	670.00
30/09/2021	07/09/2021	Payment of imprest for home rice visit for DDO's & AEA's	DDA	6,600.00	3,330.00	3,270.00
29/10/2021	01/11/2021	Imprest for Dist. Director and MIS attend 2 days training web – based M&E system	DDA	760.00	425.00	335.00
Total				**24,035.00**	**15,280.00**	**8,855.00**

200. Laxity on the part of schedule officer caused the lapse.

201. This could lead to loss of funds to the directorate.

202. We recommended that the amount of GH¢8,855.00 should be recovered from the District Director (Mr. Paul Kofi Avah) and the Accounts Officer (Mr. Amankona

Asare Atta) and paid into the Auditor-General's Recovery Account number 1018331470015 at Bank of Ghana.

Overpayment to a supplier-GH¢2,134.00

203. Contrary to regulation 78 of Public Financial Management Regulations, 2019 (L. I. 2378), we noted that the Tain District Directorate of Agric, procured projector, Laptop and Amplifier from Yaclida Enterprise at a cost of GH¢8,633.00 but paid GH¢10,767.00 on payment voucher no. TDA/GOG/2 dated 30 August, 2021 resulting in an overpayment of GH¢2,134.00.

204. The anomaly has resulted in loss of funds to the Department and the state as a whole.

205. We recommended to management to recover the overpayment of GH¢2,134.00 from the supplier and pay same into the Account number 1018331470015 titled 'Auditor-General's Recoveries Account' at Bank of Ghana and provide evidence for our review.

Failure to gazette Assembly by-laws and fee fixing resolution.

206. 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.

207. We however noted that the by-laws and Fee Fixing Resolution of the Jaman South Municipal Assembly for the year 2022 were not gazetted in the Ghana Gazette, it had not been published in newspaper of wide circulation, neither was it posted on the premises of the Assembly nor in a public place within the municipality.

208. Management indicated that, it has taken steps to get the by-laws in place.

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

210. We recommended that management should ensure that the Fee Fixing Resolution and By-Laws of the Assembly are gazetted and published to make it legally enforceable.

Payroll Irregularities

Payment of casual staff below minimum wage - GH¢38,694.66

211. 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."

212. Also, the National Tripartite Committee approved a daily minimum wage rate of GH¢13.53 for the year 2022 with effect from January 2022.

213. Contrary to the above, 32 temporary staff of two Assemblies were paid annual salaries totaling GH¢91,314.00 instead of total national Minimum Wage of GH¢130,008.66 leading to underpayment of GH¢38,694.66. Details are provided below:

No.	Institution	No of temporary staff	Total Minimum wages payable	Total wages paid	Difference
1	Dormaa Central Municipal	23	100,825.56	66,192.00	34,633.56
2	Banda District	9	29,183.10	25,122.00	4,061.10
	Total	**32**	**130,008.66**	**91,314.00**	**38,694.66**

214. Management attributed the situation to lack of funds.

215. Payment of salary below the minimum wage could lead to poor morale and also result in legal tussle.

216. We recommended management of the two Assemblies to ensure that all officers of the Assemblies are paid at least the daily minimum wage.

Unearned Salary - GH¢141,160.91

217. Regulation 92 of Public Financial Management Regulation, 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 on the vacation of post by an employee and the head of a covered entity shall take the necessary action to retrieve any unearned compensation occasioned by any of the occurrences under sub regulation.

218. Our review of payroll management in five Assemblies revealed that, a total amount of GH¢141,160.91 was paid as unearned salaries to six persons who have separated from the Assemblies. Details are provided below:

No.	Name of Assembly/ Directorate	Name of staff	Staff ID	Period	Amount	Reason for separation
1	Regional Directorate of Agric, Sunyani Mun.	Collins Esiape	701976	October 2018 - Jan 2020	75,691.80	Unapproved study leave with pay and Did not return
2	Public Works Department – Sunyani Municipal	Paul Asante	74125	July – Aug 2021	4,738.69	Death
3	Berekum East Municipal Directorate of Agric.	Mr. Ofori Edward	68004	March 2021 to April 2022	44,544.00	Approved Study leave with pay and Did not return
4		Mr. Hinneh John	28622	April 2021	958.80	Retired
5	Dormaa West District	Gomez Nketia Owusu	1427261	Sept. – December 2022	12,979.48	Vacation of post
6	Sunyani West	Kwame Boahen	1309273	June	2,248.14	Resignation
	Total				**141,160.91**	

219. The Sunyani Regional Director of Agriculture Mr. Dennis Abugre, explained that, following Collins Esiape's failure to report to work after the completion of his course of study at the Netherlands, he notified the District Director at Pru–Yeji who was validating him to stop, which was complied with and the validation stopped in December 2020.

220. The other four Assemblies could not provide reasons for the infraction.

221. The payment of unearned salaries could lead to loss of funds to the state.

222. We recommended to management of the five Assemblies to recover the amount of GH¢141,160.91 together with interest at the prevailing Bank of Ghana Lending rates from the separated staff and pay same into the Auditor General's Recovery Account Number 1018331470015 at Bank of Ghana.

Non-payment of SSNIT contributions – GH¢10,641.72

223. Section 63 of the National Pensions Act 2008 (Act 766) as amended by Act 883, 2014 requires that an employer shall remit thirteen and half per centum out of a total contribution of eighteen and a half per centum on behalf of the worker to the first-tier mandatory social security scheme within fourteen days after the end of each month to the Trust.

224. Contrarily, we noted that two Assemblies did not remit a total of GH¢10,641.72 being contribution for Tier I and Tier II from January to December 2022 to Social Security Fund (SSF). Details are provided below:

No.	Institution	No of Staff	Tier 1	Tier 2	Total
1	Banda District	7	3,472.56	1,469.16	4,941.72
2	Jaman South Municipal	25	-	5,700.00	5,700.00
	Total	**32**	**3,472.56**	**7,169.16**	**10,641.72**

225. While the Human Resource Officer at Banda District, Mr. Peter Asigri cited delay in registration process by the SSNIT office as the cause of this anomaly, management of Jaman south could not give any cause of this infraction.

226. Nonpayment of SSNIT contribution could affect the moral of staff and can also lead to legal tussle between the staff and the Assemblies.

227. We recommended that, management of the two Assemblies should pay all outstanding contributions to avert loss of pension entitlements of the workers and possible payment of penalties.

Outstanding wages and commission - GH¢16,193.58

228. 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.

229. We noted that management of Banda District Assembly did not pay nine casual workers and 12 Commission collectors wages and 20% commission totaling GH¢16,193.58 for five months. Details are below:

Description	No of Persons	No. of Months	Amount Due
Casual workers	9	5	9,988.58
Commission Collectors	12	5	6,205.00
Total	**21**		**16,193.58**

230. The District Finance Officer attributed the anomaly to the Assembly's inability to generate enough revenue to meet its expenditure.

231. This has contributed to low morale and low productivity among workers and it could lead to misappropriation of revenue, in the case of revenue collectors. Moreover, the affected staff could take legal action against the Assembly.

232. We recommended that the outstanding wages and commission of GH¢16,193.58 should be paid to the affected staff without further delay to avoid any legal action by the staff concerned.

Assets management

Unauthorized operations of a private cemetery by a private individual

233. Section 1(f) of the By-laws of the Sunyani West Municipal Assembly 2020 states "Where the Assembly has in any town/village set aside a place for use as cemetery, no person shall bury or cause to be buried the body of any deceased person elsewhere except at such cemetery."

234. Our audit at Sunyani West District Assembly revealed that, one 'Asaase aban', a private individual has designated portions of land at Chiraa and operates it as a private cemetery without authority or formal arrangement with the Assembly.

235. The Physical Planning Officer of the Assembly, Ms. Gifty Nyarko stated that though she had been informed, she was yet to abreast herself with the facts.

236. The Municipal Environmental Officer, Mr. Andrews Salifu Braimah on his part explained that, the operator 'Asaase aban' has been contacted to come to the Assembly for discussion and subsequent drafting of formal arrangement to regularize the operations.

237. The residents within the catchment area could be exposed to environmental hazards often associated with operations of such facilities without control.

238. We recommended to management of the Assembly to stop 'Asaase aban' from operations until necessary permitting and licensing procedures are concluded.

Bono East Region

Introduction

239. 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.

240. We audited the books and accounts of the 11 Assemblies for the 2022 financial year and issued management letters thereon.

Financial Reporting

Submission of annual financial statements

241. 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
2020	11	11	-	-
2021	11	11	-	-
2022	11	11	-	-

Sources of Income

242. The total income received by the 11 Assemblies was GH¢100,321,113.94. 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

243. The 11 Assemblies collected a total IGF of GH¢11,550,870.22 which represented an increase of GH¢2,298,414.64 or 24.84 percent over the 2021 figure of GH¢9,252,455.58. Techiman Municipal reported the highest increase of GH¢955,744.87. The Assemblies collected IGF from property rates, fees, licences, royalties and other miscellaneous sources for their recurrent expenditure.

Assets and Liabilities

244. Total assets of the 11 Assemblies as at 31 December 2022 was GH¢21,884,230.23. These comprised of Cash/Bank balances of GH¢13,548,203.66, Investment of GH¢411,968.44 and Sundry Debtors of GH¢100,148.38. All the 11 Assemblies had positive cash balances with Techiman Municipal ending the year with the highest

balance of GH¢3,096,603.96 whilst Kintampo Municipal reported the least balance of GH¢389,364.77.

245. Five Assemblies recorded liabilities totalling GH¢1,259,429.38 with Nkoranza North reporting the highest liabilities of GH¢741,119.20 and Nkoranza South reporting the least liabilities of GH¢5,000.00.

246. 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

Unsupported Payments - GH¢13,742.00

247. 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.

248. Contrary to the above, management of two Assemblies did not support eight payment vouchers amounting to GH¢13,742.00 with relevant supporting documents such as receipts, invoices, statement of claims, etc., to authenticate them. The details are as below:

No.	Assembly	Particulars	No. of PVs	Amount
1	Pru East	Goods and Services	5	9,500.00
2	Sene West	Goods and Services	3	4,242.00
	Total		**8**	**13,742.00**

249. This could lead to loss of funds to the Assemblies.

250. We recommended that the amount of GH¢13,742.00 should be recovered from the Finance Officers and Coordinating Directors and same paid into the respective IGF account of the Assemblies.

Uncollected Rent - GH¢31,110.00

251. 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.

252. Contrary to the above Regulation, our audit revealed that management of Kintampo Municipal Assembly failed to collect rent revenue of GH¢31,110.00 from 13 occupants of market stores for the period 01/11/2018 – 31/12/2022.

253. Management of the Assembly responded that all effort would be made to collect the amount involved.

254. This could result in loss of revenue to the Assembly.

255. We recommended to Management to ensure that the amount of GH¢31,110.00 is collected and paid into the Assembly's IGF account.

Unpresented payment vouchers – GH¢17,224.00

256. 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.

257. Management of Sene West District Assembly, Kwame Danso could not produce nine payment vouchers covering a total expenditure of GH¢17,224.00 for audit. Details are provided below:

Date	PV No.	Cheque No.	Payee	Amount
IGF A/c 1				
24/2/2022	40/2/2022	001125	DCD	2,300.00
20/5/2022	23/5/2022	001223	DCD	3,070.00
14/7/2022	07/11/2022	001287	DCD	2,300.00
14/7/2022	07/12/2022	001288	DCD	1,000.00
20/7/2022	17/7/2022	001293	DCD	2,300.00
20/7/2022	18/7/2022	001294	DCD	1,000.00
IGF A/c 2				

17/3/2022	06/09/2022	000448	DCD	2,154.00
10/06/2022	10/01/2022	122631	DCD	1,800.00
20/10/2022	10/07/2022	122637	DCD	1,300.00
Total				**17,224.00**

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

259. We recommended that the District Coordinating Director (DCD) and District Finance Officer (DFO) should refund the total amount of GH¢17,224.00 and pay same into the Assembly's IGF account.

Unpresented Value Books (13 GCRs)

260. Contrary to section 11 of the Audit Service Act, 2000 (Act 584), we noted that seven revenue collectors of the Pru West District Assembly, Prang failed to present 13 General Counterfoil Receipt (GCR) for audit. Details are provided below:

No.	Date of Issue	GCR Number		Name of Collectors
		FROM	TO	
1	28-Apr-22	1609801	1609900	Samuel Asare
2	28-Apr-22	1609901	1610000	Samuel Asare
3	27-Mar-22	1576101	1576200	Samuel Asare
4	27-Mar-22	1576201	1576300	Samuel Asare
5	27-Mar-22	1576301	1576400	Samuel Asare
6	31-Dec-21	8784801	8784900	Korley Emmanuel
7	9-Mar-22	8785701	8785800	Baffah David
8	31-Dec-21	8792001	8792100	Yeboah Gyimah
9	07-Jan-22	8792701	8792800	Gyei Romanus
10	04-Mar-22	1574901	1575000	Samuel Asare
11	31-Dec-21	1576001	1576100	Yeboah Gyimah
12	07-Jan-22	8785301	8785400	Mr. Michael
13	07-Jan-22	8792801	8792900	Gyimah Asare

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

262. We recommended that the 13 value books should be retrieved from the collectors without further delay. We further recommended that appropriate sanctions should be meted out to the collectors.

Inefficient Revenue collection - GH¢188,315.09

263. 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.

264. Analysis of revenue collection of two Assemblies revealed abysmal performance of 24 revenue collectors. Total annual salaries paid them was GH¢316,986.69 as against annual revenue collected of GH¢128,672.60 representing 41 percent of their salaries and a shortfall of GH¢188,315.09. Details are provided below:

Name of Assembly	No. of Revenue Collectors	Total Annual Salary	Actual Collections	Deficit (Variance)	Percentage variance
Nkoranza South Municipal	20	248,829.21	92,288.60	156,540.61	62.91 %
Pru-West District	4	68,158.48	36,384.00	31,774.48	46.61%
Total	**24**	**316,987.69**	**128,672.60**	**188,315.09**	**59.41%**

265. Management could not provide the cause of this infraction.

266. We recommended that managements of the two assemblies should set and enforce targets for revenue collectors.

Failure to gazette By-laws and fee-fixing resolution.

267. Section 182 of the Local Governance Act, 2016 (Act 936) states that, a by-law shall not have effect until the by-law and Fee Fixing Resolution have 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.

268. We however noted that the by-laws and Fee Fixing Resolution of the Pru West District and Techiman North District Assemblies for the year 2022 were not gazetted neither was it posted on the premises of the Assemblies nor in a public place within the districts.

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

270. We recommended that management should ensure that all future Fee Fixing Resolutions and By-Laws of the Assemblies are gazetted and published to make them legally enforceable.

Assets Management

Landed Property without ownership Documents.

271. 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.

272. We noted that the Pru- West District Assembly did not have title deeds covering their 100 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.

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

274. We recommended to management to obtain the land title documents to secure the properties. We further recommended to management to establish Fixed Asset Coordinating Unit to ensure proper accountability and records of all assets of the Assembly.

Payroll Irregularities

Compensation for temporary staff not paid – GH¢62,521.22

275. Section 75 of the Labour Act, 2003 (Act 651) states that a temporary worker who is employed by the same employer for a continuous period of six months and more shall be treated under this Part as a permanent worker. Without prejudice to the terms and conditions of employment mutually agreed to by the parties, the provisions of this Act in respect of minimum wage, hours of work, rest period, paid public holidays, night work and sick leave are applicable to a contract of employment with a temporary worker.

276. We noted that Management of the Kintampo Municipal Assembly did not pay 30 casual workers their six months salaries totaling GH¢62,521.22. We further noted that the SSNIT component has been paid on behalf of the temporary workers. Details are below:

No.	Gross Amount	Less 5.5% SSF Employee	Add Cola for 2022	Amount Payable	Net Outstanding For 6 Months	Less 2 Months Cola Paid (Nov-Dec)	Amount Payable
30	10,786.18	593.24	1,618.06	11,811.00	65,777.23	3,256.01	62,521.22

277. This could demoralize the staff and also lead to legal action by the staff against the Assembly.

278. We recommended to management to ensure that the amount of GH¢62,521.22 due the temporary workers are paid to better up their livelihood, avoid litigation and a possible payment of judgement debts.

Stores and Procurement Irregularity

Fuel Purchases not Accounted for GH¢7,232.00.

279. Contrary to section 52 of the Public Financial Management Act, 2016 (Act 921), we noted that Management of two Assemblies failed to account for fuel purchased totaling GH¢7,232.00. Details are below:

No	Name of Assembly	No. of PV	Amount
1	Kintampo South	10	3,200.00
2	Pru-East	11	4,032.00
	Total	**21**	**7,232.00**

280. This could lead to loss of funds to the Assemblies.

281. We recommended recovery of the amount of GH¢7,232.00 from the Coordinating Directors, Finance Officers and Transport Officers of the Assemblies.

Failure to Distribute 151 COTVET Items

282. Contrary to section 52 of the Public Financial Management Act, 2016 (Act 921), Management of the Techiman North District Assembly received 151 industrial equipment in 2021 from the Regional Co-Coordinating Council (RCC), Bono East Techiman but did not distribute the items to the intended beneficiaries. Details are below:

No.	Name of Item	Quantity
1	Sterilizer Machine	70
2	Standing Steamer	26
3	Hand Dryer	6
4	Industrial Sewing Machine	15
5	Cutting Machine	5
6	Standing Dryer	29
	Total	**151**

283. The intended beneficiaries of the items within the District have been denied the use of these equipment to improve their livelihood.

284. We recommended to Management of the Assembly to ensure that the items are distributed to the intended beneficiaries without further delay.

Central Region

Introduction

285. As at 31 December 2022, there were 22 MMDAs in the Central Region, made up of one Metropolitan, eight Municipal and 13 District Assemblies. The list of the 22 Assemblies, their Capitals, Status and Legislative Instruments are attached as Appendix 'A''.

286. We audited the books and accounts of the 22 Assemblies for the 2022 financial year and issued management letters thereon.

Financial Reporting

Submission of annual financial statements

287. The 22 Assemblies submitted their 2022 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 defaulted Assemblies	Percentage of defaulted Assemblies
2020	22	22	Nil	0
2021	22	22	Nil	0
2022	22	22	Nil	0

Sources of Income

288. The 22 Assemblies received a total income of GH¢198,305,906.07 compared to GH¢162,232,191.34 in 2021. This represented an increase of GH¢36,073,714.73 or 22 percent over the 2021 figure. The income of the Assemblies was made up of their Internally Generated Funds (IGF), quarterly allocations of District Assemblies Common Fund (DACF), Government salary grants and support from Ghana's Development Partners.

IGF Revenue Performance

289. The Assemblies collected a total IGF of GH¢29,812,550.54 in 2022 as against the 2021 figure of GH¢29,255,879.95 resulting in a rise of GH¢556,670.59 or 1.9 percent.

The Assemblies' IGF was made up of property rate, fees, licenses, land and royalties, fines, penalties, rent, and other miscellaneous revenue items.

Assets and Liabilities

290. The total assets of the 22 Assemblies as at 31 December 2022 was GH¢30,084,652.33 whilst total liabilities amounted to GH¢3,931,927.23 resulting in net assets of GH¢26,152,725.10. The assets comprised non-current assets of GH¢552,497.23, cash/bank balance of GH¢28,394,937.33, investment of GH¢300.00, and receivables of GH¢1,689,415.00.

291. The total income, IGF, bank balances, investments, receivables and payables in the books of the 22 Assemblies are provided in Appendices 'B' to 'D'.

Management Issues

Cash Irregularities

Uncollected revenue - GH¢618,172.00

292. Regulation 32(2) of the PFMR,2019 (LI 2378), requires a principal spending officer of a covered entity to take effective and appropriate steps to collect monies due to the covered entity.

293. Our audit disclosed that six Assemblies failed to collect arrears of revenue totaling GH¢618,172.00 as detailed below:

No.	Assembly	Type of Revenue	Amont collectible	Amount collected	Uncollected Revenue
1	Effutu	Franchised Toilet	29,040.00	5,940.00	23,100.00
2	Agona West	Vehicle stickers	2,946.00	-	2,946.00
3	Abura Asebu Kwamankese	Rent of market stores	2,880.00		2,880.00
		Franchised Toilet	18,880.00	-	18,880.00
4	Gomoa West	Operating permits	93,829.00	-	93,829.00
		Property rate	499,573.00	109,126.00	390,447.00
5	Gomoa Central	Property rate	38,830.00	-	38,830.00
6	Ajumako-Enyan-Essiam	Market store	47,260.00		47,260.00
	Total		**733,238.00**	**115,066.00**	**618,172.00**

294. This denied the Assemblies of funds to implement their planned activities.

295. We recommended that Management of the six Assemblies should take the necessary steps, including legal action against the defaulters to recover the outstanding revenue of GH¢618,172.00, if routine recovery measures do not yield results.

Unpaid rent – GH¢70,992.00

296. Contrary to Regulation 32 of the PFMR, 2019 (LI 2378), we noted that 93 occupants of bungalows and teachers' quarters in eight Assemblies owed rent amounting to GH¢70,992.00 for the period 1 January 2018 to 31 December 2022. Details are provided below:

No.	Assembly	No of Occupants	Amount Due	Period
1	Agona West	2	1,116.00	Jan 19 - Dec 22
2	Agona East	14	12,830.00	Jan 15 – Dec 22
3	Abura Asebu Kwamankese	30	13,730.00	Jan 21 - Dec 22
4	Gomoa West	72	21,660.00	Jan 17 – Dec 22
5	Gomoa Central	10	5,000.00	Jan 20 – Dec 22
6	Assin South	11	6,615.00	Jan 18 - Dec 22
7	Mfantseman	11	5,076.00	Jan 22 – Dec 22
8	Ajumako-Enyan-Essiam	15	4,965.00	Mar 19 Dec 22
	Total	**93**	**70,992.00**	

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

298. We recommended that Management of the Assemblies involved should put in place measures to recover the arrears, including obtaining standing orders from the defaulters to their banks for monthly repayments to the Assemblies.

Revenue not accounted for - GH¢49,629.00

299. Contrary to Regulation 46 of the PFMR, 2019 (LI 2378), we noted that 17 revenue collectors of six Assemblies failed to account for revenue collection totaling GH¢49,629.00. Details are provided below:

No.	Assembly	No. of collectors	Nature of Revenue	Amount
1	Gomoa Central	3	Lorry park fees, sand winning and Health certificates	2,052.00
2	Upper Denkyira East	1	Market tickets and lorry park tickets	24,392.00
3	Agona East	2	GCR	3,820.00
4	Gomoa East	4	GCR	3,480.00
5	Assin South	3	Market stores and Property rates	3,382.00
6	Mfantseman	4	Market tickets, lorry park toll and property rates	12,503.00
	Total	**17**		**49,629.00**

300. Consequently, the Assemblies lost funds of GH¢49,629.00 which would not enable planned activities to be undertaken.

301. We recommended recovery of the amount of GH¢49,629.00 from the revenue collectors involved with sanctions, failure of which the Coordinating Directors, Finance Officers and the Heads of Revenue Units should be held liable to refund the amounts. We also recommended that Management of the Assemblies should strengthen their control over revenue management to prevent the recurrence of the anomaly.

Unpresented value books - GH¢930.00

302. Regulation 147 of the PFMR, 2019 (LI 2378) provides that a principal spending officer shall be responsible for the efficient control of stock value books of the covered entity.

303. Contrary to the above, the Finance Officers of three Assemblies did not present five General Counterfoil Receipts (GCR), one market ticket and 15 lorry park booklets for audit. Details are provided below:

No.	Assembly	No. of Value Books	Type	Serial Numbers	Amount-GH¢
1	Assin South District	3	GCR	7172201-7172300 7172001-7172100 9665301-9665400	
2	Gomoa Central District	2	GCR	3586780-3586800 8362901-8363000	
		1	Market ticket	0415901-041600	100.00

		15	Lorry park ticket	07438501 – 07439000	500.00
				0913201-0913601	200.00
				0916001-0917000	1,000.00
				25672001-25672100	100.00
				25671001-25671200	200.00
				2567201-25672000	800.00
				19620401-19620500	100.00
				11112401-11112500	100.00
				00472001-00473000	1000.00
				06470001-06471000	1,000.00
				07433001-07434000	1,000.00
				07434001-07435000	1,000.00
				0911401-0911600	200.00
				0914001-0915000	1,000.00
				0915001-0916000	1,000.00
Total					**930.00**

304. We therefore deemed an amount of GH¢930.00 as lost to Gomoa Central Assembly but could not determine the quantum of loss in revenue to Assin South and Gomoa Central Assemblies for the unpresented GCR booklets.

305. We recommended recovery of the amount of GH¢930.00 from the Finance Officer of Gomoa Assembly with sanctions, failure of which the Coordinating Director should be held liable for the refund of the amount. For the unpresented GCR booklets in Assin South and Gomoa Central Assemblies, we recommended computation of the average value per GCR booklet for the period and the amounts recovered from the Finance Officer with sanctions, otherwise the Coordinating Director should be held liable for the refund. To avert the recurrence of such anomalies, we recommended that Management should strengthen its control over accounting for value books

Unacquitted payments – GH¢ 73,717.90

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

307. We however noted that three Assemblies advanced a total amount of GH¢73,717.90 to various officers to undertake activities on their behalf but the payment vouchers were not acquitted with relevant documents even though the activities had been completed. Details are provided below:

No.	Assembly	Nature of transaction	No. of PVs	Amount GH¢
1	Upper Denkyira East	Servicing of meetings and payment of commission, allowances, value books and hotel accommodation	29	47,614.30
2	Gomoa Central	Maintenance of general equipment and vehicles, T&T, servicing of meetings, fuel purchased and transfer grant paid.	13	19,431.00
3	Mfantseman	Imprest	2	6,672.60
Total			**44**	**73,717.90**

308. The practice creates avenue for funds to be used in the interest of individuals rather than the Assemblies.

309. Failure to justify that the amount of GH¢73,717.90 was used in the interest of the Assemblies, we recommended recovery of the amount from the payees, otherwise this should be treated as advances to them and recovered as such.

Payments outside GIFMIS

310. 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 Finance Management System (GIFMIS).

311. We however noted that three Assemblies paid a total amount of GH¢118,558.11 via 25 payment vouchers without the use of GIFMIS. Details are provided below:

No.	Assembly	No. of PVs	Amount
1	Efutu	11	91,109.03
2	Abura Asebu Kwamankese	3	14,923.08
3	Assin North	11	12,526.00
	Total	**25**	**118,558.11**

312. The lapse, which Management of the Assemblies attributed to system breakdown and network failures, would not ensure sound financial practices and distort financial reporting of the Assemblies.

313. We recommended that Management should address the internal challenges impeding the use of GIFMIS and ensure that all expenditures are made via GIFMIS.

Revenue not lodged to bank – GH¢10,976.00

314. In violation of Regulation 46 of the PFMR, 2019, (L. I. 2378), our audit of Gomoa East District revealed that a revenue amount of GH¢10,976.00 had not been lodged into the Assembly's bank account as at 31 December 2022. We noted that the amount had been included in the bank reconciliation statements as uncredited lodgements, but we did not sight bank deposit slips to support the claim. Details are provided below:

No.	Date	Payee	Cheque No.	Amount
1	2/2/2021	A &L Quarry ltd	284	1,110.00
2	25/08/2021	Evan Kotey	200016	500
3	21/06/2022	Total petroleum Gh	462029	2,616.00
4	1/7/2022	Akramang Processing ltd	788035	2,750.00
5	30/09/2022	Yadah beyond	6	4,000.00
Total				**10,976.00**

315. In the absence of evidence of lodgement of the amount into the Assembly's bank account, GH¢10,976.00 was lost to the Assembly and so we recommended recovery from the Finance Officer and Revenue Collectors involved.

Failure to Commit 20 percent of IGF to capital expenditure

316. Paragraph 102 of the 2022-2025 Budget Guidelines, requires MMDAs to commit at least 20 percent of their IGF to provide Capital Projects for direct benefit of the citizenry.

317. In violation of the above provision, three Assemblies collected a total IGF of GH¢3,963,979.79 but failed to commit 20 percent (GH¢792,795.96) to capital projects. Details are provided below:

No.	Assembly	Total IGF for 2022	20% for CAPEX
1.	Gomoa West	809,441.06	161,888.21
2.	Gomoa East	2,472,881.69	494,576.34
3.	Gomoa Central	681,657.04	136,331.41
	Total	**3,963,979.79**	**792,795.96**

318. The Coordinating Directors and Finance Officers could not give reason for their inability to implement the directive. This led to the communities being deprived of capital projects and could discourage the citizens from paying rates and levies.

319. We recommended to Management of the three Assemblies to adhere to the Budget Guidelines in their operations.

Payroll Irregularities

Vacation of post after study leave with pay - GH¢74,844.09

320. Paragraph 3 of the conditions of service for staff of Local Government Service states "applicants shall enter into bonds to complete the course and will be required to return to the Service to serve in any establishment within the Local Government Service of which they may be posted for the periods specified in their bonds". Sponsored staff who default in serving the required bond period shall be made to pay the full bond sum for the number of years in default.

321. Our examination of the staff records of Effutu Municipal Assembly disclosed that the Head of the Local Government Service granted Mr. Abdul-Rahim Musah Study Leave with pay with a bond value of GH¢52,643.72 to pursue a two-year Masters' Degree Programme at the Carleton University, Canada, from September 2019 to August 2021. We however noted that Mr. Abdul- Rahim returned to work on 4 January 2022 and vacated post on 2 March 2022, after receiving salaries of GH¢74,844.09 whilst on study leave.

322. By this act, the Assembly has lost the benefit to be derived from the expertise he gained from the programme.

323. We recommended that the amount of GH¢74,844.09 should be recovered from Mr. Abdul-Rahim Musah and paid into the Auditor-General's Recoveries Account number 1018331470015 with Bank of Ghana, otherwise his guarantors should be held liable for refund of the amount.

Failure to pay salaries of temporary workers – GH¢89,362.00.

324. Section 68 of the Labour Act, 2003 (Act 651) states that, every worker shall receive equal pay for equal work without distinction of any kind.

325. We noted during our audit that, between January 2021 and December 2022, the Upper Denkyira East Municipal Assembly engaged 40 temporary workers whose gross salaries for the period amounted to GH¢96,147.00. However, the Assembly only paid GH¢6,785.00 (7.06%), leaving unpaid salary amounting to GH¢89,362.00 (92.04%) due the workers.

326. Management attributed the non-payment of the wages to financial challenges facing the Assembly. This could lead to legal action by the aggrieved workers against

the Assembly and may result in funds lost to the Assembly through payment of judgement debt.

327. We recommended that Management should take the necessary action and pay the wage arrears of the temporary workers amounting to GH¢89,362.00 to prevent avoidable costs to the Assembly.

Penalty on unpaid and delayed SSF contribution – GH¢7,824.00

328. Section 3 of the National Pensions Act, 2008 (Act 766) requires that an employer of an establishment shall deduct from the salary of every worker in the establishment immediately at the end of the month, a worker's contribution of an amount equal to 5.5 per cent of the worker's salary for the period, irrespective of whether or not the salary is actually paid to the worker. Out of the total contribution of 18.5 per cent, an employer shall within 14 days from the end of each month transfer the following remittances to the mandatory schemes on behalf of each worker: 13.5 per cent to the 1st tier mandatory basic national social security scheme; 5 per cent to the 2nd tier mandatory occupational pension scheme.

329. We however noted that Upper Denkyira East Municipal Assembly failed to transfer to the appropriate pension trust, an amount of GH¢4,376.26 being deductions of casual staff contributions. This resulted in the payment of penalties totaling GH¢7,823.74, which was a loss to the Assembly.

330. We recommended that the Coordinating Director and Finance Officer whose inaction resulted in the loss of GH¢7,823.74 to the Assembly should be held liable for the refund of the amount into the Assembly's account.

Failure to regularise casual workers contract of employment

331. Section 12 of the Labour Act, 2003 (Act 651) states among others that the employment of a worker by an employer for a period of six months or more or for a number of working days equivalent to six months or more within a year shall be secured by a written contract of employment.

332. Our audit however revealed that Management of Cape Coast Metropolitan Assembly employed 108 staff as casual workers for periods between two and five years. However, the Human Resource Officer failed to renew the employment contract of the casual staff after the end of six months continuous work, though they continued working for the Assembly.

333. This could lead to litigation which might result payment of penalties by the Assembly.

334. For the avoidance of cost to the Assembly, we recommended that Management should take the necessary steps to regularize the engagement of the staff involved.

Contract Irregularities

Absence of works order and certificate of satisfactory work done - GH¢21,450.00

335. Regulation 78 of the PFMR, 2019 (LI 2378) states that a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity, the validity, accuracy and legality of the claim for the payment and also ensure the evidence of service received, certificates for the work done and any other supporting documents exists.

336. We however noted that an amount of GH¢21,450.00 was paid on the 9 September,2022 via cheque nos. 655581/82 by the Gomoa Central District Assembly for reshaping, maintenance works, spot improvement and filling of culvert without works order and certificate of satisfactory work done.

337. Management attributed its inability to produce the works order and certificate of work done for our review to wrong filing.

338. In the absence of works order and job certification we could not authenticate the genuineness of the payments made and therefore recommended recovery of the amount from the Coordinating Director and Finance Officer of the Assembly.

Assets Management

Failure to provide title deeds on landed property

339. Section 52 of PFM Act, 2016 states among others that a Principal Spending Officer of a covered entity shall be responsible for the assets of the institution under his care and shall ensure that proper control systems exist for the custody and management of the assets.

340. We however noted during our review of assets management that landed property of Abura-Asebu-Kwamankese District Assembly had not been registered with the Lands Commission to establish ownership. Also, our examination of records disclosed that the Assembly had no title deed to guarantee security of the land from encroachers.

341. We also noted that Gomoa East District Assembly did not have title deeds to its landed properties costing GH¢2,596,962.87 to serve as evidence of ownership of the lands on which various projects are situated.

342. We further noted that Management of Effutu Municipal Assembly failed to register its lands and as a result, a private individual had registered it and assumed ownership as evident in Suit No. E1/55/21. (Charles Goh House No. VRA Block 1, Community 3 Tema VS Effutu Municipal Assembly, Winneba). The parcels of land of the Assemblies had all not been registered, including the one on which the Assembly's office complex is situated, as well as that of the Government schools.

343. Failure to obtain title deeds on properties of the Assembly would not guarantee ownership and might lead to losses in times of dispute. Also, it could result in encroachment of the Assemblies' acquired land without any defense.

344. We recommended to Management to acquire land title deeds for all properties of the Assemblies to avoid losses through litigation and encroachment. We also recommended that the Chief Executive and Coordinating Director of Effutu Assembly should take the necessary legal action for retrieval of its properties from encroachers.

Encroachment on Assembly residential plot

345. Contrary to Section 52 of the PFMA, 2016 (Act 921), our interview with the Assistant Physical Planning Officer of the Gomoa Central District Assembly revealed that part of the Assembly's residential plot at Afransi, measuring 20,997 square kilometres, had been encroached by private developers.

346. The Assembly stood the risk of losing more acres of land if no action is taken to reclaim the encroached area and protect the remaining parcel of land.

347. We recommended to Management to take the necessary action to reclaim the encroached area and also prevent further encroachment.

Payments for land without documentation – GH¢122,880.00

348. We noted that Management of Upper Denkyira West District Assembly acquired 32.07 acres of land valued at GH¢369,740.00 from 11 landowners for a proposed District Hospital at Diaso-Mobaka for which an amount of GH¢233,740.00 had been paid as at 31 December 2022. In contravention of the provision in Section 7(1)(a) of the PFM Act, 2016 (Act 921), the Assembly was unable to make available to us the necessary documents such as indenture, site plan, site allocation and title certificate for the fully paid lands of GH¢122,880.00. Details are provided below:

No.	Name	Land Size (Acres)	Cost Of Land	Payment To Date	Outstanding
1	Opaning Kojo Addai	5	50,000.00	18,000.00	32,000.00
2	Robert Evans Edunyah	1.5	18,000.00	18,000.00	NIL
3	Opaning Emmanuel Yeboah	2.5	25,000.00	10,000.00	15,000.00
4	Mr Kobina Mensah	1	12,000.00	12,000.00	NIL
5	Daniel Asuakoh	3.93	47,060.00	32,360.00	14,700.00
6	Matthew Kudjozor	3	36,000.00	36,000.00	NIL
7	Madam Marian Mensah	1.95	23,400.00	23,400.00	NIL
8	Opaning Christopher Addo	1.19	14,280.00	14,280.00	NIL
9	Godbless Nana Mensah	5	60,000.00	34,500.00	25,500.00
10	Mr Kofi Aduyaw	1.6	19,200.00	19,200.00	NIL
11	Opaning Simon Oduro	5.4	64,800.00	16,000.00	48,800.00
Total		32.07	369,740.00	233,740.00	136,000.00

349. We were unable to authenticate whether the payments made commensurate with the size of land purchased. Also, in times of dispute of ownership of the land, the Assembly stood the risk of loss.

350. We recommended that, the Chief Executive and the Coordinating Director should ensure that the necessary documents are obtained to safeguard the hospital land or be held liable for any losses.

Eastern Region

Introduction

351. The Eastern Region had 33 Assemblies in 2022, 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.

352. All the 33 MMDAs were audited for the period under review and management letters issued thereon.

Financial Reporting

Submission of annual financial statements

353. All the 33 Assemblies submitted their 2022 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 from 2020 to 2022.

Year	No. of Assemblies	Assemblies with audited financial statement	No of defaulting Assemblies	% of default Assemblies
2020	33	33	Nil	0
2021	33	33	Nil	0
2022	33	33	Nil	0

Sources of Income

354. The 33 Assemblies operated with a total income of GH¢296,013,252.72 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¢296,013,252.72 represented an increase of GH¢42,483,285.68 or 16.84 percent over the 2021 figure of GH¢253,529,967.04.

IGF performance

355. The Assemblies collected total IGF of GH¢45,116,653.92 which represented an increase of GH¢6,950,215.30 or 18.2 percent over the 2021 figure of GH¢38,166,438.62. The IGFs of the Assemblies were made up of property rate, fees, licenses, land and royalties, fines, penalties, rent, etc.

Assets and Liabilities

356. Total assets of the 33 Assemblies as at 31 December 2022 was GH¢478,385,608.96 whilst total liabilities amounted to GH¢26,580,520.00 resulting in net assets of GH¢451,805,088.96. The assets comprised non-current assets of GH¢414,261,547.01, cash/bank balance of GH¢46,648,197.17, investment of GH¢13,585,813.84 and receivables of GH¢3,890,050.94.

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

Management issues

Cash Irregularities

Unsupported payments - GH¢257,316.17

358. Regulation 78 of the PFMR, 2019 (LI 2378) requires Principal Spending Officers of covered entities to be personally responsible for ensuring in respect of each payment of that covered entity, there is validity, accuracy and legality of claims for the payment and that any other supporting documents exists.

359. We noted to the contrary that seven Assemblies failed to attach the requisite expenditure documents, such as invoices, statement of claims and receipts to payment vouchers totalling GH¢257,316.17. Details are provided below:

No	Assembly	No. of PVs	Amount paid
1	Ayensuano	27	108,638.02
2	Denkyembour	8	29,742.09
3	Fanteakwa South	22	51,988.77
4	Kwaebibirem	15	14,202.00
5	Okere	11	4,057.32
6	Upper Manya Krobo	13	20,938.24
7	Upper West Akim	16	27,749.73
Total		**112**	**257,316.17**

360. We could not authenticate whether the payments were made in the interest of the Assemblies and therefore recommended that the Coordinating Directors and Finance Officers of the Assemblies involved should be held liable for refund of the amount of GH¢257,316.17 into the Assemblies' accounts.

Rent arrears - GH¢140,363.40

361. Regulation 32 of the PFMR, 2019 (LI 2378) requires, among others, that the Principal Spending officer of each covered entity should take effective and appropriate steps to collect money due to the covered entity.

362. Our review of the rent registers however revealed that six Assemblies did not collect rent amounting to GH¢140,363.40 for the period January 2018 to December 2022. Details are provided below:

No.	Assembly	No. of Tenants	Period of Arrears	Amount
1	Akwapim North	5	6 to 48 months	5,308.00
2	Birim Central	36	Jan 21 - Dec 22	71,116.40
3	Kwaebibirem	27	Jan 18 – Dec 22	29,294.00
4	Kwahu Afram Plains South	7	Jan 21 to Dec 22	2,340.00
5	Suhum	20	2020 to 2022	14,400.00
6	New Juaben South	6	Jun 18 to Oct 22	17,905.00
	Total	**101**		**140,363.40**

363. This denied the Assemblies of revenue to maintain the buildings and could result in deterioration.

364. We recommended to Management to put in place pragmatic measures to recover the rent arrears of GH¢140,363.40, including legal action and obtaining standing orders from the defaulters to their banks for monthly repayments to the Assemblies.

Inefficiencies in revenue collection - GH¢222,623.11

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

366. We however noted that 13 revenue collectors of two Assemblies who were paid total salaries of GH¢328,538.11, only collected total revenue of GH¢105,915.00 representing 32.24 percent of their salaries. This resulted in a shortfall of GH¢222,623.11 to the Assemblies. Details are provided below:

Assembly	Revenue item	No of collectors	Total salaries for 2022	Total collections for 2022	Shortfall
Fanteakwa South	Property rate	3	56,187.94	13,705.00	42,482.94

Upper West Akim	All revenue items	10	272,350.17	92,210.00	180,140.17
Total		13	**328,538.11**	**105,915.00**	**222,623.11**

367. The inefficiency in revenue mobilsation efforts by Assemblies whereby payments of salaries to revenue collectors was not commensurate with collections is a loss to the Assemblies. Also, there is the tendency that the Assemblies would resort to other sources of revenue such as DACF for their recurrent expenditures to the detriment of other development programmes.

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

Unaccounted revenue - GH¢50,517.10

369. Contrary to Regulation 46 of the PFMR, 2019 (LI 2378), we noted that 41 revenue collectors of six Assemblies did not account for revenue amounting to GH¢50,517.10. Details are provided below:

No	Assembly	No. of Collectors	Amount
1	Ayensuano	13	9,428.00
2	Akwapem North	1	2,000.00
3	Atiwa East	10	5,545.00
4	Fanteakwa South	8	11,982.00
5	Kwahu Afram Plains South	8	7,029.00
6	Suhum	1	14,533.10
	Total	**41**	**50,517.10**

370. Failure of the revenue collectors to account for their collections led to the loss of GH¢50,517.10 which had the tendency of negatively impacting on the planned activities of the Assemblies.

371. We recommended the recovery of the GH¢50,517.10 from the collectors involved with sanctions, otherwise the amount should be recovered from the Coordinating Directors, Finance Officers and Revenue Superintendents into the Assemblies' accounts. We also recommended that internal controls over revenue management should be strengthened to prevent such recurrences.

Misappropriation of revenue collected - GH¢14,000.00

372. In contravention of Regulation 46 of the PFMR, 2019 (LI 2378), our review of records of Etodad Company Limited, an outsourced revenue collector for Akuapem North Municipal Assembly, revealed that Mr. Abledey Devine, an agent of the Company, collected conveyance fee totalling GH¢26,000.00 with 26 General Counterfoil Receipt (GCR) booklets from November 2021 to April 2022 but accounted for only GH¢12,000.00 resulting in an unaccounted amount of GH¢14,000.00

373. Unaccounted revenue constitutes loss of funds to the Assembly and therefore we recommended recovery of the outstanding amount of GH¢14,000.00 from the Company, failure of which the Coordinating Director and Finance Officer should refund same into the Assembly's account.

Uncollected revenue - GH¢287,731.83

374. Contrary to Regulation 32 of the PFMR, 2019 (LI 2378), seven Assemblies failed to collect revenue totalling GH¢287,731.83 from 82 defaulters. Details are provided below:

No.	Assembly	No. of defaulters	Type of revenue	Amount
1	Akwapim South	52	Business Operating Permit	36,550.00
2	Ayensuano	8	Business Operating Permit	53,750.00
3	Suhum	12	Toilet fees	169,085.00
4	Upper Manya Krobo	4	Toilet fees	2,730.00
5	Atiwa East	2	Business Operating Permit	2,341.83
6	Fanteakwa South	1	Business Operating Permit	15,000.00
7	New Juaben South	3	Business Operating Permit	8,275.00
Total		**82**		**287,731.83**

375. This deprived the Assemblies of funds to undertake development projects in their communities.

376. We recommended to Management of the Assemblies to take pragmatic measures, including legal actions where necessary, to recover the amount of GH¢287,731.83 revenue arrears from the defaulters into the Assemblies' accounts.

Payments outside GIFMIS

377. 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 Finance Management System (GIFMIS).

378. Contrary to the above law, five Assemblies failed to use GIFMIS to process 331 payments totalling GH¢1,371,509.14 between January and December 2022. Details are provided below:

No	Assembly	No. of PVs	Amount
1	Atiwa East	64	254,034.67
2	Ayensuano	109	499,377.19
3	Birim South	13	32,942.35
4	Suhum	124	520,852.90
5	Upper Manya Krobo	21	64,302.03
Total		**331**	**1,371,509.14**

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

380. For sound financial practice, we recommended that Management of the Assemblies should resolve their internal challenges preventing the use of the system and make payments via GIFMIS.

Failure to grant building permits to 133 applicants

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

382. Our review of applications submitted, and payments made for building permits however revealed that Management of the Suhum Municipal Assembly failed to grant 133 applicants who paid a total amount of GH¢266,760.00 to acquire building permits between January 2021 and December 2022.

383. Our follow-up disclosed that there were no meetings of the Technical Sub-Committee of the Assembly for the entire period under review to make recommendations for approval by the District Spatial Planning Committee, which accounted for the lapse.

384. The practice defeats the objective of creating enabling environment for the Assembly to better perform the spatial planning and human settlements management functions.

385. We recommended to Management to resolve the challenges for the Technical Sub-Committee to resume meetings to enable the necessary actions to be taken to grant the permits otherwise, any avoidable cost should be borne by the responsible officials.

Unpresented value books - GH¢48,800.00

386. Regulation 147 of the PFMR, 2019 (LI 2378) stipulates that a principal spending officer should be responsible for the efficient control of stock of value books of the covered entity.

387. Contrary to the above provision, we noted that 51 revenue collectors of five Assemblies did not present 39 GCR booklets with no par value, and Market tolls and lorry park tickets valued at GH¢48,800.00 for audit. Details are provided below:

No	Assembly	No of Collectors	No. of GCR booklets	No. of Market tolls	No. of Lorry Park tickets	Value GH¢
1	Kwahu East	7	9			
		3			156	15,600.00
2	Akuapem North	8	8			-
		6		210		21,000.00
		2			23	2,300.00
3	Atiwa East	3	3			
4	Ayensuano	20	15		99	9,900.00
5	Suhum	2	4			-
	Total	**51**	**39**	**210**	**278**	**48,800.00**

388. This could result in misappropriation of revenue and the Assemblies denied of resources to undertake programmes in the communities.

389. We recommended to Management to recover the amount of GH¢48,800.00 for the lorry park and market tickets from the collectors, and compute the average value of collections per GCR booklet for the period for each of the 39 GCRs booklets and recover the total amount from the 51 revenue collectors. We also recommended that failure to recover the amounts from the collectors involved, the Coordinating Directors, Finance Officers and Revenue Superintendents should refund the unaccounted revenue into the Assemblies' accounts. We further recommended that

the defaulting collectors should be sanctioned and internal controls over accountability of value books should be strengthened to avert the recurrence of the anomaly.

Missing GCR leaflet

390. Regulation 150 of the PFMR, 2019 (LI 2378) states "a person to whom a value book is issued is responsible for the custody of the value book. A stockholder of a value book is responsible for the value book until the receipt of the value books has been duly acknowledged by another stockholder or user".

391. Our review of records of Okere District Assembly, however revealed that the original, duplicate and triplicate copies of receipt number 2785876 of a GCR booklet with serial numbers 2785801-2785900 issued to a revenue collector, Ohene Boadu, on 19 August 2022 for the collection of revenue during medical screening of food vendors, had been removed from the GCR booklet.

392. A thorn-out leaflet from a GCR book could be used to collect undetermined amount of money to the detriment of the Assembly.

393. We recommended to Management to ensure that the revenue collector involved accounts for the missing receipt and be sanctioned.

Misapplication of stool land revenue – GH¢130,000.00

394. Regulation 21 (3 & 4) of the Office of the Administrator of Stool Lands Regulations, 2019 (L.I. 2377) states among others that a District Assembly shall use its portion of stool land revenue for development in the District and associated general administrative expenditure.

395. Our review of IGF records of the Fanteakwa South District Assembly revealed that, Stool Lands made a total payment of GH¢130,000.00 via cheque number 624028 and 624103 into the Assembly's account for the provision of a market pavilion by the Assembly. The market pavilion was however not built, and the funds had been utilized on other activities

396. The misapplication of the stool lands revenue practice could deny the constituents of the Assembly benefits from use of the project.

397. We recommended that Management should make provision of GH¢130,000.00 from the Assembly's IGF account to construct the market pavilion in line with the purpose for which the amount was granted.

Outsourced revenue collection without contractual agreement

398. Section 65 (2) of the Public Procurement Act, 2003 (Act 663) requires the supplier or contractor whose tender is accepted to sign a written procurement contract within thirty working days of receipt of the notice of acceptance.

399. Contrary to the above provision, the Kwaebibirem Assembly engaged the services of two revenue collection companies without signed contractual agreements. Details are provided below:

Name of Outsourced Revenue Collector	Type of Revenue Collected
Kwadimart Enterprise	Conveyance Fees
Fairlift	Business Operating Permit

400. In the absence of contractual documents, the service providers were not bound to perform their obligations which could lead to losses to the Assembly in times of dispute.

401. We recommended to Management to sign contractual agreements with the companies that would bind both parties to perform their obligations.

Un-presented payment vouchers – GH¢41,943.62

402. Regulation 82 of the PFMR, 2019 (LI2378) requires that a payment by a covered entity shall be accompanied with a payment voucher authorized by the head of accounts and approved by the Principal Spending Officer.

403. Contrary to the above provision, the Suhum Municipal Assembly failed to produce for audit, 13 payment vouchers for consumable items, donations and others with a face value of GH¢41,943.62. Details are provided below:

No.	DATE	PV NO.	CHQ NO.	DETAILS	PAYEE	AMOUNT GH¢
1	11/2/2022	2//15	558884	Being fund release for part payment of consumable items to MCE's residency	Municipal Coordinating Director	2,000.00
2	25/02/22	2//28	558105	Being cost of funeral donation incurred by the Hon. MCE	Municipal Coordinating Director	3,000.00
3	25/02/22	2//31	558106	Being fund release for the assembly members and staff to participate in the funeral of the late Hon. Alex Kwabena	Municipal Coordinating Director	5,000.00

				Darko Assembly member for Osafohene Atiemo Electoral		
4	6/5/2022	5//2	558775	Being payment for consumables to MCE's residency	Municipal Coordinating Director	4,171.00
5	9/5/2022	5//3	558777	Being payment of cost incurred on peace council team to Suhum municipality	Municipal Coordinating Director	2,835.00
6	6/15/2022	6//22	558491	Being payment of works sub-Committing meeting	Municipal Coordinating Director	1,655.00
7	27/7/22	7//25	559138	Being payment for cost of fuel for the month of June 2022	Municipal Coordinating Director	10,400.00
8	29/7/22		559139			1,200.00
9	29/7/22	7//29	559014	Being payment for organizing social services sub - committee meetings	Municipal Coordinating Director	3,375.25
10	29/7/22	7//32	559027	Being payment for supply of stationary	Onipaba	2,157.25
11	3/8/2022	8//33	558498		MCD	2,457.00
12	10//22	10//22	560061	Being cost of workshop for records keeping	MCD	2,350.00
13	11/22/2022	11-Nov	560278	payment of MUSEC meeting	MCD	1,343.12
	TOTAL					**41,943.62**

404. Management attributed the lapse to misfiling of documents. Payments not supported with the relevant transaction documents did not guarantee accountability.

405. We recommended recovery of the amount of GH¢41,943.62 from the Coordinating Director and Finance Officer in the absence of the relevant documents to account for the payments.

Payroll Irregularities

Unearned salaries – GH¢75,359.60

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

407. We however noted that between December 2020 and December 2022, three separated staff of two Assemblies were paid a total unearned salary of GH¢75,359.60. Details are provided below:

No.	Assembly	No. of Staff	Period	Reason for separation	Amount
1	Akwapim South	2	Dec 20 – Mar 22	Vacation of post	57,052.40
2	Asuogyaman	1	Jan 22 - Dec 22	Vacation of post	18,307.20
Total		**3**			**75,359.60**

408. Payment of salaries to employees for no work done resulted in a loss of GH¢75,359.60 to the State.

409. We recommended recovery of the total amount of GH¢75,359.60 from the beneficiaries into the Auditor-General's Recoveries Account number 1018331470015 with Bank of Ghana, failing which the amount should be recovered from the Coordinating Directors and Heads of the Human Resource Units.

Unverified personnel on the ESPVs

410. Eleven personnel, who were on the Electronic Salary Payment Voucher (ESPV) for Akwapim South Municipal Assembly failed to avail themselves for a head count exercise conducted as part of our payroll audit. We noted that the 11 staff were paid a total amount of GH¢221,657.20 as salaries contrary to Regulation 90 of the PFMR, 2019 (LI 2378). Details are provided below:

No.	Name	Staff ID	2021 Amount	2022 Amount	Total
1.	Anafo Thane	531072	33,364.46	22,521.24	55,885.70
2.	Hayfron Francisca	633331	14,214.06	9,532.97	23,747.03
3.	Aryeetey Sandra	919211	-	10,477.4	10,477.40
.4.	Yingura Justice Bright Zusung	1429131	18,462.48	18,557.95	37,020.43
5.	Nyamah Francis Darkwa	1442024	-	18,503.94	18,503.94
6.	Adzinyo Oscar Manu	1442825	-	18,503.94	18,503.94
7.	Semondji Rita Juliet Deladem	1448325	-	18,557.95	18,557.95
8.	Ghansah Kweku Nyarko	1536130	-	2,764.86	2,764.86
9.	Mensah Caleb Yaw	1541639	-	-	0.00
10.	Agbefia Wise Attah	685715	-	16,444.73	16,444.73
11.	Appiah Boafo Stella	920533	-	19,751.25	19,751.25
Total			**66,041.00**	**155,616.20**	**221,657.20**

411. Management explained that the names of the 11 officers were declared unknown during validation, but the names continued to appear on the payroll. We

did not see any follow ups by Management with CAGD to ensure that the names were deleted from the Assembly's payroll and the beneficiaries located for recovery. Consequently, the payment of salaries to undeserving staff led to the loss of GH¢221,657.20 to the State.

412. We recommended that Management should liaise with CAGD for deletion of the names of the unknown staff from the Assembly's payroll and also to locate them for recovery of any unearned salaries into the Auditor-General's Recoveries Account number 1018331470015 with Bank of Ghana.

Failure to pay Tier-Two contribution - GH¢1,406.24

413. Section 3 of the National Pensions Act, 2008(Act 766) requires an employer to 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.

414. We however noted that for the period March 2022 to December 2022, the Finance Officer of Upper Manya Krobo Municipal Assembly failed to pay the Tier-Two mandatory contributions of seven employees amounting to GH¢1,406.24 to Hedge Pension Trust Fund. Details are provided below:

No.	Month	Amount	Tier 2 (5%)
1	March 2022	7,151.69	357.61
2	May 2022	4,097.09	204.88
3	June 2022	2,257.59	112.90
4	July 2022	2,257.59	112.90
5	August 2022	2,257.59	112.90
6	September 2022	2,257.59	112.90
7	October 2022	2,257.59	112.90
8	November 2022	2,257.59	112.90
9	December 2022	3,238.86	166.35
Total		**28,033.18**	**1,406.24**

415. Management cited lack of funds as the reason for the anomaly. The non-payment of the contributions would deny the employees the benefit of their investment towards pension.

416. We recommended that Management should pay the outstanding amount of GH¢1,406.24 to Hedge Pension Trust Fund and desist from default, and the Coordinating Director and Finance Officer held liable for any penalty payment.

Procurement and store Irregularities

Uncompetitive procurement

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

418. Contrary to the above law, Management of the Ayensuano District Assembly procured cleaning materials and inner tyre tubes totalling GH¢7,070.00 without obtaining at least three competitive alternative quotations from other suppliers. Details are provided below:

Date	PV Number	Payee	Details	Amount
25/07/22	IGF/07/006/22	Benson Enterprise	Purchase of cleaning materials	3,170.00
22/12/22	SAN/11/12/22	Farda Carb Ltd	Inner tyre tubes for Assembly Grader	3,900.00
		TOTAL		**7,070.00**

419. Non-compliance with the provisions in the Public Procurement Act undermines its objective of ensuring fair pricing and value for money.

420. We recommended to Management to ensure compliance with the relevant provisions of the Procurement Act.

Tax Irregularities

Unremitted Taxes - GH¢34,287.48

421. Section 117 of Income Tax Act, 2015 (Act 896) require the Assemblies as withholding agent to remit taxes deducted to the Commissioner-General of the Ghana Revenue Authority within 15 days after the end of the calendar month, a tax that has been withheld.

422. On the contrary, we noted that five Assemblies did not remit taxes of GH¢34,287.48 from payments of goods and services made to suppliers. Details are provided below:

No.	Assembly	No of transactions	Tax not remitted
1	Kwaebibirem	41	7,927.98
2	Upper West Akim	23	3,511.04
3	Okere District	41	2,999.78

4	Akwapim South	52	18,355.08
5	Ayensuano	9	1,316.00
	Total	**166**	**34,109.88**

423. This could prevent the State from meeting her tax revenue targets and might also result in penalty payments.

424. We recommended to Management of the Assemblies involved to ensure that the withheld taxes are remitted to GRA and the Coordinating Directors and Finance Officers should be held responsible for any penalty payments.

Assets Management

Abandoned vehicles

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

426. On the contrary, we noted during our audit that nine vehicles belonging to three Assemblies had broken down and left at the mercy of the weather to the disadvantage of the Assemblies' transport services. Included, were three vehicles for Ayensuano District Assembly, which had approval from the Chief of Staff and valued by STC to be auctioned. Details are provided below.

Assembly	Vehicle	Reg. No.	Location	Period Abandoned
Upper West Akim	Nissan Pickup	GT 2518-U	Unknown	Over 2 Years
	Nissan Pickup Hardbody	GN 7091-12	Unknown	Over 2 Years
	Grader XCMG	GR 215	Plant pool (Accra)	Over 5 Years
Birim Central	Pick up (SIF) Ash	GT 8487-Y	Assembly Premises	Since Feb 22
	Tractor (Water Tank)	GV 5141-V	"	Since Sep 19
	Ashok Leyland (Cesspit Emptier)	GN 8427-13	"	Jan. 2020
Ayensuano	Nissan Pick-up	GT 2511 U	Assembly Premises	2018
	Daihatsu High Jee Pick-up	GG 3542–18	"	2018
	Nissan Pick-up	GV 677 - S	"	2018

427. The continuous neglect of the vehicles could result in further deterioration and loss to the Assemblies.

428. We recommended that immediate steps should be taken to repair the serviceable vehicles and the necessary action taken in accordance with existing laws

to dispose of those that are beyond repairs, including those with approval for Ayensuano, to avoid complete loss to the Assemblies.

Missing excavator

429. We noted during our review, that the Ministry of Local Government, Decentralisation and Rural Development (MLGDRD) allocated an excavator and a motor grader to the Okere District Assembly.

430. The Assembly, however, could not produce the excavator during our assets verification even though there was a letter dated 9 September 2019 with reference MLGRD/TD indicating that the excavator was received on behalf of the Assembly by the Deputy Director of the Assembly, Mr. Kofi Asare Yeboah, on 10 September 2019. Details are provided below:

Vehicle Type	Chassis No	Registration No.	Colour
Excavator PC 220-8	KMPTC181HEC085623	GE 3286-15	Yellow

431. We did not agree with Management's response that though the excavator was allocated to Okere District Assembly but was not released to the Assembly because the above quoted letter stated otherwise.

432. This could lead to loss of the excavator to the Assembly and the resultant loss of funds to the State.

433. We recommended to Management to follow-up and produce the excavator for our inspection to prevent any loss or diversion, failure of which the Deputy Director who acknowledged receipt on behalf of the Assembly should be held liable for refund of its cost at the prevailing market price.

Failure to register vehicles in the name of the Assembly

434. Contrary to Section 52 of the PFMA, 2016 (Act 921), we noted that three vehicles belonging to Nsawam Adoagyiri Municipal Assembly had not been registered in the name of the Assembly. Details are provided below:

No.	Vehicle Number	Vehicle Make	Date Of Possession	Vehicle Identification Number
1	GN 8329 – 18	Nissan Hardbody	15/03/2018	ADNCPUD22Z0069265
2	GT 8447 – 19	Nissan Patrol	14/03/2019	JN8BY2NY8K9200803
3	GN 1951 – 11	Nissan Patrol	28/10/2011	JN1TCSY61Z0579765

435. Management stated that, the vehicles were among those given to the Assemblies by MLGDRD.

436. This could hinder the Assembly's ability to claim ownership to the vehicles in the event of theft.

437. We recommended to Management to obtain the relevant documents on the vehicles from MLGDRD and take steps to register them to regularise the Assembly's ownership.

Deplorable state of Assembly's bungalows

438. In contravention with Section 52 of the PFMA, 2016 (Act 921), our inspection of the New Juaben South Municipal Assembly's Bungalows revealed that four of the bungalows were in poor state with roof leakages and rotten doors. Pictures are provided below:

Bungalow No. ER1

Bungalow No. ER2

Bungalow No. ER5

Bungalow No. ER4

439. The deplorable buildings may further deteriorate, making them uninhabitable if not attended to.

440. We recommended to Management to ensure that the bungalows are renovated to avoid further deterioration.

Failure to obtain title deeds on landed properties

441. Contrary to Section 52 of the PFM Act, 2016 (Act 921), we noted during our review of assets management of Ayensuano District Assembly that five properties with a total book value of GH¢685,360.77 were not secured with title deeds to establish legal ownership. Details are provided below:

No.	Project description	Location	Total Payment
1	Construction of 3-units classroom block with office and staff room	Coaltar	109,678.00
2	Construction of CHPs Compound with a mechanized borehole, 10,000 liters overhead poly tank, 2 single rooms for nurses, vaccine fridge, etc	Sowatey	400,499.77
3	Construction of CHPs Compound with a mechanized borehole, 10,000 liters overhead poly tank, 2 single rooms for nurses, vaccine fridge, etc	Kuano	105,000.00
4	Construction of 3-unit classroom block with office, store and 3-seater KVIP toilet, 75 dual desks, teachers' tables and chairs	Kwadjo Fosu	60,183.00
5	Construction of Osagyfefo Amotia Payin Module school	Lamongoase	10,000.00
Total			**685,360.77**

442. This could result in losses to the Assembly in times of dispute.

443. We recommended that Management of the Assembly should take the necessary action to obtain title deeds to safeguarding properties of the Assemblies.

Department of Agriculture

Unearned salary – GH¢2,980.71

444. Contrary to Regulation 92 of the PFMR, 2019 (LI 2378), our review of the certified electronic salary payment vouchers of Akropong Akwapim Agric Department revealed that Mr. Akuamoah Daniel Atta, with staff number 60711 retired on 25 September 2021 but was paid unearned salary of GH¢2,980.71 for the month of October 2021.

445. We recommended recovery of GH¢2,980.71 from Mr. Akuamoah Daniel Atta, failure of which the District Director and the salary validators should refund and pay same into the Auditor-General's Recoveries Account number 1018331470015 with Bank of Ghana.

Unrecovered debts from inputs supplied at subsidized prices - GH¢80,223.00

446. Section 7 of the PFMA, 2016 (Act 921) states among others that, a Principal Spending Officer of a covered entity shall in the exercise of his duties under this Act, establishes an effective system of risk management in respect of the resources and transactions of the covered entity.

447. We however noted that, the Upper Manya Krobo District Director of Food and Agriculture failed to recover an amount of GH¢80,223.00 being subsidized farm inputs supplied to 264 farmers since 2017. Details are provided below:

No	Date	Input Received	Quantity (Bag/ Sachet)	Unit Price	Amount	Total Amount Paid	Outstanding Amount
1	20/06/17	Pepper	38	20.00	760.00		
2	12/05 &12/07/17	Maize	137	160.00	21,920.00	3,153.00	3,164.00
Fertilizers-2017							
3	18/05 & 17/07/17	NPK (50 kg)	1,780	58.00	103,240.00	85,266.00	77,059.00
4	18/05 & 17/07/17	15 Urea (50 kg)	890	48.00	42,720.00		
	Total				**168,640.00**	**88,417.00**	**80,223.00**

448. The District Director intimated that the Department had instituted measures to retrieve the amount involved from the famers by ensuring that the debtors paid their outstanding liabilities before being considered to benefit from any government interventions.

449. To avoid loss of State funds, we recommended that Management should pursue recovery of the debts from the defaulters.

Unsupported payments - GH¢ 14,930.00

450. Contrary to Regulations 78 of PFMR, 2019 (LI 2378), we noted at New Juaben North Municipal Agric Department that 11 payment vouchers amounting to GH¢14,930.00 were not supported with the relevant documents such as receipts, payment sheets, reports, and memos to authenticate the payments made. Details are provided below:

No	Date	Details	Payee	Amount	Remarks
1	5 July 2021	Payment for Fuel and Allowance for MCE, MDA, MCD	Municipal Agric Director	3,000.00	No fuel receipts attached
2	28 July 2021	Payment for sensitization and demonstration to 10 women farmers on vaccination	Ruth Teye	1,000.00	No report and receipts for vaccine and snack cost
3	28 July 2021	Payment for Organizing demonstration for 20 women	Rebecca Appiah	2,658.14	No report attached
4	10 August 2021	Payment for snacks for management meeting	Municipal Agric Director	500.00	No receipts attached
5	10 August 2021	Payment for T&T for market enumeration	Municipal Agric Director	500.00	No memo and receipt attached
6	10 August 2021	Payment for organizing TEMAG	Municipal Agric Director	1,000.00	No memo and receipt attached
7	10 August 2021	Payment for organizing 3-day field visit	Municipal Agric Director	600.00	No memo and receipt attached
8	15 August 2021	Payment for organizing program base budget	Municipal Agric Director	1,500.00	No memo and receipt attached
9	16 August 2021	Payment for organizing planning and coordinating meeting	Municipal Agric Director	1,351.86	No memo and receipt attached
10	27 August 2021	Payment for fuel to attend function at Volta Region	Municipal Agric Director	500.00	No fuel receipts attached
11	26 November 2021	Payment for Satellite Market Fair	Municipal Agric Director	2,320.00	No receipts and payment sheet attached
		Total		**14,930.00**	

451. In the absence of the relevant supporting documents, we were unable to authenticate the genuineness of the transactions and therefore recommended that the total amount of GH¢14,930.00 should be recovered from the Municipal Agriculture Director and Accountant into the Department's account.

Greater Accra Region

Introduction

452. The Greater Accra Region has 29 Assemblies comprising two Metros, 23 Municipals and four Districts. The list of the 29 Assemblies, their Legislative Instruments, District Capitals and status are provided in Appendix 'A'.

453. We audited the books and accounts of the 29 Assemblies for the 2021 financial year and issued management letters thereon.

Financial reporting

Submission of annual financial statements

454. Twenty-eight out of the 29 Assemblies submitted their 2022 financial statements for audit in adherence to Section 80 of the PFM Act, 2016 (Act 921). This represented a drop in performance from 100 percent in 2021 to 97 percent in 2022. We however could not validate the financial statements of Shai-Osudoku District due to non-submission.

Year	No. of Assemblies	Assemblies with audited financial statement	No. defaulting Assemblies	Percentage of defaulting Assemblies
2020	29	29	Nil	-
2021	29	29	Nil	-
2022	29	28	1	3

Sources of income

455. The 28 Assemblies operated with a total income of GH¢553,989,183.83 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

456. Total IGF collections of the Assemblies was GH¢234,961,498.45, which represented a rise of GH¢50,122,913.37 or 27 percent over the 2021 figure of GH¢184,838,585.08. The Assemblies collected IGF from property rate, fees, licenses,

land and royalties, fines, penalties, rent, buildings and other miscellaneous revenue items.

Assets and Liabilities

457. The total assets of the Assemblies as at 31 December 2022 was GH¢750,377,097.69 as against total liabilities of GH¢48,010,540.00 resulting in net assets of GH¢702,366,557.69. The assets comprised non-current assets of GH¢630,147,283.41, cash/bank balance of GH¢68,355,920.82, investment of GH¢697,328.86 and receivables of GH¢51,176,564.60.

458. The income, IGF, bank balances, investments, receivables and payables in the books of the 28 Assemblies are provided in Appendices 'B' to 'D'.

Management Issues

Cash Irregularities

Payments outside GIFMIS

459. 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 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 (GIFMIS).

460. On the contrary, we noted that Management of two Assemblies made 18 payments totalling GH¢99,482.62 for various activities without using GIFMIS. Details are provided below:

No.	Assembly	No. of PVs	Amount
1.	Ga West	11	43,488.40
2.	Ga North	7	55,994.22
	Total	**18**	**99,482.62**

461. Management of the Assemblies attributed the anomaly to system challenges and network problems which could result in distortions in the financial reporting of the Assemblies.

462. We recommended to the Coordinating Directors and Finance Officers of the two Assemblies to address the internal challenges in the use of the system and ensure that all payments are made through GIFMIS for efficient public financial management.

Unsupported payments – GH¢194,789.00

463. Regulation 78 of the PFM), 2019 (LI 2378) provides 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.

464. In violation of the above Regulation, Management of three Assemblies did not support 40 payment vouchers totalling GH¢194,789.00 with the requisite expenditure documents such as official receipts, reports, acknowledgement etc. Details are provided below:

No.	Assembly	No of PVs	Total
1	Accra	20	62,119.17
2	Krowor	17	112,487.00
3	Ablekuma Sub-Metro	3	20,182.83
Total		**40**	**194,789.00**

465. In the absence of the supporting documents, we could not authenticate whether the payments were made in furtherance of the activities of the Assemblies and therefore recommended that the Coordinating Directors and Finance Officers of the Assemblies involved should be held liable for the refund of the amount of GH¢194,789.00 into the accounts of the Assemblies.

Un-presented value books - GH¢123,000.00

466. Regulation 147 of the PFMR, 2019 (LI 2378) requires a principal spending officer to be responsible for the efficient control of the value books of the covered entity.

467. Six Assemblies, however, failed to present 55 GCRs and three Cargo 'B' licenses valued at GH¢123,000.00 for audit. Details are provided below:

No	Assembly	Value book	Quantity		Value
1	Ga West	GCR	1		
2	Accra Metropolitan	GCR	10		
		Cargo 'B'		3	123,000.00
	Ablekuma South Sub-Metro	GCR	8		
	Market toll unit	GCR	6		
3	Krowor	GCR	13		
4	Ablekuma Central	GCR	1		
5	Ledzokuku	GCR	9		
6	Ningo Prampram	GCR	7		
	Total		**55**	**3**	**123,000.00**

468. Non-accountability of value books is a recipe for loss of funds to the Assemblies.

469. We recommended recovery of GH¢123,000.00 from the revenue collectors involved at Accra Metro and the average value of collections per GCR booklet for the period should be computed for each of the 55 unpresented GCRs and the amount recovered from the revenue collectors of the Assemblies involved. Failure of this, recovery should be made from the Coordinating Directors, Finance Officers and Revenue Superintendents involved into the IGF accounts of the Assemblies. To prevent revenue losses, we recommended that Management should strengthen its oversight over the use of value books and sanction these and future defaulters.

Unpresented payment vouchers – GH¢95,139.07

470. Regulation 82 of the PFMR, 2019 (LI2378) requires that a payment by a covered entity shall be accompanied with a payment voucher authorized by the head of accounts and approved by the Principal Spending Officer.

471. Management of Ashiedu Keteke Sub-Metro under Accra Metropolitan Assembly did not produce 18 payment vouchers valued at GH¢33,972.58 for audit in contravention to the above-stated Regulation.

472. We also noted that the Management of Ablekuma South Sub-Metro withdrew a total amount of GH¢61,166.49 via 43 cheques from the bank without payment vouchers.

473. As a result, we were unable to authenticate whether the funds were used in the interest of the Assemblies.

474. In the absence of the payment vouchers, we recommended that the total amount of GH¢95,139.07 should be recovered from the Directors and Accountants of the two Sub-Metros into the accounts of the Sub-Metros.

Unaccounted revenue – GH¢391,531.87

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

476. Our audit however revealed that 31 revenue collectors of eight Assemblies collected GH¢391,531.87 from market tickets, lorry park tickets, etc. but failed to account for it. Details are provided below:

No.	Assembly	Number of collectors	Amount
1	Ga West	4	12,054.00
2	Krowor	3	96,031.70

3	Korle-Klottey	3	1,982.00
4	Ablekuma Central	3	5,108.96
5	Ledzokuku	7	52,100.00
6	La-Dade Kotopon	4	18,907.96
7	Accra	6	151,016.83
8	La Nkwantanang Madina	1	54,330.42
	Total	**31**	**391,531.87**

477. This led to a loss of GH¢391,531.87 to the Assemblies and would negatively impact on their ability to execute planned programmes in the interest of their communities.

478. We recommended that the total amount of GH¢391,531.84 should be recovered from the revenue collectors with sanctions, failure of which the Coordinating Directors, Finance Officers and Revenue Superintendents should be held liable to refund the amounts into the IGF accounts of the Assemblies. To prevent future loss of funds, Management of the Assemblies should step up their oversight activities on revenue management.

Uncollected revenue - GH¢3,136,548.46

479. Regulation 32 of the PFMR, 2019 (LI 2378) requires, among others, that the Principal Spending officer of each covered entity should take effective and appropriate steps to collect money due to the covered entity.

480. Contrary to the above Regulation, we noted that six Assemblies failed to collect revenue totaling GH¢2,313,665.26 from 379 persons and entities for various revenue items. We also noted that Accra Metropolitan Assembly failed to collect an amount of $96,000.00 (GH¢822,883.20 @ BoG rate of GH¢8.5717/$ as at 31 December 2022), being rent due from Coastal Development Authority. Details are provided below:

No.	Assembly	Revenue Source	No. of Persons / entities	Amount
1	Ga South	Sanitary facility and door to door solid waste collection	13	20,200.00
		Private/ Public toilet Operation	42	29,330.00
2	Okaikwei North	Building Permit	2	54,807.00
3	Accra Metro	Rent from staff	60	140,033.89
		Billboards & Outdoor Advertisement	228	1,034,084.00
		Uncollected rent of US$96,000.00	1	822,883.20
4	La-Dade Kotopon	Restroom Operations	12	105,040.00
5	Ada East	Property rate		609,200.37
		Business Operating Permit		309,830.00
6	Ningo Prampram	Private/ Public toilet Operation	22	11,140.00
	Total		**379**	**3,136,548.46**

481. As a result, the Assemblies were denied potential revenue of GH¢3,136,548.46 for effective delivery of their mandate.

482. We recommended to Management of the Assemblies that if routine recovery does not yield any results, place pragmatic measures, including legal action, should be taken against the defaulters to recover the outstanding revenue of GH¢3,136,548.46 into the IGF accounts of the Assemblies.

Unpaid quarry revenue GH¢20,000.00

483. Clauses 1, 2 and 3 of the Contract Agreement of I November 2018 signed between Ga South Municipal Assembly and Kujays Enterprise and subsequently renewed for a period of two years effective January 1, 2021 required Kujays Enterprise to make a monthly payment of GH¢20,000.00 for quarry extraction.

484. Our review revealed that Management reviewed the monthly fee to GH¢15,000.00 based on a report submitted by the CEO of Kujays Enterprise on July 29, 2022 regarding depletion of sand, non-payment of conveyance fee by drivers, among others.

485. Contrary to the above Agreement, Kujays Enterprise paid a total amount of GHc195,000.00 for 2022 (7 months of GHc20,000.00 each and 5 months of GHc15,000.00 each) instead of GH¢215,000.00, leaving an unpaid amount of GH¢20,000.00 for the extraction of the quarry.

486. The inability of the Assembly to achieve revenue targets could throw its planned activities into disarray.

487. We recommended to Management to ensure that the outstanding amount of GH¢20,000.00 is recovered from Kujays Enterprise and also put in place the necessary measures to compel Kujays Enterprise to adhere to the terms of payment in the Agreement.

Rent arrears – GH¢80,880.00

488. Contrary to Regulation 32 of the PFMR, 2019 (LI 2378), we noted that 46 occupants of the bungalows of two Assemblies defaulted in the payment of rent totaling GH¢80,880.00. Details are provided below:

No.	Assembly	Number of defaulters	No of months in arrears	Amount
1	Tema Metro	22	3 to 100 months	55,170.00
2	Shai-Osudoku	22	24 months	25,710.00
	Total	**44**		**80,880.00**

489. As a result, the Assemblies would be denied rent revenue to renovate the bungalows when required, which could lead to their deterioration.

490. To recover the arrears of GH¢80,880.00, we recommended to Management of the two Assemblies to put in place measures, including legal action against the defaulters and obtaining standing orders to their banks for monthly repayments of the amounts to the Assemblies.

Payroll Irregularities

Unearned salary - GH¢30,746.38

491. Regulation 92 of the PFMR, 2019 (LI 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, retires, died, etc.

492. Our review of payroll management however revealed that two Assemblies paid unearned salaries of GH¢34,290.34 to two undeserving persons who were unknown to the Assemblies. Details are provided below:

No.	Assembly	No. of persons	Period	Amount
1	Kpone Katamanso	1	July 2022	3,543.96
2	Accra Metro	1	Jan 21 – Apr 22	30,746.38
	Total	**2**		**34,290.34**

493. Payment of salaries to undeserving staff led to the loss of GH¢34,290.34 to the State. However, at the instance of the audit, the amount of GH¢3,543.96 unearned salaries for Kpone Katamanso Assembly was recovered from the beneficiary and paid into the Assembly's account but was yet to be transferred into the Government Salary Suspense Account.

494. We recommended to Management of Accra Metro to recover the amount of GH¢30,746.38 from the beneficiaries into the Auditor-General Recoveries Account number 1018331470015 with Bank of Ghana, failing which the Coordinating Director, Validators and Approving Officers of the ESPV should be jointly held liable for

refund of the amount. We also recommended that Management of Kpone Katamanso Assembly should transfer the recovered amount of GH¢3,543.96 from the Assembly's account into the Auditor-General Recoveries Account number 1018331470015 with Bank of Ghana.

Non-payment of SSNIT contributions - GH¢4,862,598.89

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

496. Contrary to the above stated provision of the Act, we noted that Management of AMA made SSNIT deductions from salaries of IGF staff from 2017 to December 2022 but failed to remit same to SSNIT. A contribution payment advice from SSNIT, sighted by the audit team revealed a total contribution balance of GH¢1,896,117.52 and penalty on unpaid and delayed contribution of GH¢3,297,138.51 as at June 2022. Management of the Assembly however remitted an amount of GH¢336,713.96 leaving a balance of GH¢4,856,542.07.

497. We also noted that Management of Shai-Osudoku District Assembly withheld the required five and a half per centum (5.5%) Social Security Contribution of GH¢6,056.82 from the gross monthly salaries of 73 IGF staff but failed to remit the amount to SSNIT.

498. The staff involved stood the risk of being denied their pension benefits which would negatively impact on their livelihood whilst on retirement. The inaction of Management of AMA resulted in an avoidable cost of GH¢3,297,138.51 to the Assembly which could have been used for development activities in the Metropolis.

499. We recommended that Management of AMA should immediately take the necessary action, including entering into a payment plan with SSNIT to defray the outstanding amount of GH¢4,856,542.07 and officers responsible for the avoidable cost of GH¢3,297,138.51 should be sanctioned. We also recommended to Management of Shai Osudoku Assembly to ensure that the amount of GH¢6,056.82 is remitted to SSNIT without delay and penalty payments should be borne by the Coordinating Director and Finance Officer.

Un-redeemed bond for study leave with pay - GH¢107,000.05

500. Our review of staff files at Krowor Municipal Assembly revealed that Felix Kwamina Egyir Eshun, a Senior Development Planning Officer, was granted study leave with pay to study MSc. Development Technology at the Hiroshima University

in Japan for three years (September 2018 to October 2021). He was to return to the Assembly to serve a 5-year bond term in accordance with Paragraph 3 of the bond form or be made to pay the bond sum plus five percent interest on default.

501. We however noted that Felix Kwamina Egyir Eshun returned to work on 6 March 2022 to serve the five-year bond term with the Assembly, but resigned from his post on 29 July 2022, five months after his resumption of duty. The letter of resignation by the Officer dated 27 July 2022, stated that the reason for his resignation was Management's refusal to grant him additional leave without pay for a year after the expiration of the initial three years of study leave with pay.

502. Management of the Assembly in a letter dated 2 August 2022, referenced KB-HR/09/01/65 responded to Mr. Eshun's resignation letter demanding for redemption of his bond in the sum of GH₡113,800.05, inclusive of 5% interest of GH₡5,419.05. Felix Kwamina however, paid GH₵6,800.00 out of his liability leaving GH₵107,000.05 outstanding.

503. The action of Felix Kwamina Egyir Eshun had denied the Assembly the skills and knowledge acquired from his study and also loss of funds to the State through payment of salaries.

504. We recommended to Management to take the necessary steps, including legal action, to recover the amount of GH₡107,000.05 from Felix Kwamina Egyir Eshun into the Auditor-General's Recovery Account number 1018331470015 with Bank of Ghana.

Tax Irregularities

Failure to obtain VAT invoice - GH₵7,404.82.

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

506. We noted that La-Dade Kotopon Municipal Assembly paid GH₵61,924.16 for procurement of goods and services, which included a VAT amount of GH₵7,404.82 but the suppliers and service providers failed to issue VAT invoices in violation of the above provision of the VAT Act.

507. The non-issuance of VAT invoice would not compel the suppliers and service providers to remit the VAT amount of GH₵7,404.82 to the Commissioner-General of GRA.

508. We recommended that, in the absence of the VAT invoices to support the VAT paid, the amount of GH¢7,404.82 should be recovered from the suppliers and service providers involved, otherwise the Finance Officers should be made to refund the amount into the account of the Assembly.

Assets Management

Failure to register Land

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

510. On the contrary, we noted that two Assemblies failed to register and maintain documents on their landed properties to establish ownership. Details are provided below:

No	Assembly	No. of landed Properties
1	Accra Metropolitan	66
2	Ablekuma Central Municipal	3

511. As a result, some of the parcels of land had been encroached upon or taken over by private developers.

512. We recommended to Management of the Assemblies to acquire land title deed for all their landed properties for the avoidance of losses through litigation and encroachment, and also maintain a register of landed properties for monitoring and control.

Department of Agric

Missing motorcycles

513. Contrary to Section 52 of the PFM Act, 2016, (Act 921), we noted that two motorcycles with registration numbers M-19-GV-3910 and M-19-GV 968 of Ga South Municipal Agric Directorate were missing from the pool of motorcycles of the Department but the loss was not reported to the Police for their investigations to enable the necessary action to be taken.

No	Motorbike Registration No.	Brand	Date it occurred	Officer assigned to Motorbike	Circumstances leading to the loss of motorbikes
1.	M-19-GV-3910	Galaxy	11 Feb. 2021	Cochrane Okumko Palm	Officer got involved in an accident but kept long in attempting to find the whereabouts of the bicycle.

2.	M-19-GV-968	Derby	15 Feb. 2022	James Tetteh Doku	Stolen from abode.

514. The loss of the motorbikes to the Department would impair their monitoring and supervisory activities.

515. We recommended that Management should report the loss of the motorbikes to the Police and pursue the investigation to enable the necessary action to be taken to retrieve the bikes and sanction culpable officers.

North East Region

Introduction

516. 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.

517. We audited the books and accounts of the six Assemblies for the 2022 financial year and issued management letters thereon.

Financial Reporting

Submission of annual financial statements

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

Year	No. of Assemblies	Assemblies with Audited Financial Statements	No. of defaulting Assemblies	Percentage of Defaulting Assemblies
2020	6	6	0	0
2021	6	6	0	0
2022	6	6	0	0

Sources of income

519. The six Assemblies operated with a total income of GH¢42,205,510.19 during the year. This was made up of Internally Generated Funds (IGF), allocations of the District Assemblies Common Fund, Government Salary Grant and support from Ghana's Development Partners. The Assemblies reported an increase in income of GH¢8,145,543.58 over the 2021 figure of GH¢ 34,059,966.61.

IGF revenue performance

520. IGF revenue collected by the six Assemblies was GH¢798,780.56, this however indicates a drop of GH¢288,119.71 or 26.51 percent from the 2021 IGF revenue of GH¢1,086,900.27. Two of the six Assemblies recorded increases in their IGF revenues principally from land concessions, licenses and rates. West Mamprusi Municipal Assembly recorded the highest IGF of GH¢303,569.20 as against GH¢47,035.39 by Yunyoo-Nansua.

Assets and Liabilities

521. Total assets of the six Assemblies as at 31 December 2022 was GH¢78,901,322.29. This comprised Cash/Bank balances GH¢10,098,149.66, Investment GH¢49,343.01 and Debtors GH¢2,889,600.35. Three Assemblies reported liabilities totalling GH¢576,720.81.

522. 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

Uncollected Revenue – GH¢11,773.00

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

524. We noted that the East Mamprusi Municipal Assembly did not collect Business Operating Permit amounting to GH¢11,770.00 from 34 businesses and shops for the period January to December 2022.

525. This denied the Assembly funds needed for its operations.

526. We recommended that management should recover the outstanding permits of GH¢11,773.00 and pay same into the Assembly's IGF account.

Inefficient Revenue Collections – GH¢44,168.52

527. Contrary to regulation 46 of the Public Financial Management Regulations, 2019 (L.I2378), we noted that three revenue collectors of Chereponi District Assembly were paid a total salary of GH¢68,311.52 for the period under review, but they were only able to collect revenue of GH¢24,143.00 representing 35 percent of their salaries and a shortfall of GH¢44,168.52 to the Assembly. Details are provided below:

Name of revenue collector	Salary paid revenue collectors	Revenue collected	Variance
N.K Molalu	27,444.05	14,235.00	13,209.05
Edward Godzor	20,261.45	1,797.00	18,464.45
Anthony Bilchin	20,606.02	8,111.00	12,495.02
Total	**68,311.52**	**24,143.00**	**44,168.52**

528. The situation denied the Assembly the needed revenue for development.

529. We recommended that management of the Assembly 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.

Northern Region

Introduction

530. The Northern Region had 16 Assemblies comprising one Metropolitan, five Municipalities and 10 Districts. The list of the 16 Assemblies, their capitals, status and Legislative Instruments are given at Appendix A.

531. We audited the books and accounts of the 16 Assemblies for the 2022 financial year and issued management letters thereon.

Financial Reporting

Submission of annual financial statements

532. 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
2020	16	16	0	0
2021	16	16	0	0
2022	16	16	0	0

Sources of income

533. The 16 Assemblies operated with a total income of GH¢108,797,230.32 during the year as against GH¢105,420,213.71 in 2021 representing an increase of GH¢3,377,016.61. 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

534. The Assemblies collected a total IGF of GH¢7,329,686.81 which represented an increase of GH¢1,646,730.38 from the 2021 figure of GH¢5,682,956.43. Seven out of the 16 Assemblies reported increases with Tamale Metropolitan Assembly reporting the highest increase of GH¢901,278.07. The Assemblies collected IGF from, property rates, fees, licences, royalties and other miscellaneous sources for their recurrent expenditure.

Assets and Liabilities

535. The total assets of the 16 Assemblies as of 31 December 2021 was GH¢235,377,818.57. This comprised Cash/Bank balances of GH¢15,107,117.95, Investment of GH¢13,477,828.51 and Debtors of GH¢107,305.41. 14 Assemblies reported liabilities totalling GH¢4,564,766.31 as of 31 December 2022.

536. 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

Unpresented Value Books

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

538. Contrary to the above, 16 revenue collectors from two Assemblies could not produce for audit, 20 General Counterfoil Receipts booklets issued to them for revenue collection. Details are provided below:

No.	District	Number of Collectors	Number of GCRs
1	Nanumba South	11	14
2	Yendi Municipal	5	6

Total	**16**	**20**

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

540. We recommended that management of the two Assemblies should retrieve the GCR's without further delay failure of which the revenue collectors should be sanctioned.

Inefficient Revenue Collections – GH¢96,141.45

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

542. Our review of the performance of revenue collectors revealed poor performance of 8 collectors of two Assemblies. Total salaries paid to them from January to December 2022 was GH¢138,227.45 as against total revenue collected for the same period of GH¢42,086.00 representing 30 percent of their salaries resulting in a shortfall of GH¢96,141.45. Details are provided below:

No.	Assembly	No. of collectors	Total Annual Salary	Total Annual Collection	Variance
1	Kpandai District	5	95,845.76	34,448.00	61,397.76
2	Gushegu Municipal	3	42,381.69	7,638.00	34,743.69
	Total	**8**	**138,227.45**	**42,086.00**	**96,141.45**

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

544. We recommended that management of the Assemblies should enforce revenue targets for collectors and their collections should be commensurate with their salaries. We also recommended that disciplinary actions should be taken against non-performing collectors.

Failure to collect rent - GH¢35,710.00

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

546. We noted that two Assemblies failed to collect total rent of GH¢35,710.00 from 121 occupants in the Assemblies. Details are below:

No.	Name of District	Type of Revenue	Number of Defaulters	Amounts
1	Yendi Municipal	Bungalow Rent	47	17,950.00
2	Karaga District	Store rent	74	17,760.00

Total		**121**	**35,710.00**

547. This has denied the Assemblies of funds for their operations.

548. We recommended to management of the Assemblies to recover the rent of GH¢35,710.00 from the defaulting occupants and pay same into the Assemblies IGF accounts.

Oti Region

Introduction

549. The Oti Region had nine (9) Assemblies comprising three Municipalities and six Districts. The list of the nine Assemblies, their capitals, status and Legislative Instruments are given at Appendix A.

550. We audited the books and accounts of the nine Assemblies for the 2022 financial year and issued management letters thereon,

Financial Reporting

Submission of Annual Financial Statements

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

Year	No. of Assemblies	Assemblies with Audited Financial Statements	No. of defaulting Assemblies	Percentage of Defaulting Assemblies
2020	9	9	0	0
2021	9	9	0	0
2022	9	9	0	0

Sources of Income

552. The nine Assemblies operated with a total income of GH¢51,726,221.55 which represented an increase of GH¢14,629,279.29 or 39 per cent from the 2021 figure of GH¢37,096,942.26. 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.

553. The nine Assemblies collected total IGF of GH¢3,164,332.44 during the year. This represented an increase of GH¢876,387.35 from the 2021 collection of GH¢2,287,945.09. All nine Assemblies reported increases except Krachi West, recording a decrease of GH¢3,052.80 from the 2021 figure.

554. The Assemblies collected IGF from, property rates, fees, licenses, royalties and other miscellaneous sources for their recurrent expenditure.

Assets and Liabilities

555. Total assets of the nine Assemblies as at 31 December 2022 was GH¢99,857,267.65. This comprised Cash/Bank balances GH¢5,799,767.30, Investment (GH¢195,307.46) and Debtors (GH¢548,035.75). The nine Assemblies recorded liabilities totalling GH¢3,539,890.18 as at 31 December 2022 with Nkwanta North reporting the highest liability of GH¢1,566,737.99.

556. 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

Rent Defaulters - GH¢91,067.00

557. 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.

558. We noted that three Assemblies failed to collect rent of GH¢91,067.00 from 83 occupants of the Assemblies properties. Details attached below:

No.	Assembly	Number of Defaulters	Amount
1	Nkwanta South Municipal	37	9,315.00
2	Nkwanta North District	6	3,400.00
3	Jasikan Municipal	40	78,352.00
Total		**83**	**91,067.00**

559. The lapse created a revenue generation gap, which made it difficult for the three assemblies to raise adequate revenue to finance their operations.

560. We recommended for the immediate recovery of the rent arrears from the salaries and other cash entitlements of the defaulters and same paid into the respective IGFs' accounts of the Assemblies.

Unpresented Payment Vouchers - GH¢3,749.00

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

562. Contrarily, management of the Nkwanta South Municipal Assemblies could not present payment vouchers amounting to GH¢3,749.00 for our audit review. Details are provided below:

No.	PVs Date	PV No.	Details	Amount GH¢
1	12/1/2022	02/01/22	Out of station allowance	520.00
2	10/8/2022	03/08/22	Payment of T&T	1,000.00
3	25/9/2022	25/09/22		1,729.00
4	21/9/2022	26/09/22		500.00
Total				**3,749.00**

563. Management could not assign any reason for the lapse.

564. This could lead to misappropriation of funds belonging to the assembly.

565. We recommended that the amount should be recovered and paid into the assembly's IGF account.

Unpresented GCRs - 12 booklets

566. Contrary to section 11 of the Audit Service Act 2000, (Act 584), five revenue collectors and an official of Nkwanta South Municipal Assembly could not produce for audit, 12 GCR booklets issued to them for revenue collection. Details are provided below:

Date of Issue	Serial #s	Qty	Issue to
6/20/2022	3864901 - 3865000	1	Elizabeth Ahinkan
7/27/2022	3865401 - 3865500	1	David Abasah
7/27/2022	3865701 - 3865800	1	Awal Yerimah Zakery
8/16/2022	3866001 - 3866300	3	Diana Afferdope
8/24/2022	3867101 - 3867300	2	Diana Afferdope
2/8/2022	3861701 - 3861800	1	MFO
8/26/2022	3867301 - 3867400	1	MFO
10/26/2022	3867401-3867500	1	MFO
6/3/2022	3864701 - 3864800	1	Nyame Alex
Total		**12**	

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

568. We recommended that management of the Nkwanta South Municipal Assembly should retrieve the GCR's without further delay failure of which the revenue collectors should be sanctioned.

Unaccounted Revenue - GH¢13,985.00

569. Regulation 50 of the Public Financial Management Regulation states "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."

570. Contrary to the above regulation, 13 revenue collectors of two Assemblies could not account for revenue collected amounting to GH¢13,985.00. Details are provided below:

No	Name of revenue collector	GCR No.	Amount collected	Amount deposited	Difference
	Nkwanta South Municipal				
1	Bawah Gradimah	9202001-9202062	786	-	786.00
		9202290-9202300	620		620.00
2	Bulumbo Kwame	Market ticket (27037001 – 2703800)	1,000.00	550.00	450.00
3	Mborty Nampare	Market ticket (6178001-6179000)	1,000.00		1,000.00
4	7 collectors	Market tolls	7,700.00	-	7,700.00
	Kadjebi District				
1	Kafui Worglo	5490733 – 5490800	2,175.00	1,650.00	525.00
2	Alex Kpakpo	1946301 – 1946400	6,414.00	5,000.00	1,414.00
3	Daniel Agbenu	5490301-5490383	2,035.00	545.00	1,490.00
	Total		**21,730.00**	**7,745.00**	**13,985.00**

571. The act could lead to loss and leakage of revenue due the Assemblies, thus impeding the assemblies' developmental drive.

572. We recommended that management of the Assemblies should promptly recover the amount of GH¢13,985.00 from the revenue collectors and pay same into their respective IGF accounts.

Penalty for delay in remitting mandatory pension contributions - GH¢4,383.20

573. Section 3(3) of the National Pensions Act, 2008, (Act 766), (as amended), requires 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.

574. We however noted that management of the Krachi Nchumuru delayed in remitting deductions of employees' contributions to SSNIT, resulting in the imposition of a penalty of GH¢4,383.20 on the assembly, which was duly paid out of its meagre IGF funds.

575. This has led to loss of funds to the Assembly.

576. We recommended that the amount of GH¢4,383.20 should be jointly refunded by the DCD and DFO into the Assembly's IGF account.

Unsubstantiated Payments - GH¢33,105.00

577. Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), requires that a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of 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.

578. Contrarily, management of Krachi West Municipal Assembly paid GH¢33,105.00 on three payment vouchers for various expenses without expenditure supporting documents to authenticate the payments. Details are provided below:

Date	P.V. No.	Payee	Details	Amount GH¢
10-02-2022	02/02/22	MCD	Payment for organizing meeting physical planning	1,500.00
12-02-2022	04/02/22	MCD	Payment of sundry expenses	24,486.00
11-02-2022	05/02/22	MCD	Payment of sundry expenses	7,119.00
	Total			33,105.00

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

580. Management attributed the irregularity to oversight on the part of the Municipal Finance Officer (MFO).

581. We recommended that the amount of GH¢33,105.00 should be recovered from the Coordinating Director and the Finance officer and same paid into the Assembly's IGF Account.

Savannah Region

Introduction

582. 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.

583. We audited the books and accounts of all the seven Assemblies for the 2022 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

584. 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
2020	7	7	0	0
2021	7	7	0	0
2022	7	7	0	0

Sources of income

585. The seven Assemblies operated with a total income of GH¢42,670,702.32 in 2022. This was made up of Internally Generated Funds (IGF), allocations of the District Assemblies Common Fund, Government Salary Grant and support from Ghana's Development Partners. The Assemblies reported an increase in income of GH¢6,242,600.64 over the 2021 figure of GH¢36,428,101.68.

IGF revenue performance

586. The seven Assemblies collected total IGF of GH¢3,010,820.70 during the year. This represented an increase of GH¢245,053.50 from the 2021 collection of GH¢2,765,767.20. Four Assemblies namely; Bole, East Gonja, North Gonja and North East Gonja reported decreases totalling GH¢337,093.23 from the 2021 figure.

Assets and Liabilities

587. Total current assets of the seven Assemblies as at 31 December 2022, was GH¢66,472,460.97. This comprised Cash/Bank balances GH¢5,159,432.60, Investment GH¢752,413.83 and Debtors GH¢52,249.66. None of the seven Assemblies ended the year with overdrawn bank balance.

588. 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

Uncollected rent – GH¢22,310.00

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

590. On the Contrary, we noted that three Assemblies did not collect rent totaling GH¢22,310.00 from 133 occupants of their properties. Details are shown below:

No.	Assembly	No. of defaulters	Amount
1	East Gonja Mun.	1	9,000.00
2	Bole District	109	7,790.00
3	West Gonja Municipal	23	5,520.00
Total		133	22,310.00

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

592. We recommended that management of the three assemblies should recover the amount owed from the defaulters and also strengthen monitoring and supervision over collection of rent.

Unpresented Payment vouchers – GH¢67,293.68

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

594. Contrary to the above provision, management of two assemblies could not produce for our audit, 13 payment vouchers with a face value of GH¢67,293.68 from their IGF accounts during the period under review. Details below:

No.	Name of Assembly	No. of PV	Amount
1	North East Gonja District	4	44,270.00
2	West Gonja Municipal	9	23,023.68
	Total	**13**	**67,293.68**

595. This could lead to misappropriation and misapplication of funds of the Assemblies.

596. We recommended to management of the Assemblies to recover the amount of GH¢67,293.68 from the payees and pay same into the IGF account of the respective Assemblies.

Upper East Region

Introduction

597. The Upper East Region had 15 Assemblies in 2022 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.

598. We audited the books and accounts of all the 15 Assemblies for the 2022 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

599. For the 2022 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
2020	15	15	0	0
2021	15	15	0	0
2022	15	15	0	0

Source of Income

600. The total income received by the 15 Assemblies in 2022 was GH¢111,611,603.76. 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

601. The 15 Assemblies collected total IGF of GH¢6,211,052.39 during the year. This represented an increase of GH¢841,956.87 from the 2021 collection of GH¢5,369,095.52. Six Assemblies namely; Bawku Municipal, Bolgatanga Municipal, Garu, Binduri, Pusiga and Talensi Districts reported decreases totalling GH¢632,986.30 from the 2021 figure.

Assets and Liabilities

602. Total current assets of the 15 Assemblies as at 31 December 2022, was GH¢545,239,898.73. This comprised of Cash/Bank balances GH¢25,464,224.50, Investments in Equity and unrecovered Poverty Alleviation Fund of GH¢964,348.25 and Debtors of GH¢1,570,320.00. None of the 15 Assemblies ended the year with an overdrawn bank balance.

Management Issues

Cash Irregularities

Uncollected revenue – GH¢164,848.50

603. Regulation 46 of the Public Financial Management Regulation, 2019 LI 2378 requires Principal Spending Officer to ensure that revenue is efficiently collected.

604. We however noted that the management of five Assemblies did not collect revenue totalling GH¢164,848.50 in respect of fees, rent, business operating permits, and property rates arrears. Details are provided below:

No	Assemblies	Type of Revenue	Amount
1	Builsa North Municipal Assembly	Fees	600.00
		BOP	10,475.00
		Rates	13,500.00
2	Bolga East District Assembly	Fees	97,251.50
		BOP	15,400.00
3	Bolgatanga Municipal – Public Works Department	Rent	9,300.00
4	Builsa South District	Rent	2,000.00
5	Garu District	Fees	16,322.00
	Total		**164,848.50**

605. The situation has denied the Assemblies funds needed for their operations.

606. We recommended that the management of the five Assemblies should recover the amount owed from the defaulters and also strengthen the Assemblies' revenue collection mechanisms.

Unaccounted revenue - GH¢47,230.79

607. 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 lodged in gross within 24 hours in the designated account.

608. On the contrary, we noted that out of a total amount of GH¢183,541.32 collected by three Assemblies, only GH¢136,310.53 was accounted for leaving a balance of GH¢47,230.79 not accounted for. Details are provided below:

District	Number of collectors	Type of Revenue	Amount Collected	Amount Accounted for	Difference
Nabdam District	2	Rent, Rates & Fees etc.	13,334.00	12,263.00	1,071.00
Builsa North Municipal	1	Rent, Rates & Fees etc.	124,207.32	112,297.53	11,909.79
	1	Plot registration & others	13,140.00	-	13,140.00
Bolgatanga Municipal -Public Works department	1	Rent Revenue	24,120	8,520.00	15,600.00
Bolgatanga Municipal	8	Public Toilet Fees	8,740.00	3,230.00	5,510.00
Total			**183,541.32**	**136,310.53**	**47,230.79**

609. This has denied the Assemblies revenue for their operations.

610. We recommended that the total amount of GH¢47,230.79 should be recovered from the revenue collectors and the officers and same paid into the IGF accounts of the respective Assemblies.

Inefficient revenue collection - GH¢44,678.22

611. Regulations 46 of the Public Financial Management Regulations, 2019 (L.I 2378) requires the Principal Spending Officer of a covered entity to ensure non-taxed revenue is efficiently collected.

612. We noted that 3 revenue collectors of Garu District Assembly were paid a total annual salary of GH¢56,415.22. However, they were able to collect only GH¢11,737.00 resulting in a negative variance of GH¢44,678.22. Details are provided below:

Revenue Collector	Rank	Staff ID	Total salary paid for the year	Total revenue collected	Variance
Jonah Asaan Ayabil	Revenue Collector	899206	20,372.58	5,271.00	15,101.58
Sally A. Ayambila	Revenue Inspector	849053	20,033.14	6,466.00	13,567.14
Memunatu Afidigi Ndago	Higher Revenue Inspector	891706	16,009.50		16,009.50
	Total		56,415.22	11,737.00	44,678.22

613. All three revenue collectors blamed the anomaly on the unwillingness of business operators to pay their levies.

614. There is therefore no value for money in the collection of the revenue.

615. 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 utilized.

Tax irregularities

Failure to withhold taxes on allowances and ex-gratia GH¢3,755.00

616. Section 116 of the Income Tax Act, 2015, (Act 896) requires a resident person to withhold tax at the rate of ten percent (10%) as provided for in paragraph 8 of the First Schedule where that person pays allowances to a resident director, manager, trustee or board member of a company or trust.

617. We noted that the Kassena Nankana Municipal Finance Officer did not withhold tax on allowances and ex-gratia totalling GH¢3,755.00 from a total payment of GH¢37,550.00 to GRA. Details are provided below:

PV Number & Date	Details of payment	Payee	Gross Amount	Tax Amount (10%)
KNMA/ GR/09/01/22 of 01/09/22	Being payment of Ex-Gratia of Hon. Assembly members	Hon. Patrick Azubire Abane and 17 others	15,000.00	1,500.00
KNMA/ GR/09/05/22 of 13/09/22	Being payment for sitting allowance to tender committee members during meeting	Hon. Adongo Joseph and 15 others	2,550.00	255.00
KNMA/ IGF/08/09/22 of 29/08/22	Payment of former Assembly members ex-gratia	Hon. Samuel Demarah and 29 others	20,000.00	2,000.00
Total			**37,550.00**	**3,755.00**

618. This could lead to loss of funds to the state.

619. We recommended that the Finance Officer should personally pay the undeducted tax of GH¢3,755.00 to GRA and recover from the payees.

Payroll Irregularities

Payment of unearned salaries - GH¢62,613.31

620. Regulations 92 of the Public Financial Management Regulations, 2019 (L.I 2378) requires that, it is the responsibility of a Principal Spending Officer of a covered entity to ensure the immediate stoppage of payment of salary to Public Servants and notify the Controller and Accountant General in circumstances which include retirement of an employee.

621. Management of three Assemblies did not cause the stoppage of salaries to four separated staff causing the payment of unearned salaries amounting to GH¢62,613.31. Details provided below:

MMDA	No. of Staff	Period	No. of months	Total Unearned salary	Reason
Bawku West District	1	July & August	2	3,039.00	Retired
Bolgatanga Municipal	2	January to September	10	26,504.05	Retirement/ Vacated post
Pusiga District - Dept. of Agriculture	1	December 2020 to March 2022	16	33,070.26	Vacated post
Total				**62,613.31**	

622. This could result in loss of funds to the state.

623. We recommended that, the Coordinating Directors and Finance Officers of the Assemblies should recover the amounts from the staff and pay same into Auditor Generals Recoveries Account number 1018331470015 at the Bank of Ghana.

Upper West Region

Introduction

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

625. 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).

Financial Reporting

Submission of Financial Statement

626. 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
2020	11	11	0	0
2021	11	11	0	0
2022	11	11	0	0

Sources of Incomes

627. The 11 Assemblies operated with a total income of GH¢73,894,199.36 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¢73,894,199.36 represented an increase of GH¢14,123,337.94 or 24 percent as compared to GH¢59,770,861.42 in 2021.

IGF Revenue Performance

628. The 11 Assemblies collected total IGF revenue of GH¢4,178,477.50 as against GH¢4,093,477.59 in 2021 representing an increase of GH¢84,999.91. Five Assemblies namely; Daffiama-Bussie-Issa, Nadowli Kaleo, Sissala East, Sissala West and Wa East reported decreases totalling GH¢ (181,989.99) from the 2021 figure.

Assets and Liabilities

629. The assets of the Assemblies were made up of cash and bank balances of GH¢17,524,783.01, investments GH¢351,668.63 and debtors GH¢593,200.43. Total liabilities of the Assemblies also stood at GH¢1,346,533.33.

Management issues

Cash Irregularities

Revenue not accounted for GH¢8,959.60

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

631. Contrarily, six revenue collectors from two Assemblies failed to account for revenue collected totalling GH¢8,959.60. Details are provided below:

No.	Assembly	Number of Collectors	Amount
1	Wa West District	2	3,659.60
2	Jirapa Municipal	4	5,300.00
	Total	**6**	**8,959.60**

632. This has denied the Assemblies of funds for their operations.

633. We recommended that the District Coordinating Directors of the two Assemblies should retrieve the amount of GH¢8,959.60 from the revenue collectors and pay same into the respective IGF accounts of the Assemblies.

Poor revenue performance GH¢565,297.77

634. Regulations 46 of the Public Financial Management Regulations, 2019 (L.I 2378), requires the Principal Spending Officer of the covered entity to efficiently and effectively collect all internally generated funds due the entity.

635. Two Assemblies performed poorly in collecting Internally Generated Funds (IGF) for the year 2022. The Assemblies collected a total of GH¢243,268.73 as against budgeted Revenues of GH¢808,566.50 leaving a negative variance of GH¢565,297.77. Details are provided below:

No.	Assembly	Budgeted	2022 Collection	Variance
1	Wa West District	158,566.50	50,175.27	108,391.23
2	Lawra Municipal	650,000.00	193,093.46	456,906.54
	Total	**808,566.50**	**243,268.73**	**565,297.77**

636. This eventually resulted in overreliance on the District Assemblies Common Fund account to meet recurrent expenditures.

637. We recommended management to take appropriate measures to ensure that revenue due the Assemblies are collected and accounted for.

Failure to gazette Assembly by-laws and fee fixing resolution.

638. 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.

639. We however noted that the by-laws and Fee Fixing Resolution of the Wa East District Assembly for the year 2022 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.

640. The District Finance Officer, Mr. Bog Clement explained that the fees charged and collected by the Assembly have not been gazetted but failed to give a reason for the anomaly.

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

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

Unpresented General Counterfoil Receipt

643. 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.

644. We noted that one revenue collector Named Ibrahim of Lambussie District Assembly who was issued with a General Counterfoil Receipt (GCR) book on 7/9/2021 with serial number 1701701-1701800 failed to return and account for the revenue collected to the Assembly.

645. This could result in misappropriation of revenue and the Assembly denied resources for its operations.

646. We recommended that management of Lambussie District Assembly should retrieve the GCR's without further delay failure of which the revenue collectors should be sanctioned.

Leaflets of GCR'S not accounted for

647. 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.

648. Our examination of General Counterfoil Receipt (GCR) booklet number 1659501 -1659600 issued to Mr. Thomas Tanguo a revenue collector at the Fielmuo Area Council revealed that original leaflets with serial numbers 1659589, 1659590 and 1659591 (Receipt to be handed to payer) had been torn out leaving only blank audit and office copies (duplicate and triplicate) in the booklet. The three leaflets have thus not been accounted for.

649. Mr. Thomas Tanguo could not assign any reasons for the lapse.

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

651. We recommended that the Finance Officer and Coordinating Director should ensure that the three leaflets are retrieved from the collector with sanctions to serve as deterrent. Also, management should report the loss of the GCR leaflets to the Police.

Casual workers paid below the minimum wage rate

652. Section 76 of the Labour Act 2003, (Act 651) directs that an employer shall pay a casual or temporary worker the minimum monthly remuneration which is obtained by approved daily minimum wage multiplied by twenty-seven. The approved minimum wage for 2022 was pegged at GH¢13.53 per day.

653. Contrary to the above, 20 temporary staff of the Sissala West District Assembly were paid annual salaries totaling GH¢35,612.40 instead of total National minimum wage of GH¢87,674.40 leading to underpayment of GH¢52,062.00. Find summary below:

No. of Employee	Annual Minimum Wage	Annual Wages Paid	Amount Below Minimum Wage
20	87,674.40	35,612.40	52,062.00

654. Payment of salary below the minimum wage could lead to poor staff morale and could also result in legal tussle.

655. We recommended that Management should ensure that casual workers of the Assembly are paid at least the minimum wage.

Unrecovered Rent - GH¢49,065.00

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

657. We however noted that three Assemblies could not collect rent totaling GH¢49,065.00 from 88 occupants of the Assemblies' bungalows and other offices. Details are provided below:

Assembly	No. of Occupants	Amount
Jirapa Municipal	40	19,450.00
Lawra Municipal	33	22,295.00
Sissala East District - Department of Agric, Tumu	15	7,320.00
Total	**88**	**49,065.00**

658. The Assemblies have been deprived of the needed revenue to undertake their programmes including renovation of buildings.

659. We recommended to management to deploy effective and efficient rent recovery mechanisms to collect the rent arrears.

Volta Region

Introduction

660. The Volta Region had 18 Assemblies comprising seven Municipalities and 11 District. The list of the 18 Assemblies, their Legislative Instruments, District Capitals and status are given as Appendix 'A'.

661. We audited the books and accounts of the 18 Assemblies for the 2022 financial year and issued Management letters thereon.

Financial Reporting

Submission of annual financial statements

662. Seventeen out of the 18 Assemblies submitted their 2022 financial statements for audit in compliance with Section 80 of the PFM Act, 2016 (Act 921). This represented a 94 percent performance as against 100 percent for 2021. We, however, could not validate the financial statements of Central Tongu District Assembly due to non-submission.

Year	No. of Assemblies	Assemblies with audited financial statement	No. defaulting Assemblies	Percentage of defaulting Assemblies
2020	18	18	Nil	0
2021	18	18	Nil	0
2022	18	17	1	6

Sources of Income

663. The 17 Assemblies operated with a total income of GH₵118,914,964.43 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

664. The Assemblies collected a total IGF of GH¢13,126,967.52 during the year. This represented a rise of GH¢1,560,703.73 or 13.5 percent over 2021 figure of GH¢11,566,263.79. The IGF collections of the Assemblies were from property rates, fees, licenses, royalties and other miscellaneous sources.

Assets and Liabilities

665. Total assets of the 17 Assemblies as at 31 December 2022 was GH¢196,394,798.12 whilst total liabilities amounted to GH¢16,614,911.12 resulting in net assets of GH¢179,779,887.00. The assets comprised non-current assets of GH¢176,903,238.36, cash/bank balances of GH¢16,631,640.05, investment of GH¢1,284,881.62 and receivables of GH¢1,575,038.09**.**

666. The income, IGF, bank balances, investments, receivables and payables in the books of the 17 Assemblies are provided in Appendices 'B' to 'D'.

Management Issues

Cash Irregularities

Unaccounted revenue - GH¢54,398.40

667. Regulation 46 of the PFMR, 2019 (LI 2378), requires a principal spending officer to ensure that revenue is collected efficiently and promptly lodged into the designated accounts.

668. Contrary to the above Regulation, three Assemblies could not account for a total revenue collection of GH¢54,398.40 due to poor supervision over revenue collectors. Details are provided below:

No.	Assembly	Amount
1	North Tongu	5,732.00
2	Central Tongu	45,003.40
3	Agotime-Ziope	3,663.00
	Total	**54,398.40**

669. This led to loss of revenue of GH¢54,398.40 to the Assemblies.

670. We recommended to Management of the five Assemblies to recover the amount of GH¢54,398.40 from the revenue collectors involved with sanctions, failure of which the amount should be recovered from the Coordinating Directors, Finance Officers and the Revenue Superintendents into the IGF accounts of the Assemblies. To prevent future loss of revenue to the Assemblies, we recommended that Management of the

Assemblies should strengthen their supervision and control over revenue management.

Unsupported payments – GH¢7,331.76

671. Regulation 78 of PFMR, 2019 (LI 2378) requires a Principal Spending Officer of a covered entity to be 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.

672. On the contrary, we noted that Management of Anloga District Assembly made payments totalling GH¢7,331.76 for fuel and lubricants without fuel receipts as provided below.

PV No. & Date	**Payee**	**Purpose**	**Amount**	**Outstanding Document**
GR/67/10/22 of 05/10/22	Goil (Setordzi Victor)	Fuel for May and June 2022	5'631.76	Fuel receipt
GR/67/10/22 of 27/10/22	Goil (John Kuleveme)	Fuel and Lubricant for Official vehicle	1,700.00	Fuel receipt
Total			**7,331.76**	

673. In the absence of the relevant supporting documents, we could not authenticate whether the funds were used to fund activities of the Assembly and therefore recommended that the Coordinating Director and Finance Officer should be held liable for the refund of the amount of GH¢7,331.76 into the IGF account of the Assembly.

Unpresented General Counterfoil Receipts

674. Regulation 147 of the PFMR, 2019 (LI 2378) requires a principal spending officer to be responsible for the efficient control of the value books of the covered entity.

675. The Finance Officers of four Assemblies however did not present 87 GCRs detailed below for audit.

No.	**Assemblies**	**No. of GCR**
1	North Tongu	17
2	Central Tongu	9
3	Agotime-Ziope	2
4	Keta	59
	Total	**87**

676. Consequently, the unknown amount of revenue which would have been collected with the GCRs may not be realized by the Assemblies.

677. For failing to account for the value books, we recommended that the average value of collection per GCR booklet for the period should be computed for each of the 87 unpresented GCRs and the total amount recovered from the revenue collectors involved with sanctions, otherwise the Coordinating Directors, Finance Officers and Revenue Superintendents should be held liable to refund the amount involved into the IGF accounts of the Assemblies. To avoid future losses, we recommended that Management should strengthen their oversight responsibilities over revenue management.

Uncollected revenue GH¢239,981.15

678. Contrary to Regulation 32 of the PFMR, 2019, (LI 2378) Management of two Assemblies failed to collect revenue of GH¢239,981.15 during the period under review. Details are provided below:

No.	Assembly	Amount
1	North Dayi	25,900.00
2	Keta	214,081.15
	Total	**239,981.15**

679. This denied the Assemblies of GH¢239,981.15 revenue to support their operations.

680. We recommended that, if routine recovery measures fail to yield results, legal action should be taken against the defaulters for recovery of the amount of GH¢239,981.15. We also recommended that Management should strengthen their internal controls over revenue collection to prevent such recurrences.

Unpaid rent - GH¢80,166.00

681. Regulation 32 of the PFMR, 2019 (LI 2378) indicates among others that, the Principal Spending officer of each covered entity should take effective and appropriate steps to collect money due to the covered entity.

682. We however noted that 76 occupants of residential buildings of two Assemblies owed a total rent amount of GH¢43,235.00 for periods between one and 24 months as shown below.

No	Assembly	No. of Occupants	Number of months	Amount
1	Akatsi South	28	1-24	10,520.00
2	South Tongu	48	2-24	32,715.00
	Total	**76**		**43,235.00**

683. We also noted that occupants of market sheds in Battor and Juapong in the North Tongu District owed a total rent of GH¢36,931.00.

684. The Assemblies were denied revenue that could have been used to renovate the bungalows in times of deterioration and also for expansion of the market sheds.

685. We recommended to Management of Akatsi South and South Tongu Assemblies to put in place measures, including obtaining standing orders from the defaulters to their banks for monthly repayments of the rent amount of GH¢43,235.00 to the Assemblies. We also recommended to Management of North Tongu District Assembly to take the necessary pragmatic action and recover the GH¢36,931.00 rent owed from the occupants of the market sheds.

Un-presented payment vouchers - GH¢44,374.00

686. Regulation 82 of the PFMR, 2019 (LI2378) requires that a payment by a covered entity shall be accompanied with a payment voucher authorized by the head of accounts and approved by the Principal Spending Officer.

687. In violation of the above Regulations two Assemblies failed to produce 29 payment vouchers amounting to GH¢44,374.00 for audit. Details are provided below.

No.	Assembly	No. of PVs	Details	Amount
1	Central Tongu	24	General recurrent expenditure taxes	38,510.00
2	Agotime-Ziope	5	Money Released for Fuel and Battery for Vehicle GW 6687-W and Changer for GN 3154-Y and Local Travel Cost, Release of Fund Towards Construction of Animal Market, (WHT Ded) to GRA	5,864.00
	Total	**29**		**44,374.00**

688. We could as a result, not authenticate whether the expenditure was incurred to the benefit of the Assemblies.

689. In the absence of justification of the expenditure, we recommended that the amount of GH¢44,374.00 should be refunded by the Coordinating Directors and Finance Officers into the IGF account of the Assemblies.

Outstanding revenue from Business Operating Permit - GH¢20,230.00

690. Contrary to Regulation 32 of the PFMR, 2019 (LI 2378), our review of records of Hohoe Municipal Assembly revealed that 29 businesses had not paid their Business Operating Permits of GH¢20,230.00 due the Assembly.

691. The Assembly would not be able to execute its programmes when earmarked revenues are not paid.

692. We recommended that pragmatic measures should be adopted to collect all BOP revenue from the defaulting businesses.

Unpaid judgement debt – GH¢34,603.14

693. Section 7 (1a) & (2) of the PFM Act, 2016 (Act 921) requires that a Principal Spending Officer of a covered entity shall ensure the regularity and proper use of money appropriated in that covered entity. The Principal Spending Officer shall establish an effective system of risk management and internal control in respect of the resources and transactions of a covered entity.

694. We noted that the Hohoe Municipal Assembly demolished a property belonging to Mercy Foli, who took the matter to the High Court in Ho in suit No. E12/26/2015 and won the case. The Court as a result, awarded total judgement debt of GH¢34,603.14 including interest of GH¢20,797.14, against the Assembly, which was yet to be paid.

695. Consequently, the Assembly lost an amount of GH¢34,603.14 which could have been used to fund its earmarked programmes, and the delay in payment of judgement debt could lead to penalties resulting in further losses to the Assembly.

696. We recommended immediate settlement of the debt for the avoidance of additional cost to the Assembly. We also recommended sanctions against the officers whose actions led to the judgement debt, whilst measures are put in place to avoid recurrence.

Procurement and Store Irregularities

Fuel purchases not accounted for - GH¢17,549.92.

697. Contrary to Section 7 of the PFM Act, 2016 (Act 921), Management of two Assemblies did not account for fuel purchased amounting to GH¢17,549.92 in their vehicle logbooks. Details are provided below:

No.	Assembly	No of PVs	Amount
1	Agotime-Ziope	6	9,200.00
2	Anloga	21	8,349.92
Total		**27**	**17,549.92**

698. As a result, we could not authenticate whether the fuel was used in the interest of the Assemblies.

699. We recommended that the amount of GH¢17,549.92 should be recovered from the Coordinating Directors, Finance Officers and Transport Officers for failing to account for the expenditure and internal control over fuel management should be strengthened to prevent recurrence of the anomaly.

Tax Irregularities

Withheld taxes not remitted - GH¢4,173.00

700. Contrary to Section 117 of the Income Tax Act, 2015 (Act 896), we noted that two Assemblies failed to remit withheld taxes totalling GH¢4,173.00 on 16 payment vouchers to the Ghana Revenue Authority.

No.	Name of Assembly	No. PVs	Amount not remitted
1	South Tongu	12	1,447.00
2	Central Tongu	4	2,726.00
	Total	**16**	**4,173.00**

701. As a result, the state stood the risk of not meeting her tax revenue targets and might also lead to penalty payments resulting in a loss to the Assemblies.

702. We recommended that, the taxes should be paid to GRA and the Coordinating Directors and Finance Officers should be held liable for any penalties.

Assets Management

Abandoned Assembly vehicles

703. Section 52 of PFM Act, 2016 states among others that a Principal Spending Officer of a covered entity shall be responsible for the assets of the institution under his care and shall ensure that proper control systems exist for the custody and management of the assets.

704. Our review however revealed that 22 vehicles of four Assemblies had been abandoned for periods ranging between 1 and 4 years and were at the mercy of the weather. Details are provided below:

No.	Assembly	No. of Vehicles	Registered No.	Type of Vehicle	Duration
1	North Dayi District	4	GC 2075-18	Nissan Patrol (Safari)	1 year
			GT 2337-U	Nissan Hardbody	Over 4 years
			GR 215	Grader (XCMG)	Over 4 years
				Foton Tractor	Over 5 years
2.	Ho Municipal District	6	GV 436-17	Bus	1-2 years
			GV 577-U	Tipper truck	
			GE 4658-X	Single cabin pick-up	
			GV 6294-V	Tractor	
			GN 366-Y	Pick-up	
3	Ho West District	2	GC 2238-19	Nissan Patrol (Safari)	4 years
			GR 215	Grader (XCMG)	
4	Hohoe Municipal	10	GN 6124-Y	White Ford	1-4 years
			GR 8603-09	Volvo Tipper Truck –Short	
			GW 5159-V	Farmtrac Red Refuse Truck	
			GE 7172-09	Volvo Payloader	
			GC 5713-Z	Volvo Grader	
			GR 1664-R	Nissan White Revenue Pick Up	
			GC 5723-Z	Volvo Back Hole	
			GV 8198-C	Sisu Refuse Truck	
			GV 8199-C	Orange Cesspit Emptier	
	Total	**22**			

705. The Lack of vehicles would hamper the operations of the Assemblies and also leaving them to vagaries of the weather would result in further deterioration.

706. We recommended to Management of the Assemblies to set up boards of survey to identify the unserviceable vehicles and dispose them off in line with existing laws whilst action is taken to repair those found to be serviceable.

Western Region

Introduction

707. The Western Region had 14 Assemblies in 2022 comprising one Metropolitan, seven Municipalities and six Districts. The list of the 14 Assemblies, their Legislative Instruments, District Capitals and status are provided in Appendix 'A'.

708. We audited the books and accounts of all the 14 Assemblies for the 2022 financial year and issued management letters thereon.

Financial Reporting

Submission of annual financial statements

709. All the 14 Assemblies submitted their 2022 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 statement	No. defaulting Assemblies	Percentage of defaulting Assemblies
2020	14	14	Nil	0
2021	14	14	Nil	0
2022	14	14	Nil	0

Sources of Income

710. The 14 Assemblies received total income of GH¢191,943,952.80. 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

711. The Assemblies collected total IGF of GH¢67,965,562.41 as against GH¢51,083,714.92 in 2021. This resulted in a revenue increase of GH¢16,881,847.49 or 33.05 percent over the previous year's figure. The revenue collections were made up of rates, rent, fees, fines, licenses etc.

Assets and Liabilities

712. Total assets of the 14 Assemblies as at 31 December 2022 was GH¢255,092,677.25 whilst total liabilities amounted to GH¢16,569,014.20 resulting in net assets of GH¢238,523,663.05. The assets comprised non-current assets of GH¢229,675,137.22, cash/bank balance of GH¢22,086,780.14, investment of GH¢344,540.00 and receivables of GH¢2,986,219.89.

713. The income, IGF, bank balances, investments, receivables and payables in the books of the 14 Assemblies are provided in Appendices 'B' to 'D'.

Management Issues

Cash Irregularities

Unsubstantiated payments GH¢5,000.00

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

715. We however noted that Management of Wassa East District Assembly made payments of GH¢5,000.00 via payment voucher number 20/2/21 and dated 4 March 2022 to the National Cathedral Secretariat but failed to attach a receipt to acquit the transaction. Our checks from the National Cathedral website revealed that the Assembly's name was not listed as part of the institutions that made donations to the Secretariat.

716. This cast doubt on the genuineness of the expenditure leading to a loss of GH¢5,000.00 to the Assembly.

717. We recommended that, the Chief Executive, Coordinating Director and Finance Officer should refund the amount of GH¢5,000.00 to the Assembly.

Revenue not accounted for – GH¢64,535.00

718. Regulation 46 of the PFMR 2019, (L.I. 2378) states that a Principal Spending Officer of a covered entity shall ensure that revenue is efficiently collected and lodged in gross into the designated bank account.

719. We however noted that 33 revenue collectors of four Assemblies accounted for revenue amounting to GH¢374,993.15 out of GH¢439,528.14 collected in the year under review, leaving GH¢64,535.00 not accounted for. Details are provided below:

No	Assembly	No of Collectors	Total Collection	Amount accounted for	Amount Outstanding
1	Effia-Kwesimintsim	12	47,664.00	39,567.00	8,097.00
2	Ellembele	12	369,489.14	331,958.14	37,531.00
3	Nzema East	4	5,990.00	860.00	5,130.00
4	Shama	5	16,385.00	2,608.00	13,777.00
	Total	**33**	**439,528.14**	**374,993.15**	**64,535.00**

720. As a result, this led to a loss of GH¢64,535.00 to the Assemblies which could have been used to implement their approved activities.

721. We recommended recovery of the amount of GH¢64,535.00 from the revenue collectors involved with sanctions, otherwise the amount should be recovered from the Coordinating Directors, Finance Officers and Revenue Superintendents of the Assemblies involved into the amount Assemblies' accounts. To avoid loss of funds to the Assemblies, Management should strengthen internal controls and supervision over revenue collection.

Uncollected revenue GH¢288,959.34

722. Contrary to Regulation 32 of the PFMR, 2019, (LI 2378) Management of three Assemblies failed to collect fees, Business Operating Permits (BOP) and property rates of GH¢288,959.34 from 86 corporate entities during the period under review. Details are provided below:

No.	Assembly	Number of Businesses	Revenue type	Total fee due
1	Sekondi Takoradi Metro	17	Solid and liquid waste charges	51,969.00
2	Tarkwa Nsuaem	38	Property rates and BOP	202,748.74
3	Amenfi Central	31	Building permits	34,241.60
Total		**86**		**288,959.34**

723. This denied the Assemblies of GH¢288,959.34 revenue to support their operations.

724. We recommended that, if routine recovery measures fail to yield results, legal action should be taken against the defaulters for recovery of the amount of GH¢288,959.34. We also recommended that Management of the Assemblies should strengthen their internal controls over revenue collection to prevent such recurrences.

Overpayment of night allowance – GH¢3,486.67

725. Contrary to Section 7 of the PFM Act, 2016 (Act 921), Management of Shama District Assembly paid a total amount of GH¢10,460.00 as night allowances to two officers after providing accommodation, instead of an abated amount of GH¢6,973.33 resulting in overpayment of GH¢3,486.67.

726. The payment was also in contravention to the Ministry of Finance Revision of Rates of categories 2 & 3 allowances for the public service, referenced BD/CMU/09/19/SAL, which directs that, where accommodation or meals are provided, the rate of allowance should be abated by one-third. Details are provided below:

Date	Payee	Details	Amount paid	Abated amount payable	Over paid amount
24/06/22	Francis Blay	Expenses on official launch of Business Resource Centre	1,160.00	773.33	386.67
07/09/22	Francis Blay	DCE's accountable imprest	1,860.00	1,240.00	620
12/05/22	Francis Blay	4 officers to travel to Accra for official duties	1,860.00	1,240.00	620
07/07/22	Francis Blay	Expenditure for DCE's official one week visit	3,480.00	2,320.00	1,160.00
13/07/22	Eric Anim	fuel and day trip allowance to enable DFO, Senior Accountant and two other staff attend 2022 quarterly National Account validation from 14-15th July, 2022 at CAGD Conference Room	2,100.00	1,400.00	700
		Total	**10,460.00**	**6,973.33**	**3,486.67**

727. As a result of the overpaid allowance, the Assembly lost funds of GH¢3,486.67 which could have been used to undertake other planned activities.

728. We recommended recovery of the amount of GH¢3,486.67 from the officers involved, failing which the Coordinating and Finance Officer should be held for refund of the amount into the Assembly's account.

Un-serviced debt - GH¢1,490,573.46

729. Contrary to Section 7(1a) of the PFM Act 2016, (Act 921), we noted that Sekondi-Takoradi Metropolitan Assembly was indebted to State Housing Company Ltd (SHC) of GH¢433,641.32 as at the end of August 2022 for failing to pay for a building property (H/No. WAS 8) at West Anaji Estate, which was acquired in September 1999 at the cost of GH¢7,145.57.

730. The Assembly made an initial payment of GH¢3,000.00 in October 1999 leaving an outstanding amount of GH¢4,145.57 to be paid within three months ended December 1999.

731. We noted that the outstanding debt of GH¢4,145.57 increased to its current amount of GH¢433,641.32 as a result of a 35% monthly interest on the purchase price

after the expiry of the initial 3 months period. We further noted that the Assembly continued to default in the payment of the debt even after an agreement with SHC led to reduction of the interest rate to 25%.

732. In a related issue on default in servicing debts, the Assembly's records disclosed that it owed Lands Commission an unpaid rent of GH¢1,056,932.14 for the period January 1984 to December 2022 for a parcel of land at Takoradi Market Circle.

733. We recommended to the Assembly to seek advice from the Attorney General for possible renegotiation with SHC and enter into an arrangement for a payment plan to ensure that it does not lose the property. We also recommended that efforts be made to settle the debt of GH¢1,056,932.14 owed Lands Commission. We further recommended that debts of the Assembly should be timely settled to prevent legal inconveniences and avoidable costs.

Unrecovered rent – GH¢42,790.00

734. Regulation 32 of the PFMR, 2019, (LI 2378) requires a Principal Spending Officer of each covered entity to take effective and appropriate steps to collect money due that covered entity.

735. Contrary to the above Regulation, we noted that 93 staff of three Assemblies occupying staff bungalows were in arrears of rent amounting to GH¢42,790.00. as detailed below:

No	Assembly	No. of Staff	Rent Amount
1	Nzema East	41	19,080.00
2	Tarkwa Nsuaem	18	6,390.00
3	Amenfi West	34	17,320.00
	Total	**93**	**42,790.00**

736. This could deny the Assemblies funds for maintenance of the buildings in times of deterioration.

737. We recommended that Management should take the necessary actions, including obtaining standing orders from the defaulting staff to their banks for monthly repayments to defray the amount of GH¢42,790.00.

Unaccounted payments – GH¢789,945.85

738. Regulation 78 of the PFMR, 2019 (LI 2378) states that, a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each

payment of that covered entity that evidence of services received, certificates for work done and any other supporting documents exists.

739. On the contrary, three Assemblies made unsupported payments of GH¢453,640.20 via 67 payment vouchers as detailed below:

No.	Assembly	No. of PVs	Nature of Transactions	Amount	Outstanding supporting document
1	Sekondi-Takoradi Metroplitan	36	Payment for honorarium, military escorts during official visits, food, stationery, allowances paid to cemetery sanitary laborers and others	88,245.20	Invoice, receipts, signed sheet and monitoring reports
2	Tarkwa Nsuaem Municipal	26	Payment of renovation of Bungalow allocated to Asst. Director, donations to mosque during Eid-ul Adh celebrations and others	353,925.00	No survey report, No distribution signed list and No distribution list
3	Amenfi Central District	5	Cost of fuel, support of Amenfi festival games 2022, funds to enable DCE attend funeral and others	11,470.00	Provide invitation letter, receipts and payment sheet
	Total	**67**		**453,640.20**	

740. We also noted that Management of three Assemblies accounted for only GH¢195,365.68 out of GH¢531,671 advanced to officials to undertake activities leaving an outstanding amount of GH¢336,305.65 not accounted for. Details are provided below:

Assembly	Number of PVs	Particulars	Recipient	Total Amount	Amount Accounted for	Amount not Accounted for
Sekondi-Takoradi Metro	9	Sub-committee allowances, project inspection and monitoring expenses, etc.	MCD & 3 others	92,024.16	7,800.00	84,224.16

Tarkwa Nsuaem	11	Inauguration of Nsuaem market expenses, feeding and sitting allowances during executive committee meeting etc.		213,115.00	135,788.50	77,326.50
Amenfi Central	68	Funds for meetings, fuel, salaries, maintenance works etc.	DCD & Others	226,532.17	51,777.18	174,754.99
Total	**88**			**531,671.33**	**195,365.68**	**336,305.65**

741. In the absence of the relevant supporting documents, we were unable to authenticate the validity of the payments.

742. We recommended recovery of the total amount of GH¢453,640.20 from the Coordinating Directors and Finance Officers involved into the Assemblies accounts for failing to produce evidence to justify the expenditure. We also recommended that failure by the payees to account for the outstanding advanced amount of GH¢336,305.65, Management should treat the amount as advances to the payees and recovered as such into the accounts of the Assemblies involved.

Inefficient revenue collection - GH¢92,686.36

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

744. In violation of the above, we noted that five revenue collectors of Amenfi West Municipal Assembly were paid a total salary of GH¢150,061.23 but they were only able to collect revenue of GH¢57,374.87 representing 38 percent of their salaries and a shortfall of GH¢92,686.36. Details are provided below:

No.	Collectors	Revenue Collected	Annual Salary	Difference
1	Jeremiah Ampong	9,455.00	43,927.90	(34,472.90)
2	Alex Bonsu	9,678.00	39,984.22	(30,306.22)
3	Edward Amihere	4,593.00	20,372.58	(15,779.58)
4	Francis Coffie	13,251.00	23,409.79	(10,158.79)

5	Patrick Nyame	20,397.87	22,366.74	(1,968.87)
	Total	**57,374.87**	**150,061.23**	**(92,686.36)**

745. The inefficiency in revenue mobilization at the Assembly whereby payment of salaries to revenue collectors did not commensurate with collections is a loss to the Assembly.

746. We recommended to Management to set revenue targets for collectors and enforce their achievement for payment of remuneration to commensurate with collections. We also recommended that non-performing collectors should be sanctioned.

Payroll Irregularities

Unearned salaries– GH¢243,534.26

747. Regulation 92 of the PFMR, 2019 (LI 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, retires, died, etc.

748. We however noted that Management of three Assemblies paid unearned salaries of GH¢243,534.26 to four officers who vacated post. Details are provided below:

No.	Assembly	Name of Separated Staff	Staff ID	Date separated	Period of payment of Unearned salary	Amount
1	Ellembelle District	Joseph Apor Adjei	99736	01/10/2018	October 2018 - August 2022	211,597.60
		Priscilla Blay	1333201	01/04/2022	April 22 - July 22	11,055.20
2	Tarkwa Nsuaem	Bernice Ocansey	682028	31/07/2022	August 2022	2,740.62
3	Amenfi Central	Samuel Ackaah	925258	04/01/2022	January 2022 - December 2022	18,140.84
	Total					**243,534.26**

749. As a result, the State lost an amount of GH¢243,534.26 through payments for no work done.

750. We recommended that the unearned salary of GH¢243,534.26 should be recovered from the separated staff into the Auditor-General's Recoveries Account

number 1018331470015 with Bank of Ghana, failing which the amount should be recovered from the Coordinating Directors and Heads of Human Resource Unit of the Assemblies.

Failure to remit deducted pension contributions - GH¢51,485.88

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

752. Contrary to the provisions of the Act, we noted that two Assemblies failed to remit to SSNIT and Hedge Pensions, a total amount of GH¢51,485.88 comprising GH¢48,107.85 and GH¢3,378.03 for first-tier and second-tier contributions respectively for temporary workers from January to December 2022. Details are provided below:

No	Assembly	No. of Staff	Tier 1 (SSNIT)	Tier 2 (Hedge Pensions)	Total
1	Sekondi-Takoradi Metro	14	6,127.07	3,378.03	9,505.10
2	Tarkwa Nsuaem	107	41,980.78	-	41,980.78
	Total	**121**	**48,107.85**	**3,378.03**	**51,485.88**

753. The non-payment of employee contributions towards pension could have consequences on their retirement benefits. This could also attract avoidable cost in terms of penalties.

754. We recommended to the Coordinating Directors and Finance Officers of the Assemblies to pay the outstanding contributions of GH¢51,485.88 to SSNIT and Hedge Pensions, and also ensure that future payments are timely made or be held liable for payment of penalties.

Tax Irregularities

Withholding taxes not deducted/remitted – GH¢181,516.01

755. Sections 116 and 117 of the Income Tax Act, 2015, (Act 896) require a withholding agent to withhold appropriate rates of taxes when making payments and pay to the Commissioner-General the tax that has been withheld within 15 days after the end of the month in which the tax was withheld.

756. Contrary to the above provisions of the Tax Law, Management of three Assemblies did not deduct taxes of GH¢63,438.12 from payment to suppliers and also

did not remit withheld taxes of GH¢118,077.89 to the Ghana Revenue Authority. Details are provided below:

No.	Assembly	Taxes not deducted	Taxes not remitted	Total Amount
1	Ellembelle	-	50,283.53	50,283.53
2	Sekondi-Takoradi	-	35,306.86	35,306.86
3	Tarkwa Nsuaem	63,438.12	32,487.50	95,925.62
	Total	**63,438.12**	**118,077.89**	**181,516.01**

757. Failure to withhold tax or remit withheld tax to GRA might not enhance the tax revenue mobilization efforts of the State.

758. We recommended adherence to the relevant provisions of the Tax Law and any penalties that may arise should be paid personally by the Coordinating Directors and Finance Officers of the Assemblies.

Assets Management

Missing computer tablets – GH¢30,000.00

759. Contrary to Section 52 of the PFMA, 2016, (Act 921), Management of Nzema East Municipal Assembly could not account for 10 computer tablets acquired at a total cost of GH¢30,000.00.

760. Management of the Assembly confirmed the loss and indicated that the tablets were issued to the Budget Analyst for data collection, but he could not make them available for our verification.

761. We recommended to Management to ensure that the Budget Analyst, Mr. Felix Mensah, produces the tablets or pay for them at the current market price.

Public Private Partnership over 45-acre rubber plantation without agreement

762. Section 53 of the Public Private Partnership Act, 2020 (Act 1039), requires approvals from the General Assembly or the Regional Coordinating Council (RCC) for partnership agreements between private and public entities.

763. We however noted that the Ellembele District Assembly entered into a Partnership Agreement with SDSD Ltd. on 16 November 2020 to manage its 45-acre

rubber plantation with an estimated 50,000 trees for tapping rubber without approval by the General Assembly or the RCC.

764. To ensure transparency, accountability and value for money, we recommended to Management of Ellembele District Assembly to follow due processes in regularizing the partnership agreement to safeguard all revenues due the Assembly under the project.

Land reclamation obligations by small scale mining companies not honored

765. Regulation 7 of the Minerals and Mining Regulations, 2012 (LI 2173) requires among others that the holder of a mineral right and the operator of a mine or a mining related facility, should reclaim the land after the expiration of the term of the mineral right.

766. We however noted that 20 small scale mining companies who operated within Nzema East Municipal and Ellembele District but have ceased operations as a result of the ban on small scale mining, failed to discharge their post-closure obligations including land reclamation to safeguard the lands from degradation. Details are provided below:

No.	Name of Company	Name of Undertaken	Name of District	Location
1	Construction at Works GH Ltd	Borrow pit	Ellembelle	Krisan
2	Construction at Works Ghana Limited	Borrow pit	Ellembelle	Baku
3	Mephis Metropolitan Ltd	Borrow pit	Ellembelle	Kamgbunli
4	Arc Team 7 Investments	Borrow pit	Ellembelle	Alabokazo
5	K square Enterprise	kaolin mining	Ellembelle	Teleku Bokazo
6	Ruach Gold Ghana Limited	kaolin mining	Ellembelle	Aluku
7	Osnkwaw and Sons Ltd	Gold Mining	Ellembelle	Awiebo
8	Fosgyam enterprise	Clay mining	Ellembelle	Salman
9	Nkroful Small Scale Mining Group	Gold Mining / Diamond	Ellembelle	Nkroful
10	Nkroful Small Scale Mining Association	Gold Mining / Diamond	Ellembelle	Nkroful
11	Esselba External Ventures	kaolin mining	Ellembelle	Teleku Bokazo
12	Waltjee Ventures	Clay Mining	Nzema East	Anibri
13	Isaac Thompson & Group	Gold Mining	Nzema East	Tumentu
14	Urban Grace Glory (Philomena Cudjoe)	Clay Mining	Nzema East	Domenase
15	Gadriator Group of Companies	Gold Mining	Nzema East	Banso
16	Ndede Company Limited	Granite Quarry	Nzema East	Bamiankor
17	Asuawa Mining Enterprise	Gold Mining	Nzema East	Ampasie

18	Asompa Small Scale Mining Ltd	Gold Mining	Nzema East	Kukoavile
19	JEAKSE Company Limited	Gold mining	Nzema East	Adrekezo
20	Tamsoman Small Scale Mining Ltd	Gold Mining	Nzema East	Ashiem

767. The Environmental protection Agency (EPA) confirmed the situation, however the Assemblies Environmental and Mining Committees were yet to act on enforcement of the post closure obligations.

768. We recommended to Management of the Assemblies to liaise with the Minerals Commission, the EPA and all relevant stakeholders to enforce the closure obligation of land reclamation by the mining companies.

Failure to obtain title deeds to parcels of land (129.83 acres)

769. Contrary to Section 52 of the PFMA, 2016 (Act 921), Jomoro District Assembly failed to obtain title deeds to its parcels of land to establish ownership in order to safeguard them against loss to encroachers. Details are provided below:

No	Land	Location	No. of acres
1	Artisan site	Ekpu	29.23
2	Artisan Site	Elubo	22.10
3	Ghana @ 50 Site	Half Assini	17.27
4	Final Disposal Site	Metika	12.24
5	Market Site	Jaway Wharf	7.43
6	JMA Site	Half Assini	41.56
	Total		**129.83**

770. In the absence of title documents, the Assembly would face difficulties in proving ownership in the event of litigation.

771. Management intimated that the process to acquire titles to the landed properties had commenced and funds were being sourced to complete it.

772. We recommended to Management to ensure that title deeds are acquired to safeguard the Assembly's parcels of land.

Department of Agriculture

Missing hp laptop – GH¢2,970.00

773. Contrary to Section 52 of the PFMA, 2016 (Act 921), an HP i3 Laptop with 1 terebyte storage and 4 gigabytes RAM which was purchased on 17 September 2020 from E-tech Computer Services at a cost of GH¢2,970.00 could not be produced for our

inspection. Our follow-up revealed that the laptop was issued to the Departmental Accountant at Sekondi, Abigail Brown, with no issue date in the store records.

774. Management responded that, the laptop got missing at the Director's office and the case had been reported to the Police.

775. We recommended to Management of the Department to follow up with the Police to expedite action on the investigation for the necessary action to be taken.

Department of Veterinary Services

Unearned salary - GH¢22,742.40

776. Contrary to Regulation 92 of the PFMR, 2019 (LI2378), our review of the payroll and nominal roll of the Department of Veterinary Services, Tarkwa, disclosed that a former Veterinary Officer in-charge of the Department, Mr. Ofori Yeboah Christian with a staff ID number 130589, vacated post on 5 October 2021 but was wrongly paid an amount of GH¢22,742.40 as salary from October 2021 to February 2022.

777. Payments made to undeserving staff led to loss of funds to the State.

778. We recommended that the unearned salaries of GH¢22,742.40 should be recovered from Mr. Ofori Yeboah Christian and paid into the Auditor General's Recoveries Account number 1018331470015 with Bank of Ghana, failing which the District Director of Agic, Head of Finance and Human Resource Unit should be held liable to refund the amount.

Public Works Department

Overdue rent – GH¢19,478.00

779. In contravention of Regulation 32 of the PFMR, 2019 (LI 2378), 13 occupants of the Department's buildings in Takoradi, defaulted in rent payments between one and four years to the tune of GH¢19,478.00. Details are provided below:

No.	Name	Period	Amount
1	Pass Gya Tyres	Nov. 2017 – Dec. 2021	6,000.00
2	Ablaze Kitchen	Jan. 2020 - December, 2021	840.00
3	Benz Mechanical	Jan. 2019 - December, 2021	900.00
4	One Touch Car Condition	Jan. 2018 - December, 2021	1,200.00

5	Adom Ara Kwa	Jan. 2018 - December, 2021	600.00
6	Multistieve Ventures	Au. 2020 - December 2021	3,430.00
7	Christ the King	Jan. 2020 - December, 2021	600.00
8	Biomass And Raw Materials	Jan. 2020 - December, 2021	720.00
9	Peace and Love Auto	Jan. 2020 - December, 2021	1,200.00
10	Grace Upon Grace	Jan. 2020 – Dec. 2021	300.00
11	CDH Commodities Ltd	Jan. 2020 - December, 2021	580.00
12	Del Hydraulics	Jan. 2017 – Dec. 2021	1,500.00
13	Georgie's Catering & Service	Jan. 2020 - December, 2021	1,608.00
		Total	**19,478.00**

780. This could lead to deterioration of the buildings as the non-payment of rent would negatively impact on maintenance works.

781. We recommended that if routine recovery measures do not yield results, legal action should be taken against the defaulters to retrieve the arrears of rent.

Western North Region

Introduction

782. The Western North Region had nine Assemblies in 2022, made up of three Municipalities and six Districts. The list of the nine Assemblies, their capitals, status, and Legislative Instruments are attached as Appendix 'A'.

783. We audited the books and accounts of all the nine Assemblies for the 2022 financial year and issued management letters thereon.

Financial Reporting

Submission of annual financial statements

784. All the nine Assemblies submitted their 2022 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, 2020 to 2022.

Year	No. of Assemblies	Assemblies with audited financial Statements	No. of defaulting Assemblies	Percentage of defaulting Assemblies
2020	9	9	Nil	0
2021	9	9	Nil	0
2022	9	9	Nil	0

Sources of Income

785. The nine Assemblies operated with a total income of GH¢45,619,469.17 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

786. The Assemblies collected a total IGF of GH¢11,434,250.92 compared to GH¢7,690,930.46 collected in 2021. This resulted in a rise in revenue of GH¢3,743,320.46 or 48.67 percent over the previous year's figure. The Assemblies collected IGF from property rates, fees, licenses, royalties, etc.

Assets and Liabilities

787. The total assets of the nine Assemblies as at 31 December 2022 was GH¢93,566,149.59 whilst total liabilities amounted to GH¢3,476,317.16 resulting in net assets of GH¢90,089,832.43. The total assets comprised non-current assets of GH¢83,010,056.11, cash/bank balances of GH¢8,103,326.68, investment of GH¢478,899.54 and receivables of GH¢1,973,830.26.

788. The income, IGF, bank balances, investments, receivables and payables in the books of the nine Assemblies are provided in Appendices 'B' to 'D'.

Management Issues

Cash Irregularities

Uncollected rent - GH¢ 37,470.00

789. Regulation 32 of the PFMR, 2019, (LI 2378) requires the Principal Spending Officer of each covered entity to take effective and appropriate steps to collect money due that covered entity.

790. However, between January 2019 and December 2022, Management of Bibiani/Anhwiaso/Bekwai Assembly did not collect rent due the Assembly from 86 officers amounting to GH¢37,470.00.

791. This would deny the Assembly funds to maintain its buildings leading to deterioration.

792. To recover the amount of GH¢37,470.00, we recommended to Management to put in place pragmatic measures, including obtaining standing orders from the defaulters to their banks for monthly repayments to the Assembly.

Unaccounted revenue - GH¢59,896.00

793. Regulation 46 of the PFMR, 2019, (LI 2378) requires that a Principal Spending Officer shall ensure that revenue is efficiently collected and lodged in gross into the designated bank account.

794. We however noted that 12 revenue collectors of three Assemblies did not account for revenue collection of GH¢59,896.00 for the period under review. Details are provided below:

No.	Assembly	No. of collectors	Amount
1	Bia West	5	21,240.00
2	Aowin	6	38,156.00
3	Sefwi Akontombra	1	500.00
	Total	**12**	**59,896.00**

795. The lapse denied the Assemblies revenue needed for running their operations.

796. We recommended recovery of the amount of GH¢59,896.00 from the revenue collectors involved with sanctions otherwise the Coordinating Directors, Finance Officers and Revenue Superintendents should refund the amount into the Assemblies' accounts. For accountability of revenue collection, Management should step up its oversight on revenue management.

Unaccounted expenditure - GH¢18,375.00

797. Contrary to Regulation 78 (1)(b) of the PFMR, 2019 (LI 2378) two Assemblies made payments of GH¢18,375.00 without any supporting documents such as receipt, attendance sheets and related records. Details are provided below:

No.	Assembly	Nature of Transaction	No. of PVs	Amount
1	Aowin	Repairs works, Travelling and Transport and sitting allowance	11	15,720.00
2	Sefwi Akontombra	Meeting and hiring of vehicle	2	2,655.00
Total			**13**	**18,375.00**

798. In the absence of the supporting documents, we could not authenticate the validity of the expenditure and therefore recommended recovery of the amount of GH¢18,375.00 from the Coordinating Directors and Finance Officers into the accounts of the Assemblies.

Uncollected revenue - GH¢107,425.00

799. Contrary to Regulation 32 of the PFMR, 2019, (LI 2378), we noted that three Assemblies did not collect an amount of GH¢107,425.00 due from building and operating permit fees for the period under review. Details are provided below:

No.	Assembly	Type of permit	Amount Due	Collected	Outstanding
1	Bia East	Operating and Building Permits, Telecom Mast	42,380.00	27,455.00	14,925.00
2	Bodi	Property rate and business operating permit	79,350.00	7,500.00	71,850.00
3	Akontombra	Property rate and business operating permit	20,650.00	0.00	20,650.00
		Total	**142,380.00**	**34,955.00**	**107,425.00**

800. According to Management of Bia East Assembly, some clients were no longer in business whilst others were facing challenges to honour their obligations.

801. We recommended that Management of the Assemblies should take pragmatic measures, including legal action, to recover the amount of GH¢107,425.00 from the defaulters and strengthen their oversight on revenue collection.

Inefficient revenue collection – GH¢110,899.76

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

803. Contrary to the Regulation above, we noted that three Assemblies paid salaries of GH¢160,061.76 to eight revenue collectors as against their revenue collection of GH¢49,162.00 representing 31 percent of the salaries paid which resulted in a shortfall of GH¢110,899.76. Details are provided below:

No.	Assembly	No. of collectors	Annual revenue collection	Annual salary	Shortfall
1	Sefwi Wiawso	3	27,480.00	76,904.64	(49,424.64)
2	Juaboso	4	15,677.00	63,531.54	(47,854.54)
3	Bodi	1	6,005.00	19,625.58	(13,620.58)
	Total	**8**	**49,162.00**	**160,061.76**	**(110,899.76)**

804. Ineffective management of revenue collection resulted in the loss of GH¢110,899.76 IGF to the Assembly. 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.

805. We recommended to Management of the Assemblies to set revenue targets and enforce their achievement for payment of salaries to commensurate with collections. We also recommended that disciplinary action should be taken against non-performing collectors.

Torn original leaflets of two GCRs

806. Regulation 150 of the PFMR, 2019 (LI 2378) states "a person to whom a value book is issued is responsible for the custody of the value book".

807. Contrary to the above Regulation, we noted during our examination of the General Counterfoil Receipts (GCRs) booklets that two original receipt leaflets with serial numbers 4115699 and 6151093 of no par value were torn out of the GCR booklets in the custody of the Juaboso Assembly Revenue Taskforce with duplicates and triplicates unused.

808. We could therefore not ascertain whether the receipts had been used to collect revenue and how much was collected. This could lead to suppression of revenue collected.

809. We recommended that the average value of collections per booklet for the period be computed for each of the two leaflets and recovered from the task force team with sanctions.

Unpresented payment vouchers – GH¢98,017.60

810. Regulation 82 of the PFMR, 2019 (LI2378) requires that a payment by a covered entity shall be accompanied with a payment voucher authorized by the head of accounts and approved by the Principal Spending Officer.

811. However, the Finance officer of Bia West did not present 23 payment vouchers totalling GH¢98,017.60 for audit.

812. We were unable to authenticate whether the funds were used in the interest of the Assembly and for the intended purposes.

813. We recommended that the Coordinating Director and Finance Officer of the Assembly should refund the amount of GH¢98,017.60 into the account of the Assembly for failing to substantiate the payments.

Payments outside GIFMIS

814. 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 Finance Management System (GIFMIS).

815. Management of two Assemblies, however, made 36 manual payments totalling GH¢283,871.48 without using GIFMIS. Details are provided below:

No.	Assembly	No. of PV s	Details	Amount
1	Aowin	8	Payment for maintenance works	90,457.96
2	Sefwi Akontombra	28	Payment for Goods and Services	193,413.52
	Total	**36**		**283,871.48**

816. Management responded that the lapse occurred because of network challenges.

817. This could result in distortions in the financial reporting of the Assemblies.

818. We recommended to the Coordinating Directors and Finance Officers to address the internal network challenges impeding the use of GIFMIS and make all payments via GIFMIS.

Payroll Irregularities

Unearned salary-GH¢75,391.63

819. Regulation 92 of the PFMR, 2019 (LI 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, retires, died, etc.

820. Contrarily, we noted that Suaman District Assembly paid salaries of GH¢75,391.63 to four undeserving employees. Details are provided below:

Name	Staff ID	Designation	Period of Separation	No. of Months	Gross Pay	Amount	Remarks
Mahama Mohammed	918169	Headman Watchman	19/8/22 - 31/12/22	4	1,288.23	5,152.00	Retired from active service
Ennin Smith	1415097	Assistant Human Resource Officer	12/10/2022 - 31/12/2022	3	2,811.87	8,435.61	Vacation of post
Israel Sarfo	1440000	Assistant Statistician	10/8/2021 - 30/09/2022	14	2,811.87	39,366.18	Vacation of post
Gabriel Justus Mensah	1415049	Asst Director IIB	8/3/22- 30/10/22	8	2,804.73	22,437.84	Vacation of post
Total						**75,391.63**	

821. As a result, the State lost an amount of GH¢75,391.63 through payments for no work done.

822. We recommended that the amount of GH¢75,391.63 should be recovered from the separated staff into the Auditor-General's Account number 1018331470015 with Bank of Ghana, otherwise the Coordinating Directors and Heads of Human Resource Units of the Assembly should refund the amount.

Failure to pay statutory pension contributions – GH¢29,804.66.

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

824. On the contrary, Management of three Assemblies did not pay the required staff contributions of GH¢29,804.66 to SSNIT and Fund Managers for the period under review. Details are provided below:

Assembly	Nature of Transaction	Months unpaid	Amount
Bibiani/Anhwiaso/Bekwai	Tier 1	5	5,281.18
Bibiani/Anhwiaso/Bekwai	Tier 2	4	4,188.38
Bia West	Tier 2	15	4,627.50
Bia West	Tier 1	15	8,565.75
Bodi	Tier 1	10	**4,982.85**
Bodi	Tier 2	12	**2,159.00**
	Total		**29,804.66**

825. As a result, the employees involved would be denied of their pension benefits on retirement.

826. We recommended to the Coordinating Directors and Finance Officers of the three Assemblies to pay the contributions of GH¢29,804.66 to SSNIT and the Fund Managers and be held liable for payment of penalties.

Tax Irregularities

Failure to deduct/remit withheld taxes - GH¢9,443.59

827. Sections 116 and 117 of the Income Tax Act 2015, (Act 896) requires a withholding agent to withhold taxes at rates specified on payments made to suppliers of goods and services and pay the amount withheld to the Commissioner-General within fifteen days after the end of the month in which the payment subject to withholding tax is made by the withholding agent.

828. We however noted that Management of Bia West Assembly did not deduct tax of GH¢3,682.19 whilst a tax amount of GH¢5,761.40 was not remitted to the GRA by Sefwi Akontombra Assembly.

829. We recommended to Management of the Assemblies to ensure compliance with the relevant provisions of the tax law and the Coordinating Directors and Finance Officers be personally held liable for payment of penalties.

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	2022	Nil
2	Asunafo South	Kukuom	District	1773	2022	Nil
3	Asutifi North	Kenyasi	District	2093	2022	Nil
4	Asutifi South	Hwidiem	District	2054	2022	Nil
5	Tano North	Duayaw Nkwanta	Municipal	1754	2022	Nil
6	Tano South	Bechem	Municipal	1755	2022	Nil

Ashanti region						
No.	**Assembly**	**Capital**	**Status**	**L.I.**	**Audited up to**	**Arrears**
1	Adansi Asokwa	Adansi Asokwa	District	2331	2022	Nil
2	Adansi North	Fomena	District	1758	2022	Nil
3	Adansi South	New Adubiase	District	1752	2022	Nil
4	Afigya Kwabre North	Boamang	District	2334	2022	Nil
5	Afigya Kwabre South	Kodie	District	1856	2022	Nil
6	Ahafo Ano North	Tepa	District	1402	2022	Nil
7	Ahafo Ano South East	Adugyama	District	2324	2022	Nil
8	Ahafo Ano South West	Mankraso	District	1401	2022	Nil
9	Akrofuom	Akrofuom	District	2329	2022	Nil
10	Amansie Central	Jacobu	District	1774	2022	Nil
11	Amansie South	Manso Adubia	District	2325	2022	Nil
12	Amansie West	Manso Nkwanta	District	1403	2022	Nil
13	Asante Akim Central	Konongo	Municipal	2056	2022	Nil
14	Asante Akim North	Agogo	District	2057	2022	Nil
15	Asante Akim South	Juaso	District	1409	2022	Nil
16	Asokore Mampong	Asokore	Municipal	2055	2022	Nil
17	Asokwa Municipal	Asokwa	Municipal	2294	2022	Nil
18	Atwima Kwanwoma	Foase	District	1853	2022	Nil
19	Atwima Mponua	Nyinahin	District	1785	2022	Nil
20	Atwima Nwabiagya North	Nkawie	District	1738	2022	Nil
21	Atwima Nwabiagya South	Barekese	District	2327	2022	Nil
22	Bekwai	Bekwai	Municipal	1906	2022	Nil
23	Bosome Freho	Asiwa	District	1852	2022	Nil
24	Bosomtwe	Kuntananse	District	1922	2022	Nil
25	Ejisu	Ejisu	Municipal	1890	2022	Nil
26	Ejura Sekyedumase	Ejura	Municipal	2098	2022	Nil
27	Juaben	Juaben	Municipal	2296	2022	Nil
28	Kumasi Metro	Kumasi	Metro	2059	2022	Nil
29	Kwabre East	Mamponteng	District	1894	2022	Nil
30	Kwadaso	Kwadaso	Municipal	2292	2022	Nil
31	Mampong	Mampong	Municipal	1908	2022	Nil
32	Obuasi	Obuasi	Municipal	1795	2022	Nil
33	Obuasi East	Tutuka	District	2332	2022	Nil
34	Offinso Municipal	Offinso	Municipal	1909	2022	Nil
35	Offinso North	Akumadan	District	1856	2022	Nil
36	Oforikrom Municipal	Oforikrom	Municipal	2391	2022	Nil
37	Old Tafo Municipal	Tafo	Municipal	2293	2022	Nil
38	Sekyere Affram Plains	Drobonso	District	2058	2022	Nil
39	Sekyere Central	Nsuta	District	1841	2022	Nil
40	Sekyere East	Effiduase	District	1900	2022	Nil

41	Sekyere Kumawu	Kumawu	District	2060	2022	Nil
42	Sekyere South	Agona	District	1898	2022	Nil
43	Suame	Suame	Municipal	2295	2022	Nil

Bono region						
No.	**Assembly**	**Capital**	**Status**	**L. I.**	**Audited up to**	**Arrears**
1	Banda	Banda Ahenkro	District	2092	2022	Nil
2	Berekum East	Berekum	Municipal	1874	2022	Nil
3	Berekum West	Jinijini	District	2017	2022	Nil
4	Dormaa Central	Dormaa Ahenkro	Municipal	2098	2022	Nil
5	Dormaa East	Wamfie	District	1851	2022	Nil
6	Dormaa West	Nkrankwanta	District	2094	2022	Nil
7	Jaman North	Sampa	District	1779	2022	Nil
8	Jaman South	Drobo	Municipal	1777	2022	Nil
9	Sunyani	Sunyani	Municipal	1924	2022	Nil
10	Sunyani West	Odumase	Municipal	1881	2022	Nil
11	Tain	Nsawkaw	District	2090	2022	Nil
12	Wenchi	Wenchi	Municipal	1876	2022	Nil

Bono East region						
No.	**Assembly**	**Capital**	**Status**	**L.I.**	**Audited up to**	**Arrears**
1	Atebubu-Amanten	Atebubu	Municipal	1770	2022	Nil
2	Kintampo	Kintampo	Municipal	1871	2022	Nil
3	Kintampo South	Jema	District	1781	2022	Nil
4	Nkoranza North	Busunya	District	1844	2022	Nil
5	Nkoranza South	Nkoranza	Municipal	2089	2022	Nil
6	Pru East	Yeji	District	1778	2022	Nil
7	Pru West	Prang	District	2335	2022	Nil
8	Sene East	Kajaji	District	2091	2022	Nil
9	Sene West	Kwame Danso	District	2088	2022	Nil
10	Techiman South	Techiman	Municipal	2096	2022	Nil
11	Techiman North	Tuobodom	District	2095	2022	Nil

Central region						
No.	**Assembly**	**Capital**	**Status**	**L.I**	**Audited up to**	**Arears**
1	Abura, Asebu-Kwamankese District	Abura Dunkwa	District	1381	2022	Nil
2	Agona East District	Nsaba	District	1921	2022	Nil
3	Agona West Municipal	Agona Swedru	Municipal	1920	2022	Nil
4	Ajumako - Enyan Esiam District	Ajumako	District	1383	2022	Nil
5	Asikuma-Odoben -Brakwa District	Breman Asikuma	District	1378	2022	Nil
6	Assin Fosu Municipal	Assin Fosu	Municipal	1859	2022	Nil
7	Assin North District	Assin Brekum	District	2339	2022	Nil
8	Assin South Municipal	Nsuem-Kyekyewere	District	1760	2022	Nil
9	Awutu Senya District	Awutu-Bereku	District	2024	2022	Nil
10	Awutu Senya East Municipal	Kasoa	Municipal	2025	2022	Nil
11	Cape Coast Metropolitan	Cape Coast	Metro	1927	2022	Nil
12	Effutu Municipal	Winneba	Municipal	1660	2022	Nil
13	Ekumfi District	Essarkyir	District	2027	2022	Nil
14	Gomoa Central District	Afranse	District	2339	2022	Nil
15	Gomoa East District	Potsin	District	1883	2022	Nil
16	Gomoa West District	Apam	District	1896	2022	Nil
17	Komenda Edina Eguafo Abrem Municipal	Hemang	District	2022	2022	Nil

18	Mfantseman Municipal	Elmina	Municipal	1857	2022	Nil
19	Twifo Atti Morkwa District	Saltpond	Municipal	2026	2022	Nil
20	Twifo Hermang Lower Denkyira District	Twifo Praso	District	2023	2022	Nil
21	Upper Denkyira East Municipal	Dunkwa on Offin	Municipal	1877	2022	Nil
22	Upper Denkyira West District	Diaso	District	1848	2022	Nil

Eastern region						
No	**Assembly**	**Capital**	**Status**	**L.I**	**Audited up to**	**Arrears**
1	Abuakwa North	Kukurantumi	Municipal	2305	2022	Nil
2	Abuakwa South	Kibi	Municipal	2304	2022	Nil
3	Achiase	Achiase	District	2370	2022	Nil
4	Akuapem North	Akropong	Municipal	2041	2022	Nil
5	Akuapem South	Aburi	District	2040	2022	Nil
6	Akyemansa	Akyem Ofoase	District	1919	2022	Nil
7	Asene-Manso-Akroso	Manso	District	2341	2022	Nil
8	Asuogyaman	Atimpoku	District	1430	2022	Nil
9	Atiwa West	Kwabeng	District	1784	2022	Nil
10	Atiwa East	Anyinam	District	2344	2022	Nil
11	Ayensuano	Kraboa Coaltar	District	2052	2022	Nil
12	Birim Central	Akim Oda	Municipal	1863	2022	Nil
13	Birim North	New Abirem	District	1923	2022	Nil
14	Birim South	Akyem Swedru	District	1850	2022	Nil
15	Denkyembour	Akwatia	District	2042	2022	Nil
16	Fanteakwa North	Begoro	District	1411	2022	Nil
17	Fanteakwa South	Osino	District	2345	2022	Nil
18	Kwaebibirim	Kade	District	2043	2022	Nil
19	Kwahu Afram Plains North	Donkorkrom	District	2044	2022	Nil
20	Kwahu Afram Plains South	Tease	District	2045	2022	Nil
21	Kwahu East	Abetifi	District	1839	2022	Nil
22	Kwahu South	Mpraeso	District	1740	2022	Nil
23	Kwahu West	Nkawkaw	Municipal	1870	2022	Nil
24	Lower Manya Krobo	Odumase Krobo	Municipal	2046	2022	Nil
25	New Juaben North	Effiduase	Municipal	2302	2022	Nil
26	New Juaben South	Koforidua	Municipal	2301	2022	Nil
27	Nsawam/ Adoagyiri	Nsawam	Municipal	2047	2022	Nil
28	Okere	Adukrom	District	2342	2022	Nil
29	Suhum	Suhum	Municipal	2048	2022	Nil
30	Upper Manya Krobo	Asesewa	District	1842	2022	Nil
31	Upper West Akim	Adeiso	District	2049	2022	Nil
32	West Akim	Asamankese	Municipal	2050	2022	Nil
33	Yilo Krobo	Somanya	Municipal	2051	2022	Nil

Greater Accra						
No.	**Assembly**	**Capital**	**Status**	**L.I.**	**Audited up to**	**Arrears**
1	Ablekuma Central		Municipal	2376	2022	Nil
2	Ablekuma North Municipal	Darkuma	Municipal	2308	2022	Nil
3	Ablekuma West	Dansoma	Municipal	2309	2022	Nil
4	Accra	Accra	Metro	2034	2022	Nil
5	Ada East	Ada	District	2029	2022	Nil
6	Ada West	Sege	District	2028	2022	Nil
7	Adentan	Adenta	Municipal	1888	2022	Nil
8	Ashaiman	Ashaiman	Municipal	1889	2022	Nil
9	Ayawaso Central	Kokomlemle	Municipal	2366	2022	Nil
10	Ayawaso East	Nima	Municipal	2310	2022	Nil

11	Ayawaso North	Accra New Town	Municipal	2311	2022	Nil
12	Ayawaso West	Dzorwulu	Municipal	2312	2022	Nil
13	Ga Central	Sowutuom	Municipal	2036	2022	Nil
14	Ga East	Abokobi	Municipal	1864	2022	Nil
15	Ga North	Ofankor	Municipal	2314	2022	Nil
16	Ga South	Ngleshie Amanfro	Municipal	2037	2022	Nil
17	Ga West	Amasaman	Municipal	1858	2022	Nil
18	Korle Klottey	Circle	Municipal	2365	2022	Nil
19	Kpone Katamanso	Kpone	Municipal	2031	2022	Nil
20	Krowor	Nungua	Municipal	2318	2022	Nil
21	La Dade-Kotopon	La	Municipal	2038	2022	Nil
22	La Nkwantanang-Madina Municipal	Madina	Municipal	2030	2022	Nil
23	Ledzokuku	Teshie	Municipal	1865	2022	Nil
24	Ningo-Prampram	Prampram	District	2035	2022	Nil
25	Okaikwei North	Abeka	Municipal	2307	2022	Nil
26	Shai-Osudoku	Dodowa	District	2039	2021	1 Year
27	Tema	Tema	Metro	2033	2022	Nil
28	Tema West Municipal	Tema Community 2	Municipal	2317	2022	Nil
29	Weija/Gbawe	Weija	Municipal	2315	2022	Nil

North East region						
No.	**Assembly**	**Capital**	**Status**	**L.I.**	**Audited up to**	**Arrears**
1	Bunkprugu Nakpanduri	Bunkpurugu	District	1748	2022	Nil
2	Yunyoo-Nasuan	Yunyoo	District	2349	2022	Nil
3	Chereponi	Chereponi	District	1854	2022	Nil
4	East Mamprusi	Walewale	Municipal	2274	2022	Nil
5	Mamprugu-Moagduri	Yagaba	District	2063	2022	Nil
6	West Mamprusi	Gambaga	Municipal	2276	2022	Nil

Northern region						
No.	**Assembly**	**Capital**	**Status**	**L.I.**	**Audited up to**	**Arrears**
1	Gushiegu	Gushiegu	Municipal	2277	2022	Nil
2	Karaga	Karaga	District	1787	2022	Nil
3	Kpandai	Kpandai	District	1845	2022	Nil
4	Kumbugu	Kumbugu	District	2062	2022	Nil
5	Mion	Sang	District	2089	2022	Nil
6	Nanumba North	Bimbilla	Municipal	2347	2022	Nil
7	Nanumba South	Wulensi	District	1754	2022	Nil
8	Saboba	Saboba	District	1763	2022	Nil
9	Sagnarigu	Sagnarigu	Municipal	1854	2022	Nil
10	Savelugu	Savelugu	Municipal	2272	2022	Nil
11	Nanton	Nanton	District	2071	2022	Nil
12	Tamale	Tamale	Metropolitan	2068	2022	Nil
13	Tatale-Sanguli	Tatale	District	2067	2022	Nil
14	Tolon	Tolon	District	2142	2022	Nil
15	Yendi	Yendi	Municipal	2070	2022	Nil
16	Zabzugu	Zabzugu	District	2053	2022	Nil

Oti region						
No.	**Assembly**	**Capital**	**Status**	**L.I.**	**Audited up to**	**Arrears**
1	Biakoye	Ahenkro	District	1887	2022	Nil

2	Jasikan	Jasikan	Municipal	1901	2022	Nil
3	Kadjebi	Kadjebi	District	1465	2022	Nil
4	Krachi East	Dambai	Municipal	2084	2022	Nil
5	Krachi Ntsumuru	Kete Krachi	District	1843	2022	Nil
6	Krachi West	Chinderi	Municipal	2078	2022	Nil
7	Nkwanta North	Kpassa	District	1846	2022	Nil
8	Nkwanta South	Nkwanta	Municipal	2081	2022	Nil
9	Guan	Likpe-Mate	District	2416	2022	Nil

SAVANNAH REGION						
No.	**Assembly**	**Capital**	**Status**	**L.I.**	**Audited up to**	**Arrears**
1	Bole	Bole	District	1786	2022	Nil
2	Central Gonja	Buipe	District	1750	2022	Nil
3	East Gonja	Salaga	Municipal	1938	2022	Nil
4	North Gonja	Daboya	District	2065	2022	Nil
5	Sawla Tuna Kalba	Sawla	District	1768	2022	Nil
6	West Gonja	Damongo	Municipal	2398	2022	Nil
7	North East Gonja	Kpalbe	District	2367	2022	Nil

Upper East region						
No.	**Assembly**	**Capital**	**Status**	**L.I.**	**Audited up to**	**Arrears**
1	Bawku	Bawku	Municipal	1442	2022	Nil
2	Bawku West	Zebilla	District	2107	2022	Nil
3	Binduri	Binduri	District	2108	2022	Nil
4	Bolga	Bolgatanga	Municipal	2103	2022	Nil
5	Bolga East	Zuarungu	District	2350	2022	Nil
6	Bongo	Bongo	District	1447	2022	Nil
7	Builsa North	Sandema	Municipal	2422	2022	Nil
8	Builsa South	Fumbisi	District	2105	2022	Nil
9	Garu	Garu	District	1797	2022	Nil
10	Kassena Nankana Municipal	Navrongo	Municipal	1769	2022	Nil
11	Kassena Nankana West	Paga	District	2106	2022	Nil
12	Nabdam	Nangodi	District	2104	2022	Nil
13	Pusiga	Pusiga	District	2110	2022	Nil
14	Talensi	Tongo	District	2148	2022	Nil
15	Tempane	Tempane	District	2352	2022	Nil

Upper West region						
No.	**Assembly**	**Capital**	**Status**	**L.I.**	**Audited to**	**Arrears**
1	Daffiama-Bussie-Issa	Issa	District	2100	2022	Nil
2	Jirapa	Jirapa	Municipal	1902	2022	Nil
3	Lambussie-Karni	Lambussie	District	1849	2022	Nil
4	Lawra	Lawra	Municipal	2099	2022	Nil
5	Nadowli Kaleo	Nadowli	District	2101	2022	Nil
6	Nandom	Nandom	Municipal	2102	2022	Nil
7	Sissala East	Tumu	District	1766	2022	Nil
8	Sissala West	Gowllu	District	1771	2022	Nil
9	Wa	Wa	Municipal	1751	2022	Nil
10	Wa East	Funsi	District	1800	2022	Nil
11	Wa West	Wechiau	District	1746	2022	Nil

Volta region						
No.	Assembly	**Capital**	**Status**	**L.I.**	**Audited up to**	**Arrears**
1	Adaklu	Adaklu	District	2085	2022	Nil

2	Afadzato South	Ve-Golokwati	District	2079	2022	Nil
3	Agotime-Ziope	Kpetoe	District	2080	2022	Nil
4	Akatsi North	Ave Dakpa	District	2082	2022	Nil
5	Akatsi South	Akatsi	District	2086	2022	Nil
6	Anloga	Anloga	District	2372	2022	Nil
7	Central Tongu	Adidome	District	2077	2021	1 Year
8	Ho	Ho	Municipal	2074	2022	Nil
9	Ho West	Dzolokpuita	District	2083	2022	Nil
10	Hohoe	Hohoe	Municipal	2072	2022	Nil
11	Keta	Keta	Municipal	1886	2022	Nil
12	Ketu North	Dzodze	District	1897	2022	Nil
13	Ketu South	Denu	Municipal	2073	2022	Nil
14	Kpando	Kpando	Municipal	1755	2022	Nil
15	North Dayi	Amfoega	District	1892	2022	Nil
16	North Tongu	Battor Dugame	District	2076	2022	Nil
17	South Dayi	Kpeve	District	1753	2022	Nil
18	South Tongu	Sogakope	District	1466	2022	Nil

Western region						
1	Ahanta West	Agona Nkwanta	Municipal	1395	2022	Nil
2	Ellembelle	Nkroful	District	2020	2022	Nil
3	Effia-Kwesimintsim	Effia Kuma	Municipal	2322	2022	Nil
4	Jomoro	Half Assini	Municipal	2019	2022	Nil
5	Mpohor	Mpohor	District	1840	2022	Nil
6	Nzema East	Axim	Municipal	1884	2022	Nil
7	Prestea-Huni Valley	Bogoso	Municipal	2015	2022	Nil
8	Sekondi / Takoradi	Sekondi	Metro	2016	2022	Nil
9	Shama	Shama	District	1886	2022	Nil
10	Tarkwa-Nsuaem	Tarkwa	Municipal	2011	2022	Nil
11	Wassa Amenfi Central	Manso Amenfi	District	1757	2022	Nil
12	Wassa Amenfi East	Wassa Akropong	Municipal	2017	2022	Nil
13	Wassa Amenfi West	Asankragua	Municipal	2014	2022	Nil
14	Wassa East	Daboase	District	2018	2022	Nil

Western North						
1	Bibiani / Anhwiaso	Bibiani	Municipal	1918	2022	Nil
2	Bia East	Adabokrom	District	1387	2022	Nil
3	Bia West	Essam-Debiso	District	2021	2022	Nil
4	Sefwi Wiawso	Sefwi Wiawso	Municipal	1882	2022	Nil
5	Juaboso	Juaboso	District	1917	2022	Nil
6	Bodi	Bodi	District	1394	2022	Nil
7	Aowin	Enchi	Municipal	2287	2022	Nil
8	Suaman	Dadieso	District	2016	2022	Nil
9	Sefwi Akontombra	Akontombra	District	1184	2022	Nil

APPENDIX B

Total Income - 2021 to 2022

Ahafo region				
No.	**Assembly**	**2021 (A)**	**2022 (B)**	**C = B – A**
1	Asunafo North	9,134,395.30	11,144,602.03	2,010,206.73
2	Asunafo South	5,894,782.08	6,405,013.23	510,231.15
3	Asutifi North	15,343,734.93	18,467,082.28	3,123,347.35
4	Asutifi South	6,638,178.91	9,306,626.31	2,668,447.40
5	Tano North	7,773,068.26	10,416,061.85	2,642,993.59
6	Tano South	7,968,891.68	11,051,758.16	3,082,866.48
	Total	**52,753,051.16**	**66,791,143.86**	**14,038,092.70**

Ashanti region				
No.	**Assembly**	**2021(A)**	**2022(B)**	**C= B-A**
1	Adansi Asokwa	4,822,542.05	5,564,754.93	742,212.88
2	Adansi North	5,622,994.74	7,242,045.33	1,619,050.59
3	Adansi South	5,954,474.09	7,837,224.80	1,882,750.71
4	Afigya Kwabre North	4,991,027.38	7,570,153.89	2,579,126.51
5	Afigya Kwabre South	7,844,365.54	8,978,557.19	1,134,191.65
6	Ahafo Ano North	6,228,731.22	6,931,891.89	703,160.67
7	Ahafo Ano South East	5,517,681.26	6,345,078.52	827,397.26
8	Ahafo Ano South West	6,175,554.86	8,422,452.56	2,246,897.70
9	Akrofuom	5,834,450.06	7,304,034.75	1,469,584.69
10	Amansie Central	6,684,242.95	6,220,542.66	(463,700.29)
11	Amansie South	7,229,079.63	10,605,083.64	3,376,004.01
12	Amansie West	10,298,757.18	9,050,715.86	(1,248,041.32)
13	Asante Akim Central	5,717,795.15	7,634,279.50	1,916,484.35
14	Asante Akim North	6,698,047.07	8,388,800.06	1,690,752.99
15	Asante Akim South	6,924,428.22	7,906,186.29	981,758.07
16	Asokore Mampong	7,914,408.65	12,419,868.74	4,505,460.09
17	Asokwa Municipal	19,114,673.69	13,202,102.03	(5,912,571.66)
18	Atwima Kwanwoma	7,372,235.28	10,988,104.35	3,615,869.07
19	Atwima Mponua	6,274,658.53	8,012,986.92	1,738,328.39
20	Atwima Nwabiagya North	4,930,682.00	7,096,474.65	2,165,792.65
21	Atwima Nwabiagya South	8,023,115.45	10,336,927.47	2,313,812.02
22	Bekwai	9,567,654.54	13,727,073.59	4,159,419.05
23	Bosome Freho	4,335,588.88	6,204,827.58	1,869,238.70
24	Bosomtwe	5,754,498.73	9,976,334.63	4,221,835.90
25	Ejisu	7,074,998.53	8,472,822.69	1,397,824.16
26	Ejura Sekyedumase	6,175,027.09	8,104,460.99	1,929,433.90
27	Juaben	4,399,751.79	7,351,538.70	2,951,786.91
28	Kumasi Metro	43,610,625.87	52,821,834.45	9,211,208.58
29	Kwabre East	7,742,690.58	8,608,815.73	866,125.15
30	Kwadaso	10,024,006.62	13,829,261.49	3,805,254.87
31	Mampong	7,548,248.32	8,194,148.84	645,900.52
32	Obuasi	19,113,789.73	14,366,411.45	(4,747,378.28)
33	Obuasi East	6,859,966.50	9,376,380.70	2,516,414.20
34	Offinso Municipal	6,077,931.72	8,184,893.81	2,106,962.09
35	Offinso North	5,857,127.01	7,781,133.08	1,924,006.07
36	Oforikrom Municipal	8,660,531.23	12,703,806.02	4,043,274.79

37	Old Tafo Municipal	15,929,094.07	12,372,710.59	(3,556,383.48)
38	Sekyere Affram Plains	4,988,342.08	6,507,175.41	1,518,833.33
39	Sekyere Central	5,226,613.47	7,911,375.13	2,684,761.66
40	Sekyere East	8,878,954.77	7,463,614.15	(1,415,340.62)
41	Sekyere Kumawu	5,500,590.51	6,661,789.84	1,161,199.33
42	Sekyere South	6,722,141.86	10,037,885.68	3,315,743.82
43	Suame	19,159,068.56	11,738,884.93	(7,420,183.63)
	Total	**369,381,187.46**	**430,455,445.51**	**61,074,258.05**

Bono region				
No.	**Assembly**	**2021 (A)**	**2022 (B)**	**C = B – A**
1	Banda District	5,764,775.92	6,601,844.87	837,068.95
2	Berekum East District	14,314,740.39	9,101,559.77	(5,213,180.62)
3	Berekum West Municipal	4,924,830.11	6,526,811.37	1,601,981.26
4	Dormaa Central Municipal	10,889,736.34	9,867,751.56	(1,021,984.78)
5	Dormaa East District	7,473,872.96	8,526,140.25	1,052,267.29
6	Dormaa West	5,499,788.48	1,125,002.13	(4,374,786.35)
7	Jaman North District	7,132,864.42	9,287,198.20	2,154,333.78
8	Jaman South Municipal	7,767,557.24	8,640,493.24	872,936.00
9	Sunyani Municipal	22,257,080.60	22,335,216.99	78,136.39
10	Sunyani West Municipal	10,063,462.99	12,640,585.89	2,577,122.90
11	Tain District	6,858,290.58	7,566,875.85	708,585.27
12	Wenchi Municipal	10,088,401.13	11,684,350.25	1,595,949.12
	Total	**113,035,401.16**	**113,903,830.37**	**868,429.21**

Bono East region				
No.	**Assembly**	**2021 (A)**	**2022 (B)**	**C = B – A**
1	Atebubu-Amanten	6,457,819.87	8,628,745.54	2,170,925.67
2	Kintampo Municipal	8,335,917.89	12,056,794.31	3,720,876.42
3	Kintampo South	6,366,933.68	7,564,973.64	1,198,039.96
4	Nkoranza North	7,528,621.90	7,511,100.46	(17,521.44)
5	Nkoranza South	9,007,389.50	10,704,670.78	1,697,281.28
6	Pru East	5,761,593.63	6,204,249.10	442,655.47
7	Pru West	6,261,904.18	7,657,374.15	1,395,469.97
8	Sene East	5,460,587.24	5,151,898.91	(308,688.33)
9	Sene West	6,151,335.45	7,628,781.32	1,477,445.87
10	Techiman Municipal	20,110,480.11	18,616,734.14	(1,493,745.97)
11	Techiman North	6,423,212.63	8,595,791.59	2,172,578.96
	Total	**87,865,796.08**	**100,321,113.94**	**12,455,317.86**

Central region				
No	**Assembly**	**2021(A)**	**2022(B)**	**C= B-A**
1	Abura, Asebu-Kwamankese District	7,078,632.36	8,273,932.50	1,195,300.14
2	Agona East District	5,083,855.74	6,365,527.93	1,281,672.19
3	Agona West Municipal	13,282,818.51	11,851,296.51	(1,431,522.00)
4	Ajumako - Enyan Esiam District	7,389,149.08	7,237,019.49	(152,129.59)
5	Asikuma-Odoben -Brakwa District	6,418,211.65	7,245,781.71	827,570.06
6	Assin Fosu Municipal	6,467,050.48	7,413,955.83	946,905.35
7	Assin North District	5,188,113.62	5,701,292.93	513,179.31
8	Assin South Municipal	5,027,811.54	5,814,096.76	786,285.22
9	Awutu Senya District	7,893,881.58	9,579,188.17	1,685,306.59

10	Awutu Senya East Municipal	17,561,630.73	14,103,240.35	(3,458,390.38)
11	Cape Coast Metropolitan	3,814,480.01	22,138,104.83	18,323,624.82
12	Effutu Municipal	7,356,952.53	10,220,658.30	2,863,705.77
13	Ekumfi District	5,662,395.41	5,617,170.27	(45,225.14)
14	Gomoa Central District	5,252,666.31	7,810,724.04	2,558,057.73
15	Gomoa East District	8,014,010.86	10,413,123.19	2,399,112.33
16	Gomoa West District	7,305,532.91	9,550,158.90	2,244,625.99
17	Komenda Edina Eguafo Abrem Municipal	9,086,300.48	10,801,799.17	1,715,498.69
18	Mfantseman Municipal Assembly	11,946,915.61	7,749,898.08	(4,197,017.53)
19	Twifo Atti Morkwa District Assembly	6,171,554.37	8,125,212.69	1,953,658.32
20	Twifo Hermang Lower Denkyira District	4,994,346.12	6,307,315.57	1,312,969.45
21	Upper Denkyira East Municipal	5,265,415.40	6,939,777.67	1,674,362.27
22	Upper Denkyira West District	5,970,466.04	9,046,631.18	3,076,165.14
	Total	**162,232,191.34**	**198,305,906.07**	**36,073,714.73**

Eastern region				
No	**Assembly**	**2021(A)**	**2022(B)**	**C= B-A**
1	Abuakwa North Municipal-Kukurantumi	6,336,190.36	10,157,107.34	3,820,916.98
2	Achiase District Assembly	2,845,132.11	5,148,503.80	2,303,371.69
3	Abuakwa South Municipal-Kibi	13,300,003.21	9,361,980.33	(3,938,022.88)
4	Akwapem North Municipal- Akropong	6,451,864.66	8,592,078.98	2,140,214.32
5	Akwapem South District- Aburi	7,418,122.90	9,678,903.74	2,260,780.84
6	Akyemansa District - Ofoase	6,515,042.60	7,682,001.70	1,166,959.10
7	Asuogyaman District-Atimpoku	5,881,969.31	7,377,818.39	1,495,849.08
8	Atiwa East District Assembly-Anyinam	4,939,483.07	7,468,670.62	2,529,187.55
9	Atiwa West District-Kwabeng	8,221,250.22	8,842,261.59	621,011.37
10	Ayensuano District-Coaltar	5,453,380.40	6,451,210.78	997,830.38
11	Birim Central Municipal-Akim Oda	15,256,344.29	10,070,085.99	(5,186,258.30)
12	Birim North District- New Abriem	11,385,493.41	15,052,521.53	3,667,028.12
13	Birim South Municipal-Akim Swedru	5,880,811.96	7,613,133.41	1,732,321.45
14	Denkyembour District-Akwatia	6,494,999.22	8,898,399.00	2,403,399.78
15	Fanteakwa North District-Begoro	5,653,418.97	9,007,363.08	3,353,944.11
16	Fanteakwa South District Assembly-Osino	5,540,159.80	7,212,871.34	1,672,711.54
17	Kwaebibirem Municipal-Kade	7,590,659.47	9,740,335.46	2,149,675.99
18	Kwahu Afram Plains North District-Donkorkro	6,319,223.42	8,067,809.52	1,748,586.10
19	Kwahu Afram Plains South District-Tease	5,883,173.99	7,833,608.54	1,950,434.55
20	Kwahu East Municipal -Abetifi	3,521,931.21	7,318,093.56	3,796,162.35
21	Kwahu South District-Mpraeso	5,691,288.64	7,494,769.70	1,803,481.06
22	Kwahu West Municipal-Nkawkaw	9,745,128.55	12,074,721.30	2,329,592.75
23	Lower Manya Krobo Municipal-Odumasi Krob	10,439,128.73	8,666,499.55	(1,772,629.18)
24	Manso Asene Akroso District-Asene Manso	4,578,553.33	6,132,908.04	1,554,354.71
25	New Juaben North Municipal-K'dua Effiduase	7,784,316.79	8,522,870.32	738,553.53
26	New Juaben South Municipal -Koforidua	24,114,078.01	14,121,495.91	(9,992,582.10)
27	Nsawam Adoagyiri Municipal-Nsawam	9,573,167.61	11,255,281.99	1,682,114.38
28	Okere District -Adukrom	4,790,186.18	7,112,128.18	2,321,942.00
29	Suhum Municipal-Suhum	7,635,797.58	11,429,700.32	3,793,902.74
30	Upper Manya Krobo District-Asesewa	4,131,841.36	6,416,381.38	2,284,540.02
31	Upper West Akim District-Adeiso	6,972,661.46	10,042,441.83	3,069,780.37
32	West Akim Municipal-Asamankese	8,857,429.48	12,426,168.97	3,568,739.49
33	Yilo Krobo Municipal-Somanya	8,327,734.74	8,743,126.53	415,391.79
Total		**253,529,967.04**	**296,013,252.72**	**42,483,285.68**

Greater Accra				
No.	**Assembly**	**2021(A)**	**2022(B)**	**C= B-A**
1	Ablekuma Central Municipal	6,945,908.96	11,732,091.59	4,786,182.63
2	Ablekuma North Municipal	11,053,334.43	15,271,890.00	4,218,555.57
3	Ablekuma West Municipal	9,586,176.41	14,599,158.20	5,012,981.79
4	Accra Metropolitan	43,964,057.78	49,413,714.52	5,449,656.74
5	Ada East	7,374,518.18	8,581,042.22	1,206,524.04
6	Ada West	6,734,517.34	8,869,504.73	2,134,987.39
7	Adentan Municipal	23,433,349.38	24,932,741.99	1,499,392.61
8	Ashaiman Municipal	14,123,711.68	15,291,414.94	1,167,703.26
9	Ayawaso East Municipal	7,957,837.58	17,240,990.54	9,283,152.96
10	Ayawaso West Municipal	18,126,271.40	37,771,210.62	19,644,939.22
11	Ayawaso Central Municipal	6,572,580.36	11,941,734.13	5,369,153.77
12	Ayawaso North Municipal	6,847,104.76	10,901,140.54	4,054,035.78
13	Ga Central Municipal	11,864,946.11	13,964,742.27	2,099,796.16
14	Ga East Municipal	16,444,384.64	34,754,561.51	18,310,176.87
15	Ga North Municipal	11,263,740.39	15,567,510.38	4,303,769.99
16	Ga South Municipal-Weija/Gbawe	15,669,302.81	19,646,407.05	3,977,104.24
17	Ga South Municipal-Ngleshie Amanfro	12,219,860.26	15,604,478.78	3,384,618.52
18	Ga West Municipal	13,902,682.70	16,806,198.32	2,903,515.62
19	Korle Klottey Municipal	17,373,266.61	23,769,022.26	6,395,755.65
20	Kpone Katamanso	22,274,142.92	25,725,675.31	3,451,532.39
21	Krowor Municipal	9,201,671.93	11,600,502.84	2,398,830.91
22	La Dade-Kotopon Municipal	17,911,888.51	20,788,951.99	2,877,063.48
23	La Nkwantanang-Madina Municipal	15,543,026.80	21,838,721.07	6,295,694.27
24	Ledzokuku Municipal	11,247,019.58	16,145,831.56	4,898,811.98
25	Ningo-Prampram	9,514,790.02	11,054,587.02	1,539,797.00
26	Okaikwei North Municipal	13,310,749.42	16,317,372.91	3,006,623.49
27	Shai-Osudoku	8,790,369.99		
28	Tema Metropolitan	38,174,095.91	42,637,742.16	4,463,646.25
29	Tema West Municipal	14,432,647.31	21,220,244.38	6,787,597.07
Total		**421,857,954.17**	**553,989,183.83**	**140,921,599.65**

North East region				
No.	**Assembly**	**2021 (A)**	**2022 (B)**	**C = B – A**
1	Bunkprugu Nakpanduri	5,409,228.94	6,683,853.58	1,274,624.64
2	Yunyoo-Nasuan	4,314,066.14	5,334,543.43	1,020,477.29
3	Chereponi	3,391,116.40	5,641,097.16	2,249,980.76
4	East Mamprusi	9,869,569.60	9,432,225.18	(437,344.42)
5	Mamprugu-Moagduri	4,259,613.01	5,350,532.93	1,090,919.92
6	West Mamprusi	6,816,372.52	9,763,257.91	2,946,885.39
	Total	**34,059,966.61**	**42,205,510.19**	**8,145,543.58**

Northern region				
No.	**Assembly**	**2021 (A)**	**2022 (B)**	**C = B – A**
1	Gushiegu	4,779,559.89	5,072,663.96	293,104.07
2	Karaga	4,587,508.83	7,851,213.87	3,263,705.04
3	Kpandai	5,500,749.52	6,085,384.68	584,635.16
4	Kumbungu	8,789,152.15	8,593,211.04	(195,941.11)
5	Mion	5,746,141.21	4,642,653.51	(1,103,487.70)

6	Nanumba North	5,336,232.32	7,333,195.21	1,996,962.89
7	Nanumba South	4,704,594.86	6,329,985.88	1,625,391.02
8	Saboba	3,843,163.35	4,845,668.79	1,002,505.44
9	Sagnarigu	13,874,355.72	10,834,427.47	(3,039,928.25)
10	Savelugu	5,657,873.54	2,888,574.38	(2,769,299.16)
11	Nanton	4,634,208.07	4,739,385.48	105,177.41
12	Tamale	16,854,300.70	16,379,560.69	(474,740.01)
13	Tatale-Sanguli	4,432,524.14	4,173,686.29	(258,837.85)
14	Tolon	6,375,505.05	4,871,707.55	(1,503,797.50)
15	Yendi	6,028,221.15	7,949,484.64	1,921,263.49
16	Zabzugu	4,276,123.21	6,206,426.88	1,930,303.67
	Total	**105,420,213.71**	**108,797,230.32**	**3,377,016.61**

Oti region				
No.	**Assembly**	**2021 (A)**	**2022 (B)**	**C = B – A**
1	Biakoye District	4,699,089.65	4,554,663.53	-144,426.12
2	Jasikan Municipal	3,915,044.93	5,164,873.81	1,249,828.88
3	Kadjebi District	3,402,499.19	6,047,405.53	2,644,906.34
4	Krachi East Municipal	6,660,512.20	9,575,628.89	2,915,116.69
5	Krachi Nchumuru District	3,698,616.52	5,065,141.61	1,366,525.09
6	Krachi West Municipal	5,288,084.13	5,423,637.42	135,553.29
7	Nkwanta North District	4,594,285.65	6,275,650.50	1,681,364.85
8	Nkwanta South Municipal	4,838,809.99	6,635,131.74	1,796,321.75
9	Guan District		2,984,088.52	2,984,088.52
	Total	**37,096,942.26**	**51,726,221.55**	**14,629,279.29**

Savannah region				
No.	**Assembly**	**2021 (A)**	**2022 (B)**	**C = B – A**
1	Bole	3,457,386.54	1,947,535.17	(1,509,851.37)
2	Central Gonja	6,400,756.67	8,589,631.61	2,188,874.94
3	East Gonja	8,105,381.98	4,499,921.36	(3,605,460.62)
4	North Gonja	5,085,748.69	5,269,924.44	184,175.75
5	Sawla Tuna Kalba	5,717,254.21	9,190,204.00	3,472,949.79
6	West Gonja	5,359,736.16	9,686,957.63	4,327,221.47
7	North East Gonja	2,301,837.43	3,486,528.11	1,184,690.68
	Total	**36,428,101.68**	**42,670,702.32**	**6,242,600.64**

Upper East region				
No.	**Assembly**	**2021 (A)**	**2022 (B)**	**C = B – A**
1	Bawku Municipal	11,809,971.47	8,969,281.90	-2,840,689.57
2	Bawku West District	6,783,583.71	9,074,062.48	2,290,478.77
3	Binduri District	5,210,668.03	5,996,914.87	786,246.84
4	Bolga Municipal	12,251,050.30	10,014,390.45	-2,236,659.85
5	Bolga East District	4,761,839.93	8,952,077.56	4,190,237.63
6	Bongo District	7,084,404.42	7,534,848.50	450,444.08
7	Builsa North Municipal	5,187,203.31	7,329,682.70	2,142,479.39
8	Builsa South District	4,535,536.11	6,581,357.97	2,045,821.86
9	Garu District	11,418,633.31	6,622,692.68	-4,795,940.63
10	Kassena Nankana Municipal	6,806,505.65	8,442,053.81	1,635,548.16

11	Kassena Nankana West District	4,901,707.22	6,760,842.57	1,859,135.35
12	Nabdam District	4,258,937.05	5,125,108.02	866,170.97
13	Pusiga District	5,456,496.00	6,552,321.97	1,095,825.97
14	Talensi District	5,854,341.48	7,928,899.42	2,074,557.94
15	Tempane District	3,750,967.18	5,727,068.86	1,976,101.68
	Total	**100,071,845.17**	**111,611,603.76**	**11,539,758.59**

Upper West region				
No.	**Assembly**	**2021 (A)**	**2022 (B)**	**C = B – A**
1	Daffiama-Bussie-Issa	4,091,896.83	6,204,753.00	2,112,856.17
2	Jirapa	4,689,458.66	7,706,593.23	3,017,134.57
3	Lambussie-Karni	3,974,874.33	5,827,148.59	1,852,274.26
4	Lawra	4,682,993.95	6,633,357.38	1,950,363.43
5	Nadowli Kaleo	5,646,258.22	7,286,251.03	1,639,992.81
6	Nandom	4,369,363.97	5,959,898.20	1,590,534.23
7	Sissala East	5,893,019.11	7,519,497.41	1,626,478.30
8	Sissala West	4,243,850.65	5,657,466.99	1,413,616.34
9	Wa East	4,899,181.18	5,932,034.47	1,032,853.29
10	Wa	12,994,970.85	9,834,154.19	-3,160,816.66
11	Wa West	4,284,993.67	5,333,044.87	1,048,051.20
	Total	**59,770,861.42**	**73,894,199.36**	**14,123,337.94**

Volta region				
No.	**Assembly**	**2021(A)**	**2022(B)**	**C= B-A**
1	Adaklu	395,988.78	358,404.78	(37,584.00)
2	Afadzato South	215,593.26	298,140.99	82,547.73
3	Agotime-Ziope	246,261.33	177,538.27	(68,723.06)
4	Akatsi North	265,970.63	124,067.35	(141,903.28)
5	Akatsi South	644,253.52	732,403.01	88,149.49
6	Anloga	513,443.87	575,217.67	61,773.80
7	Central Tongu	217,392.20		(217,392.20)
8	Ho	2,632,840.58	3,365,250.22	732,409.64
9	Ho West	421,902.28	442,402.16	20,499.88
10	Hohoe	1,244,700.53	1,346,497.96	101,797.43
11	Keta	348,327.39	565,793.78	217,466.39
12	Ketu North	588,886.96	635,442.89	46,555.93
13	Ketu South	1,295,338.57	1,679,667.70	384,329.13
14	Kpando	384,141.50	490,026.74	105,885.24
15	North Dayi	318,785.55	251,174.62	(67,610.93)
16	North Tongu	536,670.30	718,993.18	182,322.88
17	South Dayi	499,060.68	533,787.02	34,726.34
18	South Tongu	796,705.86	832,159.18	35,453.32
	Total	**11,566,263.79**	**13,126,967.52**	**1,560,703.73**

Western region				
No.	**Assembly**	**2021(A)**	**2022(B)**	**C= A - B**
1	Ahanta West	9,357,029.58	11,477,493.60	2,120,464.02
2	Ellembelle	7,122,372.63	13,129,389.29	6,007,016.66
3	Effia-Kwesimintsim	20,083,551.68	13,740,526.76	(6,343,024.92)
4	Jomoro	5,773,878.04	9,255,894.79	3,482,016.75
5	Mpohor	5,230,064.12	7,019,988.91	1,789,924.79

6	Nzema East	5,351,095.40	6,642,990.39	1,291,894.99
7	Prestea-Huni Valley	11,738,528.06	19,797,430.88	8,058,902.82
8	Sekondi / Takoradi	31,141,618.83	42,728,333.37	11,586,714.54
9	Shama	8,023,416.13	11,190,064.64	3,166,648.51
10	Tarkwa-Nsuaem	17,720,962.09	26,153,048.70	8,432,086.61
11	Wassa Amenfi Central	4,426,823.41	5,941,172.36	1,514,348.95
12	Wassa Amenfi East	6,338,519.85	9,359,582.37	3,021,062.52
13	Wassa Amenfi West	5,897,611.41	7,691,287.95	1,793,676.54
14	Wassa East	6,381,430.17	7,816,748.79	1,435,318.62
Total		**144,586,901.40**	**191,943,952.80**	**47,357,051.40**

Western North region				
No.	**Assembly**	**2021(A)**	**2022(B)**	**C= B-A**
1	Bibiani/Anhwiaso/Bekwai	3,912,916.34	2,174,714.82	(1,738,201.52)
2	Bia East	689,243.78	381,298.31	(307,945.47)
3	Bia West	785,417.94	477,079.63	(308,338.31)
4	Sefwi Wiawso Municipal	12,385,302.02	11,307,754.41	(1,077,547.61)
5	Juaboso District	8,551,564.31	4,746,723.70	(3,804,840.61)
6	Bodi District	7,065,436.58	4,405,226.72	(2,660,209.86)
7	Aowin Municipal	4,707,660.59	5,120,148.15	412,487.56
8	Suaman District	3,476,977.02	4,242,674.45	765,697.43
9	Akontombra District	4,044,950.59	5,227,898.05	1,182,947.46
	Total	**45,619,469.17**	**38,083,518.24**	**(7,535,950.93)**

Summary				
No.	**Region**	**2021(A)**	**2022(B)**	**C= B-A**
1	Ahafo Region	52,753,051.16	66,791,143.86	14,038,092.70
2	Ashanti Region	369,381,187.46	430,455,445.51	61,074,258.05
3	Bono Region	113,035,401.16	113,903,830.37	868,429.21
4	Bono East Region	87,865,796.08	100,321,113.94	12,455,317.86
5	Central region	162,232,191.34	198,305,906.07	36,073,714.73
6	Eastern region	253,529,967.04	296,013,252.72	42,483,285.68
7	Greater Accra region	421,857,954.17	553,989,183.83	140,921,599.65
8	North East Region	34,059,966.61	42,205,510.19	8,145,543.58
9	Northern Region	105,420,213.71	108,797,230.32	3,377,016.61
10	Oti Region	37,096,942.26	51,726,221.55	14,629,279.29
11	Savannah Region	36,428,101.68	42,670,702.32	6,242,600.64
12	Upper East Region	100,071,845.17	111,611,603.76	11,539,758.59
13	Upper West Region	59,770,861.42	73,894,199.36	14,123,337.94
14	Volta region	11,566,263.79	13,126,967.52	1,560,703.73
15	Western region	144,586,901.40	191,943,952.80	47,357,051.40
16	Western North region	45,619,469.17	38,083,518.24	(7,535,950.93)
	Total	**2,035,276,113.62**	**2,433,839,782.36**	**407,354,038.73**

APPENDIX C

IGF Performance 2021 - 2022

Ahafo Region				
No.	**Assembly**	**2021 (A)**	**2022 (B)**	**C = B-A**
1	Asunafo North	1,597,022.96	2,171,456.52	574,433.56
2	Asunafo South	477,137.77	420,466.86	(56,670.91)
3	Asutifi North	8,272,872.84	9,404,080.37	1,131,207.53
4	Asutifi South	973,831.61	1,196,392.68	222,561.07
5	Tano North	912,828.10	1,115,245.34	202,417.24
6	Tano South	585,025.50	1,037,594.27	452,568.77
	Total	**12,818,718.78**	**15,345,236.04**	**2,526,517.26**

Ashanti Region				
No.	**Assembly**	**2021 (A)**	**2022 (B)**	**C= B-A**
1	Adansi Asokwa	272,173.65	319,053.14	46,879.49
2	Adansi North	554,010.17	453,366.43	(100,643.74)
3	Adansi South	639,119.41	555,619.57	(83,499.84)
4	Afigya Kwabre North	546,409.76	895,943.04	349,533.28
5	Afigya Kwabre South	1,447,475.88	2,195,405.34	747,929.46
6	Ahafo Ano North	570,008.34	635,502.70	65,494.36
7	Ahafo Ano South East	276,954.51	328,000.40	51,045.89
8	Ahafo Ano South West	374,442.47	957,367.46	582,924.99
9	Akrofuom	726,245.88	900,866.02	174,620.14
10	Amansie Central	1,685,567.57	1,373,871.18	(311,696.39)
11	Amansie South	2,851,432.19	4,123,332.46	1,271,900.27
12	Amansie West	3,277,215.65	2,486,759.70	(790,455.95)
13	Asante Akim Central	1,058,490.14	1,666,106.54	607,616.40
14	Asante Akim North	682,662.10	1,101,539.41	418,877.31
15	Asante Akim South	850,100.73	978,051.20	127,950.47
16	Asokore Mampong	857,223.36	1,640,594.25	783,370.89
17	Asokwa Municipal	2,822,173.95	2,532,118.89	(290,055.06)
18	Atwima Kwanwoma	1,444,269.26	1,701,618.66	257,349.40
19	Atwima Mponua	845,932.11	1,189,689.35	343,757.24
20	Atwima Nwabiagya North	749,678.00	978,031.44	228,353.44
21	Atwima Nwabiagya South	1,722,660.76	2,191,961.88	469,301.12
22	Bekwai	2,765,641.39	3,716,074.46	950,433.07
23	Bosome Freho	234,482.43	202,909.01	(31,573.42)
24	Bosomtwe	1,079,847.53	1,124,525.45	44,677.92
25	Ejisu	1,784,662.45	2,295,135.29	510,472.84
26	Ejura Sekyedumase	1,077,328.27	1,494,000.90	416,672.63
27	Juaben	523,426.06	658,700.09	135,274.03
28	Kumasi Metro	22,390,392.64	23,862,170.87	1,471,778.23
29	Kwabre East	1,575,095.93	1,793,740.57	218,644.64
30	Kwadaso	2,161,492.57	2,028,084.12	(133,408.45)
31	Mampong	1,429,985.70	1,645,729.66	215,743.96
32	Obuasi	3,385,022.39	5,642,060.37	2,257,037.98
33	Obuasi East	1,139,530.43	1,439,152.32	299,621.89
34	Offinso Municipal	1,085,002.76	1,326,817.74	241,814.98
35	Offinso North	482,038.69	592,979.71	110,941.02
36	Oforikrom Municipal	2,589,380.26	2,864,185.55	274,805.29
37	Old Tafo Municipal	1,293,580.72	1,591,008.28	297,427.56
38	Sekyere Affram Plains	132,672.86	152,107.54	19,434.68

39	Sekyere Central	604,114.95	566,241.93	(37,873.02)
40	Sekyere East	587,421.89	603,654.67	16,232.78
41	Sekyere Kumawu	487,796.06	683,973.81	196,177.75
42	Sekyere South	762,422.36	870,499.81	108,077.45
43	Suame	2,230,287.57	2,185,937.17	(44,350.40)
	Total	**74,055,871.80**	**86,544,488.38**	**12,488,616.58**

Bono Region				
No.	**Assembly**	**2021 (A)**	**2022 (B)**	**C = B-A**
1	Banda District	187,874.87	223,868.72	35,993.85
2	Berekum East District	1,540,390.70	1,289,464.50	(250,926.20)
3	Berekum West Municipal	177,824.95	240,735.02	62,910.07
4	Dormaa Central Municipal	1,031,399.04	1,310,910.97	279,511.93
5	Dormaa East District	470,630.14	606,734.61	136,104.47
6	Dormaa West	399,992.05	268,273.99	(131,718.06)
7	Jaman North District	1,185,914.18	1,780,938.64	595,024.46
8	Jaman South Municipal	732,153.70	1,181,509.40	449,355.70
9	Sunyani Municipal	2,897,805.27	3,158,562.13	260,756.86
10	Sunyani West Municipal	983,592.67	1,089,891.94	106,299.27
11	Tain District	291,515.08	392,287.47	100,772.39
12	Wenchi Municipal	983,767.87	1,493,747.24	509,979.37
	Total	**10,882,860.52**	**13,036,924.63**	**2,154,064.11**

Bono East Region				
No.	**Assembly**	**2021 (A)**	**2022 (B)**	**C = B-A**
1	Atebubu Amantin	1,711,932.95	2,288,302.41	576,369.46
2	Kintampo Municipal	1,024,668.83	1,313,280.73	288,611.90
3	Kintampo South	316,106.62	417,237.96	101,131.34
4	Nkoranza North	238,705.80	327,706.36	89,000.56
5	Nkoranza South	814,499.37	736,052.50	(78,446.87)
6	Pru East	755,134.40	745,856.06	(9,278.34)
7	Pru West	446,673.25	588,250.73	141,577.48
8	Sene East	299,340.69	405,444.04	106,103.35
9	Sene West	392,678.58	520,279.47	127,600.89
10	Techiman Municipal	2,633,166.80	3,588,911.67	955,744.87
11	Techiman North	619,548.29	619,548.29	-
	Total	**9,252,455.58**	**11,550,870.22**	**2,298,414.64**

Central region				
No	**Assembly**	**2021 (A)**	**2022 (B)**	**C= B-A**
1	Abura, Asebu-Kwamankese District Assembly	411,596.08	489,035.54	77,439.46
2	Agona East District Assembly	390,887.85	376,952.63	(13,935.22)
3	Agona West Municipal Assembly	1,839,394.39	1,962,305.12	122,910.73
4	Ajumako - Enyan Esiam District Assembly	368,790.32	475,830.73	107,040.41
5	Asikuma-Odoben -Brakwa District Assembly	514,936.77	389,820.63	(125,116.14)
6	Assin Fosu Municipal Assembly	659,965.92	795,282.02	135,316.10
7	Assin North District Assembly	213,209.64	286,533.92	73,324.28
8	Assin South Municipal Assembly	247,497.16	322,436.81	74,939.65
9	Awutu Senya District Assembly	978,945.57	1,189,822.80	210,877.23
10	Awutu Senya East Municipal Assembly	4,409,538.01	4,621,778.41	212,240.40
11	Cape Coast Metropolitan Assembly	3,814,480.01	4,193,098.41	378,618.40
12	Effutu Municipal Assembly	1,409,306.34	1,592,170.62	182,864.28
13	Ekumfi District Assembly	122,846.75	190,061.00	67,214.25

14	Gomoa Central District Assembly	524,351.57	710,166.91	185,815.34
15	Gomoa East District Assembly	2,117,959.17	2,760,925.55	642,966.38
16	Gomoa West District Assembly ,	664,279.90	809,441.06	145,161.16
17	Komenda Edina Eguafo Abrem Municipal	1,182,311.82	1,217,679.13	35,367.31
18	Mfantseman Municipal Assembly	1,755,520.71	1,877,681.34	122,160.63
19	Twifo Atti Morkwa District Assembly	562,795.45	646,799.98	84,004.53
20	Twifo Hermang Lower Denkyira District Assembly	344,877.70	404,274.71	59,397.01
21	Upper Denkyira East Municipal Assembly	739,106.19	1,362,108.91	623,002.72
22	Upper Denkyira West District Assembly	1,290,314.74	3,138,344.31	1,848,029.57
	Total	**24,562,912.06**	**29,812,550.54**	**5,249,638.48**

Eastern region				
No	**Assembly**	**2021 (A)**	**2022 (B)**	**C= B-A**
1	Abuakwa North Municipal-Kukurantumi	1,023,665.37	1,167,016.37	143,351.00
2	Achiase District Assembly	373,636.65	370,026.85	(3,609.80)
3	Abuakwa South Municipal-Kibi	1,069,391.44	1,312,891.73	243,500.29
4	Akwapem North Municipal- Akropong	1,473,859.44	1,214,308.98	(259,550.46)
5	Akwapem South District- Aburi	1,550,997.77	1,726,473.52	175,475.75
6	Akyemansa District - Ofoase	465,374.76	490,270.88	24,896.12
7	Asuogyaman District-Atimpoku	866,061.82	929,801.64	63,739.82
8	Atiwa East District Assembly-Anyinam	770,363.62	1,159,162.96	388,799.34
9	Atiwa West District-Kwabeng	1,044,606.94	1,128,711.16	84,104.22
10	Ayensuano District-Coaltar	552,905.37	707,672.98	154,767.61
11	Birim Central Municipal-Akim Oda	1,665,287.97	1,661,570.44	(3,717.53)
12	Birim North District- New Abriem	5,606,619.86	7,635,472.97	2,028,853.11
13	Birim South Municipal-Akim Swedru	344,292.56	414,160.86	69,868.30
14	Denkyembour District-Akwatia	930,112.07	1,062,451.47	132,339.40
15	Fanteakwa North District-Begoro	753,945.97	712,241.06	(41,704.91)
16	Fanteakwa South District Assembly-Osino	867,361.27	864,965.08	(2,396.19)
17	Kwaebibirem Municipal-Kade	1,000,772.07	932,442.91	(68,329.16)
18	Kwahu Afram Plains North District-Donkorkrom	295,774.10	374,359.72	78,585.62
19	Kwahu Afram Plains South District-Tease	411,708.29	679,112.98	267,404.69
20	Kwahu East Municipal -Abetifi	573,283.36	626,004.43	52,721.07
21	Kwahu South District-Mpraeso	761,051.55	1,019,719.14	258,667.59
22	Kwahu West Municipal-Nkawkaw	1,979,328.78	2,198,560.62	219,231.84
23	Lower Manya Krobo Municipal-Odumasi Krobo	950,339.06	1,027,632.67	77,293.61
24	Manso Asene Akroso District-Asene Manso	361,972.86	402,386.49	40,413.63
25	New Juaben North Municipal-K'dua Effiduase	1,450,443.93	1,314,636.00	(135,807.93)
26	New Juaben South Municipal -Koforidua	5,114,288.69	4,602,328.12	(511,960.57)
27	Nsawam Adoagyiri Municipal-Nsawam	906,860.43	2,107,651.98	1,200,791.55
28	Okere District -Adukrom	428,106.34	694,073.91	265,967.57
29	Suhum Municipal-Suhum	1,136,741.31	1,259,096.66	122,355.35
30	Upper Manya Krobo District-Asesewa	450,829.22	536,931.53	86,102.31
31	Upper West Akim District-Adeiso	631,063.63	1,030,107.90	399,044.27
32	West Akim Municipal-Asamankese	1,322,827.08	2,560,819.72	1,237,992.64
33	Yilo Krobo Municipal-Somanya	1,032,565.04	1,193,590.19	161,025.15
	Total	**38,166,438.62**	**45,116,653.92**	**6,950,215.30**

Greater Accra region				
No	**Assembly**	**2021 (A)**	**2022 (B)**	**C= B-A**
1	Ablekuma Central Municipal	3,601,574.59	4,784,849.55	1,183,274.96
2	Ablekuma North Municipal	3,892,563.15	4,404,013.62	511,450.47
3	Ablekuma West Municipal	2,728,768.18	3,491,094.10	762,325.92
4	Accra Metropolitan	14,856,593.43	15,535,894.05	679,300.62
5	Ada East	1,094,057.12	1,396,156.05	302,098.93

6	Ada West	1,394,082.05	1,227,934.19	(166,147.86)
7	Adentan Municipal	12,999,695.10	14,611,107.82	1,611,412.72
8	Ashaiman Municipal	4,087,857.99	4,366,456.32	278,598.33
9	Ayawaso East Municipal	1,777,442.29	6,614,977.21	4,837,534.92
10	Ayawaso Central Municipal	2,861,793.40	4,912,484.25	2,050,690.85
11	Ayawaso North Municipal	1,087,033.53	1,079,354.42	(7,679.11)
12	Ayawaso West Municipal	11,646,002.11	26,379,889.63	14,733,887.52
13	Ga Central Municipal	3,596,226.06	4,418,441.25	822,215.19
14	Ga East Municipal	7,804,121.28	7,956,990.54	152,869.26
15	Ga North Municipal	4,571,868.25	4,505,601.41	(66,266.84)
16	Ga South Municipal-Weija/Gbawe	5,931,179.88	8,378,706.55	2,447,526.67
17	Ga South Municipal-Ngleshie Amanfro	3,514,204.91	4,440,735.41	926,530.50
18	Ga West Municipal	4,969,325.82	5,668,280.10	698,954.28
19	Korle Klottey Municipal	10,225,745.30	14,328,901.90	4,103,156.60
20	Kpone Katamanso	14,250,929.20	16,317,055.18	2,066,125.98
21	Krowor Municipal	3,679,459.25	2,844,177.42	(835,281.83)
22	La Dade-Kotopon Municipal	10,794,534.80	12,033,521.98	1,238,987.18
23	La Nkwantanang-Madina Municipal	6,327,676.78	11,558,840.92	5,231,164.14
24	Ledzokuku Municipal	4,536,222.55	7,047,053.62	2,510,831.07
25	Ningo-Prampram	2,975,816.98	3,070,881.93	95,064.95
26	Okaikwei North Municipal	6,412,838.74	5,508,862.06	(903,976.68)
27	Shai-Osudoku	3,063,380.04		
28	Tema Metropolitan	24,450,112.87	26,371,093.95	1,920,981.08
29	Tema West Municipal	8,770,859.47	11,708,143.02	2,937,283.55
	Total	**187,901,965.12**	**234,961,498.45**	**50,122,913.37**

North East Region				
No.	**Assembly**	**2021 (A)**	**2022 (B)**	**C = B-A**
1	Bunkprugu Nakpanduri	151,495.75	120,100.12	(31,395.63)
2	Yunyo-Nansua	25,393.50	47,035.39	21,641.89
3	Chereponi	111,893.24	108,142.56	(3,750.68)
4	East Mamprusi	197,135.68	98,479.16	(98,656.52)
5	Mamprugu-Moagduri	119,307.00	121,454.13	2,147.13
6	West Mamprusi	481,675.10	303,569.20	(178,105.90)
	Total	**1,086,900.27**	**798,780.56**	**(288,119.71)**

Northern Region				
No.	**Assembly**	**2021 (A)**	**2022 (B)**	**C = B-A**
1	Gushegu	308,404.60	301,112.98	(7,291.62)
2	Karaga	120,669.98	117,089.39	(3,580.59)
3	Kpandai	112,293.13	95,116.81	(17,176.32)
4	Kumbugu	209,700.62	225,048.11	15,347.49
5	Mion	107,364.49	158,585.83	51,221.34
6	Nanumba North	445,661.91	423,595.05	(22,066.86)
7	Nanumba South	142,226.20	225,575.24	83,349.04
8	Saboba	85,016.00	132,991.61	47,975.61
9	Sagnarigu	465,374.50	594,592.94	129,218.44
10	Savelugu	287,365.12	361,602.67	74,237.55
11	Nanton	29,339.00	117,032.52	87,693.52
12	Tamale	2,314,486.91	3,215,764.98	901,278.07
13	Tatale-Sanguli	52,020.00	89,333.05	37,313.05
14	Tolon	277,553.34	394,775.94	117,222.60
15	Yendi	570,304.58	680,597.52	110,292.94
16	Zabzugu	155,176.05	196,872.17	41,696.12
	Total	**5,682,956.43**	**7,329,686.81**	**1,646,730.38**

Oti Region				
No.	**Assembly**	**2021 (A)**	**2022 (B)**	**C = B-A**
1	Biakoye	255,529.73	279,049.71	23,519.98
2	Jasikan	266,319.76	301,311.57	34,991.81
3	Kadjebi	210,286.89	393,942.07	183,655.18
4	Krachi East	530,838.97	589,551.77	58,712.80
5	Krachi Nchumuru	119,031.50	188,616.17	69,584.67
6	Krachi West	251,285.98	248,233.18	(3,052.80)
7	Nkwanta North	344,725.45	686,139.65	341,414.20
8	Nkwanta South	309,926.81	399,853.19	89,926.38
9	Guan District		77,635.13	77,635.13
	Total	**2,287,945.09**	**3,164,332.44**	**876,387.35**

Savannah Region				
No.	**Assembly**	**2021 (A)**	**2022 (B)**	**C = B-A**
1	Bole	858,004.65	683,601.17	(174,403.48)
2	Central Gonja	904,916.68	1,380,624.09	475,707.41
3	East Gonja	196,079.01	186,099.96	(9,979.05)
4	North Gonja	257,349.17	143,015.47	(114,333.70)
5	Sawla Tuna Kalba	185,228.12	221,910.30	36,682.18
6	West Gonja	240,497.57	310,254.71	69,757.14
7	North East Gonja	123,692.00	85,315.00	(38,377.00)
Total		**2,765,767.20**	**3,010,820.70**	**245,053.50**

Upper East Region				
No.	**Assembly**	**2021 (A)**	**2022 (B)**	**C = B-A**
1	Bawku	980,983.15	684,540.91	(296,442.24)
2	Bawku West	447,490.68	549,089.84	101,599.16
3	Binduri	89,328.67	81,444.05	(7,884.62)
4	Bolga	1,257,952.75	1,156,586.10	(101,366.65)
5	Bolga East	105,334.86	111,543.95	6,209.09
6	Bongo	255,976.27	307,148.75	51,172.48
7	Builsa North	108,776.40	181,023.14	72,246.74
8	Builsa South	78,409.30	164,050.89	85,641.59
9	Garu	178,275.90	62,044.00	(116,231.90)
10	Kassena Nankana	401,640.53	686,695.52	285,054.99
11	Kassena Nankana West	570,345.76	577,246.64	6,900.88
12	Nabdam	41,298.60	85,301.11	44,002.51
13	Pusiga	309,720.94	220,821.01	(88,899.93)
14	Talensi	425,264.57	1,247,380.30	822,115.73
15	Tempane	118,297.14	96,136.18	(22,160.96)
Total		**5,369,095.52**	**6,211,052.39**	**841,956.87**

Upper West Region				
No.	**Assembly**	**2021 (A)**	**2022 (B)**	**C = B-A**
1	Daffiama-Bussie-Issa	277,421.33	189,887.39	(87,533.94)
2	Jirapa	131,402.60	212,577.00	81,174.40
3	Lambussie-Karni	262,140.50	289,153.43	27,012.93
4	Lawra	165,333.55	193,093.46	27,759.91
5	Nadowli Kaleo	233,412.23	198,462.04	(34,950.19)
6	Nandom	163,981.96	209,875.40	45,893.44
7	Sissala East	567,627.00	566,313.56	(1,313.44)
8	Sissala West	343,825.88	318,862.34	(24,963.54)
9	Wa East	442,786.50	409,557.62	(33,228.88)

10	Wa Municipal	1,389,206.54	1,456,421.58	67,215.04
11	Wa West	116,339.50	134,273.68	17,934.18
Total		**4,093,477.59**	**4,178,477.50**	**84,999.91**

Volta region				
No.	**Assembly**	**2021 (A)**	**2022 (B)**	**B - A**
1	Adaklu	395,988.78	358,404.78	(37,584.00)
2	Afadzato South	215,593.26	298,140.99	82,547.73
3	Agotime-Ziope	246,261.33	177,538.27	(68,723.06)
4	Akatsi North	265,970.63	124,067.35	(141,903.28)
5	Akatsi South	644,253.52	732,403.01	88,149.49
6	Anloga	513,443.87	575,217.67	61,773.80
7	Central Tongu	217,392.20		
8	Ho	2,632,840.58	3,365,250.22	732,409.64
9	Ho West	421,902.28	442,402.16	20,499.88
10	Hohoe	1,244,700.53	1,346,497.96	101,797.43
11	Keta	348,327.39	565,793.78	217,466.39
12	Ketu North	588,886.96	635,442.89	46,555.93
13	Ketu South	1,295,338.57	1,679,667.70	384,329.13
14	Kpando	384,141.50	490,026.74	105,885.24
15	North Dayi	318,785.55	251,174.62	(67,610.93)
16	North Tongu	536,670.30	718,993.18	182,322.88
17	South Dayi	499,060.68	533,787.02	34,726.34
18	South Tongu	796,705.86	832,159.18	35,453.32
	Total	**11,566,263.79**	**13,126,967.52**	**1,778,095.93**

Western region				
No.	**Assembly**	**2021 (A)**	**2022 (B)**	**B - A**
1	Ahanta West	2,722,912.28	3,041,959.90	319,047.62
2	Ellembelle	3,456,056.84	5,345,726.20	1,889,669.36
3	Effia-Kwesimintsim	3,079,216.97	2,984,099.29	(95,117.68)
4	Jomoro	1,013,563.35	1,242,420.23	228,856.88
5	Mpohor	613,073.91	1,898,597.25	1,285,523.34
6	Nzema East	585,746.28	831,732.35	245,986.07
7	Prestea-Huni Valley	9,213,651.24	12,254,670.61	3,041,019.37
8	Sekondi / Takoradi	13,125,646.22	14,006,227.17	880,580.95
9	Shama	1,813,232.97	2,110,976.45	297,743.48
10	Tarkwa-Nsuaem	11,025,210.32	18,460,014.27	7,434,803.95
11	Wassa Amenfi Central	490,262.50	782,565.85	292,303.35
12	Wassa Amenfi East	1,928,859.87	2,514,821.75	585,961.88
13	Wassa Amenfi West	617,576.70	928,372.07	310,795.37
14	Wassa East	1,398,705.47	1,563,379.02	164,673.55
	Total	**51,083,714.92**	**67,965,562.41**	**16,881,847.49**

Western North region				
No.	**Assembly**	**2021 (A)**	**2022 (B)**	**B - A**
1	Bia East	689,243.78	381,298.31	(307,945.47)
2	Bia West	785,417.94	477,079.63	(308,338.31)
3	Bibiani/Anhwiaso/Bekwai	3,912,916.34	2,174,714.82	(1,738,201.52)
4	Sefwi Wiawso Municipal	2,986,036.35	2,001,244.67	(984,791.68)
5	Juaboso District	1,058,180.20	667,816.45	(390,363.75)
6	Bodi District	206,274.82	251,969.70	45,694.88
7	Aowin Municipal	1,026,643.64	704,198.23	(322,445.41)
8	Suaman District	230,639.80	204,957.82	(25,681.98)

9	Akontombra District	538,898.05	827,650.83	288,752.78
	Total	**11,434,250.92**	**7,690,930.46**	**(3,743,320.46)**

Summary				
1	Ahafo Region	12,818,718.78	15,345,236.04	2,526,517.26
2	Ashanti Region	74,055,871.80	86,544,488.38	12,488,616.58
3	Bono Region	10,882,860.52	13,036,924.63	2,154,064.11
4	Bono East Region	9,252,455.58	11,550,870.22	2,298,414.64
5	Central region	24,562,912.06	29,812,550.54	5,249,638.48
6	Eastern region	38,166,438.62	45,116,653.92	6,950,215.30
7	Greater Accra region	187,901,965.12	234,961,498.45	50,122,913.37
8	North East Region	1,086,900.27	798,780.56	(288,119.71)
9	Northern Region	5,682,956.43	7,329,686.81	1,646,730.38
10	Oti Region	2,287,945.09	3,164,332.44	876,387.35
11	Savannah Region	2,765,767.20	3,010,820.70	245,053.50
12	Upper East Region	5,369,095.52	6,211,052.39	841,956.87
13	Upper West Region	4,093,477.59	4,178,477.50	84,999.91
14	Volta region	11,566,263.79	13,126,967.52	1,778,095.93
15	Western region	51,083,714.92	67,965,562.41	16,881,847.49
16	Western North region	11,434,250.92	7,690,930.46	(3,743,320.46)
	Total	**453,011,594.21**	**549,844,832.97**	**100,114,011.00**

APPENDIX D

Assets and Liabilities - 2021 to 2022

Ahafo Region

No	Assembly	Year	Cash/ Bank	Investment	Sundry Debtors	Property, Plant & Equipment	Work-in progress	Investment property	Total Assets	Total Liabilities	Assets less Liabilities
1	Asunafo North	2021	292,938.99	19,750.00	22,480.50	-			335,169.49	35,241.27	299,928.22
		2022	748,748.26	19,750.00	22,480.50	69,322,904.75	1,734,943.39	31,264,837.12	103,113,664.02	150,053.58	102,963,610.44
2	Asunafo South	2021	270,236.07	-	6,433.00	-	-	-	276,669.07	-	276,669.07
		2022	66,271.48	-	6,433.00	23,129,080.10	-	-	23,201,784.58	35,108.52	23,166,676.06
3	Asitifi North	2021	3,872,622.97	-	6,000.00	-	-	-	3,878,622.97	468,213.70	3,410,409.27
		2022	1,788,571.64	-	135,700.00	7,417,870.54	2,916,693.81	-	12,258,835.99	355,965.41	11,902,870.58
4	Asutifi South	2021	353,875.91	-	-	-	-	-	353,875.91	814.04	353,061.87
		2022	892,441.66		334.20	16,430,298.76	3,472,145.97	-	20,795,220.59	303,104.90	20,492,115.69
5	Tano North	2021	778,711.14	-	3,000.00	-	-	-	781,711.14	1,127.13	780,584.01
		2022	1,332,292.12	-	-	5,208,421.67	1,464,800.78	-	8,005,514.57	438,961.47	7,566,553.10
6	Tano South	2021	915,308.41	100.00	-	-	-	-	915,408.41	13.63	915,394.78
		2022	980,501.91	-	-	725,476.97	836,236.60		2,542,215.48	102,574.27	2,439,641.21
Total		**2022**	**5,808,827.07**	**19,750.00**	**164,947.70**	**122,234,052.79**	**10,424,820.55**	**31,264,837.12**	**169,917,235.23**	**1,385,768.15**	**168,531,467.08**

Ashanti Region

No.	Assembly	Year	Cash/ Bank	Investment	Sundry Debtors	Property, Plant & Equipment	Work-in progress	Investment property	Total Assets	Total Liabilities	Assets less Liabilities
1	Adansi Asokwa	2021	436,368.52						436,368.52		436,368.52
		2022	748,412.31		4,115.00	1,581,307.43			2,333,834.74	-	2,333,834.74
2	Adansi North	2021	564,159.90		2,685.00				566,844.90	2,099.41	564,745.49
		2022	225,306.44		20,503.67	26,958,342.18			27,204,152.29	305,474.92	26,898,677.37
3	Adansi South	2021	76,926.68						76,926.68	148.87	76,777.81
		2022	947,652.93			6,613,763.59			7,561,416.52	24.43	7,561,392.09
4	Afigya Kwabre North	2021	220,170.29	-	-	-			220,170.29	-	220,170.29
		2022	1,081,705.89			33,682,440.44			34,764,146.33	-	34,764,146.33
5	Afigya Kwabre South	2021	203,302.52	-	4,760.00	-			208,062.52	1,000.00	207,062.52
		2022	176,402.55		1,180.00	10,743,298.23			10,920,880.78	888,911.12	10,031,969.66
6	Ahafo Ano North	2021	990,081.40	-	-	6,704,498.74			7,694,580.14	328,252.87	7,366,327.27
		2022	1,981,512.69	-	8,200.00	8,430,776.31			10,420,489.00	490,010.09	9,930,478.91
7	Ahafo Ano South East	2021	646,800.34			454,941.10			1,101,741.44		1,101,741.44
		2022	861,403.74			6,740,913.24			7,602,316.98	9,081.07	7,593,235.91
8	Ahafo Ano South West	2021	614,426.63	38,000.00	2,010.00	-			654,436.63	12,336.68	642,099.95
		2022	615,677.58			28,466,919.95			29,082,597.53	735,642.06	28,346,955.47
9	Akrofuom	2021	747,211.17	-	-	-			747,211.17	-	747,211.17
		2022	737,074.35	-	-	8,105,022.13			8,842,096.48	-	8,842,096.48
10	Amansie Central	2021	1,236,741.23	-		-			1,236,741.23		1,236,741.23
		2022	1,097,819.29	-	195,500.00	8,022,682.51			9,316,001.80	119,785.18	9,196,216.62
11	Amansie south	2021	1,140,998.96	-	-	-			1,140,998.96	-	1,140,998.96
		2022	1,439,445.13	-	16,786.00	3,938,132.93			5,394,364.06	261,348.90	5,133,015.16
12	Amansie west	2021	1,086,772.75		13,181.10				1,099,953.85	64,781.76	1,035,172.09
		2022	1,523,541.52		30,251.10	7,521,490.63			9,075,283.25	698,454.80	8,376,828.45
13	Asante Akim Central	2021	921,206.76	61,314.45		-			982,521.21	-	982,521.21
		2022	1,064,830.18			5,289,584.44			6,354,414.62	-	6,354,414.62
14	Asante Akim North	2021	539,866.67	-	-	1,024,439.10			1,564,305.77	-	1,564,305.77
		2022	496,195.12	-	-	2,733,754.49			3,229,949.61	353,890.66	2,876,058.95
15	Asante Akim South	2021	942,608.32	-	-	-			942,608.32	-	942,608.32

15	Asante Akim South	2022	1,490,327.82	-	-	2,574,431.69			4,064,759.51	2,574,431.69	1,490,327.82
16	Asokore Mampong	2021	1,411,793.98						1,411,793.98	104,285.62	1,307,508.36
		2022	2,474,368.22		14,714.40	111,137,483.89			113,626,566.51	514,205.95	113,112,360.56
17	Asokwa Municipal	2021	7,678,646.35	-	-	-			7,678,646.35	-	7,678,646.35
		2022	602,661.82	-	259,666.01	19,679,557.53			20,541,885.36	3,727,059.61	16,814,825.75
18	Atwima Kwanwoma	2021	1,544,013.20	-	-	-			1,544,013.20	-	1,544,013.20
		2022	711,537.51	-	14,928.00	4,564,733.20			5,291,198.71	-	5,291,198.71
19	Atwima Mponua	2021	1,079,339.63	-	36,178.88	-			1,115,518.51	166,178.22	949,340.29
		2022	1,728,594.72	-	61,178.88	1,108,069.89			2,897,843.49	319,632.91	2,578,210.58
20	Atwima Nwabiagya North	2021	450,210.00	-	-	-			450,210.00	-	450,210.00
		2022	574,452.90		17,555.00	7,609,237.82			8,201,245.72	692,232.56	7,509,013.16
21	Atwima Nwabiagya South	2021	1,995,833.80	-	12,642.00	24,221.00			2,032,696.80	51,972.04	1,980,724.76
		2022	2,192,143.69	-	201,110.11	2,153,963.28			4,547,217.08	863,780.03	3,683,437.05
22	Bekwai	2021	1,616,111.98	-	81,359.75	500.00			1,697,971.73	23,786.52	1,674,185.21
		2022	1,824,966.30		2,053,341.89	13,592,331.70			17,470,639.89	1,705,209.39	15,765,430.50
23	Bosome Freho	2021	740,792.15	-	253,219.00	-			994,011.15	-	994,011.15
		2022	1,822,761.13		377,563.00	1,569,154.40			3,769,478.53	596,260.22	3,173,218.31
24	Bosomtwe	2021	2,027,641.32		117,500.00				2,145,141.32		2,145,141.32
		2022	1,992,721.70	-	126,794.60	23,225,772.33			25,345,288.63	1,660,335.27	23,684,953.36
25	Ejisu	2021	775,580.62	-	-	-			775,580.62	-	775,580.62
		2022	298,073.68	-	178,933.00	46,071,376.31			46,548,382.99	178,933.00	46,369,449.99
26	Ejura Sekyere-dumasi	2021	254,329.68		-				254,329.68	12,075.63	242,254.05
		2022	813,207.40		126,921.00	8,396,035.82			9,336,164.22	134,453.61	9,201,710.61
27	Juaben	2021	1,174,860.78	-	-	942,667.32			2,117,528.10	9,597.70	2,107,930.40
		2022	1,858,838.18			1,542,142.49			3,400,980.67	19,545.40	3,381,435.27
28	Kumasi	2021	2,298,094.29		395,675.05	400.00			2,694,169.34	1,181,445.83	1,512,723.51
		2022	4,561,520.02		2,441,880.91	72,500,795.10			79,504,196.03	4,347,444.56	75,156,751.47
29	Kwabre East	2021	1,415,126.00	3,535.17	-				1,418,661.17		1,418,661.17
		2022	1,668,573.73	3,535.17	-	-			1,672,108.90	207,254.96	1,464,853.94
30	Kwadaso	2021	2,313,597.12	-	-	-			2,313,597.12		2,313,597.12
		2022	2,020,361.73	-	114,415.13	3,719,930.44			5,854,707.30	362,566.03	5,492,141.27
31	Mampong	2021	294,990.77	25,500.00	-				320,490.77	5,688.53	314,802.24
		2022	532,439.07	-	149,062.62	12,358,168.96			13,039,670.65	634,789.52	12,404,881.13
32	Obuasi	2021	9,442,298.87		-				9,442,298.87	-	9,442,298.87
		2022	3,849,964.60		-	35,358,712.48			39,208,677.08	1,232,414.13	37,976,262.95
33	Obuasi East	2021	980,393.86	-	-	-			980,393.86	289,413.77	690,980.09
		2022	1,642,634.81	-	-	3,788,936.13			5,431,570.94	367,967.08	5,063,603.86
34	Offinso	2021	316,720.61	162,750.00	-				479,470.61	4,245.11	475,225.50
		2022	847,869.39		94,068.00	17,318,903.70			18,260,841.09	628,110.64	17,632,730.45
35	Offinso North	2021	230,638.92		-	-			230,638.92	124,640.15	105,998.77
		2022	1,080,126.99		4,669,611.17	49,717,085.29			55,466,823.45	5,003,254.60	50,463,568.85
36	Oforikrom	2021	1,233,438.71	-	-	-			1,233,438.71		1,233,438.71
		2022	1,650,358.13	-	-	2,296,692.90			3,947,051.03	-	3,947,051.03
37	Old Tafo	2021	11,637,258.89	-	-	-			11,637,258.89		11,637,258.89
		2022	3,321,570.21	-	40,973.36	17,615,244.53			20,977,788.10	199,704.23	20,778,083.87
38	Sekyere Afram Plains	2021	749,191.21		-				749,191.21		749,191.21
		2022	1,313,514.60	-	-	3,240,506.59			4,554,021.19	119,194.20	4,434,826.99
39	Sekyere Central	2021	1,009,628.37		-				1,009,628.37	5,834.43	1,003,793.94
		2022	1,090,567.04		33,155.00	10,660,484.68			11,784,206.72	897,053.66	10,887,153.06
40	Sekyere East	2021	309,673.10	-	-	-			309,673.10	-	309,673.10
		2022	191,445.36	-	57,315.00	2,472,791.16			2,721,551.52	477,329.64	2,244,221.88
41	Sekyere Kumawu	2021	160,390.73		248,314.78				408,705.51	289,595.91	119,109.60
		2022	667,014.49		2,724,007.27	6,971,957.80			10,362,979.56	3,184,422.49	7,178,557.07
42	Sekyere South	2021	925,637.70						925,637.70	6,497.27	919,140.43
		2022	1,661,925.83			40,819,657.64			42,481,583.47	9,342.09	42,472,241.38

43	Suame	2021	9,425,119.65	-	830.10	-			9,425,949.75		9,425,949.75
		2022	8,155,946.07	-	75,753.49	25,388,388.19			33,620,087.75	1,268,134.69	32,351,953.06
Total		**2022**	**65,637,466.86**	**3,535.17**	**14,109,483.61**	**706,280,974.44**	**-**	**-**	**786,031,460.08**	**35,787,685.39**	**750,243,774.69**

Bono Region

No	Assembly	Year	Cash/ Bank	Investment	Sundry Debtors	Property, Plant & Equipment	Work-in progress	Investment property	Total Assets	Total Liabilities	Assets less Liabilities
1	Banda District	2021	1,034,172.82						1,034,172.82	7,891.22	1,026,281.60
		2022	2,672,924.18		94,869.79	506,872.53	366,824.21		3,641,490.71	840,671.29	2,800,819.42
2	Berekum East	2021	6,383,955.87	100.00					6,384,055.87	-	6,384,055.87
		2022	2,281,420.81	100.00		-	10,745,685.33		13,027,206.14	-	13,027,206.14
3	Berekum West	2021	232,920.45						232,920.45	-	232,920.45
		2022	437,596.70			1,040,645.66	1,493,622.31		2,971,864.67	-	2,971,864.67
4	Dormaa Central Municipal	2021	2,329,354.26	450.00	7,500.00				2,337,304.26	351.64	2,336,952.62
		2022	476,317.98	450.00		-	3,861,721.50		4,338,489.48	8,113.64	4,330,375.84
5	Dormaa East District	2021	390,584.25						390,584.25	699.80	389,884.45
		2022	371,347.23			-	2,588,656.58		2,960,003.81	542,498.31	2,417,505.50
6	Dormaa West	2021	689,350.27						689,350.27	-	689,350.27
		2022	1,386,551.85			5,811,141.05	1,380,699.72		8,578,392.62	551,766.76	8,026,625.86
7	Jaman North District	2021	482,540.16						482,540.16	-	482,540.16
		2022	504,064.16			6,040,560.82	1,807,914.84		8,352,539.82	482,102.80	7,870,437.02
8	Jaman South Municipal	2021	859,315.90	59,120.00	3,390.72				921,826.62	-	921,826.62
		2022	1,165,477.94	420.00	725.00	10,061,064.15	7,123,664.25		18,351,351.34	1,800,259.92	16,551,091.42
9	Sunyani Municipal	2021	7,367,923.34	100.00	5,465.46	-	-		7,373,488.80	26,846.45	7,346,642.35
		2022	1,747,346.78	100.00	3,800.00	14,431,212.42	7,941,732.65		24,124,191.85	5,976,430.31	18,147,761.54
10	Sunyani West Municipal	2021	1,559,647.05						1,559,647.05	-	1,559,647.05
		2022	1,841,115.95			1,412,368.98	-		3,253,484.93	-	3,253,484.93
11	Tain District	2021	836,754.41						836,754.41	20,803.40	815,951.01
		2022	1,004,603.44			-	1,845,415.62		2,850,019.06	25,226.20	2,824,792.86
12	Wenchi Municipal	2021	1,153,480.93	100.00	1,968.90				1,155,549.83	83,329.32	1,072,220.51
		2022	1,066,668.99	100.00	21,968.90		2,234,131.45		3,322,869.34	78,369.85	3,244,499.49
Total		**2022**	**14,955,436.01**	**1,170.00**	**121,363.69**	**39,303,865.61**	**41,390,068.46**	**-**	**95,771,903.77**	**10,305,439.08**	**85,466,464.69**

Bono East Region

No	Assembly	Year	Cash/ Bank	Investment	Sundry Debtors	Property, Plant & Equipment	Work-in progress	Investment property	Total Assets	Total Liabilities	Assets less Liabilities
1	Atebubu-Amanten Municipal	2021	395,903.70	150,375.99	33,073.20				579,352.89		579,352.89
		2022	1,236,185.12	150,375.99	15,317.00				1,401,878.11		1,401,878.11
2	Kintampo Municipal	2021	140,095.61	110.00	35,287.80				175,493.41	3,206.95	172,286.46
		2022	389,364.77	35,397.80	31,110.00	266,667.40	139,928.43		862,468.40	464,022.88	398,445.52
3	Kintampo South	2021	655,004.31	-	-				655,004.31		655,004.31
		2022	846,103.84						846,103.84		846,103.84
4	Nkoranza North	2021	311,268.81	-	-				311,268.81	3.11	311,265.70
		2022	633,107.51				1,773,461.16		2,406,568.67	741,119.20	1,665,449.47
5	Nkoranza South Municipal	2021	788,156.28	-	-				788,156.28	5,000.00	783,156.28
		2022	925,740.44	48,867.96		897,504.00	814,207.07		2,686,319.47	5,000.00	2,681,319.47
6	Pru East	2021	611,496.30	-	44,919.16				656,415.46	39,455.56	616,959.90
		2022	1,116,087.16		44,919.16	313,788.00	1,472,982.61		2,947,776.93	39,455.56	2,908,321.37
7	Pru West	2021	168,714.93	-	-				168,714.93		168,714.93
		2022	407,743.58						407,743.58		407,743.58
8	Sene East	2021	1,987,791.78	-	43.00				1,987,834.78	873,366.15	1,114,468.63
		2022	2,510,212.74		43.00	701,868.87	179,618.46		3,391,743.07		3,391,743.07
9	Sene West	2021	595,594.56	16,740.00	290.00				612,624.56		612,624.56

9	Sefwi West	2022	917,671.85	16,740.00	290.00	726,853.66	537,030.09		2,198,585.60		2,198,585.60
10	Techiman Municipal	2021	11,180,774.74	160,586.69	8,469.22				11,349,830.65	56,231.99	11,293,598.66
		2022	3,096,603.96	160,586.69	8,469.22				3,265,659.87	9,831.74	3,255,828.13
11	Techiman North	2021	407,460.30	-	-				407,460.30		407,460.30
		2022	1,469,382.69						1,469,382.69		1,469,382.69
Total		**2022**	**13,548,203.66**	**411,968.44**	**100,148.38**	**2,906,681.93**	**4,917,227.82**	**-**	**21,884,230.23**	**1,259,429.38**	**20,624,800.85**

Central region

No	Assembly	Year	Cash/ Bank	Investment	Sundry Debtors	Property, Plant & Equipment	Work-in progress	Investment property	Total Assets	Total Liabilities	Assets less Liabilities
1	Abura, Asebu-Kwamankese District Assembly	2021	565,649.85	-	1,970.00				567,619.85	2,191.43	565,428.42
		2022	1,050,973.04	-	1,970.00				1,052,943.04	2,191.43	1,050,751.61
2	Agona East District Assembly	2021	506,991.17	-	-				506,991.17	95,527.08	411,464.09
		2022	154,780.52	-	-				154,780.52	86,440.99	68,339.53
3	Agona West Municipal Assembly	2021	6,054,546.15	163,739.22	3,131.30				6,221,416.67	6,334.60	6,215,082.07
		2022	1,395,221.54	-	164,955.12				1,560,176.66	-	1,560,176.66
4	Ajumako - Enyan Esiam District Assembly	2021	596,127.60	900.00	132,976.42				730,004.02	2,591.59	727,412.43
		2022	1,005,326.29	-	132,976.42				1,138,302.71	2,591.59	1,135,711.12
5	Asikuma-Odoben -Brakwa District Assembly	2021	480,783.09	300.00	-				481,083.09	-	481,083.09
		2022	812,812.75	300.00	8,500.00				821,612.75	-	821,612.75
6	Assin Fosu Municipal Assembly	2021	370,422.04	1,200.00	10,143.31				381,765.35	55,969.03	325,796.32
		2022	1,169,005.36	-	10,143.31				1,179,148.67	68,444.15	1,110,704.52
7	Assin North District Assembly	2021	440,906.14	-	-				440,906.14	6,153.47	434,752.67
		2022	862,163.99	-	-				862,163.99	-	862,163.99
8	Assin South Municipal Assembly	2021	592,618.25	-	9,000.90				601,619.15	213,925.25	387,693.90
		2022	603,140.32	-	19,000.90				622,141.22	214,289.22	407,852.00
9	Awutu Senya District Assembly	2021	1,552,218.16	-	-				1,552,218.16	2,380.00	1,549,838.16
		2022	1,356,944.20	-	-				1,356,944.20	71,327.10	1,285,617.10
10	Awutu Senya East Municipal Assembly	2021	5,292,094.97	-	-				5,292,094.97	-	5,292,094.97
		2022	3,992,170.86	-	-				3,992,170.86	-	3,992,170.86
11	Cape Coast Metropolitan Assembly	2021	1,081,270.64	-	124,743.15				1,206,013.79	412,834.71	793,179.08
		2022	1,619,566.52	-	664,313.37				2,283,879.89	65,219.01	2,218,660.88
12	Effutu Municipal Assembly	2021	1,888,008.69	-	133,188.90				2,021,197.59	2,236.00	2,018,961.59
		2022	2,027,637.75	-	192,912.60				2,220,550.35	4,682.91	2,215,867.44
13	Ekumfi District Assembly	2021	757,243.82	-	-				757,243.82		757,243.82
		2022	559,396.28	-	-				559,396.28	-	559,396.28
14	Gomoa Central District Assembly	2021	102,157.65	-	10,000.00				112,157.65	959.32	111,198.33
		2022	228,085.19	-	48,000.00				276,085.19	2,127,972.38	(1,851,887.19)
15	Gomoa East District Assembly	2021	1,557,707.73	-	-				1,557,707.73	-	1,557,707.73
		2022	1,618,221.00	-	250,623.00				1,868,844.00	-	1,868,844.00
16	Gomoa West District Assembly	2021	310,004.49	-					310,004.49	-	310,004.49
		2022	675,216.02	-	43,784.00				719,000.02	779,322.15	(60,322.13)
17	Komenda Edina Eguafo Abrem Municipal	2021	1,075,057.77	-	5,959.50				1,081,017.27	-	1,081,017.27
		2022	1,789,228.22	-	27,716.56				1,816,944.78	-	1,816,944.78
18	Mfantseman Municipal Assembly	2021	6,405,129.60	-	145,941.00				6,551,070.60	359,668.88	6,191,401.72
		2022	3,493,302.93	-	98,419.72				3,591,722.65	309,811.03	3,281,911.62
19	Twifo Atti Morkwa District Assembly	2021	1,290,183.96	-	127,569.37				1,417,753.33	12,540.92	1,405,212.41
		2022	1,095,518.63	-	25,000.00				1,120,518.63	12,540.92	1,107,977.71
20	Twifo Hermang Lower Denkyira District Assembly	2021	373,411.06	-	650.00				374,061.06	-	374,061.06
		2022	620,909.19	-	650.00				621,559.19	-	621,559.19
21	Upper Denkyira East Municipal Assembly	2021	797,248.03	118.96	70,533.00				867,899.99	179,439.35	688,460.64
		2022	628,016.99	-	-				628,016.99	179,439.35	448,577.64
22	Upper Denkyira West District Assembly	2021	727,246.85		550.00				727,796.85	9,433.37	718,363.48
		2022	1,637,299.74	-	450.00				1,637,749.74	7,655.00	1,630,094.74

Total	2022	28,394,937.33	300.00	1,689,415.00	-	-	-	30,084,652.33	3,931,927.23	26,152,725.10

Eastern Region

No.	Assembly	Year	Cash/ Bank	Investment	Sundry Debtors	Property, Plant & Equipment	Work-in progress	Investment property	Total Assets	Total Liabilities	Assets less Liabilities
1	Abuakwa North	2021	288,906.15						288,906.15	-	288,906.15
		2022	433,334.15	-	-	5,673,979.54	476,537.20		6,583,850.89	154,287.93	6,429,562.96
2	Abuakwa South	2021	13,480,319.50	-	-	2,946,162.86	3,253,008.90		19,679,491.26	-	19,679,491.26
		2022	10,136,287.38	-	-	5,475,219.62	6,180,682.14		21,792,189.14	-	21,792,189.14
3	Achiase	2021	977,049.46	-	15,000.00	124,735.35	146,910.79		1,263,695.60	-	1,263,695.60
		2022	939,244.44			408,319.78	2,393,970.80		3,741,535.02	123,881.07	3,617,653.95
4	Akuapem North	2021	200,334.14	-	3,094.80	4,494,608.52	111,520.00		4,809,557.46	-	4,809,557.46
		2022	220,203.61	-	3,094.80	6,291,080.04	388,258.40		6,902,636.85	-	6,902,636.85
5	Akuapem South	2021	162,317.38	-	83,814.00	4,442,829.66	3,234,085.21		7,923,046.25	3,575,837.51	4,347,208.74
		2022	575,138.25	85,000.00	83,814.00	3,728,242.52	4,099,577.89		8,571,772.66	3268918.28	5,302,854.38
6	Akyemansa	2021	246,676.58	-	862,735.67	-	912,216.14		2,021,628.39	66,575.00	1,955,053.39
		2022	374,317.13	-	668,291.05	2,870,337.38	1,507,114.81		5,420,060.37	297,340.62	5,122,719.75
7	Asene Manso Akroso	2021	801,525.33	-	-	3,811,594.93	345,345.13		4,958,465.39	345,345.13	4,613,120.26
		2022	1,279,293.65	-	-	3,679,232.93	2,157,194.82		7,115,721.40	181,417.81	6,934,303.59
8	Asuogyaman	2021	988,791.82	73,773.35	193,500.00	827,875.39	-		2,083,940.56	1,180,529.20	903,411.36
		2022	663,870.17	73,773.35	-	1,262,884.88	90,195.08		2,090,723.48	1,076,560.45	1,014,163.03
9	Atiwa East	2021	1,382,923.59			5,440,420.00			6,823,343.59	190,700.66	6,632,642.93
		2022	2,128,936.09			8,722,741.19	6,900.00		10,858,577.28	769,865.19	10,088,712.09
10	Atiwa West	2021	2,293,976.44	-	-	8,805,999.53	-		11,099,975.97	-	11,099,975.97
		2022	846,709.27	-	97,751.52	13,042,971.46	599,198.26		14,586,630.51	411678.9	14,174,951.61
11	Ayensuano	2021	1,302,156.40	-	-	1,079,297.18	-		2,381,453.58	-	2,381,453.58
		2022	749,664.68	697,005.72	546,942.31	12,731,198.62	2,375,024.98		17,099,836.31	531,262.28	16,568,574.03
12	Birim Central	2021	9,652,560.63	-	-	3,166,940.20	3,403,529.53		16,223,030.36	-	16,223,030.36
		2022	5,502,850.82	-	-	5,070,332.15	5,603,342.34		16,176,525.31	530131.15	15,646,394.16
13	Birim North	2021	578,517.66	35,000.00	2,049.12	-	801,445.02		1,417,011.80	801,445.02	615,566.78
		2022	325,312.53	35,000.00	-	5,358,531.86	4,648,826.17		10,367,670.56	1,198,180.98	9,169,489.58
14	Birim South	2021	73,753.82	-	-	91,936.97	503,888.46		669,579.25	-	669,579.25
		2022	613,474.89	119,297.91	-	-	1,453,667.25		2,186,440.05	27,371.10	2,159,068.95
15	Denkyembour	2021	326,940.37	-	-	2,239,444.55			2,566,384.92	628,186.56	1,938,198.36
		2022	548,399.39	-	-	2,880,694.16	233,124.18		3,662,217.73	480,917.85	3,181,299.88
16	Fanteakwa North	2021	845,554.59	-	6,114.38	4,585,734.27	-		5,437,403.24	34,632.37	5,402,770.87
		2022	1,432,827.96	49,110.00	36,492.50	4,536,624.27	-		6,055,054.73	11,377.89	6,043,676.84
17	Fanteakwa South	2021	327,541.31			1,923,330.14	-		2,250,871.45	-	2,250,871.45
		2022	591,119.14	-	26,982.00	13,941,615.00	329,274.00		14,888,990.14	109,322.73	14,779,667.41
18	Kwahu Afram Plains North	2021	610,528.20	54,670.90	400.00	2,464,808.76	404,984.78		3,535,392.64	3,438.78	3,531,953.86
		2022	1,650,194.86	54,670.90	400.00	2,483,395.20	505,461.60		4,694,122.56	125,301.71	4,568,820.85
19	Kwahu Afram Plains South	2021	570,345.39			1,252,801.28			1,823,146.67	-	1,823,146.67
		2022	871,023.52	-	-	2,292,947.46	646,565.34		3,810,536.32	1,591.95	3,808,944.37
20	Kwahu East	2021	625,517.17		-	1,828,298.57	263,063.01		2,716,878.75	-	2,716,878.75
		2022	1,209,482.18	-	7,029.00	2,677,231.73	859,373.67		4,753,116.58	488,143.59	4,264,972.99
21	Kwahu South	2021	348,120.23	165,069.66			132,296.00		645,485.89	5,900.00	639,585.89
		2022	572,162.41	165,069.63	-	1,385,012.75	390,601.20		2,512,845.99	256,512.82	2,256,333.17
22	Kwahu West	2021	931,993.02		1,110.00	2,352,940.14	34,179.90		3,320,223.06	74,885.13	3,245,337.93
		2022	383,633.01	-	35,289.90	3,903,749.54	1,298,794.89		5,621,467.34	230,619.93	5,390,847.41
23	Lower Manya Krobo	2021	4,870,266.62	72,473.75	631,782.95	12,643,166.81	-		18,217,690.13	7,837,081.10	10,380,609.03
		2022	717,941.75	9,181,834.39	1,500.00	88,628,844.71	-		98,530,120.85	4,824,558.31	93,705,562.54
24	New Juaben South	2021	9,893,999.36	-	273,560.00	-	-		10,167,559.36	273,000.00	9,894,559.36
		2022	4,286,562.16	-	247,465.00	6,701,894.38	6,191,322.56		17,427,244.10	229,000.00	17,198,244.10

25	Nsawam Adoagyiri	2021	1,570,117.81	-	220,163.91	-	-		1,790,281.72	556,273.31	1,234,008.41
		2022	818,478.03	-	202,428.49	75,760,497.67	1,667,463.47		78,448,867.66	333,980.89	78,114,886.77
26	Okere	2021	999,443.86	-	16,170.00	4,730,585.64	1,790,205.05		7,536,404.55	863,101.05	6,673,303.50
		2022	1,276,926.54	-	30,675.00	4,559,811.28	3,436,726.84		9,304,139.66	287,634.71	9,016,504.95
27	Suhum	2021	537,446.96	-	3,159,099.51	3,446,145.16	-		7,142,691.63	279,037.57	6,863,654.06
		2022	1,471,275.78	2,575,452.84	851,612.95	3,585,124.57	3,214,462.87		11,697,929.01	3,329,235.04	8,368,693.97
28	Upper Manya Krobo	2021	150,234.50		333,717.10	1,919,533.63	-		2,403,485.23	230,249.08	2,173,236.15
		2022	198,865.63	-	-	2,007,101.50	-		2,205,967.13	1,228,959.26	977,007.87
29	Upper West Akim	2021	281,299.58	-	-	3,759,870.07	-		4,041,169.65	118,000.00	3,923,169.65
		2022	766,506.13	-	-	1,916,729.70	1,967,101.71		4,650,337.54	124,091.64	4,526,245.90
30	West Akim	2021	436,557.58	-	21,664.81	8,345,671.62			8,803,894.01	3,935,993.87	4,867,900.14
		2022	1,248,154.81	-	-	11,203,996.03	2,539,021.74		14,991,172.58	3,994,030.00	10,997,142.58
31	Yilo Krobo	2021	1,337,165.00	69,450.00	698,266.12	60,569.98	-		2,165,451.10	647,334.99	1,518,116.11
		2022	615,345.44	69,450.00	933,578.42	5,434,407.60	-		7,052,781.46	532,932.65	6,519,848.81
32	Kwaebibirem	2021	367,305.42	-	167,885.00	-	-		535,190.42	91,935.06	443,255.36
		2022	1,207,731.58	-	116,704.00	58,449.93	607,032.54		1,989,918.05	267,026.08	1,722,891.97
33	New Juaben North	2021	1,889,539.47	-	-	-	-		1,889,539.47	-	1,889,539.47
		2022	1,992,929.79	56,472.00	-	47,674,544.91	2,446,985.90		52,170,932.60	1,154,387.19	51,016,545.41
Total		**2022**	**46,648,197.17**	**13,162,136.74**	**3,890,050.94**	**355,947,744.36**	**58,313,802.65**	**-**	**477,961,931.86**	**26,580,520.00**	**451,381,411.86**

Greater Accra

No	Assembly	Year	Cash/ Bank	Investment	Sundry Debtors	Property, Plant & Equipment	Work-in progress	Investment property	Total Assets	Total Liabilities	Assets less Liabilities
1	Ablekuma Central Municipal Assembly	2021	731,349.02	-	-				731,349.02	-	731,349.02
		2022	1,006,288.68	-	101,283.18	7,116,486.28			8,224,058.14	272,925.10	7,951,133.04
2	Ablekuma North Municipal Assembly	2021	709,525.76						709,525.76	36,897.30	672,628.46
		2022	1,717,998.72	-	9,914,945.00	6,108,714.52			17,741,658.24		17,741,658.24
3	Ablekuma West Municipal Assembly	2021	1,621,987.14	-	-				1,621,987.14	-	1,621,987.14
		2022	2,444,676.16	-	1,068,643.16				3,513,319.32	563,509.41	2,949,809.91
4	Accra Metropolitan	2021	3,492,343.10	677,328.86					4,169,671.96	-	4,169,671.96
		2022	7,790,149.46	677,328.86	30,746.38	255,894,498.00			264,392,722.70	-	264,392,722.70
5	Ada East	2021	1,995,650.21	-	-				1,995,650.21	23,115.79	1,972,534.42
		2022	1,855,645.13	-	-	18,334,813.68			20,190,458.81	241,747.00	19,948,711.81
6	Ada West	2021	797,920.32	-	-				797,920.32	13,554.15	784,366.17
		2022	1,152,554.56	-	265,222.66	4,816,017.31			6,233,794.53	24,922.34	6,208,872.19
7	Adentan Municipal	2021	3,203,683.65	-	-				3,203,683.65	-	3,203,683.65
		2022	4,129,599.63	-	-	103,830,289.81			107,959,889.44	-	107,959,889.44
8	Ashaiman Municipal	2021	1,931,706.09	20,000.00	4,737.42				1,956,443.51	39,790.49	1,916,653.02
		2022	1,752,129.23	20,000.00	16,962.79				1,789,092.02	214,530.54	1,574,561.48
9	Ayawaso East Municipal	2021	2,426,191.95	-	-				2,426,191.95	101,382.75	2,324,809.20
		2022	4,144,604.67	-	3,707,496.17	3,451,524.91			11,303,625.75	76,102.30	11,227,523.45
10	Ayawaso West Municipal	2021	3,119,726.60	-	1,670,520.00				4,790,246.60	-	4,790,246.60
		2022	4,641,437.86	-	14,195,751.00	3,666,915.00			22,504,103.86	(114,048.00)	22,618,151.86
11	Ayawaso Central Municipal	2021	1,178,195.21	-	-				1,178,195.21		1,178,195.21
		2022	2,554,349.27	-	30,137.00	5,901,997.80			8,486,484.07	1,862,570.65	6,623,913.42
12	Ayawaso North Municipal	2021	1,745,182.27	-	-				1,745,182.27	-	1,745,182.27
		2022	2,371,800.68	-	941,858.65	10,329,166.96			13,642,826.29	-	13,642,826.29
13	Ga Central Municipal	2021	876,608.93	-	24,640.62				901,249.55	-	901,249.55
		2022	1,335,392.59	-	531,852.57	-			1,867,245.16	-	1,867,245.16
14	Ga East Municipal	2021	3,801,036.67	-	334,909.21				4,135,945.88	-	4,135,945.88
		2022	2,220,945.70		-	126,205,161.35			128,426,107.05	12,398,355.16	116,027,751.89
15	Ga North Municipal	2021	644,235.80	-	-				644,235.80		644,235.80
		2022	871,862.14	-	2,814,017.28	16,988,084.22			20,673,963.64	455,685.20	20,218,278.44
16	Ga South Municipal-	2021	1,880,357.60	-	-				1,880,357.60	-	1,880,357.60

16	Weija/Gbawe	2022	2,073,328.72	-	2,642,517.78	10,123,011.89			14,838,858.39	-	14,838,858.39
17	Ga South Municipal-Ngleshie Amanfro	2021	1,964,166.81		-				1,964,166.81		1,964,166.81
		2022	1,666,063.86	-	1,064,164.22	8,904,624.75			11,634,852.83	1,096,221.42	10,538,631.41
18	Ga West Municipal	2021	1,767,255.77	88,124.00	48,427.00				1,903,806.77		1,903,806.77
		2022	2,256,327.75		467,024.68	4,580,747.02			7,304,099.45	3,858,289.50	3,445,809.95
19	Korle Klottey Municipal	2021	3,817,975.73	-	-				3,817,975.73	-	3,817,975.73
		2022	6,321,495.13	-	331,300.46	10,187,770.23			16,840,565.82	499,988.46	16,340,577.36
20	Kpone Katamanso	2021	2,000,286.10	-	-	-			2,000,286.10	-	2,000,286.10
		2022	1,794,414.14	-	-				1,794,414.14	-	1,794,414.14
21	Krowor Municipal	2021	793,239.63	-	-				793,239.63		793,239.63
		2022	1,377,438.75	-	-	7,841,204.71			9,218,643.46	6,711,418.23	2,507,225.23
22	La Dade-Kotopon Municipal	2021	3,300,268.47	-	8,139.00				3,308,407.47		3,308,407.47
		2022	3,152,781.51	-	162,368.50	6,852,562.39			10,167,712.40	2,120,758.21	8,046,954.19
23	La Nkwantanang-Madina Municipal	2021	1,450,654.60		-				1,450,654.60	-	1,450,654.60
		2022	2,258,007.04	-	4,204,091.08	2,881,144.29			9,343,242.41	622,535.48	8,720,706.93
24	Ledzokuku Municipal	2021	2,107,617.21		-				2,107,617.21		2,107,617.21
		2022	2,195,705.18		-	10,190,514.10			12,386,219.28	16,472,734.61	(4,086,515.33)
25	Ningo-Prampram	2021	632,401.89		-				632,401.89	-	632,401.89
		2022	391,768.72		238,121.03	1,487,462.78			2,117,352.53	265,034.20	1,852,318.33
26	Okaikwei North Municipal	2021	426,327.77	-	-				426,327.77	-	426,327.77
		2022	1,166,462.08	-	1,220,663.37	3,608,481.41			5,995,606.86	92,732.66	5,902,874.20
27	Shai-Osudoku	2021	828,003.17	-	-				828,003.17	-	828,003.17
		2022		-	-				-	-	-
28	Tema Metropolitan	2021	1,526,824.39	-					1,526,824.39	1,338,138.80	188,685.59
		2022	2,736,729.39	-	6,916,507.93	-			9,653,237.32	269,191.00	9,384,046.32
29	Tema West Municipal	2021	387,712.72						387,712.72		387,712.72
		2022	1,250,903.73	-	412,172.89	7,962,576.28			9,625,652.90	278,261.63	9,347,391.27
Total		**2022**	**68,630,860.48**	**697,328.86**	**51,277,847.78**	**637,263,769.69**	**-**	**-**	**757,869,806.81**	**48,283,465.10**	**709,586,341.71**

North East Region

No	Assembly	Year	Cash/ Bank	Investment	Sundry Debtors	Property, Plant & Equipment	Work-in progress	Investment property	Total Assets	Total Liabilities	Assets less Liabilities
1	Bunkprugu Nakpanduri	2021	309,128.44						309,128.44	-	309,128.44
		2022	541,254.61			3,691,602.87	1,623,803.55		5,856,661.03		5,856,661.03
2	Yunyo-Nansua	2021	654,825.40						654,825.40	-	654,825.40
		2022	452,261.09			6,054,352.01	50,000.00		6,556,613.10	79,965.91	6,476,647.19
3	Chereponi	2021	883,565.88		930.00				884,495.88	-	884,495.88
		2022	1,861,625.32		930.00	11,221,371.30	585,648.04		13,669,574.66	297,721.65	13,371,853.01
4	East Mamprusi	2021	5,771,929.30	1,040.00					5,772,969.30	-	5,772,969.30
		2022	4,403,537.34	1,040.00		13,443,270.19	7,232,327.26		25,080,174.79		25,080,174.79
5	Mamprugu-Moagduri	2021	357,254.10						357,254.10	-	357,254.10
		2022	1,219,379.94			1,994,455.77	2,032,997.70		5,246,833.41	199,033.25	5,047,800.16
6	West Mamprusi	2021	750,535.15	48,303.01					798,838.16	-	798,838.16
		2022	1,620,091.36	48,303.01	2,888,670.35	14,080,464.12	3,853,936.46		22,491,465.30		22,491,465.30
Total		**2022**	**10,098,149.66**	**49,343.01**	**2,889,600.35**	**50,485,516.26**	**15,378,713.01**	**-**	**78,901,322.29**	**576,720.81**	**78,324,601.48**

Northern Region

No	Assembly	Year	Cash/ Bank	Investment	Sundry Debtors	Property, Plant & Equipment	Work-in progress	Investment property	Total Assets	Total Liabilities	Assets less Liabilities
1	Gushegu	2021	773,108.96			4,622,899.90	1,428,335.76		6,824,344.62	42,528.57	6,781,816.05
		2022	831,614.26			5,569,895.62	1,773,771.85		8,175,281.73	42,528.57	8,132,753.16
2	Karaga	2021	1,005,194.89			8,324,226.29	3,761,826.79		13,091,247.97	31,457.60	13,059,790.37
		2022	638,372.97			14,363,425.26	-		15,001,798.23	31,457.60	14,970,340.63

3	Kpandai	2021	581,460.71			1,628,196.03	1,174,031.78		3,383,688.52	758,713.40	2,624,975.12
		2022	963,115.50			3,192,600.89	1,174,031.78		5,329,748.17	758,713.40	4,571,034.77
4	Kumbungu	2021	381,293.27			7,839,220.39	2,296,148.08		10,516,661.74	-	10,516,661.74
		2022	721,010.34			11,473,698.19	-		12,194,708.53	117,606.74	12,077,101.79
5	Mion	2021	206,122.60			9,216,005.36	1,831,364.52		11,253,492.48	-	11,253,492.48
		2022	934,957.63			9,320,973.86	2,930,984.09		13,186,915.58	278,871.65	12,908,043.93
6	Nanumba North	2021	956,838.01			24,964,736.26	-		25,921,574.27	412.50	25,921,161.77
		2022	641,352.53			26,842,034.61	-		27,483,387.14	412.50	27,482,974.64
7	Nanumba Siuth	2021	372,421.38			15,824,287.36	-		16,196,708.74	-	16,196,708.74
		2022	602,454.02			16,891,576.63	393,049.57		17,887,080.22		17,887,080.22
8	Saboba	2021	283,551.22			9,755,818.74	4,760,217.20		14,799,587.16	-	14,799,587.16
		2022	542,661.14			10,523,793.16	5,439,264.30		16,505,718.60	178,755.72	16,326,962.88
9	Sagnarigu	2021	7,106,868.59			13,868,198.24	4,547,628.41		25,522,695.24	39,621.94	25,483,073.30
		2022	3,641,643.88			17,796,282.08	5,889,257.13		27,327,183.09		27,327,183.09
10	Savelugu	2021	488,300.43	69,392.01	250.00	11,647,727.19	1,349,959.44		13,555,629.07	-	13,555,629.07
		2022	405,578.19	69,392.01	250.00	12,488,124.82	1,349,959.44		14,313,304.46	297,169.65	14,016,134.81
11	Nanton	2021	2,284,891.20			3,236,585.52	-		5,521,476.72	-	5,521,476.72
		2022	648,493.62			4,827,568.91	800,986.08		6,277,048.61	185,237.81	6,091,810.80
12	Tamale	2021	548,571.38	13,701,263.69	106,655.41	25,274,057.28	-		39,630,547.76	329,525.39	39,301,022.37
		2022	1,948,075.15	13,288,343.53	106,655.41	26,628,451.42	1,115,719.80		43,087,245.31	2,160,323.44	40,926,921.87
13	Tatale Sanguli	2021	579,652.97			8,115,923.58	4,022,406.85		12,717,983.40	-	12,717,983.40
		2022	232,043.41			3,862,526.15	340,791.95		4,435,361.51	8,685.24	4,426,676.27
14	Tolon	2021	1,783,439.45	104,092.97	400.00	1,586,693.65	59,318.96		3,533,945.03	952.29	3,532,992.74
		2022	950,533.60	104,092.97	400.00	4,541,123.31	-		5,596,149.88	952.29	5,595,197.59
15	Yendi	2021	751,211.23			4,257,549.97	-		5,008,761.20	89,402.00	4,919,359.20
		2022	707,865.78			6,498,185.31	-		7,206,051.09	302,651.52	6,903,399.57
16	Zabzugu	2021	535,750.94	16,000.00	10,000.00	8,528,028.09	2,769,777.99		11,859,557.02	10,000.00	11,849,557.02
		2022	697,345.93	16,000.00	-	8,367,927.74	2,289,562.75		11,370,836.42	201,400.18	11,169,436.24
Total		**2022**	**15,107,117.95**	**13,477,828.51**	**107,305.41**	**183,188,187.96**	**23,497,378.74**	**-**	**235,377,818.57**	**4,564,766.31**	**230,813,052.26**

Oti Region

No	Assembly	Year	Cash/ Bank	Investment	Sundry Debtors	Property, Plant & Equipment	Work-in progress	Investment property	Total Assets	Total Liabilities	Assets less Liabilities
1	Biakoye District Assembly	2021	221,105.50						221,105.50	501,395.90	(280,290.40)
		2022	497,888.37		900.00	30,000.00	1,610,287.45		2,139,075.82	448,679.09	1,690,396.73
2	Guan District	2021							-		-
		2022	660,193.83		6,900.00	-	405,023.09		1,072,116.92	9,883.00	1,062,233.92
3	Jasikan District Assembly	2021	397,932.00						397,932.00	391,347.23	6,584.77
		2022	584,801.76			1,876,389.52	3,014,868.51		5,476,059.79	391,347.23	5,084,712.56
4	Kadjebi District Assembly	2021	380,566.98	13,159.56	21,140.00				414,866.54	36,440.00	378,426.54
		2022	982,049.83	13,159.56	24,694.00	5,496,128.81	843,487.32		7,359,519.52	36,440.00	7,323,079.52
5	Krachi East Municipal	2021	965,295.04	45,000.00	77,734.75				1,088,029.79	329,869.97	758,159.82
		2022	670,320.92	45,000.00	77,126.75	3,727,046.03			4,519,493.70	478,032.78	4,041,460.92
6	Krachi Nchumuru	2021	603,227.73						603,227.73	467,835.04	135,392.69
		2022	364,887.25			8,840,525.58	58,214.20	1,607,168.30	10,870,795.33	268,966.26	10,601,829.07
7	Krachi West Municipal	2021	1,309,488.53	18,700.00					1,328,188.53	23,352.17	1,304,836.36
		2022	1,287,672.94		7,200.00	21,600,000.00		23,014,370.47	45,909,243.41	327,598.67	45,581,644.74
8	Nkwanta North	2021	493,355.32		7,220.64				500,575.96	467,127.94	33,448.02
		2022	306,963.08		431,215.00	12,260,057.87	2,900,365.24		15,898,601.19	1,566,737.99	14,331,863.20
9	Nkwanta South Municipal	2021	335,806.57	137,147.90					472,954.47	12,205.16	460,749.31
		2022	444,989.32	137,147.90		5,307,459.96	722,764.79		6,612,361.97	12,205.16	6,600,156.81
Total		**2022**	**5,799,767.30**	**195,307.46**	**548,035.75**	**59,137,607.77**	**9,555,010.60**	**24,621,538.77**	**99,857,267.65**	**3,539,890.18**	**96,317,377.47**

Savannah Region											
No	**Assembly**	**Year**	**Cash/ Bank**	**Investment**	**Sundry Debtors**	**Property, Plant & Equipment**	**Work-in progress**	**Investment property**	**Total Assets**	**Total Liabilities**	**Assets less Liabilities**
1	Bole	2021	961,919.36		87,210.20				1,049,129.56	-	1,049,129.56
		2022	1,155,570.08		29,803.66	1,989,223.92	1,259,053.08		4,433,650.74	955,575.67	3,478,075.07
2	Central Gonja	2021	722,144.46	712,624.21	18,969.00				1,453,737.67	18,602.50	1,435,135.17
		2022	860,411.93	712,624.21	18,969.00	10,763,891.28	5,397,793.72		17,753,690.14	18,602.50	17,735,087.64
3	East Gonja	2021	2,598,276.84	10,959.62					2,609,236.46	615,729.35	1,993,507.11
		2022	1,162,247.57	10,959.62		8,992,075.03	1,001,956.11		11,167,238.33	7,834.63	11,159,403.70
4	North Gonja	2021	182,631.13						182,631.13	-	182,631.13
		2022	100,607.46			3,175,032.66	259,944.55		3,535,584.67		3,535,584.67
5	Sawla Tuna Kalba	2021	321,635.12	27,830.00					349,465.12	-	349,465.12
		2022	378,589.24	27,830.00	-	9,349,350.57	3,280,270.69		13,036,040.50		13,036,040.50
6	West Gonja	2021	241,864.41	1,000.00	31,777.00				274,641.41	82,792.45	191,848.96
		2022	886,996.02	1,000.00	3,477.00	9,375,987.92	1,506,564.37		11,774,025.31	82,792.45	11,691,232.86
7	North East Gonja	2021	194,471.42						194,471.42	-	194,471.42
		2022	615,010.30			2,534,780.77	1,622,440.21		4,772,231.28		4,772,231.28
Total		**2022**	**5,159,432.60**	**752,413.83**	**52,249.66**	**46,180,342.15**	**14,328,022.73**	**-**	**66,472,460.97**	**1,064,805.25**	**65,407,655.72**

Upper East Region											
No	**Assembly**	**Year**	**Cash/ Bank**	**Investment**	**Sundry Debtors**	**Property, Plant & Equipment**	**Work-in progress**	**Investment property**	**Total Assets**	**Total Liabilities**	**Assets less Liabilities**
1	Bawku Municipal	2021	6,857,636.49						6,857,636.49	-	6,857,636.49
		2022	**5,136,334.05**			**26,967,619.93**	**6,732,332.63**		38,836,286.61		38,836,286.61
2	Bawku West District	2021	966,002.36	148,617.94					1,114,620.30	34,580.10	1,080,040.20
		2022	**1,091,206.17**	**-**	148,617.94	24,080,819.59	**1,137,539.70**		26,458,183.40	**34,580.10**	26,423,603.30
3	Binduri District	2021	455,246.66						455,246.66	-	455,246.66
		2022	**567,618.64**		**547,515.16**	**12,311,510.58**	**251,953.75**		13,678,598.13	**854,055.24**	12,824,542.89
4	Bolga Municipal	2021	7,661,561.77	1,099.11					7,662,660.88	24,272.90	7,638,387.98
		2022	**3,350,078.25**	**1,099.11**	**32,014.05**	**34,327,404.79**	**4,502,366.34**		42,212,962.54	24,272.90	42,188,689.64
5	Bolga East District	2021	644,518.30						644,518.30	-	644,518.30
		2022	**853,454.74**		**-**	**19,368,459.56**	**1,283,771.67**		21,505,685.97		21,505,685.97
6	Bongo District	2021	1,085,982.86	650,309.40					1,736,292.26	-	1,736,292.26
		2022	**2,184,625.92**	650,309.40	**409,692.58**	**95,319,932.63**	**2,264,752.80**		100,829,313.33	**537,838.76**	100,291,474.57
7	Builsa North District	2021	331,550.19	70,749.84					402,300.03	-	402,300.03
		2022	**1,285,487.63**	**70,749.84**	**149,218.85**	**6,656,664.10**	**434,303.09**		8,596,423.51	**168,061.15**	8,428,362.36
8	Builsa South District	2021	986,865.44		8,049.00				994,914.44	-	994,914.44
		2022	**1,600,117.19**			**4,902,894.49**	**151,924.47**		6,654,936.15		6,654,936.15
9	Garu District	2021	477,503.64	7,121.46	229.00				484,854.10	-	484,854.10
		2022	**2,273,326.44**	7,121.46	**283,261.42**	**2,991,819.19**	**1,693,608.80**		7,249,137.31	**404,433.22**	6,844,704.09
10	Kassena Nankana East Municipal	2021	1,446,137.69	235,068.44	13,709.73				1,694,915.86	747.68	1,694,168.18
		2022	**1,488,254.49**	**235,068.44**	**-**	**235,128,986.58**	**-**		236,852,309.51		236,852,309.51
11	Kassena Nankana West District	2021	205,499.50						205,499.50	-	205,499.50
		2022	**468,064.33**			**1,227,760.01**	**133,032.42**		1,828,856.76		1,828,856.76
12	Nabdam District	2021	353,481.00		20.00				353,501.00	-	353,501.00
		2022	**722,169.83**			**6,348,622.14**	**1,270,361.24**		8,341,153.21		8,341,153.21
13	Pusiga District	2021	1,039,537.06						1,039,537.06	-	1,039,537.06
		2022	**1,458,275.14**			**8,486,521.93**	**1,136,825.55**		11,081,622.62	**345,112.70**	10,736,509.92
14	Talensi District	2021	626,900.68						626,900.68	-	626,900.68
		2022	**833,796.56**	**-**	**-**	**3,019,026.99**	**4,210,872.91**		8,063,696.46		8,063,696.46
15	Tempane District	2021	1,131,158.16		10,000.00				1,141,158.16	-	1,141,158.16
		2022	**2,151,415.12**			**10,142,799.49**	**756,518.61**		13,050,733.22		13,050,733.22
Total		**2022**	**25,464,224.50**	**964,348.25**	**1,570,320.00**	**491,280,842.00**	**25,960,163.98**	**-**	**545,239,898.73**	**2,368,354.07**	**542,871,544.66**

Upper West Region											
No	**Assembly**	**Year**	**Cash/ Bank**	**Investment**	**Sundry Debtors**	**Property Plant & Equipment**	**Work-in progress**	**Investment property**	**Total Assets**	**Total Liabilities**	**Assets less Liabilities**
1	Daffiama-Bissie-Issa	2021	695,097.33	-	-				695,097.33	209,484.20	485,613.13
		2022	1,731,586.91			3,096,310.00	639,773.57		5,467,670.48	104,607.90	5,363,062.58
2	Jirapa	2021	438,196.85	17,932.00	-				456,128.85	292.30	455,836.55
		2022	891,915.49	17,932.00	455,270.26	32,336,736.73	528,446.99		34,230,301.47	122,222.60	34,108,078.87
3	Lambussie	2021	132,031.77	-	-				132,031.77	-	132,031.77
		2022	1,356,287.42		38,938.50	5,580,683.49	534,849.90		7,510,759.31	217,080.09	7,293,679.22
4	Lawra	2021	731,041.03	55,217.03	32,113.26				818,371.32	203,429.79	614,941.53
		2022	1,765,398.05	55,217.03	54,408.26	36,896,856.50			38,771,879.84	203,429.79	38,568,450.05
5	Nadowli-Kaleo	2021	1,363,831.87	-	-				1,363,831.87	-	1,363,831.87
		2022	1,063,845.40			29,736,637.89	1,345,265.74		32,145,749.03	167,195.95	31,978,553.08
6	Nandom	2021	680,218.97	-	1,117.00				681,335.97	114,068.00	567,267.97
		2022	738,016.97		24,733.35	7,190,282.30	890,857.86		8,843,890.48	106,692.35	8,737,198.13
7	Sissala East	2021	603,909.86	247,537.00	-				851,446.86	78,842.00	772,604.86
		2022	1,043,925.67	247,537.00	19,850.06	2,847,798.25	676,603.63		4,835,714.61	100,662.00	4,735,052.61
8	Sissala West	2021	761,082.32	15,982.60	-				777,064.92	239,378.41	537,686.51
		2022	1,699,191.46	15,982.60		6,662,268.44			8,377,442.50	239,378.41	8,138,064.09
9	Wa	2021	5,539,706.56	-	-				5,539,706.56	-	5,539,706.56
		2022	4,413,409.18						4,413,409.18		4,413,409.18
10	Wa East	2021	1,047,828.45	15,000.00	-				1,062,828.45	137,860.39	924,968.06
		2022	1,652,314.17	15,000.00					1,667,314.17	85,264.24	1,582,049.93
11	Wa West	2021	1,175,421.17	-	-				1,175,421.17	-	1,175,421.17
		2022	1,168,892.29			574,937.86	93,735.70		1,837,565.85		1,837,565.85
Total		**2022**	**17,524,783.01**	**351,668.63**	**593,200.43**	**124,922,511.46**	**4,709,533.39**	**-**	**148,101,696.92**	**1,346,533.33**	**146,755,163.59**

Volta region											
No.	**Assembly**	**Year**	**Cash/ Bank**	**Investment**	**Sundry Debtors**	**Property, Plant & Equipment**	**Work-in progress**	**Investment property**	**Total Assets**	**Total Liabilities**	**Assets less Liabilities**
1	Adaklu	2021	1,131,178.61			1,824,782.00			2,955,960.61	1,591,616.13	1,364,344.48
		2022	490,704.17			3,177,016.09			3,667,720.26	1,642,296.13	2,025,424.13
2	Afadzato South	2021	411,779.80		65,994.91	4,581,161.74			5,058,936.45	640,650.52	4,418,285.93
		2022	290,358.47		65,994.91	6,165,235.60			6,521,588.98	1,007,896.84	5,513,692.14
3	Agotime-Ziope	2021	240,280.92		14,063.00	4,370,113.32			4,624,457.24	3,469,622.58	1,154,834.66
		2022	339,981.11			5,405,734.49			5,745,715.60	3,171,143.58	2,574,572.02
4	Akatsi North	2021	648,118.44	147,634.00		8,427,595.93			9,223,348.37	282,263.22	8,941,085.15
		2022	710,295.16	284,881.62		8,454,094.00			9,449,270.78	306,308.09	9,142,962.69
5	Akatsi South	2021	1,395,226.96		15,000.00	4,411,362.62			5,821,589.58	543,173.45	5,278,416.13
		2022	1,328,926.94		15,000.00	5,544,504.95			6,888,431.89	744,984.95	6,143,446.94
6	Anloga	2021	69,754.78			10,161,003.04			10,230,757.82	1,011,108.14	9,219,649.68
		2022	567,263.56			10,022,257.61			10,589,521.17	237,458.13	10,352,063.04
7	Central Tongu	2021	265,387.05	92,381.97	51,505.00	8,235,512.94			8,644,786.96	1,401,532.36	7,243,254.60
		2022									
8	Ho	2021	8,924,759.23	199.11	643,901.57	29,602,021.21			39,170,881.12	1,922,814.49	37,248,066.63
		2022	1,020,567.44		730,614.65	40,481,251.97			42,232,434.06	2,314,618.63	39,917,815.43
9	Ho West	2021	311,732.15			4,656,744.59			4,968,476.74	-	#VALUE!
		2022	251,621.79			6,457,843.50			6,709,465.29	102,231.06	6,607,234.23
10	Hohoe	2021	7,829,016.53	55,377.36	1,267.00	15,139,098.37			23,024,759.26	589,028.22	22,435,731.04
		2022	5,291,340.14		67,900.00	20,645,181.26			26,004,421.40	1,287,595.85	24,716,825.55
11	Keta	2021	778,863.02			12,734,405.71			13,513,268.73	1,877,642.72	11,635,626.01
		2022	239,600.52	1,000,000.00		13,249,084.53			14,488,685.05	1,541,233.32	12,947,451.73

12	Ketu North	2021	1,016,653.33			5,396,679.95			6,413,333.28	811,750.80	5,601,582.48
		2022	1,477,525.47			6,518,213.99			7,995,739.46	818,825.68	7,176,913.78
13	Ketu South	2021	1,254,741.21			12,067,515.41			13,322,256.62	294,750.81	13,027,505.81
		2022	1,414,221.69		2,680.00	13,349,763.11			14,766,664.80	294,750.81	14,471,913.99
14	Kpando	2021	782,024.09		1,540.00	4,988,289.63			5,771,853.72	444,991.62	5,326,862.10
		2022	653,063.75			5,836,677.75			6,489,741.50	310,434.65	6,179,306.85
15	North Dayi	2021	780,301.54			3,210,627.37			3,990,928.91	3,147,824.11	843,104.80
		2022	1,131,465.68		8,873.86	4,459,726.85			5,600,066.39	658,720.06	4,941,346.33
16	North Tongu	2021	180,363.96			1,702,067.20			1,882,431.16	1,323,937.00	558,494.16
		2022	289,576.78			9,115,603.14			9,405,179.92	266,400.81	9,138,779.11
17	South Dayi	2021	722,664.89			8,464,867.68			9,187,532.57	350,381.76	8,837,150.81
		2022	698,237.44			9,266,233.62			9,964,471.06	323,247.93	9,641,223.13
18	South Tongu	2021	478,875.55		599,716.67	7,186,142.31			8,264,734.53	1,127,527.14	7,137,207.39
		2022	436,889.94		683,974.67	8,754,815.90			9,875,680.51	1,586,764.60	8,288,915.91
Total		**2022**	**16,631,640.05**	**1,284,881.62**	**1,575,038.09**	**176,903,238.36**	**-**	**-**	**196,394,798.12**	**16,614,911.12**	**179,779,887.00**

WESTERN REGION

No.	Assembly	Year	Cash/ Bank	Investment	Sundry Debtors	Property, Plant & Equipment	Work-in progress	Investment property	Total Assets	Total Liabilities	Assets less Liabilities
1	Ahanta West	2021	1,654,973.71	3,667,272.23	87,597.16				5,409,843.10	435,862.27	4,973,980.83
		2022	2,040,979.92	6,112,500.10	89,207.96				8,242,687.98	1,091,099.30	7,151,588.68
2	Ellembelle	2021	270,705.51	16,197,476.38	4,435.00				16,472,616.89	-	16,472,616.89
		2022	1,627,339.82	16,386,654.34	896,760.96				18,910,755.12	201,344.08	18,709,411.04
3	Effia-Kwesimintsim	2021	5,340,281.77	26,815,256.25	-				32,155,538.02	1,290,550.90	30,864,987.12
		2022	1,713,967.89	34,121,460.85	-				35,835,428.74	4,685,346.15	31,150,082.59
4	Jomoro	2021	546,938.18	13,697,361.83	-				14,244,300.01	-	14,244,300.01
		2022	679,052.16	15,123,641.84	110,093.45				15,912,787.45	136,449.86	15,776,337.59
5	Mpohor	2021	545,615.02	9,377,651.95	-				9,923,266.97	-	9,923,266.97
		2022	968,698.53	11,663,442.08	-				12,632,140.61	499,366.97	12,132,773.64
6	Nzema East	2021	443,648.73	2,895,173.77	-				3,338,822.50	-	3,338,822.50
		2022	1,161,709.47	5,595,419.35	320,000.00				7,077,128.82	115,425.81	6,961,703.01
7	Prestia Huni Valley	2021	193,932.00	17,714,872.38	86,242.25				17,995,046.63	3,912,349.44	14,082,697.19
		2022	2,649,259.62	22,414,841.71	839,597.92				25,903,699.25	2,779,525.12	23,124,174.13
8	Sekondi/Takoradi	2021	2,077,327.83	57,597,107.13	38,946.34				59,713,381.30	318,086.40	59,395,294.90
		2022	3,838,799.93	60,088,940.16	-				63,927,740.09	2,417,673.46	61,510,066.63
9	Shama	2021	244,341.39	8,909,613.46	-				9,153,954.85	558,560.72	8,595,394.13
		2022	445,599.57	10,188,203.36	2,000.00				10,635,802.93	386,890.56	10,248,912.37
10	Tarkwa Nsuaem	2021	817,492.67	15,934,384.68	52,197.76				16,804,075.11	1,978,286.20	14,825,788.91
		2022	2,028,463.02	20,578,332.81	88,660.73				22,695,456.56	2,095,236.78	20,600,219.78
11	Wassa Amenfi Central	2021	801,873.26	6,399,018.21	-				7,200,891.47	231,034.55	6,969,856.92
		2022	2,064,442.01	7,511,318.66	143,151.83				9,718,912.50	581,107.54	9,137,804.96
12	Wassa Amenfi East	2021	592,891.63	8,612,076.84	-				9,204,968.47	815,774.96	8,389,193.51
		2022	2,038,556.98	9,736,298.43	274,644.16				12,049,499.57	1,208,235.14	10,841,264.43
13	Wassa Amenfi West	2021	635,446.10	3,290,963.56	7,743.15				3,934,152.81	223,379.31	3,710,773.50
		2022	358,403.89	4,055,244.16	222,102.88				4,635,750.93	151,701.44	4,484,049.49
14	Wassa East	2021	494,033.11	4,889,772.64	-				5,383,805.75	376,263.25	5,007,542.50
		2022	471,507.33	5,851,970.09					6,323,477.42	249,669.44	6,073,807.98
Total		**2022**	**22,086,780.14**	**229,428,267.94**	**2,986,219.89**	**-**	**-**	**-**	**254,501,267.97**	**16,599,071.65**	**237,902,196.32**

WESTERN NORTH

No.	Assembly	Year	Cash/ Bank	Investment	Sundry Debtors	Property, Plant & Equipment	Work-in progress	Investment property	Total Assets	Total Liabilities	Assets less Liabilities
1	Bibiani/Anhwiaso/Bekwai	2021	569,943.74	224,796.40	186,739.39	9,826,145.02			10,807,624.55	43,873.02	10,763,751.53

	Municipal	2022	1,572,147.53	224,796.40	186,739.39	10,789,603.23			12,773,286.55	34,641.76	12,738,644.79
2	Bia East District	2021	244,682.55	-	10,128.08	7,064,364.44			7,319,175.07	333.45	7,318,841.62
		2022	308,557.20	-	10,128.08	7,698,219.42			8,016,904.70	220,902.93	7,796,001.77
3	Bia West District	2021	433,599.36	51,943.50	38,550.00	1,022,139.97			1,546,232.83	158,764.18	1,387,468.65
		2022	317,935.99	51,943.50	42,360.00	1,070,567.65			1,482,807.14	195,036.11	1,287,771.03
4	Sefwi Wiawso Municipal	2021	4,535,199.68	1,677.51	186,952.62	16,420,372.06			21,144,201.87	634,669.54	20,509,532.33
		2022	1,541,697.11	1,677.51	530,721.23	21,041,197.51			23,115,293.36	397,992.46	22,717,300.90
5	Juaboso District	2021	330,860.10	88,517.13	83,690.00	691,135.92			1,194,203.15	220,995.87	973,207.28
		2022	1,197,003.30	88,517.13	480,106.60	11,993,000.00			13,758,627.03	2,280,491.52	11,478,135.51
6	Sefwi Bodi District	2021	28,114.86	-	-	5,012,240.05			5,040,354.91	-	5,040,354.91
		2022	579,691.65	-	335,747.00	6,006,156.65			6,921,595.30	96,209.89	6,825,385.41
7	Aowin Municipal	2021	223,031.63	71,040.00	-	9,170,906.94			9,464,978.57	133,977.88	9,331,000.69
		2022	1,088,871.65	71,040.00	-	10,151,661.81			11,311,573.46	133,977.88	11,177,595.58
8	Suaman Disrict	2021	301,324.93	-	25,240.00	7,797,457.62			8,124,022.55	193,185.51	7,930,837.04
		2022	440,436.50	-	348,835.96	9,395,825.57			10,185,098.03	82,074.48	10,103,023.55
9	Akontombra District	2021	272,631.96	40,925.00	39,192.00	3,660,328.90			4,013,077.86	34,990.13	3,978,087.73
		2022	1,057,022.75	40,925.00	39,192.00	4,863,824.27			6,000,964.02	34,990.13	5,965,973.89
Total		**2022**	**8,103,363.68**	**478,899.54**	**1,973,830.26**	**83,010,056.11**	**-**	**-**	**93,566,149.59**	**3,476,317.16**	**90,089,832.43**

Summary

No.	Assembly	Year	Cash/ Bank	Investment	Sundry Debtors	Property, Plant & Equipment	Work-in progress	Investment property	Total Assets	Total Liabilities	Assets less Liabilities
1	Ahafo Region	2022	5,808,827.07	19,750.00	164,947.70	122,234,052.79	10,424,820.55	31,264,837.12	169,917,235.23	1,385,768.15	168,531,467.08
2	Ashanti Region	2022	65,637,466.86	3,535.17	14,109,483.61	706,280,974.44	-	-	786,031,460.08	35,787,685.39	750,243,774.69
3	Bono Region	2022	14,955,436.01	1,170.00	121,363.69	39,303,865.61	41,390,068.46	-	95,771,903.77	10,305,439.08	85,466,464.69
4	Bono East Region	2022	13,548,203.66	411,968.44	100,148.38	2,906,681.93	4,917,227.82	-	21,884,230.23	1,259,429.38	20,624,800.85
5	Central region	2022	28,394,937.33	300.00	1,689,415.00	-	-	-	30,084,652.33	3,931,927.23	26,152,725.10
6	Eastern region	2022	46,648,197.17	13,162,136.74	3,890,050.94	355,947,744.36	58,313,802.65	-	477,961,931.86	26,580,520.00	451,381,411.86
7	Greater Accra region	2022	68,630,860.48	697,328.86	51,277,847.78	637,263,769.69	-	-	757,869,806.81	48,283,465.10	709,586,341.71
8	North East Region	2022	10,098,149.66	49,343.01	2,889,600.35	50,485,516.26	15,378,713.01	-	78,901,322.29	576,720.81	78,324,601.48
9	Northern Region	2022	15,107,117.95	13,477,828.51	107,305.41	183,188,187.96	23,497,378.74	-	235,377,818.57	4,564,766.31	230,813,052.26
10	Oti Region	2022	5,799,767.30	195,307.46	548,035.75	59,137,607.77	9,555,010.60	24,621,538.77	99,857,267.65	3,539,890.18	96,317,377.47
11	Savannah Region	2022	5,159,432.60	752,413.83	52,249.66	46,180,342.15	14,328,022.73	-	66,472,460.97	1,064,805.25	65,407,655.72
12	Upper East Region	2022	25,464,224.50	964,348.25	1,570,320.00	491,280,842.00	25,960,163.98	-	545,239,898.73	2,368,354.07	542,871,544.66
13	Upper West Region	2022	17,524,783.01	351,668.63	593,200.43	124,922,511.46	4,709,533.39	-	148,101,696.92	1,346,533.33	146,755,163.59
14	Volta region	2022	16,631,640.05	1,284,881.62	1,575,038.09	176,903,238.36	-	-	196,394,798.12	16,614,911.12	179,779,887.00
15	Western region	2022	22,086,780.14	229,428,267.94	2,986,219.89	-	-	-	254,501,267.97	16,599,071.65	237,902,196.32
16	Western North region	2022	8,103,363.68	478,899.54	1,973,830.26	83,010,056.11	-	-	93,566,149.59	3,476,317.16	90,089,832.43
	Total	**2022**	**369,599,187.47**	**261,279,148.00**	**83,649,056.94**	**3,079,045,390.89**	**208,474,741.93**	**55,886,375.89**	**4,057,933,901.12**	**177,685,604.21**	**3,880,248,296.91**

APPENDIX E

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																		
Unsupported payments		269,086.35	12,740.00	13,742.00	73,717.90	272,246.17	194,789.00			33,105.00				7,331.76	794,945.85	18,375.00	**1,690,079.03**	31
Unaccounted revenue	6,048.00	49,538.42			60,605.00	50,517.10	391,531.87			13,985.00		47,230.79	8,959.60	54,398.40	64,535.00	59,896.00	**807,245.18**	44
Unpresented payment vouchers				17,224.00		41,943.62	95,139.07			3,749.00	67,293.68			44,374.00		98,017.60	**367,740.97**	9
Unpresented value books		17,200.00			9,300.00	46,500.00	123,000.00										**196,000.00**	7
Absence of works order & certificate of satisfactory work done					21,450.00												**21,450.00**	1
Unretired imprest/ Unaccounted payments		9,122.00	8,855.00														**17,977.00**	2
Unjustified payment to Assembly members		15,000.00															**15,000.00**	1
Misappropriation of revenue						14,000.00											**14,000.00**	1
Overpayment of night allowance															3,486.67		**3,486.67**	1
Overpayment to suppliers			2,134.00														**2,134.00**	1
Unrecovered advances	22,124.50																**22,124.50**	1
Unpaid rent					70,992.00	140,363.40	80,880.00		35,710.00	91,067.00	22,310.00		49,065.00	80,166.00	62,268.00	37,470.00	**670,291.40**	35
Uncollected revenue	81,897.76	451,200.00	127,869.00	31,110.00	618,172.00	287,731.83	3,156,548.46	11,773.00				164,848.50		260,211.15	288,959.34	107,425.00	**5,587,746.04**	46
Misapplication of stool land revenue						130,000.00											**130,000.00**	1
Inefficient revenue collection	287,372.29	189,148.95	211,820.18	188,315.09		222,623.11		44,168.52	96,141.45			44,678.22			92,686.36	110,899.76	**1,487,853.93**	22
Unpaid judgement debt														34,603.14			**34,603.14**	1
Unserviced debt															1,490,573.46		**1,490,573.46**	1
Sub total	**397,442.55**	**1,000,295.72**	**363,418.18**	**250,391.09**	**854,236.90**	**1,205,925.23**	**4,041,888.40**	**55,941.52**	**131,851.45**	**141,906.00**	**89,603.68**	**256,757.51**	**58,024.60**	**481,084.45**	**2,797,454.68**	**432,083.36**	**12,558,305.32**	
Payroll Irregularities																		
Unearned salaries		459,532.45	141,160.91			78,340.31	30,746.38					62,613.31			266,276.66	75,391.63	**1,114,061.65**	22
Failure to serve bond terms after study leave with pay		498,298.36			74,844.09		107,000.05										**680,142.50**	4
Failure to remit SSF contributions	4,518.11	13,673.44	10,641.72			1,406.24	1,565,460.38								51,485.88	29,804.66	**1,676,990.43**	12
Failure to pay salaries of temporary workers			16,193.58	62,521.22	89,362.00												**168,076.80**	3
Penalty for non-payment of SSNIT		2,055.67			7,823.74		3,297,138.51			4,383.20							**3,311,401.12**	4
Sub total	**4,518.11**	**973,559.92**	**167,996.21**	**62,521.22**	**172,029.83**	**79,746.55**	**5,000,345.32**	**-**	**-**	**4,383.20**	**-**	**62,613.31**	**-**	**-**	**317,762.54**	**105,196.29**	**6,950,672.50**	
Assets Management and Store Irregularities																		
Payments for land without documentation					122,880.00												**122,880.00**	1
Unaccounted fuel				7,232.00										17,549.92			**24,781.92**	4
Missing computers															32,970.00		**32,970.00**	2
Sub total	**-**	**-**	**-**	**7,232.00**	**122,880.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**17,549.92**	**32,970.00**	**-**	**180,631.92**	
Tax management and Statutory Deduction Irregularities																		
Taxes not withheld	7,328.55	7,194.40				34,109.88						3,755.00			63,438.12	3,682.19	**119,508.14**	12
Taxes not remitted		40,573.18												4,173.00	118,077.89	5,761.40	**168,585.47**	10
Failure to obtain VAT invoice							7,404.82										**7,404.82**	1
Sub total	**7,328.55**	**47,767.58**	**-**	**-**	**-**	**34,109.88**	**7,404.82**	**-**	**-**	**-**	**-**	**3,755.00**	**-**	**4,173.00**	**181,516.01**	**9,443.59**	**295,498.43**	
Grand total	**409,289.21**	**2,021,623.22**	**531,414.39**	**320,144.31**	**1,149,146.73**	**1,319,781.66**	**9,049,638.54**	**55,941.52**	**131,851.45**	**146,289.20**	**89,603.68**	**323,125.82**	**58,024.60**	**502,807.37**	**3,329,703.23**	**546,723.24**	**19,985,108.17**	
Unpresented GCR booklets	**3**	**16**		**13**	**5**	**39**	**55**		**20**	**12**				**87**			**250**	**27**

APPENDIX F

AHAFO REGION

SUMMARY OF IRREGULARITIES - 2022

No.	MMDA	In-efficient revenue performance by collectors	Revenue defaulters	Overdue advances to individuals and institutions	Unaccounted revenue	Non-deduction of withholding taxes	Salary payment to staff below minimum wage	Failure to pay SSNIT contributions of casual staff	Unpresented value books	Unrecovered Proceeds from sale of Agriculture inputs
1	Tano South Municipal	20,802.00	43,567.76							
2	Asutifi South District				6,048.00				3	
3	Asutifi North Dist.					7,328.55				
4	Asunafo South District	158,784.85	38,330.00					4,518.11		
5	Tano North Municipal	107,785.44								**215,356.36**
6	Asunafo North Municipal			22,124.50			47,902.08			
	Total	**287,372.29**	**81,897.76**	**22,124.50**	**6,048.00**	**7,328.55**	**47,902.08**	**4,518.11**	**3**	**215,356.36**
	No. of MMDA	**3**	**2**	**1**	**1**	**1**	**1**	**1**	**1**	**1**

ASHANTI REGION

SUMMARY OF IRREGULARITIES - 2022

No.	MMDA	Unsupported payments	Unretired imprest	Unjustified payment to Assembly members	Unaccounted revenue	Inefficient revenue collection	Unpresented value books			Uncollected revenue	Unearned salaries	Failure to serve bond terms after study leave with pay	Failure to remit SSF contributions	Penalty for non-payment of SSNIT	Taxes not withheld	Taxes not remitted
							GCRs	Mkt Ticket	Value							
1	Adansi Asokwa				1,936.00	26,113.00	2	12	1,200.00		11,236.11					
2	Adansi North														4,245.90	
3	Ahafo Ano North	114,409.03								120,000.00					675.50	2,208.00
4	Ahafo Ano South	23,570.00					10									
5	Ahafo Ano South East									201,600.00					2,273.00	2,699.40
6	Ahafo Ano South West				2,721.42					129,600.00						
7	Amansie South															7,308.00
8	Asokore Mampong					24,493.49										
9	Atwima Nwabiagya												13,673.44			
10	Bekwai										31,923.27					
11	Bosomtwe											93,541.25				
12	Ejisu	49,192.00														
13	Ejura-Sekyedumasi				21,450.00									2,055.67		
14	Juaben															
15	KMA	24,500.00		15,000.00		39,945.26	1				398,390.07					28,357.78
16	Kwadaso	9,400.00	9,122.00		4,000.00	17,498.10	2				2,764.86					
17	Offinso	48,015.32														
18	Offinso North				4,431.00											
19	Old Tafo						1				4,239.36					
20	Sekyere Central				15,000.00	81,099.10		8	16,000.00							
21	Sekyere East District										10,978.78					
22	Suame											404,757.11				
	Total	**269,086.35**	**9,122.00**	**15,000.00**	**49,538.42**	**189,148.95**	**16**	**20**	**17,200.00**	**451,200.00**	**459,532.45**	**498,298.36**	**13,673.44**	**2,055.67**	**7,194.40**	**40,573.18**
	No. of MMDA	**6**	**1**	**1**	**6**	**5**	**5**	**2**	**2**	**3**	**6**	**2**	**1**	**1**	**3**	**4**

BONO EAST REGION

SUMMARY OF IRREGULARITIES - 2022									
No.	MMDA	Unsupported Payment Vouchers	Uncollected Revenue	Unpresented Payment Voucher	Inefficient Revenue collection	Compensation for temporary staff not	Fuel Purchases not Accounted for	Unpresented value books	
								GCR	Amount
1	Pru East	9,500.00					4,032.00		
2	Sene West	4,242.00		17,224.00					
3	Kintampo Municipal		31,110.00			62,521.22			
4	Pru West				31,774.48			13	
5	Nkoranza South Municipal				156,540.61				
6	Kintampo South						3,200.00		
	Total	**13,742.00**	**31,110.00**	**17,224.00**	**188,315.09**	**62,521.22**	**7,232.00**	**13**	
	No. of MMDAs	2	1	1	2	1	2	1	

BONO REGION

SUMMARY OF IRREGULARITIES - 2022										
No.	**MMDA**	**Unsupported Payment Vouchers**	**Revenue not collected**	**Inefficient revenue collection**	**Payment of Staff Bellow minimum Wage**	**Non-payment of SSNIT/Tier 2 Pension**	**Outstanding Wages & Commission**	**Unearned Salaries**	**Failure to fully retire imprest**	**Overpayment to a supplier**
1	Banda District		22,200.00	43,019.88	4,061.10	4,941.72	16,193.58			
2	Berekum East Municipal	12,740.00	65,999.00					45,502.80		
3	Dormaa Central Municipal		33,670.00		34,633.56					
4	Dormaa East District			168,800.30						
5	Dormaa West District							12,979.48	**8,855.00**	
6	Jaman South Municipal					5,700.00				
7	Sunyani West Municipal		6,000.00					2,248.14		
8	Tain District									**2,134.00**
9	Sunyani Municipal							80,430.49		
	Total	**12,740.00**	**127,869.00**	**211,820.18**	**38,694.66**	**10,641.72**	**16,193.58**	**141,160.91**	**8,855.00**	**2,134.00**
	No. of MMDAs	1	4	2	2	2	1	4	1	1

CENTRAL REGION

SUMMARY OF IRREGULARITIES - 2022

No.	MMDA	Uncollected revenue	Unpaid rent	Revenue not accounted for	Unpresented value books				Unacquitted payments	Revenue not lodged to bank	Vacation of post after study leave with pay	Failure to pay salaries of temporary workers	Penalty on unpaid and delayed SSF contribution	Absence of works order and certificate of satisfactory work done	Payments for land without documentation
					GCRs	Mkt Ticket	Lorry Park Tkt	Value							
1	Abura Asebu Kwamankese	21,760.00	13,730.00												
2	Agona East		12,830.00	3,820.00											
3	Agona West	2,946.00	1,116.00												
4	Ajumako-Enyan-Essiam	47,260.00	4,965.00												
5	Assin South		6,615.00	3,382.00	3										
6	Effutu	23,100.00									74,844.09				
7	Gomoa Central	38,830.00	5,000.00	2,052.00	2	1	15	9,300.00	19,431.00					21,450.00	
8	Gomoa East			3,480.00						10,976.00					
9	Gomoa West	484,276.00	21,660.00												
10	Mfantseman		5,076.00	12,503.00					6,672.60						
11	Upper Denkyira East			24,392.00					47,614.30			89,362.00	7,823.74		
12	Upper Denkyira West														**122,880.00**
	Total	**618,172.00**	**70,992.00**	**49,629.00**	**5.00**	**1.00**	**15.00**	**9,300.00**	**73,717.90**	**10,976.00**	**74,844.09**	**89,362.00**	**7,823.74**	**21,450.00**	**122,880.00**
	No. of MMDA	**6**	**8**	**6**	**2**	**1**	**1**	**1**	**3**	**1**	**1**	**1**	**1**	**1**	**1**

EASTERN REGION

SUMMARY OF IRREGULARITIES - 2022

No.	MMDA	Unsupported payments	Rent arrears	Inefficiencies in revenue collection	Unaccounted revenue	Misappropriation of revenue collected	Uncollected revenue	Unpresented value books				Misapplication of stool land revenue	Un-presented payment vouchers	Unearned salaries	Unverified personnel on the ESPVs	Failure to pay Tier-Two contribution	Unremitted Taxes	Unrecovered debts from inputs supplied at subsidized prices
								GCRs	Mkt Ticket	Lorry Park Tkt	Value							
1	Ayensuano				9,428.00												1,316.00	
2	Akwapem North		5,308.00		2,000.00	14,000.00		8	210		21,000.00			2,980.71				
3	Akwapem South						36,550.00							57,052.40	221,657.20		18,355.08	
4	Asuogyaman													18,307.20				
5	Atiwa East				5,545.00		2,341.83	3										
6	Ayensuano	108,638.02					53,750.00	15		99	9,900.00							
7	Birim Central		71,116.40															
8	Denkyembour	*29,742.09*																
9	Fanteakwa South	51,988.77		42,482.94	11,982.00		15,000.00					130,000.00						
10	Kwaebibirem	14,202.00	29,294.00														7,927.98	
11	Kwahu Afram Plains South		2,340.00		7,029.00													
12	Kwahu East							9		156	15,600.00							
13	New Juaben North	14,930.00	17,905.00				8,275.00											
14	Okere	4,057.32															2,999.78	
15	Suhum		14,400.00		14,533.10		169,085.00	4					41,943.62					
16	Upper Manya Krobo	20,938.24					2,730.00									1,406.24		80,223.00
17	Upper West Akim	27,749.73		180,140.17													3,511.04	
	Total	**272,246.17**	**140,363.40**	**222,623.11**	**50,517.10**	**14,000.00**	**287,731.83**	**39**	**210**	**255**	**46,500.00**	**130,000.00**	**41,943.62**	**78,340.31**	**221,657.20**	**1,406.24**	**34,109.88**	**80,223.00**
	No. of MMDA	**8**	**6**	**2**	**6**	**1**	**7**	**5**	**1**	**2**	**3**	**1**	**1**	**3**	**1**	**1**	**5**	**1**

GREATER ACCRA REGION

SUMMARY OF IRREGULARITIES - 2022

No.	MMDA	Unsupported payments	Un-presented value books			Unpresented payment vouchers	Unaccounted revenue	Uncollected revenue	Unpaid quarry revenue	Rent arrears	Unearned salary	Non-payment of SSNIT contributions	Penalty on delayed SSF remittance	Un-redeemed bond for study leave with pay	Failure to obtain VAT invoice
			GCRs	Cargo B	Value										
1	Ablekuma Central		1				5,108.96								
2	Accra Metropolitan	20,182.83	24	3	123,000.00	95,139.07	151,016.83	1,997,001.09			27,202.42	1,559,403.56	3,297,138.51		
3	Ada East							919,030.37							
4	Ga South							49,530.00	20,000.00						
5	Ga West	62,119.17	1				12,054.00								
6	Korle-Klottey						1,982.00								
7	Kpone Katamanso										3,543.96				
8	Krowor	112,487.00	13				96,031.70							107,000.05	
9	La Nkwantanang Madina						54,330.42								
10	La-Dade Kotopon						18,907.96	105,040.00							7,404.82
11	Ledzokuku		9				52,100.00								
12	Ningo Prampram		7					11,140.00							
13	Okaikwei North							54,807.00							
14	Shai-Osudoku									25,710.00		6,056.82			
15	Tema Metro									55,170.00					
	Total	**194,789.00**	**55**	**3**	**123,000.00**	**95,139.07**	**391,531.87**	**3,136,548.46**	**20,000.00**	**80,880.00**	**30,746.38**	**1,565,460.38**	**3,297,138.51**	**107,000.05**	**7,404.82**
	No. of MMDA	**3**	**6**	**1**	**1**	**1**	**8**	**6**	**1**	**2**	**2**	**2**	**1**	**1**	**1**

NORTH EAST REGION
SUMMARY OF IRREGULARITIES - 2022

No.	MMDA	Uncollected Revenue	Inefficient Revenue Collections
1	East Mamprusi Municipal	11,773.00	
2	Chereponi District		44,168.52
	Total	**11,773.00**	**44,168.52**
	No of MMDAs	1	1

NORTHERN REGION
SUMMARY OF IRREGULARITIES - 2022

No.	MMDA	Inefficient Reveune	Failure to collect Rent	Unpresented GCRs	
				GCR	Amount
1	Karaga District		17,760.00		
2	Kpandai District	61,397.76			
3	Gushegu Municipal	34,743.69			
4	Yendi Municipal		17,950.00	6	
5	Nanumba South			14	
	TOTAL	**96,141.45**	**35,710.00**	**20**	**-**
	No of MMDAs	2	2	2	

OTI REGION

SUMMARY OF IRREGULARITIES - 2022

No.	MMDA	Rent Defaulters	Unpresented Payment Voucher	Unaccounted Revenue	Penalty for delay in remitting mandatory pension contributions	Unsubstantiated Payments	Unpresented GCRs	
							GCR	Amount
1	Nkwanta South Municipal	9,315.00	3,749.00	10,556.00			12	
2	Nkwanta North District	3,400.00						
3	Jasikan Municipal	78,352.00						
4	Kadjebi District			3,429.00				
5	Krachi Nchumuru				4,383.20			
6	Krachi West Municipal					33,105.00		
	TOTAL	**91,067.00**	**3,749.00**	**13,985.00**	**4,383.20**	**33,105.00**	**12**	**-**
	No of MMDAs	3	1	2	1	1	1	0

SAVANNAH REGION
SUMMARY OF IRREGULARITIES - 2022

No.	MMDA	Uncollected rent	Unpresented Payment Vouchers
1	East Gonja Mun.	9,000.00	
2	Bole District	7,790.00	
3	West Gonja Municipal	5,520.00	23,023.68
4	North East		44,270.00
5			
	TOTAL	**22,310.00**	**67,293.68**
	No of MMDAs	3	2

UPPER EAST REGION

SUMMARY OF IRREGULARITIES - 2022

No.	MMDA	Uncollected Revenue	Unaccounted Revenue	Inefficient Revenue collection	Failure to withhold taxes on allowances	Payment of unearned salaries
1	Builsa North Municipal	24,575.00	25,049.79			
2	Bolga East District	112,651.50				
3	Bolgatanga Municipal	9,300.00	21,110.00			26,504.05
4	Builsa South District	2,000.00				
5	Garu District	16,322.00		44,678.22		
6	Nabdam		1,071.00			
7	Kassena Nankana Municipal				**3,755.00**	
8	Bawku West					3,039.00
9	Pusiga District					33,070.26
	TOTAL	**164,848.50**	**47,230.79**	**44,678.22**	**3,755.00**	**62,613.31**
	No of MMDAs	5	3	1	1	3

UPPER WEST REGION

SUMMARY OF IRREGULARITIES - 2022

No.	MMDA	Revenue not accounted for	Poor revenue performance	Casual workers paid below the minimum wage rate	Unrecovered Rent	Unpresented GCRs	
						GCR	Amount
1	Wa West District	3,659.60	108,391.23				
2	Jirapa Municipal	5,300.00			19,450.00		
3	Lawra Municipal		456,906.54		22,295.00		
4	Lambussie District					1	
5	Sissala West			52,062.00	7,320.00		
	TOTAL	**8,959.60**	**565,297.77**	**52,062.00**	**49,065.00**	**1**	
	No of MMDAs	2	2	1	3	1	0

VOLTA REGION

SUMMARY OF IRREGULARITIES - 2022

No.	MMDA	Unaccounted revenue	Unsupported payments	Unpresented General Counterfoil Receipts	Uncollected revenue	Unpaid rent	Un-presented payment vouchers	Outstanding revenue from Business Operating Permit	Unpaid judgement debt	Fuel purchases not accounted for	Withheld taxes not remitted
1	Agotime-Ziope	3,663.00		2			5,864.00			9,200.00	
2	Akatsi South					10,520.00					
3	Anloga		7,331.76							8,349.92	
4	Central Tongu	45,003.40		9			38,510.00				2,726.00
5	Hohoe							20,230.00	34,603.14		
6	Keta			59	214,081.15						
7	North Dayi				25,900.00						
8	North Tongu	5,732.00		17		36,931.00					
9	South Tongu					32,715.00					1,447.00
	Total	**54,398.40**	**7,331.76**	**87**	**239,981.15**	**80,166.00**	**44,374.00**	**20,230.00**	**34,603.14**	**17,549.92**	**4,173.00**
	No. of MMDA	**3**	**1**	**4**	**2**	**3**	**2**	**1**	**1**	**2**	**2**

WESTERN REGION

SUMMARY OF IRREGULARITIES - 2022

No.	MMDA	Uncollected rent	Unaccounted revenue	Unaccounted expenditure	Uncollected revenue	Inefficient revenue collection	Unpresented payment vouchers	Unearned salary	Failure to pay statutory pension contributions	Failure to deduct taxes	Failure to remit withheld taxes
1	Aowin		38,156.00	15,720.00							
2	Bia East				14,925.00						
3	Bia West		21,240.00				98,017.60		13,193.25	3,682.19	
4	Bibiani/Anhwiaso/Bekwai	37,470.00							9,469.56		
5	Bodi				71,850.00	13,620.58					
6	Bodi								7,141.85		
7	Juaboso					47,854.54					
8	Sefwi Akontombra		500.00	2,655.00	20,650.00						5,761.40
9	Sefwi Wiawso					49,424.64					
10	Suaman							75,391.63			
	Total	**37,470.00**	**59,896.00**	**18,375.00**	**107,425.00**	**110,899.76**	**98,017.60**	**75,391.63**	**29,804.66**	**3,682.19**	**5,761.40**
	No. of MMDA	**1**	**3**	**2**	**3**	**3**	**1**	**1**	**3**	**1**	**1**

WESTERN REGION

SUMMARY OF IRREGULARITIES - 2022

No.	MMDA	Unsubstantiated payments	Revenue not accounted for	Uncollected revenue	Overpayment of night allowance	Un-serviced debt	Unrecovered rent	Unaccounted payments	Inefficient revenue collection	Unearned salaries	Failure to remit deducted pension contributions	Taxes not deducted	Taxes not remitted	Missing computers
1	Amenfi Central District			34,241.60				186,224.99		18,140.84				
2	Amenfi West						17,320.00		92,686.36					
3	Effia-Kwesimintsim		8,097.00											
4	Ellembelle District		37,531.00							222,652.80			50,283.53	
5	Nzema East		5,130.00				19,080.00							30,000.00
6	Sekondi-Takoradi Metroplitan			51,969.00		1,490,573.46	19,478.00	172,469.36			9,505.10		35,306.86	2,970.00
7	Shama		13,777.00		3,486.67									
8	Tarkwa Nsuaem Municipal			202,748.74			6,390.00	431,251.50		25,483.02	41,980.78	63,438.12	32,487.50	
9	Wassa East	5,000.00												
	Total	**5,000.00**	**64,535.00**	**288,959.34**	**3,486.67**	**1,490,573.46**	**62,268.00**	**789,945.85**	**92,686.36**	**266,276.66**	**51,485.88**	**63,438.12**	**118,077.89**	**32,970.00**
	No. of MMDA	**1**	**4**	**3**	**1**	**1**	**4**	**3**	**1**	**3**	**2**	**1**	**3**	**2**

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