

2017

DISTRICT ASSEMBLIES

Our Vision

To become a world-class Supreme Audit Institution, delivering professional, excellent, and cost effective auditing Service.



REPUBLIC OF GHANA

REPORT OF THE AUDITOR-GENERAL

**ON THE ACCOUNTS OF
DISTRICT ASSEMBLIES FOR THE
FINANCIAL YEAR ENDED
31 DECEMBER 2017**

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

**Daniel Yaw Domelevo
Auditor-General
Ghana Audit Service
25 June 2018**

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

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TRANSMITTAL LETTER

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25 June 2018

Dear Rt. Honourable Speaker,

REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF DISTRICT ASSEMBLIES FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

I have the honour, in accordance with Article 187(5) of the Constitution to present my Report on the audit of the accounts of District Assemblies for the financial year ended 31 December 2017, to be laid before Parliament.

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

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

I call upon the Honourable Minister, the Head of Local Government Service, and the Administrators of the Funds to take note of my mandate under Article 187(7) (b) (iii) of the 1992 Constitution of the Republic of Ghana to disallow any item of expenditure which is contrary to law and surcharge the amount of any loss or deficiency, upon any person by whose negligence or misconduct the loss or deficiency has been incurred. I will not hesitate holding them accountable.

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

Yours faithfully,



DANIEL YAW DOMELEVO
AUDITOR-GENERAL

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OFFICE OF PARLIAMENT
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REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF DISTRICT ASSEMBLIES FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2017

PART I

MANDATE, SCOPE AND AUDIT OBJECTIVES

Introduction

In accordance with Articles 187(2) and 253 of the 1992 Constitution of Ghana and Section 84 of the Public Financial Management Act, 2016 (Act 921), the Audit Service has audited the accounts of the 216 Metropolitan, Municipal and District Assemblies for the financial year ended 31 December 2017. Two Assemblies were unable to submit their financial statements by the statutory deadline of 28 February 2017. We however conducted audits on the accounting records and operations of all the 216 Assemblies.

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

Scope and audit objectives

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

- ❖ The accounts have been properly kept;
- ❖ 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;

- ❖ Monies have been expended for the purposes for which they were appropriated and expenditures made as authorized;
- ❖ Essential records were maintained and the rules and procedures applied were sufficient to safeguard and control the Assemblies' assets and
- ❖ 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.

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

5. We have provided in this report, extracts from the financial statements for the period 2015 to 2017 for purposes of comparing the year-on-year performance of the Assemblies and to provide an appraisal of Assemblies which default in submitting their financial statements for audit validation and were therefore excluded in the previous reports. The extracts include income, internally generated funds, expenditure, operational results, and assets and liabilities of the Assemblies.

PART II

EXECUTIVE SUMMARY

Submission of annual accounts

6. For the 2017 financial year, 214 Assemblies submitted their 2016 financial statements for audit validation as required by Section 80 of the Public Financial Management (PFM) Act, 2016 (Act 921). The assemblies not covered are Banda in the Brong Ahafo Region and Builsa South in the Upper East Region.

7. Compliance of the Assemblies to Section 80 of Act 921 over the 2015 to 2017 financial years is provided below.

Year	No. of Assemblies	Assemblies with audited financial statement	No of defaulting Assemblies
2015	216	201	15
2016	216	177	39
2017	216	214	2

Sources of Income

8. The total income received by the 214 Assemblies in 2017 was GH¢1,268,696,235.88. This was made up of their internally generated funds (IGF), quarterly allocations of the District Assemblies Common Fund, Government salary grant and support from Ghana's Development Partners (DP). The Metro Assemblies received the highest total incomes mainly from IGF and external grants and credits exclusive to Metro Assemblies. The highest incomes were received by Accra Metro (GH¢94,318,669.17) and Kumasi Metro (GH¢71,717,132.91).

IGF performance

9. The 214 Assemblies together collected total IGF of GH¢297,913,691.60 during the year. Accra and Kumasi Metro Assemblies again collected the highest IGF of GH¢45,147,296.26 and GH¢35,292,656.16 respectively. The Assemblies

which collected least IGF revenue were Tatale Sanguli (GH¢50,555.20) and Bunkpurugu/Yunyoo (GH¢53,551.15) in the Northern Region and Binduri (GH¢51,980.91) in the Upper East Region. The IGF sources were property rates, fees, licences, royalties and other miscellaneous sources for their recurrent expenditure. Ineffective collection strategies, absence of comprehensive records on properties and businesses, award of easily collectible revenues to private firms who were paid up to 30% of amounts collected as commission, all contributed to the Assemblies' reliance on external incomes from Government and Development Partners.

Expenditure and Operational Results

10. The total expenditure incurred by the 214 Assemblies amounted to GH¢1,193,497,029.81 which fell short of their total income of GH¢1,268,696,235.88 resulting in a net surplus of GH¢198,940,153.70.

Assets and Liabilities

11. Total current assets of the 214 Assemblies as at 31 December 2017, was GH¢182,352,037.34. This comprised of Cash/Bank balances (GH¢125,933,059.66), Investments in Equity and unrecovered Poverty Alleviation Fund (GH¢44,077,706.33) and Debtors (GH¢12,372,571.16). None of the 214 Assemblies ended the year with an overdrawn bank balance.

12. The liabilities of the Assemblies as at 31 December 2017 amounted to GH¢16,355,033.78 and comprised of deposits, unpaid taxes and other payables.

Cash Irregularities:

13. Cash irregularities noted during the audits amounted to GH¢8,452,270.81 and comprised mainly of funds embezzlement, unaccounted and uncollected revenue, uncollected funds with officials and unsubstantiated payments.

Embezzlement of funds

14. A former Accountant at Kintampo North Assembly, Mr. Alexander Gander, embezzled a total of GH¢54,107.22 between June 2006 and July 2009 for which the Assembly obtained judgement on 22 May 2012 to recover GH¢101,238.19 from the Mr. Gander plus interest at 22% from 18th July, 2012 to the date of final payment. Successive management at the Assembly failed to enforce the Court order leaving the amount uncollected.

15. We recommended for the Assembly to report non-payment of the debt and apply for a Court Order to enforce the judgement.

Unaccounted revenue

16. Unaccounted revenue continued to occur in the operations of the Assemblies as Collectors and Assembly personnel who failed to account for their collections were not punished or efforts made to recover the amounts from them or their guarantors. This comprised of GH¢829,474.41 collections not accounted for at 43 Assemblies and value books with a face value of GH¢51,550.00 also not accounted for at eight Assemblies.

17. We recommended recovery of the amounts from the defaulters or from Assemblies personnel whose negligence permitted the irregularity.

Uncollected revenue

18. Sixteen Assemblies recorded uncollected revenue of GH¢1,578,954.57. It comprised mainly of property rate and business operating permits. The Assemblies generally did not have rate registers to guide collection and also did not devise effective revenue collection strategies such as barring business operators from entering business premises and court suits to compel payment.

19. We recommended to management of the Assemblies to engage their Finance & Administration Sub-Committees of the General Assemblies to devise effective strategies to track and collect all revenue from property rates and business permits.

Unrecovered funds

20. Birim North Assembly failed to recover loans and advances granted staff amounting to GH¢15,750.00. Thirty Assemblies also reported rent arrears in the sum of GH¢579,482.00. Other cases of unrecovered funds involved imprests of GH¢191,854.89 granted to officials at 15 Assemblies for assignments that had not been retired. These failings persisted because the management did not recover outstanding amounts from the salaries of the defaulters.

21. We recommended recovery of all funds due from salaries of the affected staff.

Revenue collected not paid in gross by Outsourced Revenue Agents

22. Three outsourced Revenue Agents of Kumasi Metro collected a total revenue of GH¢7,764,128.86 but did not pay the amounts collected in gross to the Assembly. The Agents instead retained their commission of GH¢2,750,581.16 and paid the portion due the Assembly at will.

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

Payments not accounted for

24. Fifty-six Assemblies disbursed a total amount of GH¢1,538,095.20 on supplies that had no supporting records like invoices, waybills, acknowledgments, stores received advice etc. to substantiate the payments.

Thirteen Assemblies were also unable to present payment vouchers used in paying GH¢531,173.23 for services allegedly rendered to the Assemblies for audit scrutiny.

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

Procurement Irregularities

26. These involved compliance violations such as uncompetitive procurements without approval to sole source (GH¢103,956.21), fuel and stores not accounted for (GH¢209,327.97), payments for maintenance works without certification (GH¢50,592.84), and procurement from non-VAT firms (GH¢43,621.00). The irregularities have become a common occurrence as it either involved management personnel themselves or the management failed to sanction offenders.

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

Payroll irregularities:

28. Twenty-six Assemblies recorded unearned salary payments totaling GH¢269,579.51. This occurred even though the Assemblies were required to electronically validate their payroll monthly to block the names of persons not entitled to salary. We also noted that the management did not promptly stopped payment of unearned salaries by the banks or followed up to ensure transfer of all unearned salaries to the Government designated Salary Suspense Account. Other payroll irregularity noted was unrecovered salary advances at 10 Assemblies involving a total amount of GH¢148,481.79.

29. We recommended recovery of the unearned salaries from the beneficiaries or the management of the Assemblies involved to be held liable for the payment of the amount of GH¢269,579.51. We further recommended recovery of the outstanding advances from the salaries of the defaulting officials.

Statutory Tax Irregularities

30. We observed that statutory tax irregularities reduced across the Assemblies during the 2017 accounting year. Ten Assemblies did not withhold tax of GH¢29,636.39, two Assemblies did not remit GH¢4,236.27 tax to the Ghana Revenue Authority, Cape Coast Metropolitan Assembly failed to obtain VAT invoice for GH¢4,979.50 VAT paid, five Assemblies did not remit GH¢34,991.11 SSF contributions to SSNIT and Mampong Municipal was charged a penalty of GH¢14,285.59.

31. We recommended to the management of the Assembly involved to comply with the tax laws and further recommended recovery of the avoidable penalty payment of GH¢14,285.59 from the officials who presided of the lapse.

Contract Irregularities

32. Agona East Assembly constructed a block factory in 2013 and paid a total amount of GH¢35,143.76 for works done but the project was not put to use. Wassa East Assembly also awarded a GH¢401,557.57 market complex contract in November 2008 and paid a total of GH¢245,132.33 but the project had still not been completed as at December 2017.

33. Sekondi-Takoradi Metropolitan Assembly also paid a total amount of GH¢2,577,339.77 for a 25No. Garages and a 2-Storey Skills and Training Centre at Kokompe which was completed and handed over to the Assembly in February 2017 but was still not in use due to absence of equipment and furnishing to operationalize the facility.

34. We recommended to the management of the three Assemblies to priorities completion and use of the projects by providing funds for the outstanding works to be undertake.

PART III

DETAILS OF FINDINGS AND RECOMMENDATIONS

ASHANTI REGION

Introduction

35. The Ashanti Region had 30 Assemblies in 2017 comprising of one Metropolitan, eight Municipal and 21 District Assemblies. The list of the 30 Assemblies, their Legislative Instruments, District Capitals and status are given at Appendix A.

36. We audited the books and accounts of all the 30 Assemblies for the 2017 financial year and issued management letters thereon. All the 30 Assemblies responded to our management letters as required by Section 29(1) of the Audit Service Act, 2000 (Act 584) indicating the level of their compliance to our recommendations.

Financial Reporting

Submission of annual financial statements

37. All the 30 Assemblies [Appendix A] submitted their 2017 financial statements for validation by the Auditor-General in line with Section 80 of the Public Financial Management Act, 2016 (Act 921). We also issued our opinions on the financial statements of the 30 Assemblies.

38. Compliance of the Assemblies to Section 80 of Act 921 over the 2015 to 2017 financial years is provided below.

Year	No. of Assemblies	Assemblies with audited financial statement	No of defaulting Assemblies
2015	30	30	-
2016	30	8	22
2017	30	30	-

Sources of income

39. The 30 Assemblies operated with a total income of GH¢206,024,924.34^[Appendix B] during the year and represented a decrease of GH¢25,799,342.17 over the 2016 total income of GH¢231,824,266.51. This was made up of their internally generated funds (IGF), quarterly allocations of the District Assemblies Common Fund, Government salary grant and support from Ghana's Development Partners (DP).

IGF performance

40. The 30 Assemblies collected total IGF of GH¢57,351,476.34^[Appendix C] during the year. The least IGF performing Assemblies were Sekyere Afram Plains (GH¢66,404.50) and Bosome Freho (GH¢249,754.75).

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

Expenditure and Operational Results

42. The total expenditure incurred by the 30 Assemblies amounted to GH¢175,272,305.73 which fell short of their total income of GH¢206,024,924.34 resulting in a net surplus of GH¢30,752,618.61^[Appendix D]. Twelve Assemblies

however recorded deficits with Kumasi Metro topping the list with a deficit of GH¢4,352,459.37.

Assets and Liabilities

43. The current assets of the 30 Assemblies as at 31 December 2017 amounted GH¢21,065,918.22. This comprised of Cash/Bank balances (GH¢17,736,624.81), Investments (GH¢3,056,583.39) and Debtors (GH¢272,710.02). All 27 Assemblies had positive bank balances. Twenty-five of the 30 Assemblies ended the year with total liabilities of GH¢3,463,170.15.

44. Kumasi Metropolitan Assembly owed Messrs. Freko F D Enterprise and four other firms a total amount of GH¢50,602,874.44 in judgement at the beginning of the year. This resulted from court actions against the Assembly for unpaid services. The Assembly appealed against one of two debts owed Freko F. D Enterprise in the sum of GH¢42,447,407.44 and the Court set aside the earlier judgment. The Assembly also paid the five firms a total amount of 1,789,386.55 in 2017 leaving an unpaid balance of GH¢6,366,080.45. As a result, the bank accounts of Kumasi Metropolitan Assembly had been encumbered and all income flows paid into the accounts are applied to pay judgement creditors.

45. The bank balances, investments, debtors and creditors in the books of the 30 Assemblies are provided at Appendix E.

Management Issues

Cash Irregularities

Revenue not paid in gross by Outsourced Revenue Agents - GH¢2,750,581.16

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

47. Our audit of the revenue records of Kumasi Metropolitan Assembly(KMA) revealed that three outsourced revenue agents of the Assembly collected GH¢7,764,128.86 and deducted their commission of GH¢2,750,581.16 before paying the balance of GH¢5,013,547.70 into the bank account of the Assembly contrary to the above stated provision. The details are provided below.

No.	Name of Agent	Total Collection (GH¢)	Amount due KMA (GH¢)	Commission Retained
1	Gold street	2,166,029.00	1,117,233.00	1,048,796.00
2	UCL	5,486,323.86	3,840,426.70	1,645,897.16
3	Day & Night towing Services	111,776.00	55,888.00	55,888.00
	Total	7,764,128.86	5,013,547.70	2,750,581.16

48. We also noted that these Agents hold on to the revenue collected for periods ranging between a week and a month after which they pay themselves their commission before releasing the balance to the Assembly.

49. Management of the outsourced revenue Agents explained that they entered into an arrangement with KMA to retain their commission before paying the share of the Assembly as a result of the general garnishee instituted against the Assembly's bank accounts. However, we could not obtain documentary evidence on the arrangement.

50. The practice, apart from being in breach of financial discipline, is a recipe for financial malfeasance.

51. We therefore recommended that management should consider the operation of an escrow account to receive all collections and from where the commission of the Agent would automatically be remitted. Management should also step up its monitoring activities over the revenue collecting Agents to ensure prompt lodgement of revenue into the Assembly's bank account.

Arrears of property rates - GH¢248,249.51

52. Contrary to Regulation 2 of FAR, 2004 (LI 1802) two Assemblies failed to collect Property Rate and Business Operating Permit totaling GH¢248,249.51 from landlords and eight private institutions for the year under review. The table below shows the details.

No.	Assembly	No. of Defaulters	Amount GH¢
1	Sekyere South District	9,905 Property owners	195,995.50
2	Asante Akim Central Municipal	8 private institutions	52,254.01
	Total		248,249.51

53. We attributed the lapse to lack of supervision by the Coordinating Directors and Finance Officers which denied the Assemblies revenue for its developmental activities.

54. We recommended to management to constitute a Taskforce to pursue the defaulters for recovery of the total amount of GH¢248,249.51

Rent arrears - GH¢50,532.00

55. Five Assemblies failed to collect accommodation rentals or deduct amounts owed from salaries of occupants of official bungalows. This resulted in rent arrears of GH¢50,532.00 ranging between three and 24 months. The details are provided below.

No.	Assembly	No. Tenants	Amount GH¢
1	Asante Akim Central Municipal	20	6,929.00
2	Bekwai Municipal	47	13,618.00
3	Ejisu Juaben Municipal	1 (Guest House Operator)	18,300.00
		17	2,710.00
4	Sekyere Kumawu District	11	3,340.00
5	Sekyere South District	39	5,635.00
	Total	135	50,532.00

56. The default occurred because management had no measures in place to ensure payment of the rent, which deprived the Assemblies of income to maintain the buildings.

57. We recommended recovery of the rent arrears at source from the salaries and other cash entitlement of the defaulters and for management to institute legal action against the operator of the guest house for recovery of the amount owed.

Suppression of value books - 54 GCRs

58. Contrary to Regulation 1 of FAR, 2004 (LI 1802), we noted that 28 Revenue Collectors of two Assemblies failed to account for 54 General Counterfoil Receipts (GCRs) used to collect unspecified amounts of money. The details are provided below.

No.	Assembly	No. of Collectors	Quantity
1	Ejura Sekyeredumasi Municipal	23	48
2.	Sekyere Afram Plains District	5	6
	Total	28	54

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

60. We noted that no action had been taken against the offenders to deter other revenue collectors from indulging in the offence. We also noted that in spite of the default, other quantities of value books were issued to the same officials to collect revenue with the risk of further loss to the Assemblies.

61. We recommended to the Coordinating Director to recover the 54 GCRs from the Revenue Collectors and their guarantors or in default compute the average value of their collections per GCR for the period and recover same from them.

62. We further recommended that the Finance Officers and the Revenue Heads should be sanctioned for their role in issuing additional value books to the defaulters whilst earlier ones had not been accounted for.

Unpresented payment vouchers- GH¢10,175.55

63. Contrary to Regulation 1 of FAR, 2004, the Adansi North District Assembly failed to submit 11 payment vouchers with a face value of GH¢10,175.55 for audit.

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

65. We recommended recovery of the amount of GH¢10,175.55 from the Finance Officer.

Unaccounted revenue - GH¢32,049.00

66. Contrary to Regulation 15 of FAR, 2004 (LI 1802), 13 revenue collectors of the Mampong Municipal Assembly and a revenue collecting agent (Messrs Brain Chain Consult) of the Ejisu-Juaben Municipal Assembly collected and misappropriated GH¢ 18,378.00 and GH¢13,671.00 respectively.

No.	Assembly	Revenue collected	Revenue accounted for	Balance outstanding
1	Mampong Municipal	25,801.00	7,423.00	18,378.00
2	Ejisu-Juaben Municipal	25,421.00	11,750.00	13,671.00
	Total	51,222.00	19,173.00	32,049.00

67. We identified weak supervision over the revenue collectors by the Finance Officers and Head of the revenue Units as the cause of the lapse.

68. We recommended to management to recover the amount of GH¢32,049.00 misappropriated by the collectors and the revenue agent, failure of which the Coordinating Directors, the Finance Officers and Heads of Revenue Units should be held jointly liable for the refund of the amount involved.

Uncollected revenue - GH¢77,285.00

69. Two Assemblies failed to collect revenue arrears totaling GH¢77,285.00, contrary to Regulation 17 of FAR, 2004 (LI 1802) which requires heads of departments to ensure that all non-tax revenue are efficiently collected. The details are provided below.

No.	Assembly	Type of Revenue	No. of Defaulters	Amount outstanding
1	Ahafo Ano North District	Market Stores Arrears	108	39,810.00
2	Asokore Mampong Municipal	Surtax Arrears	28	37,475.00
			136	77,285.00

70. This lapse arose as a result of ineffective supervision on the part of the F & A Sub-Committee to perform its functions as required under Part 1 Section 1 of the Financial Memoranda for District Assemblies.

71. We recommended that legal action should be taken against the defaulters for the recovery of the amount and to strengthen monitoring over collection of revenue.

Non-payment of SSNIT contribution/penalty - GH¢35,677.79

72. Contrary to Part I Sections 63 and 64 of the Pensions Act, 2008 (Act 766), we noted that two Assemblies failed to remit a total amount of GH¢21,571.23 being casual workers Social Security Fund (SSF) contribution to SSNIT, while Mampong Municipal Assembly suffered a penalty of GH¢14,285.59 for late payment of workers' SSF contributions to SSNIT. The details are provided below.

No.	Assembly	No. of Employees	Period	Amount GH¢
1	Atwima Mponua District	22	Jan - Dec 2017	9,753.12
2	Atwima Nwabiagya District	34	Jan - Aug 2017	11,639.08
3	Mampong Municipal	-		14,285.59
	Total	56		35,677.79

73. Failure on the part of management to transfer these statutory payments to SSNIT on timely basis accounted for this anomaly.

74. The continuous non-payment of worker contributions to the SSF managers could have dire consequences on the employees, since they may not be able to access their pension benefits on retirement.

75. We recommended to the management of the three Assemblies to pay the workers SSF contributions to SSNIT on time to avoid any sanctions or penalties.

76. We further recommended that Mr. George Padmore Mensah, the former Coordinating Director and Mr. Solomon Anoma Larbi, the former Finance Officer whose negligence occasioned the loss of GH¢14,285.59 should be held jointly liable to refund the amount to Mampong Municipal Assembly.

Repairs without works orders-GH¢50,592.84

77. Four Assemblies carried out repair works totaling GH¢50,592.84 on official vehicles and other works without recourse to the preparation of works orders and performance certificates contrary to Regulation 39 of FAR, 2004 (LI 1802). The details are provided below.

No.	Assembly	No. of PVs	Amount GH¢
1	Ahafo Ano North District	8	30,320.00
2	Ahafo Ano South District	19	14,972.00
3	Asante Akim Central Municipal	1	1,400.00
4	Afigya Kwabre District	4	3,900.84
	Total	32	50,592.84

78. This occurred due to absence of expenditure documentation prior to payment and could lead to misappropriation of funds or unsatisfactory service delivery.

79. We recommended recovery of the amount of GH¢50,592.84 from the Coordinating Directors and Finance Officers.

80. We further urged management of the Assemblies to ensure that all payment for repairs of equipment and vehicles are supported with works order and performance certificates.

Procurement irregularities

Purchases from non-VAT entities

81. Contrary to Regulation 183 of the FAR 2004, (L.I.1802) of the Financial Administration Regulations 2004, we noted that the Asante Akim Central Municipal Assembly purchased goods and services from 30 non-VAT registered entities amounting to GH¢43,621.00.

82. We attributed the cause of the anomaly to failure of management to comply with the Regulation. Non-compliance with the Act could attract penalties leading to avoidable costs.

83. We recommended to management to comply with the provision of Regulation 183 of the FAR 2004, (LI 1802).

Non-competitive procurement - GH¢39,505.00

84. Two Assemblies engaged in sole sourced purchases totaling GH¢39,505.00 contrary to Section 20 of the Public Procurement (Amendment) Act, 2016(Act 914) which requires procurement entities to request for quotations from as many suppliers or contractors as practicable, but from at least three different sources. The details are provided below.

No.	Assembly	No. of PVs	Amount (GH¢)
1	Ejisu Juaben Municipal	5	28,945.00
2	Ahafo Ano South District	9	10,560.00
	Total	14	39,505.00

85. Laxity on the part of management to request for price quotations from prospective suppliers or service providers accounted for the lapse.

86. The practice does not ensure transparency in the procurement process. We could therefore not ascertain whether the Assembly obtained value for money in the transactions.

87. We recommended that management and the procurement committees of the two Assemblies should make all procurement competitive for transparency and fair pricing in future. We further recommended for the Coordinating Directors and Finance Officers to be sanctioned under Section 51 of the Public Procurement (Amendment) Act, 2016 (Act 914).

Payroll Irregularity

Unearned salaries - GH¢33,228.69

88. Contrary to Regulation 297 of FAR, 2004 (1802), management of five Assemblies failed to stop the payment of unearned salaries totaling GH¢33,228.69 to five separated staff for periods ranging between one and 13 months. The details are provided below.

No.	Assembly	Period	No. of Separated Staff	Cause of Separation	Amount GH¢
1	Offinso Municipal	August 2017	1	Study Leave without pay	1,617.09
2	Ahafo Ano North District	Feb 2017- June 2017	1	Interdiction	5,898.65
3	Kwabre East District	Nov 2016 - Jan 2017	1	Vacation of post	4,178.21
4	Sekyere East District	May 2017 - Sept 2017	1	Death	2,697.35
5	Sekyere Kumawu District	June 2016 - July 2017	1	Vacation of Post.	18,837.39
	Total		5		33,228.69

89. Managements of the Assemblies either failed to notify the bankers of the separated staff to return the unearned salaries to chest or properly validate and delete names of separated staff from the payroll.

90. We recommended recovery of the GH¢33,229.25 from the separated staff or in default hold the Coordinating Directors and the Finance Officers of the Assemblies liable to pay the amount.

BRONG AHAFO REGION

Introduction

91. The Brong Ahafo Region had 27 Assemblies in 2017 comprising of eight Municipal and 19 District Assemblies. The list of the 27 Assemblies, their Legislative Instruments, District Capitals and status are given at Appendix A.

92. We audited the books and accounts of all the 27 Assemblies for the 2017 financial year and issued management letters thereon. All 27 Assemblies responded to our management letters indicating the level of their compliance to our recommendations.

Financial Reporting

Submission of annual financial statements

93. Twenty-six out of the 27 Assemblies^[Appendix A] submitted their 2017 financial statements for audit in compliance with Section 80 of the Public Financial Management Act, 2016 (Act 921). We also issued our opinions on the financial statements of the 26 Assemblies. Banda District Assembly had not submitted any draft financial statements for our validation at the time of compiling this report. Compliance of the Assemblies to Section 80 of Act 921 over the 2015 to 2017 financial years is provided below:

Year	No. of Assemblies	Assemblies with audited financial statement	No of defaulting Assemblies
2015	27	27	-
2016	27	25	2
2017	27	26	1

Sources of Income

94. The 26 Assemblies operated with a total income of GH¢123,740,947.63^[Appendix B] during the year. This was made up of their internally generated funds (IGF), allocations of the District Assemblies Common Fund, Government salary grant and support from Ghana's Development Partners.

95. The total income of GH¢123,740,947.63 represented a decrease of GH¢38,442,148.87 as compared with their 2016 figure of GH¢162,183,096.50. The Assemblies with the highest reductions in income were Asutifi North (GH¢3,767,993.32) and Techiman (GH¢4,679,668.22).

Internally Generated Funds

96. The 26 Assemblies collected total IGF of GH¢16,824,637.26^[Appendix C] during the year. This represented a drop in IGF of GH¢3,350,821.82 as compared to the 2016 figures of the same Assemblies in the sum of GH¢20,175,459.08. Assemblies which recorded the biggest fall were Asutifi North (GH¢2,689,910.02), Dormaa Central (GH¢669,749.50) and Techiman (GH¢544,745.52).

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

Expenditure and Operational Results

98. The total expenditure incurred by the 26 Assemblies amounted to GH¢122,365,770.12 which fell short of their total income of GH¢123,740,947.63 resulting in a net surplus of GH¢1,375,177.51^[Appendix D]. Nine Assemblies

however recorded deficits, with Asutifi North and Techiman Municipal Assemblies recording the highest deficits of GH¢1,699,666.85 and GH¢850,205.40, respectively.

Assets and Liabilities

99. Total current assets of the 26 Assemblies as at 31 December 2017, was GH¢12,984,395.31. This comprised of Cash/Bank balances (GH¢11,648,232.01), Investments (GH¢1,189,123.37) and Debtors (GH¢147,039.93). All the 26 Assemblies had positive cash bank balances with Tain Assembly ending the year with the least balance of GH¢27,371.94. None of the 26 Assemblies reported liabilities as 31 December 2017.

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

Management issues

Cash Irregularities

Unsubstantiated payments- GH¢80,898.35

101. Regulation 39 of FAR 2004, (LI 1802) requires the head of the accounts section of a department to control the disbursement of funds and ensure that transactions are properly authenticated to show that amounts are due and payable.

102. Contrarily, we noted that an amount of GH¢80,898.35 disbursed by seven Assemblies were not supported with the relevant expenditure documentation such as receipts, invoices, statement of claims, certificate of work done etc. to authenticate the payments. The details are provided below:

Assembly	No. of PVs	Amount-GH¢
Asunafo South District	43	34,447.00
Dormaa East District	1	2,000.00
Tano North District	6	7,340.35
Sunyani West District	17	13,110.00
Wenchi Municipal	10	13,372.00
Tain District	12	8,969.00
Banda District	3	1,660.00
Total	92	80,898.35

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

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

105. We recommended recovery of the amount GH¢80,898.35 from the Coordinating Directors and Finance Officers and same paid into the accounts of the seven Assemblies concerned.

Unpresented payment vouchers-GH¢12,033.16

106. Contrary to Regulation 1 of FAR, 2004 (LI 1802) the Finance Officers of two Assemblies could not produce 18 payment vouchers, valued at GH¢12,033.16 in respect of goods and services for audit. The breakdown is provided below:

Assembly	NO. of PVs.	Amount-GH¢
Asunafo South District	12	9,352.36
Tain District	6	2,680.80
Total	18	12,033.16

107. We attributed the lapse to ineffective supervision over the work of Finance Officers and therefore we were unable to authenticate the expenditures of GH¢12,033.16 in these Assemblies.

108. We recommended that the Co-coordinating Directors and the Finance Officers should refund the amount of GH¢12,033.16 to the Assemblies.

Misapplication of funds - GH¢61,700.00

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

110. On the contrary, management of Tano North District Assembly expended a total amount of GH¢12,700.00 from Child Labour account on project monitoring whilst Sunyani Municipal also expended GH¢49,000.00 from school feeding accounts on administrative expenses.

111. We urged the Coordinating Directors of the respective Assemblies to reimburse the respective accounts of GH¢61,700.00.

Revenue not accounted for -GH¢65,836.00

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

113. We noted however that, seven revenue collectors of two Assemblies failed to account for a total revenue of GH¢65,836.00 collected between February 2017 and December 2017. Details are shown below:

Assembly	Collectors	Amount GH¢
Dormaa Central Municipal	6	62,836.00
Tain District	1	3,000.00
Total	7	65,836.00

114. This denied the Assemblies the needed revenue for its operations.

115. We recommended that the Coordinating Directors should recover the amount of GH¢65,836.00 from the Collectors and their guarantors or hold the Finance Officers liable for their inaction.

Unpresented Value Books - GH¢14,950.00

116. In violation of Regulation 15 of FAR, 2004 (LI 1802), 49 Revenue Collectors in three Assemblies failed to present 30 GCRs and 299 Market tickets for audit.

The breakdown is as follows:

Assembly	Collectors	GCRs	Mkt Tickets	Amount GH¢
Dormal Central Municipal	16	17	-	-
Sunyani West District	2	-	135	6,750.00
Tain District	31	13	164	8,200.00
Total	49	30	299	14,950.00

117. The value of the Market tickets is GH¢14,950.00 but GCRs bear no predetermined values hence we were unable to determine the amount unaccounted for with the GCRs.

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

119. We recommended recovery of the GH¢14,950.00 being the face value of the market tickets from the Revenue Collectors. We further urged the Coordinating Directors and the Finance Officers to retrieve the GCRs from the Revenue Collectors or in default compute the average value of their collections per GCR for the year and recover same from them. Disciplinary action should also be taken against the defaulting revenue collectors to serve as deterrent to others.

Embezzlement of funds - GH¢101,238.19

120. Regulation 17 of FAR, 2004 (LI 1802) provides that a head of department shall ensure that all Non-Tax Revenue are efficiently collected.

121. We noted that an amount of GH¢54,107.22 embezzled at Kintampo North Municipal Assembly between June 2006 and July 2009 by Mr. Alexander Gander, a former Accountant, has still not been recovered.

122. We further noted that the Assembly sent the matter to court and judgment was entered against the defendant (Alexander Gander) on 22 May, 2012. The judgment entitles the Assembly to recover from the defendant an amount of GH¢101,238.19 plus interest at 22% from 18th July, 2012 to the date of final payment.

123. Management has however, failed to take steps to enforce the court judgment and this has denied the Assembly the funds for its operations.

124. We recommended for the Assembly to take necessary steps to enforce the court judgement.

Outstanding rent/fees-GH¢297,063.00

125. Regulation 2 of the FAR, 2004 (L.I.1802) states that, the head of government department shall secure the due and proper collection of

government revenue collectable by the department within the terms of any enactment or of instructions issued or approved by the Controller and Accountant-General.

126. On the contrary, seven Assemblies failed to collect rent and fees totaling GH¢297,063.00 from individuals and corporate entities. Details are shown below:

Assembly	Revenue Type	Amount-GH¢
Atebubu-Amantin Dist.	Rent defaulters	11,120.00
Asunafo North Muni.	Rent defaulters	32,262.00
Kintampo North Muni.	Rent defaulters	22,800.00
Nkoranza South Muni.	Rent defaulters	24,167.00
Berekum Municipal	Toilet & Business Operating fees	130,919.00
Dormaa Central Municipal	Rent, Toilet & Business Operating fees	45,895.00
Sunyani Municipal	Rent defaulters	29,900.00
Total		297,063.00

127. Management's failure to put in place pragmatic measures to step up their revenue generation resulted in the total revenue of GH¢297,063.00 uncollected at the end of the year 2017 thereby stifling the developmental programmes of the Assemblies.

128. We recommended to management to recover the total revenue of GH¢297,063.00 by instituting legal action against the defaulters.

Unretired imprest-GH¢5,880.00

129. Regulation 288 of the Financial Administration Regulation, 2004 (L.I. 1802) states imprest shall be retired at the close of a financial year and any imprest not so retired shall be adjusted to a personal advance account in the name of the imprest holder.

130. We noted that two imprest holders Mr. Prince K. Newman and Mr. Frederick Yirkyio of Dormaa West District Assembly who were granted various imprest to carry out official assignment failed to account for GH¢5,075.00 and GH¢805.00 respectively as at the close of the financial year.

131. The failure of the DFO to effectively monitor imprests and ensure retirement for activities undertaken resulted to this lapse.

132. We recommended to the management to convert the unretired amount into personal advance accounts in the names of the imprest holders.

Payroll irregularities

Salaries of revenue collectors exceed revenue collected-GH¢138,569.15

133. Regulation 39 of the FAR, 2004, (L.I. 1802) provides that a Head of department shall ensure that moneys are utilized in a manner that secures both optimum value for money and the intention of Parliament.

134. Our review of revenue performance revealed that 31 revenue collectors of two Assemblies namely Nkoranza South Municipal and Dormaa East District Assembly received salaries totaling GH¢44,085.89 and GH¢94,510.26 respectively in excess of revenue collected for the period. Details are as follows:

Assembly	Period	No. of staff	Salary paid to	Revenue collected	Excess over revenue collected
Nkoranza South Municipal	Jan. to Sept. 2017	10	81,478.89	37,393.00	44,085.89
Dormaa East District	Jan. to Sept. 2017	21	154,729.26	60,219.00	94,510.26
Total		31	236,208.15	97,612.00	138,596.15

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

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

Unearned salaries-GH¢100,110.87

137. Regulations 297 & 298 of the FAR, 2004 (L.I. 1802) require a head of department to cause the immediate stoppage of payment of salary to a public servant when that person has been absent from duty without leave or reasonable cause for a period.

138. We noted that, 14 separated staff in eight Assemblies were paid a total amount of GH¢100,110.87 between the period of September 2016 and October 2017 for no work done. Details are shown below:

No.	Assembly/Name	Period	Cause	Amount-GH¢
	Asunafo South			
1	Joyce Yeboah	April - Oct. 2017	Vacated post	5,112.20
	Tano South			
2	Baba Nsor	Feb. 2017	Death	654.36
3	Bukari Grunshie	Feb. 2017	Retirement	700.00
4	Issa Osman	July 2017	Retirement	432.93
5	Grace Yeboah	Sept. 2017	Retirement	796.63
6	Grace Korneh	July 2017	Retirement	654.36
	Dormaa East			
7	Ansu Joseph Kwame	Sept. 2016 - Nov. 2017	Death	10,340.75
	Berekum Municipal			
8	Kwadwo Asamoah	July - Oct. 2017	Vacated post	3,411.64
	Dormaa West			
9	Emmanuel K. Oppong	Feb. - Oct. 2017	Vacated post	6,501.69

	Tano North			
10	Isaac Ocran	Jul. - Oct. 2017	Vacated post	6,468.36
	Wenchi Municipal			
11	Afoakwa Samuel	June - July 2017	Resignation	3,150.03
	Tain District			
12	Fati Abdalla	Jan. 2010-Oct. 2017	Vacated post	40,293.38
13	Danona J. Grace	Sept. 2016-Oct. 2017	Vacated post	10,798.27
14	Issifu Walkiatu	Sept. 2016-Oct. 2017	Vacated post	10,798.27
Total				100,110.87

139. Failure on the part of management to follow the laid down procedures to stop validating the salaries of separated staff resulted in the anomaly thereby depriving the state of the funds.

140. We recommended that the unearned salaries of GH¢100,110.87 should be recovered from the beneficiaries, failure of which the Human Resource Managers, Coordinating Directors and Finance Officers of the respective Assemblies should be held liable to pay the total amount involved.

Tax Irregularities

Failure to withhold taxes - GH¢1,923.38

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

142. Two Assemblies however failed to withhold tax from payments to suppliers/service providers thereby resulting in a tax loss of GH¢1,923.38 to the State. The breakdown is as follows:

Assembly	Item	Gross amount	3%/5%/7.5% Taxes
Dormaa East	Services	8,204.00	615.30
Wenchi Municipal	Goods & Services	21,995.00	1,308.08
Total		30,199.00	1,923.38

143. We urged the Co-ordinating Directors and the Finance Officers to always comply with the tax laws. Meanwhile, the Finance Officers of the two Assemblies should pay the GH¢1,923.38 to the Commissioner-General of GRA and recover the amount from the payees.

CENTRAL REGION

Introduction

144. The Central Region had 20 Assemblies in 2017 comprising of one Metropolitan, seven Municipal and 12 District Assemblies. The list of the 20 Assemblies, their Legislative Instruments, District Capitals and status are given at Appendix A.

145. We audited the books and accounts of all the 20 Assemblies for the 2017 financial year and issued management letters thereon. All the 20 Assemblies responded to our management letters indicating the level of their compliance to our recommendations.

Financial Reporting

Submission of annual financial statements

146. All the 20 Assemblies^[Appendix A] submitted their 2017 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 20 Assemblies. Compliance of the Assemblies to Section 80 of Act 921 over the 2015 to 2017 financial years is provided below:

Year	No. of Assemblies	Assemblies with audited financial statement	No of defaulting Assemblies
2015	20	19	1
2016	20	19	1
2017	20	20	-

Sources of Income

147. The 20 Assemblies operated with a total income of GH¢95,085,981.36^[Appendix B] during the year. This was made up of their internally generated funds (IGF), quarterly allocations of the District Assemblies Common Fund, Government salary grant and support from Ghana's Development

Partners. The income received for the year fell short of their collections for 2016 in the sum of GH¢115,351,623.43 by GH¢20,265,642.07. The Assemblies with the biggest drop in income were Assin North (GH¢3,131,475.31) and Upper Denkyira East (GH¢3,022,414.51).

Internally generated funds

148. The 20 Assemblies collected total IGF of GH¢14,241,307.18^[Appendix C] during the year. This represented an increase of GH¢1,862,381.32 over their 2016 collections of GH¢12,378,925.86. The least performing Assemblies were Twifo Hemang Lower Denkyira (GH¢168,418.11) and Ekumfi (GH¢173,336.50).

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

Expenditure and Operational results

150. The total expenditure incurred by the 20 Assemblies amounted to GH¢94,547,626.93, which compared to their income of GH¢95,065,919.07 resulted in a net surplus of GH¢538,354.43^[Appendix D]. Seven Assemblies however recorded deficits, with Assin North Municipal and Cape Coast Metropolitan Assembly recording the highest deficits of GH¢1,320,263.10 and GH¢934,035.36 respectively.

Assets and Liabilities

151. Total current assets of the 20 Assemblies as at 31 December 2017, was GH¢11,737,444.48. This comprised of Cash/Bank balances (GH¢10,664,087.63), Investments (GH¢430,451.62) and Debtors (GH¢642,905.23). All the 20

Assemblies had positive cash bank balances with Upper Denkyira West Municipal ending the year with the highest balance of GH¢1,227,089.96 and Gomoa West District Assembly with the lowest balance of GH¢ 30,421.95. The total liabilities in the books of 13 out of the 20 Assemblies was GH¢640,283.98.

152. The bank balances, investments, debtors and creditors in the books of the 20 Assemblies are provided at Appendix E.

Management issues

Cash Irregularities

Unsubstantiated payments -GH¢138,935.80

153. Contrary to Regulation 39 of FAR, 2004 (LI 1802), management of nine Assemblies made 107 payments totalling GH¢138,935.80 in respect of goods and services without supporting them with relevant expenditure documents such as invoices, receipts, statement of claims, certification of work done, distribution list of items etc. to authenticate the transactions. Details are provided below.

Assembly	No. of PVs	No. of Payees	Amount GH¢
Gomoa West	5	4	5,846.00
Awutu Senya East	10	10	13,977.40
Effutu	7	7	8,733.00
Agona West	30	18	45,051.60
Agona East	20	20	11,345.00
Twifo Atti-Morkwa	1	1	9,500.00
Cape Coast Metropolitan	21	11	34,219.80
Mfantseman Municipal	2	2	2,500.00
Assin South District	11	8	7,763.00
Total	107	81	138,935.80

154. This occurred as a result of the failure of the Finance Officers to demand the requisite supporting documents from the payees before payments were made. We could therefore not authenticate the genuineness of the expenditures.

155. We recommended to the management of respective Assemblies to recover the amount of GH¢138,935.80 from the Coordinating Directors and Finance Officers

Revenue not accounted for - GH¢89,040.90

156. Regulation 15 of FAR, 2004 (LI 1802) mandates the Assemblies to issue receipts for revenue collected and lodge same into their IGF bank accounts.

157. Ten revenue collectors at three Assemblies and a commissioned collector, Matphijoe Company Ltd, at Awutu Senya East Assembly however did not pay GH¢74,012.40 total revenue collected to their respective Assemblies.

Assembly	No. of defaulters	Amount
Agona East	1 Revenue Collector	3,787.50
Ajumako-Enyan-Essiam	2 Revenue Collectors	643.00
Awutu Senya East	Matphijoe Company Ltd	73,369.40
Gomoa East	7 Revenue Collectors	11,241.00
Total		89,040.90

158. We noted that the Finance Officers and their Revenue Accountants did not enforce timelines in payment of revenue collected to their Assemblies which encouraged retention by the collectors.

159. This resulted in the loss of GH¢89,040.90 to the Assemblies which deprived them of internally generated funds for development and recurrent expenditures.

160. We recommended to the Finance Officers of the respective Assemblies to recover the amount of GH¢15,671.50 from the ten Revenue Collectors and their guarantors. We further recommended to the management of Awutu Senya East to recover the GH¢73,369.40 from Matphijoe Company Ltd.

Unpaid rent - GH¢63,189.00

161. Regulation 2 of FAR, 2004 (LI 1802) requires the Coordinating Directors to secure the due and proper collection of government revenue but five Assemblies had unpaid rents amounting to GH¢63,189.00. The amount was due from 243 tenants, who occupied the Assemblies residential premises and the arrears covered the period one to 29 months.

Assembly	Amount	Detail	Period
Mfantseman Municipal	2,040.00	13 Occupants of low cost house	Jan. 17 to Dec 2017
Ajumako-Enyan-Essiam District	5,396.00	15 Occupants	Between 1 and 29 months
Komenda Edina Eguafo Abrem Municipal	18,375.00	92 staff occupying bungalows	Between 1 and 9 months
Agona West Municipal	1,828.00	19 tenants	Between 4 and 11 months
Abura Asebu Kwamankese District	35,550.00	119 Occupants of Assembly's quarters	Jan to Oct 2017
Total	63,189.00	258 Occupants	

162. The irregularity was attributed to management's failure to notify the Controller and Accountant-General's Department to make the necessary input for the rent arrears to be deducted at source from their respective salaries. This deprived the Assemblies funds for regular maintenance of the buildings.

163. We recommended for the Assemblies to seek third party arrangements with the Controller and Accountant-General's Payroll Unit to recover all sums due from assembly employees.

Failure to recover overdue staff advances - GH¢43,566.45

164. Regulation 113 of FAR, 2004 (LI 1802) requires recoveries from official salaries for staff advance to commence from the next complete month after the month which the advance was made. We however noted that advances totaling

GH¢43,566.45 granted to 53 staff of three Assemblies between 2014 and 2016 were still outstanding.

Assembly	Amount	No. of Staff	Period of Arrears
Cape Coast Metropolitan	21,020.00	19	Since 5 Jan 2016
Komenda Edina Eguafo Abrem Municipal	16,060.15	4	Since 2015
Agona West Municipal	6,486.30	30	Since 2014
Total	43,566.45	53	

165. The arrears have persisted in the books of the Assemblies due to inability of the Finance Officers to make the necessary input for the advance to be deducted at source from their respective salaries. The unrecovered advances thereby depriving other deserving employees to benefit from the facility.

166. We recommended for the Assemblies to seek third party arrangements with the Controller and Accountant-General's Payroll Unit to recover all sums due from the Assemblies' employees.

Uncollected revenue-GH¢32,478.79

167. Section 96 of the Public Financial Management (PFM) Act 2016, Act 921 states among others that a person, acting in an office or employment connected with the procurement or control of Government stores, or the collection, management or disbursement of amounts in respect of a public fund or a public trust who fails to collect moneys due to the Government commits an offence.

168. Contrary to the above provisions, we noted that revenue collectors at two Assemblies failed to collect revenue of GH¢32,478.79 as summarised below.

Assembly	Amount	Detail
Komenda Edina Eguafo Abrem Municipal	13,728.79	Revenue from property rates
Agona East District	14,350.00	Revenue due from Operators of Public Toilets
	4,400.00	Business registration and operation fees (revenue from toilet operators)
Total	32,478.79	

169. The cause of the anomaly was the failure of the Finance Officers of the Assemblies to exercise effective supervision over the revenue collectors.

170. The inability of the revenue collectors to collect budgeted revenues could result in revenue losses to the Assemblies.

171. We recommended to Finance Officers of the respective Assemblies to ensure that all outstanding revenues were collected.

Special imprest not fully accounted for - GH¢9,672.07

172. Regulation 288 of FAR, 2004 (LI 1802) mandates Finance Officers to ensure retirement of all imprest at the close of a financial year and adjust all unretired imprest to a personal advance account in the name of the imprest holder.

173. The Finance Officers of the Assemblies listed below however did not convert into a personal advance account a total amount of GH¢9,672.07 being unretired imprest with 12 officers who were assigned to carry out assignments on behalf of the Assemblies.

No.	Assembly	No of imprest holders	Imprest	Retired	Unretired
1	Ajumako-Enyan-Essiam District	3	2,120.00	420.00	1,700.00
2	Awutu East Senya District	6	5,122.07	850.00	4,272.07
3	Agona East Municipal	3	11,932.00	8,232.00	3,700.00
	Total	12	19,174.07	9,502.00	9,672.07

174. The Finance Officers failure to ensure funds released for activities are duly retired, accounted for the lapse. This deprived the Assemblies of funds for their recurrent expenditures.

175. We recommended to the Finance Officers to convert the outstanding amounts into advance accounts and recovered from the salaries of the defaulting officials with sanctions.

Unaccounted value books - GH¢4,150.00

176. Regulation 1 of FAR, 2004 (LI 1802) requires revenue collectors of the Assemblies to keep proper records of their collections and to produce them for inspection when called upon to do so by the Auditor-General.

177. Our review of Agona East District Assembly's Stock Register revealed that nine Revenue Collectors failed to submit for audit examination market and lorry park tickets with a total face value of GH¢4,150.00 issued between November 2016 and November 2017.

178. The irregularity occurred because the Finance Officer failed to closely monitor the performance of the revenue collectors. The actions of the revenue collectors could lead to misappropriation of funds.

179. We recommended for the recovery of GH¢4,150.00 from the Revenue Collectors, failing which the Finance Officer should refund the amount to the Assembly.

Operating transport business at a loss

180. We noted that management of Agona East District Assembly operated a transport business on behalf of the Association of Persons with Disability from 2015 which continue to make losses. We further noted that between 2015 and

2017 the bus generated a total income of GH¢50,255.00 and made total expenditure of GH¢72,484.56 resulting in a total loss of GH¢22,229.56 for the three year period as detailed below.

Year	Revenue GH¢	Expenditure, GH¢	Loss GH¢
2015	16,320.00	33,893.50	(17,573.50)
2016	14,025.00	17,438.46	(3,413.46)
2017	19,910.00	21,152.60	(1,242.60)
Total	50, 255.00	72, 484.56	(22, 229.56)

181. The cause of the loss was due to ineffective planning and implementation system to turn the fortunes of the transport business. This expenditure contributed in the Assembly not meeting their budgeted activities.

182. We recommended that the operation of the bus should be left to the sole responsibility of the Association and not the Assembly.

Operators of public toilets indebtedness - GH¢16,550.00

183. Regulation 2 of the FAR, 2004 states a head of government department shall secure the due and proper collection of government revenue collectable by the department within the term of any enactment or of instructions issued or approved by the Controller and Accountant General.

184. The General Assembly of Effutu Municipal decided that Operators of the toilets facilities should pay monthly fees of between GH¢60.00 and GH¢80.00 and additional commitment fee of GH¢150.00 per facility.

185. However our review of records on the activity of operators of public toilets revealed that, during the period January to December 2017, 16 operators owed the Assembly a total amount of GH¢16,550.00.

186. The cause of the anomaly was ineffective supervision and monitoring of the activities of the Operators thereby depriving the Assembly revenue of GH¢16,550.00.

187. We recommended to the Municipal Coordinating Director to recover the arrears of GH¢16,550.00 from the Operators and abrogate the contract with recalcitrant operators.

Inappropriate sale/lease of Government land for GH¢1.00

188. Section 52 of Public Financial Management Act, 2016 (Act 921) states that a Principal Spending officer of covered entity, state owned enterprise, or public corporation shall be responsible for the assets of the Institution under the care of the Principal Spending Officer and shall ensure that proper control system exist for the custody and management of the assets. Further, Section 5 of State Lands Act, 1962 (Act 125) grants the President the Sole Right to grant a lease or license of any land acquired under this Act.

189. Our audit revealed that management of Agona West Municipal Assembly disposed of government land in the Agona Swedru bungalow area measuring 100 x 80 feet to Madam Akua Asmah at a price of GH¢1.00 (GCR no. 7667087) whilst the cost of preparing title documents for the leased land was GH¢500.00 and borne by the Assembly.

190. The cause of the anomaly was management's failure to ensure prudent management of sale of state lands and abuse of custodial responsibility by disposing off state property virtually free without the consent of the Office of the Chief of Staff.

191. This resulted in the loss of property to the Assembly for disposing government land.

We recommended that the Co-ordinating Director should take the necessary steps to reverse the sale/lease, failure of which the Co-ordinating Director should be held responsible.

Contract Irregularities

Block factory constructed since 2013 but not in use - GH¢35,143.76

192. Regulation 39 of the FAR 2004 (LI 1802) states that a head of department shall ensure that moneys are utilized in a manner that secures both optimum value for money and the intention of Parliament.

193. Our review of Agona East District Assembly's Contract Register revealed that an amount of GH¢35,143.76 was spent on construction of a Block Factory in 6/9/2013 which involved the installation of a Block Molding Machine donated by the National Security. We further noted that the machine could not be installed leading to the constructed Block Factory and the Block Molding Machine lying idle since 2013.

194. The situation was caused by the lack of good planning and failure by management to ensure the profitability of the venture before implementation.

195. This resulted in waste of funds which could otherwise been expended on other projects.

196. Since the block factory is not in economic use, we recommended that necessary steps should be taken to operationalize the factory without further delay.

Payroll Irregularity

Payment of unearned salaries - GH¢16,995.36

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

198. We observed that in contrast to the above regulation, management of two Assemblies paid four officers unearned salaries of GH¢16,995.36 for the period under review.

Assembly	Amount	Staff	Period
Upper Denkyira East Municipal	11,234.16	Mbir Jesephina, Assit. Community Development Officer	Jan - Sept 2017
Agona East District	5,761.20	3 Staff of the Assembly	1 - 3 months
Total	16,995.36		

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

200. This practice led to loss of funds totaling GH¢16,995.36 to the government.

201. We recommended recovery of the unearned salaries from the ex-staff, failing which the Co-ordinating Directors be held liable.

Tax Irregularities

Failure to withhold tax on committee allowances - GH¢ 7,724.00

202. Section 116 of the Income tax Act, 2015, Act 896, states that a resident person shall withhold tax at the rate provided in paragraph 8 of the first schedule where that person pays a service fee with a source in the country to a resident individual as a fee or allowance to a Committee members.

203. We noted that management of Upper Denkyira West District Assembly paid committee allowances amounting to GH¢95,951.5 which had a tax element of GH¢7,724.67 but failed to withhold and pay to the Commissioner General, Ghana Revenue Authority.

204. The District Finance Officer failure to charge the exact tax on the allowances paid to the Committee members resulted in this anomaly. This resulted in Government being deprived of tax revenue of GH¢7,724.00 for national developmental activities.

205. We recommended that the District Finance Officer should recover the amount of GH¢7,724.67 from the committee members and pay to the Commissioner General, Ghana Revenue Authority failure which the amount should be recovered from the District Finance Officer whose disregard to the tax law resulted in the loss.

Failure to obtain VAT Receipt for VAT paid - GH¢4,979.50

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

207. We noted that four suppliers charged Cape Coast Metropolitan Assembly Value Added Tax totaling GH¢4,979.50 on goods and services procured but failed to issue VAT invoices to cover them, contrary to the above regulation.

Details are provided below:

Date	PV No.	Payee	Particulars	VAT charged
16/2/2017	27/3	Desetson Ventures	Servicing of photocopies	519.75
20/4/2017	58/4	Paradgin securities	Security service provided	840.00
25/4/2017	64/4	Paradise curtain & carpets	Curtain materials purchased	306.25
18/5/2017	30/5	Metro Works Engineer	Installation of household items	398.00
10/5/2017	15/6	Paradgin securities	Security services provided	840.00
10/7/2017	16/7	Paradgin securities	Security services provided	840.00
11/7/2017	5/8	Desetson Ventures	Repairs of photocopier	395.50
20/7/2017	11/8	Paradgin securities	Security services provided	840.00
Total				4,979.50

208. This anomaly was the result of the Finance Officer not ensuring that the suppliers have valid VAT invoice/receipts before the contract for supplies and services were awarded.

209. This could result in loss of tax revenue to the Ghana Revenue Authority.

210. We recommended recovery of the amount of GH¢4,979.50 from the Finance Officer for failing to obtain VAT receipts to support the VAT paid.

Failure to remit 18.5% SSF contributions-GH¢3,306.99

211. Section 3 of the National Pensions Act 2008, Act 766 states an employer who fails to remit total contributions within the time stipulated in subsection (3)

commits an offence and is liable on summary conviction to a fine of two thousand penalty units or to a term of imprisonment for two years or to both.

212. Our audit of the accounts of the Komenda-Edina-Eguafo-Abrem Municipal Assembly disclosed that Social Security Fund (SSF) contributions of 10 temporary employees totalling GH¢3,306.99 were not remitted to SSNIT, after nine months of deductions by management.

213. The cause of the anomaly was that the affected employees were not registered with SSNIT, but SSF of 5.5 per cent was deducted from their monthly salaries.

214. The effect was that the affected employees would not be entitled to SSNIT benefits for the period involved.

215. We urged management to ensure that the affected employees were registered with SSNIT and the amount deducted from their salaries, remitted to the SSNIT.

EASTERN REGION

Introduction

216. The Eastern Region had 26 Assemblies in 2017 comprising of 10 Municipal and 16 District Assemblies. The list of the 26 Assemblies, their Legislative Instruments, District Capitals and status are given at Appendix A.

217. We audited the books and accounts of all the 26 Assemblies for the 2017 financial year and issued management letters thereon. All the 26 Assemblies responded to our management letters indicating the level of their compliance to our recommendations.

Financial Reporting

Submission of annual financial statements

218. All the 26 Assemblies [Appendix A] submitted their 2017 financial statements for audit in compliance with Section 80 of the Public Financial Management Act, 2016 (Act 921). We also issued our opinions on the financial statements of the 26 Assemblies. Compliance of the Assemblies to Section 80 of Act 921 over the 2015 to 2017 financial years is provided below.

Year	No. of Assemblies	Assemblies with audited financial statement	No of defaulting Assemblies
2015	26	21	5
2016	26	21	5
2017	26	26	Nil

Sources of Income

219. The 26 Assemblies operated with a total income of GH¢133,089,711.76 [Appendix B] during the year. This was made up of their internally generated funds (IGF), quarterly allocations of the District Assemblies Common Fund, Government salary grant and support from Ghana's Development Partners.

Internally Generated Funds

220. The 26 Assemblies collected total IGF of GH¢23,506,323.83^[Appendix C] during the year. This represented an increase of GH¢2,053,138.32 over their 2016 collections of GH¢21,453,185.51. Four Assemblies however recorded reductions in IGF collections with Birim North and Yilo Krobo posting recording the highest reductions of GH¢791,038.67 and GH¢542,590.54 respectively.

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

Expenditure and Operational Results

222. The total expenditure incurred by the 26 Assemblies amounted to GH¢128,707,677.58 which fell short of their total income of GH¢133,089,711.76 resulting in a net surplus of GH¢4,382,034.18^[Appendix D]. Birim Central recorded the highest deficit among three other Assemblies in the sum of GH¢798,006.35.

Assets and Liabilities

223. Total current assets of the 26 Assemblies as at 31 December 2017, was GH¢11,748,594.95. This comprised of Cash/Bank balances (GH¢10,568,402.00), Investments (GH¢889,721.39) and Debtors (GH¢290,471.56). All the 26 Assemblies had positive cash bank balances with Birim South ending the year with the least balance of GH¢72,802.16. The total liabilities of 11 out of the 26 Assemblies was GH¢484,051.22.

224. The bank balances, investments, debtors and creditors in the books of the 26 Assemblies are provided at Appendix E.

Management issues

Cash Irregularities

Unrecovered loans- GH¢15,750.00

225. Regulation 110 of the FAR, 2004 (LI 1802) requires a head of department, to ensure that advances issued are duly recovered in accordance with the appropriate agreement.

226. The Birim North Assembly entered into a loan agreement with 30 women under the Gender Support Programme where each woman was to pay GH¢43.75 in 12 monthly equal installments from August 2016 to July 2017. We however noted that, the Coordinating Director and Finance Officer of Assembly failed to recover an amount of GH¢15,000.00 being the principal and 5% interest of GH¢750.00 for the loan package.

227. The default deprived other prospective beneficiaries to access the facility under the Programme.

228. We recommended that the Coordinating Director and the Finance Officer to set up a task force to undertake recovery of the amounts from the defaulters.

Avoidable payment of penalty- GH¢2,475.13

229. Section 63 of National Pension Act, 2008, (Act 766) requires the management of Assemblies as employers to deduct monthly contributions from employees' salaries to be remitted together with the employers' contributions to the Social Security and National Insurance Trust (SSNIT) within fourteen days after the end of each month.

230. We noted that Akuapem South Assembly suffered a penalty payment of GH¢2,475.13 to the Social Security and National Insurance Trust (SSNIT) for

delayed and non-payment of contributions for the months of January to August 2017.

231. The anomaly was caused by the failure of Finance officer at the time to remit the contributions within the mandatory time.

232. We recommended prompt remittance of workers' contribution to SSNIT to avoid payment of penalty and also recover the GH¢2,475.13 from the former Finance Officer.

Payment of commission without agreement- GH¢39,391.25

233. Management of two Assemblies outsourced the collection of Property rates from identifiable and easily collectible corporate institutions to Messrs. S. Jeak Company Ltd at a fee of 30% of amounts collected. We noted that the Assemblies paid GH¢39,391.25 as 30% commission for the amount collected but management could not provide us with any service agreement that regulate the operations of S. Jeak Co. Ltd.

No.	Assembly	Amount (GH¢)
1	Birim Central	33,721.25
2	West Akim	5,670.00
	Total	39,391.25

234. We are of the view that outsourcing easily collectible revenue from reputable organizations was not economical; therefore not making the agreements available for audit scrutiny could create doubts as to the genuineness of the transaction.

235. We recommended that in the absence of the agreement, the Coordinating Directors should be held liable to refund the amount of GH¢39,391.25.

Absence of contract agreement on revenue collections

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

237. Our audit revealed that, 51 public toilets constructed by the East Akim Municipal Assembly and handed over to eight Assembly Members (Zonal Administrators) were not generating any revenue for the Assembly due to the absence of agreements between the Assembly and the Assembly Members. A sample check at Osiem Lorry Park Toilet disclosed that, for the period of 1 September 2017 to 23 September 2017, GH¢1,499.00 was paid to the revenue head as the total toilet revenue for 24 days. This implied that the toilet generated an average of GH¢64.00 a day.

238. We further noted that each toilet facility could generate at least GH¢30.00 a day on an average and for a whole year, these 51 toilet facilities could have generated a total revenue of GH¢558,450.00.

239. Management's failure to enter into an agreement with the Zonal Administrators as to how much should be paid to the Assembly as monthly revenue generated from the operations of the facilities, resulted in the loss of funds to the Assembly.

240. We requested the Coordinating Director to refer the issue to the General Assembly for proper agreement to be entered into between the Assembly and the facility operators. We further recommended for the Assembly to recover all arrears of revenue from the Assembly Members in charge of the facilities.

Duplicated payment- GH¢3,100.00

241. Regulation 39 of FAR, 2004 (LI 1802) requires a head of the accounts sections of a department to control the disbursements of funds and ensure that transactions are properly authenticated.

242. On the contrary, we noted that the Finance Officer at Nsawam/ Adoagyiri Municipal Assembly, duplicated the payment of GH¢3,100.00 in respect of funeral expenditure to the Coordinating Director but failed to demand the refund from the Coordinating Director.

243. We recommended recovery of the excess payment from the Coordinating Director.

Unpresented value books

244. In contravention of Regulation 15 of FAR, 2004 (LI 1802), our audits disclosed that revenue collectors at six Assemblies failed to submit a total of 138 General Counterfoil Receipt books of undetermined values, 256 market tickets, and 95 lorry park tickets for audit due to weak supervision over revenue collectors.

No.	Assembly	No. of revenue collectors	Value books	Amount GH¢
1	Akyemansa	3	4 GCR booklets	
2	Birim North	1	7 GCR Booklets	
3	East Akim	1	2 GCR Booklets	
4	Kwaebibirem	25	104 GCR Booklets 65 lorry park tickets	3,250.00
5	Kwahu East	4	7 GCR Booklets	
6	Upper West Akim	12	14 GCR Booklets, 150 market tickets 30 lorry park tickets	7,500.00 1,500.00
	Total	46		12,250.00

245. The actions of the collectors could prevent the Assemblies from meeting their revenue targets.

246. We recommended to the Coordinating Director to recover an amount of GH¢12,250.00 and 138 GCRs from the revenue collectors and their guarantors or in default compute the average value of their collections per GCR for the period and recover same from them. We further recommended that the Assemblies should seek police assistance where necessary for retrieval of the value books.

Uncollected revenue - GH¢768,187.99

247. Five Assemblies failed to collect revenue from property rates and market stores/stall (GH¢696,123.99) staff rent (GH¢68,503.00) and staff advances (GH¢3,561.00) amounting to GH¢768,187.99 due to non-enforcement of existing guidelines on granting and recovery of advances and rent.

No.	Assembly	Staff rent (GH¢)	Property rate/market stores (GH¢)	Staff advances (GH¢)
1	Akuapem North	21,830.00	176,396.39	3,561.00
2	Akuapem South		45,854.00	
3	Birim South		161,980.00	
4	New Juaben	41,980.00	229,193.60	
5	West Akim	4,693.00	82,700.00	
	Total	68,503.00	696,123.99	3,561.00

248. We recommended to the Coordinating Directors and the Finance Officers to recover all outstanding amounts from the defaulters.

Unaccounted revenue- GH¢80,966.85

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

250. Contrarily, we noted that Revenue collectors of seven Assemblies failed to account for a total amount of GH¢80,966.85 due the Assemblies. The details are shown below:

No.	Assembly	No of Collectors	Revenue Amount (GH¢)
1	Akyemansa	3	4,227.00
2	Ayensuano	1	39,232.00
3	Birim Central	9	8,657.60
4	Birim South	8	2,472.00
5	East Akim	5	19,061.25
6	Kwaebibirem	5	2,376.00
7	Kwahu Afram Plains North	1	4,941.00
Total		32	80,966.85

251. The Finance Officers and Revenue Superintendents at the seven Assemblies did not exercise proper supervision over their revenue collectors thus allowing them to suppress the total amount.

252. We recommended to the Coordinating Directors and the Finance Officers of the Assemblies to recover the misappropriated amount of GH¢80,966.85 from the defaulting collectors or in default recovery of the amount from the Finance Officers and Revenue Superintendents of the Assemblies.

Payroll Irregularity

Unearned salary -GH¢39,715.88

253. The Co-ordinating Directors and Finance Officers of four Assemblies delayed in ensuring deletion of names of separated staff from their payrolls and as a result paid unearned salaries totaling GH¢39,715.88 to nine separated staff of the Assemblies for periods ranging between two to 14 months.

No.	Assembly	No. of staff	Period	Unearned salary (GH¢)
1	Akyemansa	2	Sep - Oct 2017	3,603.36
2	Birim South	2	Jan - Dec 2017	16,741.24
3	Denkyembour	2	Nov - Dec 2017	5,748.44
4	Yilo Krobo	3	Nov 2016 - Dec 2017	13,622.84
	Total	9		39,715.88

254. This contravened Regulation 297 of FAR, 2004 (LI 1802) which requires heads of departments to stop the payment of salaries to public servants when that public servant has been absent from duty without leave or reasonable cause or has been convicted, resigned, retired or deceased.

255. We recommended recovery of the GH¢39,715.88 from the beneficiaries or the Coordinating Directors and Finance Officers in accordance with Section 18 of the Audit Service Act, 2000 (Act 584). We further urged the Finance Officers to ensure prompt deletion of names of separated staff from their payrolls

GREATER ACCRA REGION

Introduction

256. The Greater Accra Region had 16 Assemblies in 2017 comprising of two Metros, 10 Municipal and four District Assemblies. The list of the 16 Assemblies, their Legislative Instruments, District Capitals and status are given at Appendix A.

257. We audited the books and accounts of all the 16 Assemblies for the 2017 financial year and issued management letters thereon. All the 16 Assemblies responded to our management letters indicating the level of their compliance to our recommendations.

Financial Reporting

Submission of annual financial statements

258. All the 16 Assemblies [Appendix A] submitted their 2017 financial statements for audit in compliance with Section 80 of the Public Financial Management Act, 2016 (Act 921). We also issued our opinions on the financial statements of the 26 Assemblies. Compliance of the Assemblies to Section 80 of Act 921 over the 2015 to 2017 financial years is provided below.

Year	No. of Assemblies	Assemblies with audited financial statement	No of defaulting Assemblies
2015	16	14	2
2016	16	12	4
2017	16	16	Nil

Sources of Income

259. The 16 Assemblies operated with a total income of GH¢315,215,533.73 [Appendix B] during the year. This was made up of their internally generated funds (IGF), quarterly allocations of the District Assemblies Common Fund, Government salary grant and support from Ghana's

Development Partners. The total income of GH¢315,215,533.73 represented an increase of GH¢25,131,982.35 over their 2016 figure of GH¢290,083,551.38. Three Assemblies however recorded a reduction in income and these were Ada East (GH¢2,686,695.74), Ada East (GH¢1,360,555.83) and Ashaiman (GH¢269,953.02).

Internally Generated Funds

260. The 16 Assemblies collected total IGF of GH¢128,743,366.56^[Appendix C] during the year. This represented a reduction of GH¢2,801,297.48 as compared to their 2016 collections of GH¢131,544,664.04. Five Assemblies however recorded reductions in IGF collections with Accra Metropolitan and Ledzokuku-Krowor recording the highest reductions of GH¢8,189,317.45 and GH¢3,160,225.65 respectively. The least performing Assemblies were Ada East (GH¢542,998.75) and Ada West (GH¢490,437.39).

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

Expenditure and Operational Results

262. The total expenditure incurred by the 16 Assemblies amounted to GH¢311,636,078.99 which fell short of their total income of GH¢315,215,533.73 resulting in a net surplus of GH¢3,579,454.74^[Appendix D]. Accra Metro and Ga East recorded the highest deficits of GH¢2,441,469.87 and GH¢1,106,700.03 respectively.

Assets and Liabilities

263. Total current assets of the 16 Assemblies as at 31 December 2017, was GH¢38,879,119.59. This comprised of Cash/Bank balances (GH¢31,392,004.06), Investments (GH¢58,245.11) and Debtors (GH¢7,428,870.42). All the 16 Assemblies had positive cash bank balances. The total liabilities of six out of the 16 Assemblies was GH¢321,002.08.

264. The bank balances, investments, debtors and creditors in the books of the 16 Assemblies are provided at Appendix E.

Management issues

Cash irregularities

Revenue collected not accounted for - GH¢111,510.42

265. Contrary to Regulation 15 of the Financial Administration Regulations, 2004, (L.I.1802), 46 revenue collectors of five Assemblies failed to pay collected revenue of GH¢111,510.42 to their respective Assemblies. Details are provided below:

No.	Assembly	Name of revenue collector	Amount Collected	Amount accounted for	Amount Outstanding
1.	Ga West Municipal	William Niasu (Kotoku) and 18 others	443,484.52	377,537.23	65,947.29
2.	Tema Metropolitan	Simon Acquah and 5 others	4,152.00	-	4,152.00
3.	Ledzokuku-Krowor Municipal	David Opoku Minta and 3 others	23,695.00	5,467.86	18,227.14
4.	Ga Central Municipal	Alhassan Dayaaka	582.00	-	582.00
5.	Kpone-Katamanso Municipal	Senyo Tay and 15 others	22,601.99	-	22,601.99
	Total	46	494,515.51	383,005.09	111,510.42

266. Revenue losses would impact negatively on the Assemblies' development agenda.

267. We recommended to the Coordinating Directors and the Finance Officers of the Assemblies to recover the misappropriated amount from the defaulting collectors with interest at prevailing Bank of Ghana interest rate.

Unaccounted value books

268. Regulation 215 of the FAR, 2004 (LI 1802) requires that a person to whom value books are issued to be personally responsible for the custody and accounting for them to the stockholder.

269. Two Assemblies issued 142 GCRs to 43 revenue collectors between July 2015 and September 2017 but they could not produce them for audit. The details are provided below:

No.	Assembly	No. of GCRs	No. of revenue collectors
1.	Adentan Municipal Assembly	4	4
2.	Ningo Prampram District Assembly	138	39
	Totals	142	43

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

271. We recommended to the Coordinating Director to recover the 142 GCRs from the 43 Revenue Collectors and their guarantors or in default compute the average value of their collections per GCR for the period and recover same from them. We further recommended that the Assemblies should seek police assistance where necessary for retrieval of the value books.

Unsupported/ unrepresented payments – GH¢140,283.00

272. Contrary to Regulation 39 of FAR, 2004 (L.I.1802), we noted that seven Assemblies paid a total of GH¢107,744.00, on 48 payment vouchers which had no expenditure documents such as receipts, invoices, statements of claim and certificate of work done to indicate goods supplied and services rendered to the Assemblies. Additionally, three Assemblies failed to present four payment vouchers valued at GH¢32,539.00 for our audit scrutiny. The details are provided below:

No.	Assembly	Unsupported PVs		Unrepresented PVs	
		No. of PVs	Amount (GH¢)	No. of PVs	Amount (GH¢)
1.	Tema Metropolitan Assembly (Main)	8	29,007.00	-	-
2.	Ga West Municipal Assembly	12	6,847.00	-	-
3.	Ashaiman Municipal Assembly	-	-	2	27,259.00
4.	La Dade Kotopon Municipal Assembly (In respect of sanitation)	1	10,040.00	1	2,000.00
5.	Ga Central Municipal	12	9,607.00		
6.	Ningo Prampram District	4	20,660.00		
7.	Kpone-Katamanso Municipal	9	17,958.00	1	3,280.00
8.	Accra Metropolitan	2	13,625.00		
Total		48	107,744.00	4	32,539.00

273. In the absence of the relevant supporting documents and unrepresented payment vouchers, we could not ascertain the authenticity of the payments.

274. We recommended that the Coordinating Directors and Finance Officers of the Assemblies should refund the amount of GH¢140,283.00 into their respective Assemblies' accounts.

Unretired imprest - GH¢50,173.00

275. Eight staff of four Assemblies failed to retire a total imprest of GH¢50,173.00 granted to the officers to carry out official activities on behalf of the Assemblies contrary to 288 of the FAR, 2004 (L.I 1802). Details are shown below:

No.	Assembly	Name of imprest holder	Unretired Imprest
1	Tema Metropolitan	Frank Asante (Metro PRO)	25,000.00
2	Ga Central Municipal	Charles Ashalley Djane and two others	5,530.00
3.	Ningo Prampram District	Mr. Michael Quaique (Former DFO)	8,943.00
4.	Accra Metropolitan	Samuel Mensah and two others	10,700.00
	Total		50,173.00

276. We recommended to management to treat the unretired imprest as personal advance and recover with interest from the affected staff.

Unrecovered dishonored cheques - GH¢10,543.28

277. Regulation 17 of FAR, 2004 (L.I 1802) requires among others that Head of Departments should monitor and ensure that all non-tax revenue are lodged into transit bank accounts.

278. On the contrary, we noted during the review of bank reconciliation statement of Adentan Municipal Assembly that, seven cheques totaling GH¢10,543.28 paid to the Assembly as rates between April and December 2017 were dishonored by the bank. Details are provided below:

Date of Lodgement	Rate Payer	Name of Bank	Cheque Number	Amount GH¢
27/04/17	Samward Services	Stanbic	000451	362.00
06/09/17	Oppong Joseph Ofori	GCB	965970	100.00
09/10/17	Castle Gate Estate	Stanbic	002119	8,625.00
27/11/17	Addo Charles Sydney	GT	000107	338.88
04/12/17	Seedling Ltd	Ecobank	000689	278.00
11/9/17	Frank Kofi Nyampong	Stanbic	000021	596.40
28/12/17	Dr. Ernest Boi Frimpong	Barclays	200071	243.00
Total				10,543.28

279. To avoid possible bad debts, we recommended to management to take legal action to retrieve the sum of GH¢10,543.28 from the drawers. We further recommended that bankers draft should be accepted instead of personal cheques for payments of property rates to the Assembly.

Fuel not accounted for - GH¢13,561.83

280. In violation of Section 52 of the Public Financial Management Act, 2016 (Act 921) Management of Shai Osudoku (GH¢5,506.00) and Ningo Prampram District Assemblies (GH¢8,055.83) expended total amount of GH¢13,561.83 on fuel with no records in the log books for control and accountability purposes.

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

282. We recommended that the Coordinating Directors, Finance Officers and Transport Officers should refund the amount.

Procurement and stores irregularities

Unaccounted stores - GH¢40,082.00

283. Regulation 183 of FAR, 2004 (1802) makes a head of department accountable for the proper care, custody and use of government stores.

284. Contrarily, management of Accra Metropolitan Assembly made payments for various purchases worth GH¢40,082.00 without accounting for them by way of store receipt advice, store issue vouchers, store ledgers and distribution list of items.

285. In the circumstances, we could not confirm the authenticity of the purchases.

286. We recommended that the Coordinating Director and the Finance Officer should refund the total amount of GH¢40,082.00 involved to the Assembly.

Uncompetitive procurement - GH¢28,671.21

287. We noted that two Assemblies made four payments for goods and services totaling GH¢28,671.21 without obtaining alternative quotations from prospective suppliers and service providers in contravention with Section 20 of the Public Procurement (Amendment) Act, 2016, (Act 914). Details are provided below:

Assembly	No. of PVs	Amount GH¢
La Nkwantanang Municipal	3	25,258.21
Kpone-Katamanso Municipal	1	3,413.00
Total	4	28,671.21

288. We could, therefore, not confirm whether the Assemblies obtained value for money in the transactions. We reiterated our view that the single source procurement could be open to abuse.

289. We recommended sanctions in accordance with section 51 of the Public Procurement (Amendment) Act, 2016 (Act 914) to the Coordinating Directors and Finance Officers.

Payroll irregularities

Unrecovered salary advances - GH¢23,401.00

290. Contrary to Regulation 110 of the FAR, 2004 (L.I 1802), our audit revealed that 21 employees of four Assemblies were in default of refund of salary advances amounting to GH¢23,401.00. The breakdown are provided in the table below:

No.	Assembly	No of staff	Period of default (range)	Unpaid Advances GH¢
1	Adentan Municipal	4	6 - 8 years	11,304.00
2	Ledzokuku Krowor Municipal	5	7 months - 5 years	2,756.00
3	Ningo Prampram District	6		4,980.00
4	Kpone-Katamanso Municipal	6	3 - 4 years	4,361.00
	Total	21		23,401.00

291. We recommended that the salary advances should be recovered with interest from the affected staff, failure of which the amount should be recovered from the Coordinating Directors and Finance Officers.

Unearned salaries - GH¢15,648.73

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

293. Contrary to the above Regulation, 24 separated staff from Accra Metropolitan Assembly were paid unearned salaries of GH¢15,648.73.

294. The payment of salaries for no work done is a drain on the Nations' limited resources.

295. We recommended to management to recover the unearned amounts from the separated staff and delete their names from the Government's payroll, failing the amount should be recovered from the Coordinating Director, Finance Officer and Human Resource Manager.

Tax irregularity

Withholding taxes not deducted/remitted - GH¢14,473.03

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

297. On the contrary, three Assemblies were involved in tax irregularities regarding un-withheld and unremitted taxes amounting to GH¢14,473.03. The breakdown is shown below:

No	Assembly	Tax not Deducted (GH¢)	Tax not Remitted (GH¢)	Total (GH¢)
1.	Shai Osudoku District	599.34	-	599.34
3.	Ga Central Municipal	1,535.26	-	1,535.26
4.	Ningo Prampram District	11,162.16	1,176.27	12,338.43
	Total	13,296.76	1,176.27	14,473.03

298. Failure to withhold tax and not promptly paying withheld taxes deducted to the Commissioner denied the inflow of revenue into the Consolidated Fund.

299. We recommended that the Coordinating Directors and Finance Officers should remit the withheld taxes to GRA to avoid payment of penalty. We further recommended that the Coordinating Directors and Finance Officers should personally pay the tax that was not withheld and recover from the suppliers and service providers.

NORTHERN REGION

Introduction

300. The Northern Region had 26 Assemblies in 2017 comprising of one Metropolitan, two Municipal and 23 District Assemblies. The list of the 26 Assemblies, their Legislative Instruments, District Capitals and status are given at Appendix A.

301. We audited the books and accounts of all the 26 Assemblies for the 2017 financial year and issued management letters thereon. All the 26 Assemblies responded to our management letters indicating the level of their compliance to our recommendations.

Financial Reporting

Submission of annual financial statements

302. All 26 Assemblies^[Appendix A] submitted their 2017 financial statements for audit in compliance with Section 80 of the Public Financial Management Act, 2016 (Act 921). We also issued our opinions on the financial statements of the 26 Assemblies. Compliance of the Assemblies to Section 80 of Act 921 over the 2015 to 2017 financial years is provided below:

Year	No. of Assemblies	Assemblies with audited financial statement	No of defaulting Assemblies
2015	26	24	2
2016	26	23	3
2017	26	26	-

Sources of Income

303. The 26 Assemblies operated with a total income of GH¢120,022,262.95^[Appendix B] during the year. This was made up of their internally generated funds (IGF), quarterly allocations of the District Assemblies

Common Fund, Government salary grant and support from Ghana's Development Partners. The income received for the year fell short of their collections for 2016 in the sum of GH¢163,524,860.32 by GH¢43,502,597.37. The Assemblies with the highest drop in income were Tamale (GH¢5,967,443.24), West Mamprusi (GH¢4,492,578.25) and Yendi (GH¢4,250,378.16)

Internally Generated Funds

304. The 26 Assemblies collected total IGF of GH¢7,902,263.18^[Appendix C] during the year. This represented a drop of GH¢661,412.87) as compared to their 2016 collections of GH¢8,563,676.05. The least performing Assemblies were Tatale Sanguli (GH¢50,555.20) and Saboba (GH¢53,031.50). Twelve Assemblies also recorded reductions in IGF collected as compared with 2016. The three heaviest losers were Yendi (GH¢596,991.73), Chereponi (GH¢320,030.67) and West Gonja (GH¢194,317.57).

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

Expenditure and Operational Results

306. The total expenditure incurred by the 26 Assemblies amounted to GH¢102,570,403.49 which fell short of their income of GH¢120,022,262.95 resulting in a net surplus of GH¢17,451,859.46^[Appendix D]. Three Assemblies however recorded deficits. These were Nanumba South (GH¢148,795.71), Tamale (GH¢275,217.90) and West Gonja (GH¢453,106.55).

Assets and Liabilities

307. Total current assets of the 26 Assemblies as at 31 December 2017, was GH¢21,732,120.39. This comprised of Cash/Bank balances (GH¢10,550,981.21), Investments (GH¢11,100,743.34) and Debtors (GH¢80,395.84). The bulk of the investments was held by Tamale in the sum of GH¢10,000,542.05.

308. All the 26 Assemblies had positive cash bank balances with Tamale and East Gonja recording the highest bank balances of GH¢1,121,236.41 and GH¢993,266.36 respectively. The total liabilities of eight out of the 26 Assemblies was GH¢2,463,739.32.

309. The bank balances, investments, debtors and creditors in the books of the 26 Assemblies are provided at Appendix E.

Management issues

Cash Irregularities

Unaccounted payments - GH¢35,744.00

310. Six Assemblies could not account for a total amount of GH¢35,744.00 expended on goods supplied and services rendered to the Assemblies. The payments had no invoices, receipts and other supporting documents to justify that the items had been purchased or the services had been rendered for our contrary to Regulation 39 of FAR, 2004 (L I 1802). The details are provided below.

No.	Assembly	Amount
1	Kumbungu	4,500.00
2	Mamprugu Moagduri	13,279.00
3	Tatale Sanguli	5,736.00
4	West Mamprusi	2,200.00
5	Yendi	3,780.00
6	Zabzugu	6,249.00
	Total	35,744.00

311. The failure by Coordinating Directors and Finance Officers to ensure that the relevant documents were attached to the payment vouchers prior to payment contributed to the anomaly which constituted a loss to the Assemblies.

312. We recommended recovery of the amount of GH¢35,744.00 from the Coordinating Directors and Finance Officers.

Unaccounted value books

313. Revenue Collectors in six Assemblies failed to account for 34 GCR booklets, issued to them for collection of revenue contrary to Regulations 15 and 215 of FAR, 2004 (LI 1802). The details are provided below.

No.	Assembly	GCR	No. of Collectors
1.	Salaga	5	4
2.	Mamprugu Moagduri	2	1
3.	Bole	5	4
4.	Bunkpurugu/Yunyoo	13	10
5.	Central Gonja	7	7
6.	Gushegu	2	2
	Total	34	30

314. This resulted from ineffective supervision by the Finance Officers over the work of the Revenue Collectors in ensuring that completed GCRs are accounted for before new ones are issued. The actions of the collectors could prevent the Assemblies from meeting their revenue targets.

315. We recommended to the Coordinating Directors to recover the 34 GCRs from the 30 Revenue Collectors and their guarantors or in default compute the average value of their collections per GCR for the period and recover same from them.

Revenue not fully accounted for – GH¢21,327.00

316. Contrary to FAR 15 (LI 1802), 17 revenue collectors in five Assemblies failed to account for a total amount of GH¢21,037.00 being collections belonging to the Assembly. These losses occurred because Finance Officers and Revenue

Superintendents failed to conduct regular checks on payment of collections to the Assemblies.

No.	Assembly	No. of collectors	Amount
1	Bole	3	3,319.00
2	Sawla Tuna Kalba	2	350.00
3	Zabzugu	2	1,328.00
4	Central Gonja	6	3,357.00
5	Tolon	4	12,683.00
	Total	17	21,037.00

317. We recommended recovery of the amount of GH¢21,037.00 from the Revenue Collectors failure of which the Finance Officers and the Revenue Superintendents should be held liable to refund the amount to the Assemblies.

Unretired imprests - GH¢53,352.00

318. Regulation 288 of FAR, 2004 (LI 1802) stipulates that imprest shall be retired at the close of the financial year and any imprest not so retired shall be adjusted to a personal advance account in the name of the imprest holder.

319. This notwithstanding, 20 officials of three Assemblies who were granted a total amount of GH¢53,352.00 as accountable imprests to carry out specific assignments on behalf of their Assemblies failed to retire the imprests after the assignments had been completed. A summary is provided below:

No.	Assembly	No. of Staff	Amount
1	Central Gonja	7	7,739.00
2	North Gonja	6	33,395.00
3	Sawla Tuna/Kalba	4	6,085.00
4	West Gonja	3	6,133.00
	Total	20	53,352.00

320. This resulted from ineffective supervision by the Coordinating Directors and Finance Officers to ensure retirement of imprest on due dates. Imprests not accounted for create the impression that the amount was not used for their intended purposes and could be misapplied.

321. We recommended to the management to convert the unretired amount into personal advance accounts in the names of the imprest holders and recover from them.

Non-payment of rent – GH¢7,730.00

322. Sixty-nine staff and corporate bodies who were occupying government bungalows, flats and quarters belonging to the Bole and Nanumba South District Assemblies defaulted in paying rent for 2017 amounting to GH¢7,730.00 as provided below:

No.	Assembly	No. of Defaulters	Amount
1	Bole	37	4,670.00
2	Nanumba South	32	3,060.00
	Total	69	7,730.00

323. The default occurred because management had not put measures in place to ensure payment of the rent, which deprived the Assemblies of income to maintain the buildings.

324. We recommended recovery of the rent arrears from the salaries and other cash entitlements of the affected staff.

Uncollected revenue – GH¢153,930.00

325. Regulation 17 of FAR. 2004 (L.I 1802) states that a head of departments shall ensure that all non-tax revenue are efficiently collected and immediately lodged into designated consolidated fund.

326. We noted that 115 property rate and business operating permit payers owed the Bunkpurugu/Yunyoo District Assembly a total amount of GH¢153,930.00 for the 2017 financial year. The details are provided below:

No.	Defaulters	No.	Amount
1	Telecom Companies (Operational permit)	4	91,200.00
2	Market Stores (Rent Defaulters)	4	1,440.00
3	Commercial Properties (Rent Defaulters)	5	20,490.00
4	Contracted Caterers	102	40,800.00
	Total	115	153,930.00

327. Management's failure to maintain revenue registers to keep track of its billings and subsequent payments by the rate payers and negligence on the part of the F & A Sub-Committee to perform its functions accounted for the non-payment.

328. We recommended to management to take immediate steps to recover all revenue arrears from the defaulting rate payers.

Tax Irregularities

Failure to withhold taxes - GH¢2,057.08

329. Section 116 of Income Tax Act, 2015 (Act 896) provides that the appropriate rate of tax should be withheld for the payment of goods and services rendered.

330. Yendi Municipal Assembly however failed to withhold GH¢2,057.08 as tax in respect of the supply of goods and services worth GH¢68,569.20 from suppliers and service providers.

331. Ineffective supervision by the Coordinating Director and Finance Officers resulted in the anomaly which denied the State of the needed tax revenue.

332. We recommended that the Coordinating Directors and Finance Officers should personally pay the tax that was not withheld and recover from the suppliers and service providers.

UPPER EAST REGION

Introduction

333. The Upper East Region had 13 Assemblies in 2017 comprising of three Municipal and 10 District Assemblies. The list of the 13 Assemblies, their Legislative Instruments, District Capitals and status are given at Appendix A.

334. We audited the books and accounts of all the 13 Assemblies for the 2017 financial year and issued management letters thereon. All the 13 Assemblies responded to our management letters indicating the level of their compliance to our recommendations.

Financial Reporting

Submission of annual financial statements

335. Twelve out of the 13 Assemblies^[Appendix A] submitted their 2017 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 12 Assemblies. Builsa South District Assembly had not submitted any draft financial statements for our validation at the time of compiling this Report. Compliance of the Assemblies to Section 80 of Act 921 over the 2015 to 2017 financial years is provided below:

Year	No. of Assemblies	Assemblies with audited financial statement	No of defaulting Assemblies
2015	13	13	-
2016	13	10	3
2017	13	12	1

Sources of Income

336. The 12 Assemblies operated with a total income of GH¢41,953,453.66^[Appendix B] during the year. This was made up of their internally generated funds (IGF), quarterly allocations of the District Assemblies Common Fund, Government salary grant and support from Ghana's Development Partners. All the 12 Assemblies recorded reductions in total income as compared to their income for 2016. Assemblies with the highest reductions were Kassena Nankana West (GH¢3,407,383.46), Bawku West (GH¢3,405,264.11) and Bongo (GH¢3,187,527.89)

Internally Generated Funds

337. The 12 Assemblies collected total IGF of GH¢4,230,371.36^[Appendix C] during the year. This represented a decrease of GH¢477,767.58 as compared with the 2016 collections of GH¢4,708,138.94 by the same Assemblies. Assemblies that recorded highest reductions were Kassena Nankana East (GH¢577,946.03) and Bawku Municipal (GH¢147,825.82). The least performing Assemblies were Binduri with GH¢51,980.91 and Nabdam with GH¢62,480.73.

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

Expenditure and Operational Results

339. The total expenditure incurred by the 12 Assemblies amounted to GH¢42,655,359.53, which exceeded their income of GH¢41,953,453.66 resulting in a net deficit of GH¢701,905.87^[Appendix D]. Bolga Municipal and Garu-Tempene

Assemblies recorded the highest deficits of GH¢1,046,466.07 and GH¢952,894.47, respectively.

Assets and Liabilities

340. The current assets of the 12 Assemblies as at 31 December 2017 amounted to GH¢7,050,136.14. This comprised of Cash/Bank balances (GH¢6,677,225.80), investments (GH¢239,044.35) and Debtors (GH¢133,865.99). All the 12 Assemblies had positive cash bank balances with Bolga Municipal Assembly ending the year with the highest balance of GH¢1,657,785.89. The total liabilities of four out of the 12 Assemblies was GH¢60,360.23.

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

Management issues

Cash irregularities

Unsubstantiated and un-presented PVs - GH¢58,824.30

342. Regulation 39 of FAR, 2004 (LI 1802) requires that payment vouchers should be supported with adequate transaction documents to authenticate the payments.

343. We noted that two Assemblies failed to support 20 payment vouchers used in disbursing a total amount of GH¢41,810.00 with the requisite transaction documents such as invoices, receipts, statement of claims etc.

344. Additionally, the Finance Officer of Bawku West Assembly could not produce 22 payment vouchers to account for payment of GH¢17,014.30.

Assembly	No. of PVs	Amount GH¢	Remarks
Bawku West District	5	3,000.00	Unsupported payments
Bawku West District	22	17,014.30	Unpresented
Binduri District	15	38,810.00	Unsupported payments
Total	42	58,824.30	

345. Lack of supervision on the part of the Finance Officers to ensure that the payment vouchers were supported and presented with the requisite transaction documents before payments were effected resulted in the irregularity.

346. The irregular payment procedure could facilitate financial improprieties as it impairs transparency and accountability process. As such we could not certify the authenticity of the payments.

347. We recommended recovery of the amount of GH¢58,824.30 from the Coordinating Directors and Finance Officers.

Procurement and stores Irregularities:

Payment for repairs without works order/work certificate-GH¢10,714.76

348. Regulation 2 of FAR, 2004 (LI 1802) stipulates that the head of government department shall manage and operate the department's accounting systems, so as to ensure the accountability of all officers transacting such business and facilitate the efficient discharge of such business.

349. Contrarily, Bongo District Assembly paid GH¢10,714.76 on five payment vouchers for servicing of official vehicles without maintenance request forms and certificate of satisfactory work done from the Transport Officer.

350. This occurred due to lack of proper monitoring by management and could lead to misappropriation of funds and unsatisfactory service delivery.

351. To ensure transparency, accountability and value for money, we recommended recovery of the amount of GH¢10,714.76 from the Coordinating Director and the Finance Officer. We further recommended that maintenance works should be paid based on certification of works by the Transport Officer.

Loss of assets - GH¢8,850.00

352. Regulation 183 of the FAR 2004 (L.I.1802) states that a head of department shall be accountable for the proper care custody and use of government stores from the time of acquisition until they have been used or otherwise disposed of in accordance with these regulations.

353. We noted during our inspection of the assets of Nabdam District Assembly that three motorbikes valued at GH¢8,850.00 were missing from the Assembly's Store on 23/8/17, and reported to the Police on 24/8/2017 by the storekeeper, but no arrest had been made.

354. Failure to secure the safety of the store room and the absence of a watchman at the Assembly led to the loss.

355. This has deprived the Assembly the bikes for monitoring of projects and other official duties.

356. We recommended that the District Coordinating Director and the District Chief Executive should constantly pursue the Police for speedy investigations.

UPPER WEST REGION

Introduction

357. The Upper West Region had 11 Assemblies in 2017 comprising of one Municipal and 10 District Assemblies. The list of the 11 Assemblies, their Legislative Instruments, District Capitals and status are given at Appendix A.

358. We audited the books and accounts of all the 11 Assemblies for the 2017 financial year and issued management letters thereon. All the 11 Assemblies responded to our management letters indicating the level of their compliance to our recommendations.

Financial Reporting

Submission of annual financial statements

359. All the 11 Assemblies^[Appendix A] submitted their 2017 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 11 Assemblies. Compliance of the Assemblies to Section 80 of Act 921 over the 2015 to 2017 financial years is provided below:

Year	No. of Assemblies	Assemblies with audited financial statement	No of defaulting Assemblies
2015	11	11	-
2016	13	11	-
2017	13	11	-

Sources of Income

360. The 11 Assemblies operated with a total income of GH¢36,737,408.48^[Appendix B] during the year. This was made up of their internally generated funds (IGF), quarterly allocations of the District Assemblies Common

Fund, Government salary grant and support from Ghana's Development Partners. The total income for 2017 fell short of their 2016 figure of GH¢55,180,196.05 with Wa East recording the highest drop of GH¢5,148,539.12 followed by Nadowli with GH¢3,031,894.73.

Internally Generated Funds

361. The 11 Assemblies collected total IGF of GH¢2,926,132.99 [Appendix C] during the year. This represented a drop of GH¢342,874.12 compared with the 2016 IGF collection of GH¢3,269,007.11. The least performing Assemblies were Nadowli Kaleo (GH¢76,870.54) and Lawra (GH¢83,985.80) whilst Sissala East and Wa East also reported the highest reductions in IGF of GH¢131,480.72 and GH¢128,714.99 respectively.

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

Expenditure and Operational Results

363. The total expenditure incurred by the 11 Assemblies amounted to GH¢37,375,794.27 which exceeded their income of GH¢36,737,408.48 resulting in a net deficit of GH¢638,385.79 [Appendix D]. Wa West and Lambussie-Karni recorded the highest deficits of GH¢639,838.41 and GH¢419,249.45, respectively.

Assets and Liabilities

364. Total current assets of the 11 Assemblies as at 31 December 2017, was GH¢4,324,344.32. This comprised of Cash/Bank balances (GH¢4,179,476.19), investments (GH¢89,214.87) and Debtors (GH¢55,653.26). All the 11 Assemblies

had positive cash bank balances with Wa Municipal ending the year with the highest balance of GH¢541,171.22. The total liabilities of five out of the 11 Assemblies was GH¢554,942.24.

365. The bank balances, investments, debtors and creditors in the books of the 11 Assemblies are provided at Appendix E.

Management issues

Cash Irregularities

Outstanding rent-GH¢ 21,865.00

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

367. Notwithstanding the requirement of the above regulation, management of three Assemblies failed to recover rent in the sum of GH¢ 21,865.00 from their respective tenants/occupants of official bungalow and canteens rented out.

Details are as follows:-

Assembly	Bungalow GH¢	Canteen GH¢	Total GH¢
Nadowli/Kaleo	-	7,995.00	7,995.00
Lambussie/Karni	7,560.00	-	7,560.00
Jirapa	6,310.00	-	6,310.00
Total	13,870.00	7,995.00	21,865.00

368. Management of the Assemblies reneged on their responsibilities to demand rent payable from its tenants as and when they fell due was the cause of this anomaly.

369. As a result, the tenants feel reluctant to pay rent accrued and monies needed for the renovation of the bungalows and the canteen.

370. We recommended that management should ensure full recovery of the rent due from all tenants in the bungalows and the canteen failure of which management should discontinue their tenancy agreement.

Imprest not fully accounted for - GH¢ 72,777.82

371. Section 39 of the FAR 2004 (L.I 1802) states that the head of the accounts section of a department shall control the disbursement of funds and ensure that transactions are properly authenticated to show that amount are due and payable.

372. Contrary to the above regulation, a total amount of GH¢72,777.82 released to 23 officials of three Assemblies to carry out official assignments was not accounted for as at the time of the audit. Details are furnished below:-

No.	Assembly	No. of Officers	Amount
1	Lawra	1	1,700.00
2	Lambussie/Karni	3	8,000.00
3	Wa Municipal	19	63,077.82
Total		23	72,777.82

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

374. We urged management to recover the amount involved or be treated as a personal advance against the beneficiaries in accordance with Regulations 288 of the FAR.

Unsupported payment - GH¢ 327,232.01

375. Regulation 39 of FAR 2004, (L.I 1802) states that the head of the accounts section of a department shall control the disbursements of funds and ensure that transactions are properly authenticated to show that amounts are due and payable.

376. We however observed that total payment of GH¢327,232.01 made by three Assemblies on 122 payment vouchers were not supported with relevant expenditure documents such as official receipts, authority notes, works certificate, payee's signature and monitoring & evaluation reports to authenticate the transactions.

No.	Assembly	No. of PV	Amount (GH¢)
1	Daffiama/Bussie/Issa		2,804.72
2	Sissala West		194,538.27
3	Wa Municipal		129,889.02
	Total	122	327,232.01

377. These were as a result of weak supervision over the work of the Finance Officers by their Co-ordinating Directors in ensuring that applicable financial regulations were complied with in the disbursement of public funds. The omission could facilitate fictitious and fraudulent payments to the detriment of the Assemblies.

378. To ensure transparency and accountability in the use of public funds, we recommended recovery of the amount of GH¢327,232.01 from the respective Co-ordinating Directors and Finance Officers.

Revenue not accounted for -GH¢22,169.00

379. Regulation 15 of the FAR, 2004 (L.I.1802) states that a head of department shall ensure that all non-taxable revenue are efficiently collected and are immediately lodged in the designated consolidated fund bank accounts.

380. Contrarily, we noted that management of four Assemblies failed to ensure that a total revenue of GH¢ 22,169.00 collected by revenue collectors was accounted for. Details are provided below.

No.	Assembly	No. of collectors	Amount (GH¢)
1	Daffiama/Bussie/Issa	Area councils	3,605.00
2	Sissala West	Mr. Joshua Bawah	6,872.00
3	Lambussie/Karni	Two revenue Collectors	560.00
4	Wa Municipal	Wa Zonal Area Council	11,132.00
	Total		22,169.00

381. Lack of supervision on the part of the Finance Officers over activities of the revenue collectors and the Account Officer, accounted for this lapse.

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

383. We recommended that the Co-ordinating Directors of the respective Assemblies should recover the amount of GH¢22,169.00 from the affected revenue collectors and Mr. Joshua Bawah, Account Officer, failing which the amount should be recovered from Finance Officers and the Revenue Superintendents.

Unpresented payment vouchers-GH¢37,456.00

384. Contrary to Regulation 1 of the FAR, 2004 (L I 1802), we noted that management of two Assemblies failed to submit 11 payment vouchers with a total face value of GH¢37,456.00 for audit scrutiny.

Assembly	No. of PV	Amount (GH¢)
Sissala West	1	19,868.00
Wa Municipal	10	17,588.00
Total	11	37,456.00

385. Poor records keeping at the Account Unit of the Assemblies was identified as the cause of this lapse. Consequently, we could not vouch the authenticity of the transactions for which the payments were made.

386. We recommended recovery of the amount of GH¢37,456.00 from the Co-ordinating Directors and Finance Officers of the two Assemblies.

Unaccounted Value books

387. Regulation 214 of the FAR, 2004 (L.I 1802) requires a head of department to ensure effective and efficient control of stocks of value books.

388. In contrast, we noted that the Finance Officer of Sissala East District Assembly could not produce five unused GCRs books for our examination.

389. In another development, we noted that six leaflets including the originals, duplicates and triplicates of three separate General Counterfoil Receipts (GCRs) books belonging to Sissala East District Assembly's Guest House had been removed thereby making it difficult to confirm how much revenue was collected by the attendants of the Guest House.

390. We attributed this lapse to ineffective control of value books by the District Finance Officers coupled with the failure of the District Co-ordinating Directors to supervise the activities of their Finance Officers in ensuring safety of the Assembly records.

391. The possibility of the value books used elsewhere to collect undisclosed revenue at the blank side of management could not be ruled out.

392. We recommended to the Coordinating Director to recover the GCRs from the Revenue Collectors and their guarantors or in default compute the average value of their collections per GCR for the period and recover same from them. We further recommended that the Assemblies should seek police assistance where necessary for retrieval of the value books.

Borrowing of Fund from STWSSP Account to DACF - GH¢9,000.00

393. We observed at the Wa Municipal Assembly that an amount of GH¢16,000.00 was borrowed from Small Town Water Supply System Projects (STWSSP) accounts to DACF Accounts. An amount of GH¢7,000.00 has not been paid back into the STWSSP account leaving outstanding balance of GH¢9,000.00 as shown below:

Date	Details	Borrowing Amount	Amount Paid	Balance
14/03/17	Being funds borrowed from STWSSP to DACF	16,000.00	7,000.00	9,000.00
Total		16,000.00	7,000.00	9,000.00

394. Borrowing from the STWSSP account is likely to affect the ability of the Assembly to execute planned programmes under the project.

395. We therefore recommended to the Chief Executive, Coordinating Director and Finance Officer to ensure that the amount is refunded into the STWSSP account.

Outstanding staff advances -GH¢8,740.00

396. Regulation 110 of the FAR, 2004 (L.I 1802) provides that a head of department, or the officer to whom the duties of the head of department have

been delegated shall ensure that advances issued are duly recovered in accordance with the appropriate agreement.

397. Our audit at Wa Municipal Assembly revealed that out of a total amount of GH¢9,150.00 granted as advances to 11 staff of the Assembly, GH¢410.00 had been recovered leaving an outstanding amount of GH¢8,740.00.

398. The anomaly was due to the absence of an effective debt recovery mechanism at the Assembly.

399. Failure on the part of management to ensure the recovery of advance could negatively impact on the cash flow position of the Assembly.

400. We recommended to management to recover the outstanding amounts from the defaulters. We further recommended to management to introduce an effective debt recovery mechanism to ensure that all advances granted are recovered promptly.

Procurement/store irregularities

Uncompetitive procurement -GH¢35,780.00

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

402. Management of two Assemblies violated the provisions of the above regulation by procuring goods and services totaling GH¢35,780.00 without obtaining alternative quotations from at least three sources to ensure competitive pricing.

Assembly	No. of PV	Amount (GH¢)
Wa Municipal	7	21,530.00
Lambussie District	1	14,250.00
Total	8	35,780.00

403. Non-compliance with the provisions in the Public Procurement Amendment Act undermined its objective of ensuring transparency, competitiveness and reasonableness of prices in public procurement practice.

404. We recommended that management of the Assemblies to ensure that all future procurements are made after obtaining at least three alternative quotations from different suppliers to ensure value for money in the use of public resources. We further advised that the Coordinating Directors and the Finance Officers should be sanctioned in accordance with Section 51 of the Public Procurement Act 914 as amended.

Unaccounted stores-GH¢32,552.00

405. Regulation 183 of the FAR, 2004 (L.I 1802) of the Store Regulations, 1984 stipulates that a head of department shall be accountable for the proper care, custody and use of government stores from the time of acquisition until they have been used or otherwise disposed off.

406. Contrary to the Regulation stated above, Wa Municipal Assembly procured various items amounting to GH¢32,552.00 but failed to account for them in the store records and their final usage.

No. of PVs	Nature of items	Amount (GH¢)
26	Motor for septic tanker, food items for donations, cabinet, swivel chairs, safe, protocol for smocks etc.	32,552.00

407. Store items not properly documented and accounted for could be subjected to pilfering, short supply, goods not supplied and diversion to the detriment of the Assembly.

408. We recommended recovery of the amount of GH¢32,552.00 from the Coordinating Director and Finance Officer.

Fuel purchased not accounted for-GH¢66,782.64

409. Regulation 183 of the FAR (FAR) 2004, (L I 1802) stipulates that a head of department shall be accountable for the proper care, custody and use of government stores from the time of acquisition until they have been used or otherwise disposed of.

410. On the contrary, a total amount of GH¢66,782.64 in respect of fuel purchased by the management of the Wa Municipal Assembly was not accounted for in the various vehicle logbooks to confirm receipts and usage of the fuel.

411. Non-recording of fuel in the vehicle logbook and store records could facilitate its diversion for personal use which might result in a loss of funds to the Assembly.

412. We recommended recovery of the amount of GH¢66,782.64 from the Coordinating Director and the Finance Officer.

Loss of motor bikes belonging to the Assembly

413. Regulation 230 of the Financial Administration Regulations 2004 (L.I. 1802) states that a head of department shall ensure that adequate investigation is made of a loss; direct action to be taken and ensure that action is taken in rectification of systems; discipline of staff and recovery of a loss.

414. Contrary to the above regulation, we observed during the routine inspection that six motor bikes belonging to the Wa Municipal Assembly could not be traced. Management argued that the said motorbikes were not missing but rather in the possession of the scheduled officers, who are using them for official duties. However, the affected officers failed to make them available for audit inspection.

415. We recommended management to retrieve the motor bikes or recover the cost from the officers. We also recommended that adequate measures should be put in place to prevent such occurrence.

Payroll irregularity

Unearned salaries-GH¢18,922.66

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

417. Our audit revealed that two Assemblies paid a total unearned salary of GH¢18,922.66 to four separated who have vacated and/ retired from post from period ranging from five to nine months. The details are provided below.

Assembly	Name of officer	Date of separation	Period of unearned salary	Amount (GH¢)
Sissala East District	Moses Valantine Kagira	17/4/2017	6 months	7,921.70
	Batun Nachina	22/5/2017	5 months	3,451.08
Wa Municipal	Kassim Sanguo	7/1/2017	9 months	4,118.12
	Koyiri Comfort	6/6/2016	6 months	3,431.76
	Total			18,922.66

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

419. We recommended recovery of unearned salary of GH¢18,922.66 from the separated staff, failure of which Mr. Alhaji Yahaya Sumaila, former District Director of NADMO of Sissala East Assembly and Mr. Abdul Ballan Kadir, Municipal Coordinating Director of Wa Municipal Assembly, whose inaction resulted in the lapse should be jointly held liable to refund the amount.

Tax Irregularity

Failure to remit taxes to GRA-GH¢3,060.00

420. Section 117 of the Income Tax Act, 2015 (Act 896) requires among others that a withholding agent pays to the Commissioner-General after the end of each calendar month a tax that has been withheld.

421. Contrary to the above regulation, management of Sissala West District Assembly paid a total amount of GH¢3,060.00 being 5% withholding tax on hiring of bulldozer to Economic and Organized Crime Unit (EOCO) instead of Domestic Tax Revenue Division of GRA. The payment was made to EOCO upon their routine investigation on the accounts of the Assembly. Management ought to have insisted on paying the tax to GRA which is the mandatory institution for collection of taxes hence the lapse.

422. To this end, we could not confirm whether or not the amount paid to the EOCO for which receipt No. 14/2590209 was issued to the Assembly was subsequently paid to the DTRD of GRA.

423. We urged management to pursue EOCO to pay the tax to DTRD of GRA in respect of this transaction.

VOLTA REGION

Introduction

424. The Volta Region had 25 Assemblies in 2017 comprising of five Municipal and 20 District Assemblies. The list of the 25 Assemblies, their Legislative Instruments, District Capitals and status are given at Appendix A.

425. We audited the books and accounts of all the 25 Assemblies for the 2017 financial year and issued management letters thereon. All the 25 Assemblies responded to our management letters indicating the level of their compliance to our recommendations.

Financial Reporting

Submission of annual financial statements

426. All the 25 Assemblies^[Appendix A] submitted their 2017 financial statements for audit in compliance with Section 80 of the Public Financial Management Act, 2016 (Act 921). We also issued our opinions on the financial statements of the 25 Assemblies. Compliance of the Assemblies to Section 80 of Act 921 over the 2015 to 2017 financial years is provided below:

Year	No. of Assemblies	Assemblies with audited financial statement	No of defaulting Assemblies
2015	25	23	3
2016	25	25	-
2017	25	25	-

Sources of Income

427. The 25 Assemblies operated with a total income of GH¢89,359,048.70^[Appendix B] during the year. This was made up of their internally generated funds (IGF), quarterly allocations of the District Assemblies Common Fund, Government salary grant and support from Ghana's Development

Partners. The total income of the 25 Assemblies fell short of their 2016 figure of GH¢123,127,395.98 by GH¢33,768,347.28. Ho and Hohoe Assemblies recorded the highest reductions in total income of GH¢3,761,232.64 and GH¢3,910,268.05 respectively.

Internally Generated Funds

428. The 25 Assemblies collected total IGF of GH¢12,507,306.11^[Appendix C] during the year. This represented an increase of GH¢3,337,995.21 over their 2016 collections of GH¢9,169,310.90. The least performing Assemblies were North Dayi (GH¢127,951.67) and Krachi Ncumuru (GH¢128,572.28). Kadjebi recorded the highest increment in IGF collection of GH¢2,988,624.65.

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

Expenditure and Operational Results

430. The total expenditure incurred by the 25 Assemblies amounted to GH¢82,606,513.38 as against total income of GH¢89,359,048.70 resulting in a net surplus of GH¢6,752,535.32^[Appendix D]. Seven Assemblies however recorded deficits, with Hohoe and Kpando recording the highest deficits of GH¢578,823.45 and GH¢475,396.94, respectively.

Assets and Liabilities

431. Total current assets of the 25 Assemblies as at 31 December 2017, was GH¢11,328,614.67. This comprised of Cash/Bank balances (GH¢10,490,795.77), Investments (GH¢737,722.03) and Debtors (GH¢131,396.68). All the 25

Assemblies had positive cash bank balances. The total liabilities of 15 out of the 25 Assemblies was GH¢4,725,176.59.

432. The bank balances, investments, debtors and creditors in the books of the 25 Assemblies are provided at Appendix E.

Management issues

Cash Irregularities

Misappropriation of revenue-GH¢34,906.90

433. Regulation 15 of FAR, 2004 (L I 1802) states that any public officer or revenue collector who collects or receives public and trust moneys shall issue officials receipt for them and pay them into the relevant Public Trust Fund bank within twenty-four hours of receipts.

434. Contrary to the above regulation, we noted that 21 revenue collectors of four Assemblies failed to account for a total amount of GH¢34,906.90 of revenue collected.

435. At the time of reporting, the amount had not been recovered and no punitive action had been taken against the revenue collectors to deter recurrence of the offence. The breakdown is as follows:

No.	Assembly	No of collectors	Amount collected	Amount paid	Unaccounted
1	Akatsi North	7	1,635.00		1,635.00
2.	Akatsi South	5	29,850.00		29,850.00
3.	Biakoye	6	2,715.00	1,200.00	1,515.00
4.	North Dayi	3	1,906.90		1,906.90
	Total	21	36,106.90	1,200.00	34,906.90

436. We identified weak supervision over the revenue collectors by the Finance Officers and Revenue Superintendents as the cause of the lapse.

437. We recommended recovery of the amount of GH¢34,906.90 misappropriated from the defaulting collectors, failure of which the amount should be recovered from the Finance Officers and Revenue Superintendents.

Unsubstantiated payments-GH¢198,134.45

438. Regulation 39 of FAR 2004, (LI 1802) requires the head of the accounts section of a department to control the disbursement of funds and ensure that transactions are properly authenticated to show that amounts are due and payable.

439. Contrarily, we noted that an amount of GH¢198,134.45 disbursed by seven Assemblies were not supported with the relevant expenditure documentation such as receipts, invoices, statement of claims, certificate of work done etc to authenticate the payments. The details are provided below:

No.	Assembly	No. of PVs	Amount (GH¢)
1.	Adaklu	9	15,197.00
2.	Agotime-Ziope	5	5,858.30
3.	Akatsi South	35	13,323.72
4.	Krachi East	9	7,092.80
5.	Krachi West	6	5,792.50
6.	Ketu South Municipal	31	121,106.13
7.	North Dayi	6	29,764.00
	Total	101	198,134.45

440. We could not ascertain the genuineness of the transactions, in the absence of supporting documents.

441. We recommended recovery of the amount GH¢198,134.45 from the Coordinating Directors and Finance Officers and same paid into the accounts of the seven Assemblies concerned.

Unpresented Value Books

442. Contrary to Regulation 1 of FAR, 2004 (LI 1802), we noted that three Assemblies could not account for 93 General Counterfoil Receipts (GCRs) used to collect unspecified amounts of money. However, managements of the Assemblies have not taken any punitive action against the defaulters to deter recurrence of the infraction by other revenue collectors. The Assemblies are listed below

No	Assembly	No. of revenue collectors	GCR
1	Akatsi North	10	29
2	Krachi Nchumuru	11	57
3	Nkwanta South	7	7
	Total	28	93

443. This resulted from ineffective supervision by the Finance Officers over the work of the Revenue Collectors to ensure that completed GCRs are accounted for before new ones are issued.

444. We recommended to the Coordinating Directors to recover the 93 GCRs from the Revenue Collectors failure of which the guarantors should be held liable or in default compute the average value of their collections per GCR for the period and recover same from them.

Unpaid rent-GH¢56,838.00

445. Management of four Assemblies failed to ensure that 72 officers who lived in Assemblies' residential accommodation paid rent amounting to GH¢56,838.00. This contravened Regulation 17 of the FAR, 2004 (LI 1802) which

mandates the Coordinating Directors to ensure that all non-tax revenue are efficiently collected. The breakdown is provided below:

No.	Assembly	No of Staff	Amount (GH¢)
1	Agotime-Ziope	26	9,395.00
2	Nkwanta South	9	18,760.00
3	Krachi East	16	7,103.00
4	Kpando	21	21,580.00
Total		72	56,838.00

446. The default occurred because management had no measures in place to ensure payment of the rent, which deprived the Assemblies of income to maintain the buildings.

447. We recommended for the Assemblies to recover the outstanding rent from the salaries of the defaulters.

Unauthorised release of Water Tanker - GH¢6,000.00

448. Section 7 of the Public Financial Management Act, 2016 (Act 921) states that a Principal Spending Officer of a covered entity shall manage the resources received, held or disposed off by or on account of the covered entity.

449. Contrary to the above, the Transport Officer of Agotime-Ziope District Assembly released the Assembly's Water Tanker with registration No. GT 6255-11 to a borehole contractor Mr Adam based at Denu without any agreement or terms and conditions. It was hired to the contractor for GH¢200.00 a day. At the time of audit it had been with the contractor for thirty days without any payment of money to the Assembly.

450. We recommended to the Transport Officer to retrieve the Tanker from the Contractor for a proper agreement to be signed. We further recommended that the Transport Officer should recover the amount of GH¢6,000.00 from the Contractor or the amount should be recovered from the Transport Officer.

Payroll Irregularity

Unpaid salary to heavy-duty truck Drivers - GH¢13,520.00

451. Section 16 of the Labour Act 2003, Act 651 enjoins employers to pay workers on monthly basis when such workers are recruited on month to month contract.

452. We observed that the Kpando Municipal Assembly failed to pay four heavy-duty truck Drivers for 13 months as at 30 November 2017. The Assembly engaged the Drivers at a monthly wage of GH¢260.00 payable from income from the operations of the trucks. We also observed that the trucks generated a total income of GH¢29,244.55 for the period but the Assembly defaulted in the payment of their salaries totaling GH¢13,520.00.

453. We recommended payment of the workers' salary arrears in order to avoid possible judgement debt from any court action they may take against the Assembly.

Statutory deduction Irregularity

Unremitted SSNIT - GH¢10,277.92

454. Contrary to Sections 63 and 64 of the Pensions Act, 2008 (Act 766), we noted that two Assemblies failed to remit a total amount of GH¢10,277.92 Social Security Fund (SSF) contributions to SSNIT as indicated in the table below:

No.	Assembly	Unremitted SSNIT Contributions
1	Akatsi South	7,580.12
2	Kpando	2,697.80
	Total	10,277.92

455. Lack of commitment and supervision on the part of management accounted for the anomaly.

456. The continuous non-payment of workers' contributions to SSNIT could have dire consequences on the employees, since they may not be able to access their future pension benefits.

457. We recommended to the management of the two Assemblies to pay the workers SSF contributions amounting to GH¢10,277.92 to SSNIT to avoid penalty.

WESTERN REGION

Introduction

458. The Western Region had 22 Assemblies in 2017 comprising of one Metropolitan, three Municipal and 18 District Assemblies. The list of the 22 Assemblies, their Legislative Instruments, District Capitals and status are given at Appendix A.

459. We audited the books and accounts of all the 22 Assemblies for the 2017 financial year and issued management letters thereon. All the 22 Assemblies responded to our management letters indicating the level of their compliance to our recommendations.

Financial Reporting

Submission of annual financial statements

460. All the 22 Assemblies^[Appendix A] submitted their 2017 financial statements for audit in compliance with Section 80 of the Public Financial Management Act, 2016 (Act 921). We also issued our opinions on the financial statements of the 22 Assemblies. Compliance of the Assemblies to Section 80 of Act 921 over the 2015 to 2017 financial years is provided below.

Year	No. of Assemblies	Assemblies with audited financial statement	No of defaulting Assemblies
2015	22	19	3
2016	22	20	2
2017	22	22	Nil

Sources of Income

461. The 22 Assemblies operated with a total income of GH¢107,466,963.27^[Appendix B] during the year. This was made up of their

internally generated funds (IGF), quarterly allocations of the District Assemblies Common Fund, Government salary grant and support from Ghana's Development Partners. With the exception of Nzema East and Bodi which recorded improvements in total income, all the Assemblies reported reductions in total income with Sekondi/Takoradi and Preatea-Huni Valley recording the highest reductions of GH¢6,758,175.58 and GH¢6,631,085.36 respectively.

Internally Generated Funds

462. The 22 Assemblies collected total IGF of GH¢29,680,506.79 [Appendix C] during the year representing a reduction of GH¢11,090,178.21 as compared with their collections of GH¢40,770,685.00 in 2016. Fourteen Assemblies ended the year with drops in IGF collection with Tarkwa Nsuaem, Bibiani and Sefwi Wiaso reporting the highest IGF reductions of GH¢2,714,483.80, GH¢1,411,377.63 and GH¢1,388,550.92 respectively. The least performing Assemblies were Suaman District Assembly (GH¢94,698.96) and Bodi (GH¢119,649.13).

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

Expenditure and Operational Results

464. The total expenditure incurred by the 22 Assemblies amounted to GH¢94,384,322.28 which fell short of their income of GH¢107,466,963.27 resulting in a net surplus of GH¢13,082,640.99[Appendix D]. Six Assemblies however recorded deficits, with Tarkwa Nsuaem recording the highest deficit of GH¢1,056,317.65.

Assets and Liabilities

465. Total current assets of the 22 Assemblies as at 31 December 2017, was GH¢41,501,349.29. This comprised of Cash/Bank balances (GH¢12,025,230.18), Investments (GH¢26,286,856.86) and Debtors (GH¢3,189,262.23). All the 22 Assemblies had positive cash bank balances with Tarkwa Nsuem and Sekondi-Takoradi having the highest balances of GH¢1,471,794.21 and GH¢1,338,735.62 respectively. The total liabilities of 15 out of the 26 Assemblies was GH¢3,642,307.97.

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

Management issues

Cash irregularities

Unsubstantiated payments - GH¢596,881.83

467. Regulation 39 of FAR, 2004 (LI 1802) requires the head of the accounts section of a department to control the disbursements of funds and ensure that transactions are properly authenticated to show that amounts are due and payable.

468. Contrary to the Regulation, we noted that 14 Assemblies raised 223 payment vouchers valued at GH¢596,881.83 which were without the relevant receipts, invoices and statements of claim among others. In the circumstances, we could not authenticate the validity of the payments. The details are provided below.

No.	Assembly	Nature of transactions	No. of PVs	Payee	Amount
1	Ahanta West	Vehicle quarterly licence – computer-generated receipt	1	Farmartz Ventures	3,880.00
2	Aowin	Allowances, fuel, wages, workshop, refreshment, honorarium, meeting, commission to revenue collectors	18	12 payees	44,481.10
3	Ellembelle	Telecom charges, meeting, servicing of office equipment	6	4 payees	25,656.40
4	Juaboso	Meeting, revenue mobilisation, conference expenses	7	5 payees	11,908.00
5	Nzema East	Fuel, workshop, accommodation, refreshment, vehicle maintenance, stationery	17	11 payees	37,732.60
6	Prestea/Huni	Vehicle maintenance and servicing	1	Toyota Ghana Ltd	10,000.00
7	Sekondi-Takoradi	refreshment , monitoring, vehicle repairs, donations to chiefs, allowances, rent, training workshop, security	24	KIFOC and 19 others	83,323.85
8	Shama	Allowances, workshops, commission, compensation, repairs and maintenance of vehs	56	14 payees	107,715.00
9	Suaman	Workshops, monitoring, travelling, vehicle maintenance	16	11 payees	18,386.00
10	Tarkwa Nsuaem	Part- payment of fees to Attorney	1	1 payee	12,000.00
11	Wassa Amenfi Central	Refund of retention funds, electricity, T&T, tyres, allowances	14	13 payees	98,671.50
12	Wassa Amenfi East	Demarcation and confirmation of soil investigation, sanitation and cleaning materials and others	10	9 payees	20,745.00
13	Wassa East	Travelling, T&T, salaries and Wages, ,allowances, meeting, printing of stickers, revenue mobilisation, National Farmers Day activities	20	11 payees	15,483.38
14	Sefwi-Wiawso	Fuel for official vehicles, Workshops, Allowances, Independence day celebration, maintenance of office equipment	32	19	106,899.00
	Total		223	113	596,881.83

469. The anomaly is attributed to lack of effective supervision by management over the work of the Accounts Sections.

470. We recommended recovery of the amount of GH¢596,881.83 from the Coordinating Directors and Finance Officers.

Revenue not accounted for - GH¢371,958.34

471. Regulation 15 of the FAR , 2004 (L I 1802) states that any officer or revenue collector who collects or receives public and trust moneys shall issue official receipts for them and pay them into the relevant Public Bank Account within twenty-four hours of receipt.

472. We noted however that, 112 revenue collectors comprising of 71 staff and 41 commission agents of 10 Assemblies failed to account for revenue totalling GH¢371,958.34 in respect of market tolls, dislodgement fees, on-street parking, rent of lockable stores, registration and others, thereby depriving the Assemblies of much needed funds to undertake their development agenda. Details are provided below.

No.	Assembly	No. of Persons	Amount
1	Aowin District	1	1,469.80
2	Ellembelle District	29	54,209.25
3	Jomoro District	4	4,458.00
4	Juaboso District	3	199,352.00
5	Nzema East Municipal	6	3,198.60
6	Sekondi-Takoradi Metropolitan	51	89,300.69
7	Shama District	4	12,315.00
8	Wassa Amenfi Central District	2	712.00
9	Wassa Amenfi East District	5	295.00
10	Sefwi Wiawso	7	6,648.00
	Total	112	371,958.34

473. Inadequate monitoring and supervision by the Revenue Superintendents and the subsequent issue of new value books to defaulting revenue collectors when they had not accounted for earlier value books accounted for this situation.

474. We recommended to managements of the 10 Assemblies to ensure recovery of the amount of GH¢371,958.34 from the revenue collectors of the respective Assemblies failure of which their guarantors should be held liable.

Uncredited lodgement - GH¢4,990.00

475. Regulation 2 of the FAR, 2004, (L.I.1802) mandates heads of departments to secure the due and proper collection of government revenue collectable by their departments and to further manage and reconcile the bank accounts authorised for the department by the Controller and Accountant-General.

476. Our review of the Bank Reconciliation Statements of the Prestea Huni Valley District Assembly disclosed that management failed to investigate and follow-up on uncredited lodgements of revenue totalling GH¢4,990.00 deposited by the Assembly's revenue collectors, some as far back as August 2016. The situation could result in loss of fund to the Assembly.

477. We recommended recovery of the amount of GH¢4,990.00 from the Finance Officer for his inaction.

Misapplication of funds -GH¢207,842.03

478. Regulation 179 of Financial Administration Regulations, 2004 L.I. 1802, states that a head of department may not authorize payment to be made out of funds earmarked for specific activities for purposes other than those activities.

479. Contrary to the above regulation, management of Sefwi-Wiawso Municipal Assembly misapplied a total amount of GH¢207,842.03 meant for specific programmes on recurrent expenditure as details below.

Source of funds	Misapplied on	Amount (GH¢)
Mineral royalty	Recurrent expenditure	154,952.03
Sustainable Rural Water and Sanitation Programme	Confirmation of MCE and other activities	52, 890.00
Total		207,842.03

480. We attributed the misapplication to management's inability to improve its Internally Generated Funds collection to meet its recurrent expenditure.

481. We recommended to management to reimburse the respective accounts with the total fund of GH¢207,842.03 misapplied.

Imprudent payment of commission - GH¢365,291.00

482. Regulation 39 of the FAR, 2004 (L I 1802) enjoins a head of department to ensure that moneys are utilized in a manner that secures both optimum value for money and the intention of Parliament.

483. The management of Tarkwa-Nsuaem Municipal Assembly paid a total amount of GH¢365,290.90 as commission to two revenue collecting agencies within the period under review. The Assembly contracted the agencies to collect revenue from business entities which could easily be collected by revenue collectors on the Assembly's payroll.

484. The revenue contract entered into between the two agencies and the Assembly was not economical.

485. We recommended to management of Tarkwa-Nsuaem Municipal Assembly to review the revenue collection contracts with the two Agencies and

reassign them to more challenging revenue mobilization sources whilst deploying their revenue staff on the collection of revenue from recognized institutions.

Unpresented value books - GH¢20,200.00

486. Fifty-two revenue collectors of eight Assemblies failed to submit 62 GCRs and a quantity of other value books issued to them for audit review in contravention of Regulation 15 of the FAR, 2004 (L I 1802). Details are provided below:

No.	Assembly	No. of Collectors	GCR	Market /Lorry Park Tickets	Building Permit	Bar Licence	Amt. (GH¢)
1	Aowin	6		34			1,700.00
2	Ellembelle	20		30			18,500.00
					16	13	
3	Jomoro	2	2				
4	Juaboso	5	6				
5	Sefwi Akontombra	3	8				
6	Amenfi Central	4	31				
7	Amenfi East	1	1				
8	Wassa East	3	3				
9	Sefwi Wiawso	9	11				
	Total	53	62	64	16	13	20,200.00

487. Inadequate monitoring and supervision by the Revenue Superintendents and the subsequent issue of new value books to defaulting revenue collectors when they had not accounted for earlier value books accounted for this anomaly.

488. We recommended to the Coordinating Director to recover the amount of GH¢20,200.00 and the GCRs and other Value Books from the 62 Revenue Collectors and their guarantors or in default compute the average value of their collections per GCR for the period and recover same from them. We further recommended that the Assemblies should seek police assistance where necessary for retrieval of the value books.

Unpresented payment vouchers - GH¢421,955.22

489. Management of four Assemblies failed to submit 132 payment vouchers with a total face value of GH¢421,955.22 for audit examination contrary to Section 11 of the Audit Service Act, 2004 (Act 584). Details are provided below:

No.	Assembly	No. of PVs	Amount (GH¢)
1	Ellembelle District	78	246,127.53
2	Sekondi-Takoradi Metropolitan	17	22,235.06
3	Shama District	9	9,431.25
4	Sefwi-Wiawso Municipal	28	144,161.38
	Total	132	421,955.22

490. Ineffective supervision of the Finance Officers over the work of the Accounting staff and improper filing accounted for this anomaly. This could result in losses of funds to the Assemblies.

491. We recommended recovery of the amount of GH¢421,955.22 from the Coordinating Directors and Finance Officers of the respective Assemblies.

Uncollected revenue - GH¢338,804.00

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

493. The Sekondi-Takoradi Metropolitan Assembly permitted the Environmental Service Providers to tipped liquid waste but failed to pay a total amount of GH¢297,874.00 due the Assembly. Also, Mr. A A Gado, an Auctioneer, failed to pay the proceeds from the auction sales of GH¢7,000.00 to the Assembly. Details are shown below.

No.	Revenue source	Defaulters	Arrears period	Amount (GH¢)
1	Tipping Fees	26	1 - 6 years	297,874.00
2	Auction sales proceeds	1	1 month	7,000.00
	Total	27		304,874.00

494. In a related development, Sefwi Wiawso Municipal Assembly failed to collect property rates and business operating licence totalling GH¢33,930.00 from 21 individuals and businesses operating in the Municipality.

495. Lack of enforcement of contract agreements regulating the activities of Environmental Service Providers as well as management's inaction accounted for the irregularity. The irregularly negatively affected the Assembly's ability to undertake its developmental activities.

496. We recommended to management of the Assembly to recover the amount of GH¢338,804.00 from the defaulters, failure of which the Coordinating Directors and the Finance Officers should be held liable to refund the amount.

Unrecovered advances/rent - GH¢82,975.34

497. Regulation 104 of the FAR, 2004 (L I 1802) states that a head of department authorised to administer a class of advances shall ensure that advances are duly recovered in accordance with the regulations or agreements relating to them. Also Regulation 17 requires a head of department shall ensure that all Non-Tax Revenue are efficiently collected.

498. We noted that management of Sekondi-Takoradi Metropolitan Assembly had outstanding staff advances of GH¢69,213.34 and rent arrears of GH¢13,762.00 due from 61 staff and 53 tenants respectively. Seven staff and two tenants had separated from the Assembly. Details are as follows:

No.	Assembly	Amount (GH¢)	No. of staff/ tenants
1	Staff Advances	69,213.34	61 staff
2	Rent	13,762.00	53 tenants
	Total	82,975.34	

499. The absence of effective debt recovery mechanisms as well as non-enforcement of existing regulations and agreements in respect of rent and advances resulted in the outstanding balances thereby negatively affecting the liquidity and cash flow position of the Assembly.

500. We recommended to management of the Sekondi-Takoradi Metropolitan Assembly to recover the outstanding debts from the affected staff and tenants.

Compensation for trespassed on private land - GH¢5,000.00

501. Section 52 of the PFM Act, 2016, (Act 921) enjoins Principal Spending Officers of covered entities to ensure proper custody and management of assets by instituting preventive mechanisms to eliminate theft, loss, wastage and misuse.

502. Contrary to the above, the management of Amenfi East District Assembly failed to exercise due diligence in the acquisition and development of land thereby trespassing on the private land of Mr. Peter Gyennin which resulted in the negotiated compensation of GH¢5,000.00 paid by the Assembly.

503. We recommended recovery of the amount of GH¢5,000.00 from the Coordinating Director, the Works Engineer and Planning Officer.

Stores Irregularity

Purchases of fuel and lubricants not accounted for -GH¢18,270.00

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

505. On the contrary, managements of Sekondi-Takoradi Metropolitan and Suaman District Assemblies purchased fuel and lubricants valued at GH¢18,269.92 on 22 payment vouchers but these were not recorded in their vehicle logbooks for control and accountability purposes. Details are provided below.

No.	Assembly	No. of PVs	Amount (GH¢)
1	Sekondi-Takoradi Metropolitan	4	2,975.92
2	Suaman District	18	15,294.00
	Total	22	18,269.92

506. This lapse was attributed to inadequate supervision of the drivers by the Finance and Transport Officers. The practice of not accounting for fuel in vehicle logbooks may make them prone to fraud and other malpractices.

507. We recommended recovery of the amount of GH¢18,269.92 from the Coordinating Directors and Finance Officers of the respective Assemblies.

Payroll Irregularity

Unearned salaries- GH¢44,955.32

508. Contrary to Regulations 297 and 298 of the FAR, 2004 (L.I. 1802), we noted that managements of four Assemblies did not regularly ensure that the names of separated staff were promptly deleted from the Assemblies' payrolls.

509. As a result, a total amount of GH¢44,955.32 was paid as unearned salary to seven separated staff of the Assemblies for periods ranging from seven to 11 months as summarized below.

No.	Assembly	Amount (GH¢)	No. of staff	Period	Action taken by management
1	Ellembelle District	21,007.82	3	Jan. 2017 - Nov. 2017	Notification was written to bank and Controller and Accountant-General
2	Jomoro District	7,902.12	1	May 2017 - Dec. 2017	No notification to CAGD and the bank. No blocking of payment by validators.
3	Prestea/Huni Valley District	10,401.51	1	March 2017- Dec. 2017	Validators (the ex-staff happens to be a validator) of the Assembly approved payments despite notification by the District Director of Agriculture to stop payments
510.	511. Shama District	512. 5,643.87	513.	514. April 2017 - Dec. 2017	515. Validators failed to block salary payments in the first month but subsequently did so in the second month.
	Total	44,955.32	7		

516. The anomaly was due to failure by validators of the Electronic Salary Payment Voucher (ESPV) to block the salaries and notify the paying banks to stop payment of the amount. The situation resulted in loss of funds of GH¢44,955.32.

517. We recommended recovery of the GH¢44,955.32 from the separated staff and receiving banks or in default, the Coordinating Directors, Finance Officers and Validators should refund the amount involved.

Contract irregularities

Delayed projects - GH¢245,132.33

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

519. Our audits disclosed that management of Wassa East District Assembly made payments totalling GH¢245,132.33 to Alben Construction Co. Ltd for the construction of the ground floor of a Market Complex at Daboase. The project which was awarded in November 2008 at a contract sum of GH¢401,557.57 and was expected to be completed within seven months (11 June 2009) had delayed for 96 months, thereby denying traders access to the facility as well as revenue losses to the Assembly.

520. This situation was due to non-commitment and management's failure to prioritise the delayed projects as new ones were awarded without ensuring the completion of ongoing projects.

521. We recommended that management of the Wassa East District Assembly should prioritise and complete the project before embarking on new ones.

Completed projects not put to use - GH¢2,577,339.77

522. Contrary to Section 52 of the PFM Act, 2016, (Act 921), we noted that management of Sekondi-Takoradi Metropolitan Assembly paid a total amount of GH¢2,577,339.77 out of a contract sum of GH¢3,454,989.45 to M/S Hydronomics Co. Ltd. for the construction of 25 No. Garages and a 2-Storey Skills and Training Centre at Kokompe.

523. The projects were completed and handed over to the Assembly on 10 February 2017 but was not being utilised by the intended beneficiary communities due to absence of ancillary facilities and equipment such as furniture and fittings, Computers, Mechanical software and Diagnostic machines. These were not provided for in the contract due to funding challenges.

524. We recommended that management of the Sekondi-Takoradi Metropolitan Assembly should provide the needed funding of the ancillary facilities and equipment to make the projects functional for use by the intended communities.

Tax irregularity

Withholding taxes not deducted/remitted - GH¢33,864.08

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

526. During the year under review, management of six Assemblies did not deduct and/remitted withholding taxes of GH¢33,864.08 to the Ghana Revenue

Authority in violation to the above quoted Act 896. The details are provided below.

No	Assembly	Tax not deducted	Tax not remitted	Total
1	Ahanta West District	782.00		782.00
2	Wassa Amenfi Central District	1,500.00	2,565.00	4,065.00
3	Wassa East District	2,352.50	3,901.96	6,254.46
4	Ellembelle District		4,850.81	4,850.81
5	Prestea-Huni Valley		6,105.00	6,105.00
6	Sekondi-Takoradi Metrop.		11,806.81	11,806.81
	Total	4,634.50	29,229.58	33,864.08

527. Failure to withhold tax and remit withheld tax to the Ghana Revenue Authority deny inflows of revenue into the Consolidated Fund.

528. We recommended for the Assemblies to remit the withheld taxes to the Ghana Revenue Authority. We further recommended that the Coordinating Directors and Finance Officers should personally pay the undeducted tax of GH¢4,634.50 to GRA and recover same from the suppliers and service providers as required by Section 117 of Income Tax Act 2015, Act 896.

Submission of annual financial statements

No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
Ashanti Region						
1	Adansi North	Fomena	District	1758	2017	Nil
2	Adansi South	New Adubiase	District	1752	2017	"
3	Afigya Kwabre	Kodie	District	1856	2017	"
4	Ahafo Ano North	Tepa	District	1402	2017	"
5	Ahafo Ano South	Mankraso	District	1401	2017	"
6	Amansie Central	Jacobu	District	1774	2017	"
7	Amansie West	Manso Nkwanta	District	1403	2017	"
8	Asante Akim Central	Konongo	Municipal	2056	2017	"
9	Asante Akim North	Agogo	District	2057	2017	"
10	Asante Akim South	Juaso	District	1409	2017	"
11	Asokore Mampong	Asokore	Municipal	2055	2017	"
12	Atwima Kwanwoma	Foase	District	1853	2017	"
13	Atwima Mponua	Nyinahin	District	1785	2017	"
14	Atwima Nwabiagya	Nkawie	District	1738	2017	"
15	Bekwai	Bekwai	Municipal	1906	2017	"
16	Bosome Freho	Asiwa	District	1852	2017	"
17	Bosomtwe	Kuntananse	District	1922	2017	"
18	Ejisu Juaben	Ejisu	Municipal	1890	2017	"
19	Ejura Sekyedumase	Ejura	Municipal	2098	2017	"
20	Kumasi Metro	Kumasi	Metro	2059	2017	"
21	Kwabre East	Mampong	District	1894	2017	"
22	Mampong	Mampong	Municipal	1908	2017	"
23	Obuasi	Obuasi	Municipal	1795	2017	"
24	Offinso Municipal	Offinso	Municipal	1909	2017	"
25	Offinso North	Akumadan	District	1856	2017	"
26	Sekyere Afram Plains	Drobonso	District	2058	2017	"
27	Sekyere Central	Nsuta	District	1841	2017	"
28	Sekyere East	Effiduase	District	1900	2017	"
29	Sekyere Kumawu	Kumawu	District	2060	2017	"
30	Sekyere South	Agona	District	1898	2017	"

Brong Ahafo Region						
1	Asunafo North	Goaso	Municipal	1873	2017	Nil
2	Asunafo South	Kukuom	District	1773	2017	"
3	Asutifi North	Kenyasi	District	2093	2017	"
4	Asutifi South	Hwidiem	District	2054	2017	"
5	Atebubu-Amanten	Atebubu	District	1770	2017	"
6	Banda	Banda Ahenkro	District	2092	2016	1 year
7	Berekum	Berekum	Municipal	1874	1 year	Nil
8	Dormaa Central	Dormaa Ahenkro	Municipal	2098	2017	"
9	Dormaa East	Wamfie	District	1851	2017	"
10	Dormaa West	Nkrankwanta	District	2094	2017	"
11	Jaman North	Sampa	District	1779	2017	"
12	Jaman South	Drobo	District	1777	2017	"
13	Kintampo	Kintampo	Municipal	1871	2017	"
14	Kintampo South	Jema	District	1781	2017	"
15	Nkoranza North	Busunya	District	1844	2017	"

Submission of annual financial statements

No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
Brong Ahafo Region contd.						
16	Nkoranza South	Nkoranza	Municipal	2089	2017	Nil
17	Pru	Yeji	District	1778	2017	"
18	Sene East	Kajaji	District	2091	2017	"
19	Sene West	Kwame Danso	District	2088	2017	"
20	Sunyani	Sunyani	Municipal	1924	2017	"
21	Sunyani West	Odumase	District	1881	2017	"
22	Tain	Nsawkaw	District	2090	2017	"
23	Tano North	Duayaw Nkwanta	District	1754	2017	"
24	Tano South	Bechem	District	1755	2017	"
25	Techiman	Techiman	Municipal	2096	2017	"
26	Techiman North	Tuobodom	District	2095	2017	"
27	Wenchi	Wenchi	Municipal	1876	2017	"

Central Region						
1	Abura/Asebu/Kwamankese	Abura Dunkwa	District	1381	2017	Nil
2	Agona East	Nsaba	District	1921	2017	"
3	Agona West	Agona Swedru	Municipal	1920	2017	"
4	Ajumako-Enyan-Essiam	Ajumako	District	1383	2017	"
5	Asikuma Odoben Brakwa	Bremam Asikuma	District	1378	2017	"
6	Assin North	Assin Foso	Municipal	1859	2017	"
7	Assin South	Nsuem-Kyegyewere	District	1760	2017	"
8	Awutu Senya	Winneba	District	2024	2017	"
9	Awutu Senya East	Kasoa	Municipal	2025	2017	"
10	Cape Coast	Cape Coast	Metro	1927	2017	"
11	Effutu	Ewutu Breku	Municipal	1860	2017	"
12	Ekumfi	Essarkyir	District	2027	2017	"
13	Gomoa East	Afranse	District	1883	2017	"
14	Gomoa West	Apam	District	1921	2017	"
15	Hemang Lower Denkyira	Hemang	District	2022	2017	"
16	Komenda/Edina/Eguafo/Abirem	Elmina	Municipal	1857	2017	"
17	Mfantseman	Saltpond	Municipal	2026	2017	"
18	Twifo Ati-Morkwa	Twifo Praso	District	2023	2017	"
19	Upper Denkyira East	Dunkwa on Offin	Municipal	1877	2017	"
20	Upper Denkyira West	Diaso	District	1848	2017	"

Eastern Region						
1	Akuapem North	Akropong	Municipal	2041	2017	Nil
2	Akuapem South	Aburi	District	2040	2017	"
3	Akyemasa	Akyem Ofoase	District	19190	2017	"
4	Asuogyaman	Atimpoku	District	1430	2017	"
5	Atiwa	Kwabeng	District	1784	2017	"
6	Ayensuano	Coaltar	District	2052	2017	"
7	Birim Central	Akim Oda	Municipal	1863	2017	"
8	Birim North	New Abirem	District	1923	2017	"
9	Birim South	Akyem Swedru	District	1850	2017	"
10	Denkyembour	Akwatia	District	2042	2017	"
11	East Akim	Kibi	Municipal	1878	2017	"

Submission of annual financial statements

No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
Eastern Region						
12	Fanteakwa	Begoro	District	1411	2017	Nil
13	Kwaebibirim	Kade	District	2043	2017	"
14	Kwahu Afram Plains North	Donkorkrom	District	2044	2017	"
15	Kwahu Afram Plains South	Tease	District	2045	2017	"
16	Kwahu East	Abetifi	District	1839	2017	"
18	Kwahu West	Nkawkaw	Municipal	1870	2017	"
17	Kwahu South	Mpraeso	District	1740	2017	"
19	Lower Manya Krobo	Odumase Krobo	Municipal	2046	2017	"
20	New Juaben	Koforidua	Municipal	1426	2017	"
21	Nsawam/Adoagyiri	Nsawam	Municipal	2047	2017	"
22	Suhum/Krabo/Coaltar	Suhum	Municipal	2048	2017	"
23	Upper Manya Krobo	Asesewa	District	1842	2017	"
24	Upper West Akim	Adeiso	District	2049	2017	"
25	West Akim	Asamankese	Municipal	2050	2017	"
26	Yilo Krobo	Somanya	Municipal	2051	2017	"

APPENDIX A

Greater Accra Region						
1	Accra	Accra	Metro	2034	2017	Nil
2	Ada East	Ada	District	2 029	2017	"
3	Ada West	Sege	District	2028	2017	"
4	Adenta	Adenta	Municipal	1888	2017	"
5	Ashaiman	Ashaiman	Municipal	1889	2017	"
	Ga Central	Sowutuom	Municipal	2036	2017	"
7	Ga East	Abokobi	Municipal	1864	2017	"
8	Ga South	Weija	Municipal	2037	2017	"
9	Ga West	Amasaman	Municipal	1858	2017	"
10	Kpone Katamanso	Kpone	Municipal	2031	2017	"
11	La Dade-Kotopon	La	Municipal	2038	2017	"
12	La Nkwatanang Madina	Madina	Municipal	2030	2017	"
13	Ledzokuku-Krowor	Teshie-Nungua	Municipal	1865	2017	"
14	Ningo/Prampram	Prampram	District	2035	2017	"
15	Shai/Osudoku	Dodowa	District	2039	2017	"
16	Tema	Tema	Metro	2033	2017	"

Northern Region						
1	Bole	Bole	District	1786	2017	Nil
2	Bunkpurugu/Yunyoo	Bunkpurugu	District	1748	2017	"
3	Central Gonja	Buipe	District	1750	2017	"
4	Chereponi	Chereponi	District	1854	2017	"
5	East Gonja	Salaga	District	1938	2017	"
6	East Mamprusi	Gambaga	District	1776	2017	"
7	Gushiegu	Gushiegu	District	1783	2017	"
8	Karaga	Karaga	District	1787	2017	"
9	Kpandai	Kpandai	District	1845	2017	"
10	Kumbungu	Kumbungu	District	2062	2017	"
11	Mamprugu-Moagduri	Kubore	District	2063	2017	"

No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
Northern Region Contd.						
12	Mion	Mion	District	2064	2017	"
13	Nanumba North	Bimbilla	District	1754	2017	"
14	Nanumba South	Wulensi	District	1763	2017	"
15	North Gonja	Daboya	District	2065	2017	"
16	Saboba	Saboba	District	1904	2017	"
17	Sagnerigu	Sagnerigu	District	2066	2017	Nil
18	Savelugu/Nanton	Savelugu	Municipal	2071	2017	"
19	Sawla/Tuna/Kalba	Sawla	District	1768	2017	"
20	Tamale	Tamale	Metro	2068	2017	"
21	Tatale Sanguli	Tatale	District	2067	2017	"
22	Tolon	Tolon	District	2142	2017	"
23	West Gonja	Damongo	District	2069	2017	"
24	West Mamprusi	Walewale	District	2061	2017	"
25	Yendi	Yendi	Municipal	2070	2017	"
26	Zabzugu	Zabzugu	District	2053	2017	"

Upper East Region						
1	Bawku	Bawku	Municipal	1442	2017	Nil
2	Bawku West	Zebilla	District	2107	2017	"
3	Binduri	Binduri	District	2108	2017	"
4	Bolga	Bolgatanga	Municipal	2103	2017	"
5	Bongo	Bongo	District	1447	2017	"
6	Builsa North	Sandema	District	1895	2017	"
7	Builsa South	Fumbisi	District	2105	2017	1 year
8	Garu Tempane	Garu	District	1797	2017	Nil
9	Kassena Nankana East	Navrongo	Municipal	1769	2017	"
10	Kassena Nankana West	Paga	District	2106	2017	"
11	Nabdam	Nangodi	District	2104	2017	"
12	Pusiga	Pusiga	District	2110	2017	"
13	Talensi	Tongo	District	2148	2017	"

Upper West Region						
No.	Assembly	Capital	Status	L.I.	Audited up to	Arrears
1	Daffiama-Bussie-Issa	Issa	District	2100	2017	Nil
2	Jirapa	Jirapa	District	1902	2017	"
3	Lambussie-Karni	Lambussie	District	1849	2017	"
4	Lawra	Lawra	District	2099	2017	"
5	Nadowli Kaleo	Nadowli	District	2101	2017	"
6	Nandom	Nandom	District	2102	2017	"
7	Sissala East	Tumu	District	1766	2017	"
8	Sissala West	Gowllu	District	1771	2017	"
9	Wa East	Fumsi	District	1800	2017	"
10	Wa	Wa	Municipal	1751	2017	"
11	Wa West	Wechau	District	1746	2017	"

Submission of annual financial statements

Volta Region						
1	Adaklu	Adaklu	District	2085	2017	Nil
2	Afadzeto South	Ve-Golokwati	District	2079	2017	"
3	Agortime-Ziope	Kpetoe	District	2080	2017	"
4	Akatsi North	Ave Dakpa	District	2082	2017	"
5	Akatsi South	Akatsi	District	2086	2017	"
6	Biakoye	Ahenkro	District	1887	2017	"
7	Central Tongu	Adidome	District	2077	2017	"
8	Ho	Ho	Municipal	2074	2017	"
9	Ho West	Dzolokpuita	District	2083	2017	"
10	Hohoe	Hohoe	Municipal	2072	2017	"
11	Jasikan	Jasikan	District	1901	2017	"
12	Kadjebi	Kadjebi	District	1465	2017	"
13	Keta	Keta	Municipal	1886	2017	"
14	Ketu North	Dzodze	District	1897	2017	"
15	Ketu South	Denu	Municipal	2073	2017	"
16	Kpando	Kpando	Municipal	1755	2017	"
17	Krachi East	Dambai	District	2084	2017	"
18	Krachi West	Kete Krachi	District	1843	2017	"
19	Krachi Ntsumuru	Chinderi	District	2078	2017	"
20	Nkwanta North	Kpassa	District	1846	2017	"
21	Nkwanta South	Nkwanta	District	2081	2017	"
22	North Dayi	Amfoega	District	1892	2017	"
23	North Tongu	Battor Dugame	District	2076	2017	"
24	South Dayi	Kpeve	District	1753	2017	"
25	South Tongu	Sogakope	District	1466	2017	"

Western Region						
1	Ahanta West	Agona Nkwanta	District	1395	2017	Nil
2	Amenfi Central	Manso Amenfi	District	1757	2017	"
3	Amenfi East	Wassa Akropong	District	2017	2017	"
4	Amenfi West	Asankragua	District	2014	2017	"
5	Aowin	Enchi	District	2013	2017	"
6	Bia East	Adabokrom	District	1387	2017	"
7	Bia West	Essam-Dabiso	District	2021	2017	"
8	Bibiani/Anhwiaso	Bibiani	District	1918	2017	"
9	Bodi	Bodi	District	1394	2017	"
10	Ellembele	Nkroful	District	2020	2017	"
11	Jomoro	Half Assini	District	2019	2017	"
12	Juaboso	Juaboso	District	1917	2017	"
13	Mpohor	Mpohor	District	1840	2017	"
14	Nzema East	Axim	Municipal	1884	2017	"
15	Prestea-Huni Valley	Bogoso	District	2015	2017	"
16	Sefwi Akontombra	Sefwi Akontombra	District	1928	2017	"
17	Sefwi Wiawso	Sefwi Wiawso	Municipal	1882	2017	"
18	Sekondi/Takoradi	Takoradi	Metro	2016	2017	"
19	Shama	Shama	District	1886	2017	"
20	Suaman	Enchi	District	2012	2017	"
21	Tarkwa-Nsuaem	Tarkwa	Municipal	2011	2017	"
22	Wassa East	Daboase	District	2018	2017	"

Total Income - 2015 to 2017

No.	Assembly	2015 (A)	2016 (B)	2017 (C)	C - B
Ashanti Region					
1	Adansi North	4,186,664.64	4,938,012.94	4,041,520.73	(896,492.21)
2	Adansi South	4,217,297.55	4,895,884.96	4,005,221.80	(890,663.16)
3	Afigya Kwabre	5,426,001.94	6,731,770.78	5,386,774.35	(1,344,996.43)
4	Ahafo Ano North	4,622,833.58	5,336,831.51	3,747,689.69	(1,589,141.82)
5	Ahafo Ano South	3,606,783.68	3,476,442.84	3,509,493.80	33,050.96
6	Amansie Central	4,143,633.79	5,096,769.98	3,318,599.74	(1,778,170.24)
7	Amansie West	4,921,661.14	4,791,988.21	3,705,482.34	(1,086,505.87)
8	Asante Akim Central	2,979,745.57	7,628,021.22	5,996,817.45	(1,631,203.77)
9	Asante Akim North	4,327,569.49	4,200,304.85	4,036,321.77	(163,983.08)
10	Asante Akim South	4,577,687.30	5,123,810.69	3,831,956.79	(1,291,853.90)
11	Asokore Mampong	5,399,542.91	8,694,199.27	7,275,943.59	(1,418,255.68)
12	Atwima Kwanwoma	3,325,675.80	4,427,070.55	3,398,914.25	(1,028,156.30)
13	Atwima Mponua	3,822,534.26	4,454,482.05	3,025,629.11	(1,428,852.94)
14	Atwima Nwabiagya	3,835,802.33	5,544,722.04	4,456,800.20	(1,087,921.84)
15	Bekwai	6,735,332.62	7,730,075.84	6,167,311.84	(1,562,764.00)
16	Bosome Freho	3,508,596.51	3,980,755.11	3,314,709.17	(666,045.94)
17	Bosomtwe	4,159,859.15	3,335,409.65	2,837,803.73	(497,605.92)
18	Ejisu Juaben	9,423,181.24	10,012,363.68	8,957,943.36	(1,054,420.32)
19	Ejura Sekyedumase	7,030,713.79	5,432,834.81	4,630,639.37	(802,195.44)
20	Kumasi Metro	53,807,301.06	71,143,145.63	71,717,132.91	573,987.28
21	Kwabre East	4,343,665.58	5,846,069.31	4,770,120.94	(1,075,948.37)
22	Mampong	6,089,916.48	6,029,400.00	6,484,759.38	455,359.38
23	Obuasi	8,028,267.27	9,552,995.74	10,489,435.82	936,440.08
24	Offinso North	4,913,242.57	5,195,954.14	5,133,098.26	(62,855.88)
25	Offinso South	5,043,284.28	6,512,688.73	3,902,847.31	(2,609,841.42)
26	Sekyere Afram Plains	3,636,009.55	4,131,041.50	2,532,431.86	(1,598,609.64)
27	Sekyere Central	4,899,815.88	3,820,134.46	3,721,458.41	(98,676.05)
28	Sekyere East	3,785,804.38	4,118,960.08	3,268,774.44	(850,185.64)
29	Sekyere Kumawu	3,253,839.25	3,893,153.09	3,302,731.52	(590,421.57)
30	Sekyere South	4,946,416.34	5,748,972.85	5,056,560.41	(692,412.44)
Total		192,998,679.93	231,824,266.51	206,024,924.34	(25,799,342.17)

Brong Ahafo					
1	Asunafo North	7,908,366.11	8,608,826.63	5,775,800.62	(2,833,026.01)
2	Asunafo South	4,839,761.36	5,066,564.92	3,658,920.55	(1,407,644.37)
3	Asutifi North	4,866,949.18	9,605,282.99	5,837,289.67	(3,767,993.32)
4	Asutifi South	4,578,925.09	5,266,428.61	2,999,423.74	(2,267,004.87)
5	Atebubu-Amanten	5,784,922.62	5,710,441.22	4,034,207.84	(1,676,233.38)
6	Banda	3,372,997.86	3,314,912.74		
7	Berekum	7,769,227.98	9,338,607.51	7,353,024.91	(1,985,582.60)
8	Dormaa Central	5,910,571.71	5,895,621.84	7,800,411.04	1,904,789.20
9	Dormaa East	3,984,317.33	4,047,699.62	3,465,280.23	(582,419.39)
10	Dormaa West	4,105,829.47	3,821,607.36	2,933,554.31	(888,053.05)
11	Jaman North	3,562,288.66	4,218,113.01	3,184,297.57	(1,033,815.44)
12	Jaman South	4,553,118.36	4,591,213.79	4,386,052.43	(205,161.36)
13	Kintampo	6,478,356.85	6,963,092.13	6,032,630.01	(930,462.12)
14	Kintampo South	5,006,110.41	4,653,913.18	3,214,971.25	(1,438,941.93)

Total Income - 2015 to 2017

No.	Assembly	2015 (A)	2016 (B)	2017 (C)	C - B
Brong Ahafo contd.					
15	Nkoranza North	4,248,164.11	4,726,544.81	2,971,054.81	(1,755,490.00)
16	Nkoranza South	5,606,931.20	7,565,873.14	4,999,869.37	(2,566,003.77)
17	Pru	6,198,950.72	5,963,702.09	3,738,433.08	(2,225,269.01)
18	Sene East	4,211,527.50	5,063,377.51	3,412,722.40	(1,650,655.11)
19	Sene West	4,444,884.55	4,511,004.99	3,623,655.82	(887,349.17)
20	Sunyani	8,304,208.58	9,926,757.46	9,032,380.53	(894,376.93)
21	Sunyani West	5,192,980.50	6,019,827.09	4,895,245.35	(1,124,581.74)
22	Tain	5,321,071.76	6,135,850.23	3,342,889.63	(2,792,960.60)
23	Tano North	3,727,938.96	4,952,960.73	4,699,964.25	(252,996.48)
24	Tano South	5,868,886.21	6,325,272.01	4,938,136.06	(1,387,135.95)
25	Techiman	10,357,789.48	11,309,609.38	6,629,941.16	(4,679,668.22)
26	Techiman North	3,457,505.94	5,212,046.34	3,367,370.53	(1,844,675.81)
27	Wenchi	6,322,415.04	6,682,857.91	7,413,420.47	730,562.56
Total		145,984,997.54	165,498,009.24	123,740,947.63	(41,757,061.61)

Central					
1	Abura/Asebu/Kwamankese	2,727,671.35	4,264,313.86	3,682,154.90	(582,158.96)
2	Agona East	4,513,479.89	4,675,233.57	3,239,875.29	(1,435,358.28)
3	Agona West	5,120,291.97	9,516,869.97	7,764,442.93	(1,752,427.04)
4	Ajumako-Enyan-Essiam	3,260,230.95	4,034,255.82	3,968,231.00	(66,024.82)
5	Asikuma Odoben Brakwa	4,814,831.41	5,405,617.29	3,773,574.85	(1,632,042.44)
6	Assin North	8,673,233.23	9,350,184.94	6,218,709.63	(3,131,475.31)
7	Assin South	5,993,961.12	4,909,511.12	3,296,458.95	(1,613,052.17)
8	Awutu Senya	5,314,866.46	5,780,571.44	4,018,030.13	(1,762,541.31)
9	Awutu Senya East	5,678,905.01	6,490,605.26	6,579,131.44	88,526.18
10	Cape Coast	7,692,742.82	9,132,402.73	8,044,605.90	(1,087,796.83)
11	Effutu	6,134,940.82	4,935,058.31	6,114,592.95	1,179,534.64
12	Ekumfi	3,352,582.79	3,701,660.78	2,385,000.05	(1,316,660.73)
13	Gomoa East	4,322,842.94	3,342,841.22	4,211,958.92	869,117.70
14	Gomoa West	4,288,755.51	5,163,449.83	3,659,821.92	(1,503,627.91)
15	Hemang Lower Denkyira	3,040,457.89	3,920,781.83	2,981,305.58	(939,476.25)
16	Komenda/Edina/Eguafo/Abirem	2,985,055.26	6,567,219.60	5,757,902.67	(809,316.93)
17	Mfantseman	3,802,849.88	6,672,088.83	7,277,388.56	605,299.73
18	Twifo Ati-Morkwa	3,765,574.26	4,522,769.67	3,678,362.65	(844,407.02)
19	Upper Denkyira East	5,251,975.70	7,683,280.74	4,660,866.23	(3,022,414.51)
20	Upper Denkyira West	5,910,760.22	5,282,906.62	3,773,566.81	(1,509,339.81)
Total		96,646,009.48	115,351,623.43	95,085,981.36	(20,265,642.07)

Eastern					
1	Akuapem North	4,605,693.11	6,708,376.31	5,460,054.31	(1,248,322.00)
2	Akuapem South	10,696,786.63	12,316,138.79	10,362,657.01	(1,953,481.78)
3	Akyemasa	4,811,266.48	4,522,071.00	2,791,359.94	(1,730,711.06)
4	Asuogyaman	4,327,180.56	4,788,387.70	3,564,581.40	(1,223,806.30)
5	Atiwa	5,461,297.32	5,906,098.16	4,696,586.68	(1,209,511.48)
6	Ayensuano	2,630,723.19	4,419,501.71	3,180,911.39	(1,238,590.32)

Total Income - 2015 to 2017

No.	Assembly	2015 (A)	2016 (B)	2017 (C)	C - B
Eastern					
7	Birim Central	6,337,763.61	10,063,465.73	7,023,544.81	(3,039,920.92)
8	Birim North	3,260,094.15	5,926,607.60	3,338,761.56	(2,587,846.04)
9	Birim South	3,541,281.56	5,952,719.18	3,533,603.84	(2,419,115.34)
10	Denkyembour	3,572,739.49	4,561,633.06	3,845,012.24	(716,620.82)
11	East Akim	6,791,558.51	7,635,703.77	6,352,826.43	(1,282,877.34)
12	Fanteakwa	4,606,989.67	6,010,137.55	3,947,078.69	(2,063,058.86)
13	Kwaebibirim	3,809,218.92	4,305,551.53	3,870,871.76	(434,679.77)
14	Kwahu Affram Plains North	3,592,863.67	3,703,658.60	3,531,241.56	(172,417.04)
15	Kwahu Affram Plains South	3,386,778.03	4,116,575.88	3,400,339.26	(716,236.62)
16	Kwahu East	4,223,334.59	3,993,449.24	2,385,501.78	(1,607,947.46)
17	Kwahu South	3,716,814.43	3,958,117.61	3,498,337.59	(459,780.02)
18	Kwahu West	5,234,782.16	6,580,387.67	6,183,258.12	(397,129.55)
19	Lower Manya Krobo	8,845,257.83	4,533,510.42	4,010,580.52	(522,929.90)
20	New Juaben	10,666,756.11	12,266,216.53	11,990,030.18	(276,186.35)
21	Nsawam/Adoagyiri	2,823,174.09	8,039,935.01	6,110,972.98	(1,928,962.03)
22	Suhum	3,669,306.77	5,824,375.53	4,686,644.03	(1,137,731.50)
23	Upper Manya Krobo	3,697,829.27	5,424,878.90	7,455,704.66	2,030,825.76
24	Upper West Akim	3,661,279.62	3,454,741.16	2,407,503.81	(1,047,237.35)
25	West Akim	9,503,101.86	6,537,806.27	10,518,162.73	3,980,356.46
26	Yilo Krobo	5,936,194.20	6,994,493.20	4,943,584.48	(2,050,908.72)
Total		133,410,065.83	158,544,538.11	133,089,711.76	(25,454,826.35)

Greater Accra					
1	Accra	89,746,372.23	89,014,365.09	94,318,669.17	5,304,304.08
2	Ada East	4,611,520.76	5,061,811.11	2,375,115.37	(2,686,695.74)
3	Ada West	3,882,015.06	4,674,568.36	3,314,012.53	(1,360,555.83)
4	Adenta	10,024,704.56	13,483,013.82	17,842,270.44	4,359,256.62
5	Ashaiman	10,330,504.04	14,046,743.91	13,776,790.89	(269,953.02)
6	Ga Central	7,974,626.67	9,880,134.17	12,056,713.92	2,176,579.75
7	Ga East	11,105,791.47	15,941,384.19	16,263,320.70	321,936.51
8	Ga South	15,336,082.55	14,152,772.90	15,566,211.20	1,413,438.30
9	Ga West	8,692,366.32	16,633,150.60	20,208,275.72	3,575,125.12
10	Kpone Katamanso	9,494,292.23	10,474,302.22	11,463,107.24	988,805.02
11	La Dade-Kotopon	11,627,961.38	14,252,417.21	15,155,477.24	903,060.03
12	La Nkwatanang Madina	6,678,661.56	10,805,213.11	13,246,132.48	2,440,919.37
13	Ledzokuku-Krowor	11,670,903.71	15,614,933.63	19,497,228.40	3,882,294.77
14	Ningo/Pramprom	4,975,565.20	5,141,580.77	6,325,353.45	1,183,772.68
15	Shai/Osudoku	4,866,781.58	6,301,843.89	7,276,521.29	974,677.40
16	Tema	34,303,950.97	44,605,316.40	46,530,333.69	1,925,017.29
Total		245,322,100.29	290,083,551.38	315,215,533.73	25,131,982.35

APPENDIX B

Total Income - 2015 to 2017

No.	Assembly	2015 (A)	2016 (B)	2017 (C)	C - B
Northern					
1	Bole	9,031,751.89	5,602,176.14	4,877,988.03	(724,188.11)
2	Bunkpurugu/Yunyoo	4,561,186.25	3,070,125.28	3,543,234.57	473,109.29
3	Central Gonja	5,610,940.86	6,631,542.14	6,039,749.43	(591,792.71)
4	Chereponi	4,755,073.86	4,247,452.45	4,080,805.82	(166,646.63)
5	East Gonja	6,961,079.69	7,253,814.86	5,966,413.47	(1,287,401.39)
6	East Mamprusi	6,726,383.79	8,314,677.60	4,487,085.31	(3,827,592.29)
7	Gushiegu	5,170,654.37	5,754,504.64	4,493,484.51	(1,261,020.13)
8	Karaga	3,622,505.16	4,835,714.30	4,554,946.43	(280,767.87)
9	Kpandai	5,107,193.09	5,435,744.74	4,602,127.84	(833,616.90)
10	Kumbungu	2,782,027.80	3,205,018.04	3,234,773.26	29,755.22
11	Mamprugu-Moagduri	1,184,691.35	3,800,537.93	2,424,136.36	(1,376,401.57)
12	Mion	3,645,681.26	4,532,339.06	3,487,015.32	(1,045,323.74)
13	Nanumba North	8,987,416.12	9,445,991.60	6,304,613.96	(3,141,377.64)
14	Nanumba South	6,575,594.15	6,098,702.93	4,347,918.60	(1,750,784.33)
15	North Gonja	4,421,488.80	4,144,929.57	2,885,051.07	(1,259,878.50)
16	Saboba	5,460,365.18	5,682,475.86	4,712,196.24	(970,279.62)
17	Sagnerigu	3,747,727.05	6,066,572.87	4,458,538.56	(1,608,034.31)
18	Savelugu/Nanton	6,702,400.31	7,004,964.66	5,438,776.94	(1,566,187.72)
19	Sawla/Tuna/Kalba	4,509,360.90	4,914,474.85	3,079,972.08	(1,834,502.77)
20	Tamale	17,023,482.09	20,127,137.95	14,159,694.71	(5,967,443.24)
21	Tatale Sanguli	3,065,297.23	3,972,361.19	2,569,148.94	(1,403,212.25)
22	Tolon	4,991,023.39	4,993,245.30	5,408,443.28	415,197.98
23	West Gonja	4,040,240.75	5,698,734.20	4,656,425.26	(1,042,308.94)
24	West Mamprusi	6,176,982.90	8,281,970.15	3,789,391.90	(4,492,578.25)
25	Yendi	6,312,497.42	7,880,262.74	3,629,884.58	(4,250,378.16)
26	Zabzugu	3,213,364.87	6,529,389.27	2,790,446.48	(3,738,942.79)
Total		144,386,410.53	163,524,860.32	120,022,262.95	(43,502,597.37)

Upper East					
1	Bawku	5,924,888.40	8,178,706.40	5,391,173.39	(2,787,533.01)
2	Bawku West	5,718,198.72	6,793,600.93	3,388,336.82	(3,405,264.11)
3	Binduri	4,467,572.19	4,510,886.99	2,197,561.67	(2,313,325.32)
4	Bolga	8,617,912.48	9,411,045.25	6,726,923.24	(2,684,122.01)
5	Bongo	4,959,791.06	7,255,555.13	4,068,027.24	(3,187,527.89)
6	Builsa North	3,806,753.74	3,793,707.70	2,586,927.85	(1,206,779.85)
7	Builsa South	2,606,082.90	3,219,297.88		
8	Garu Tempene	6,860,645.35	6,034,404.76	3,168,284.29	(2,866,120.47)
9	Kassena Nankana East	7,233,403.27	7,183,661.90	4,978,449.19	(2,205,212.71)
10	Kassena Nankana West	5,838,835.55	5,349,184.92	1,941,801.46	(3,407,383.46)
11	Nabdam	2,960,174.24	2,937,197.36	2,670,427.74	(266,769.62)
12	Pusiga	4,693,905.92	3,866,762.88	2,983,428.95	(883,333.93)
13	Talensi	4,391,207.02	4,122,616.15	1,852,111.82	(2,270,504.33)
Total		68,079,370.84	72,656,628.25	41,953,453.66	(30,703,174.59)

Total Income - 2015 to 2017

No.	Assembly	2015 (A)	2016 (B)	2017 (C)	C - B
Upper West					
1	Daffiama-Bussie-Issa	3,443,987.22	4,180,870.42	3,032,710.87	(1,148,159.55)
2	Jirapa	4,520,870.44	4,701,099.29	2,858,968.65	(1,842,130.64)
3	Lambussie-Karni	5,898,551.54	3,866,578.84	2,829,887.68	(1,036,691.16)
4	Lawra	4,446,498.32	3,584,511.14	2,646,457.38	(938,053.76)
5	Nadowli Kaleo	7,512,244.90	6,287,482.78	3,255,588.05	(3,031,894.73)
6	Nandom	4,131,437.76	3,440,462.42	2,715,613.22	(724,849.20)
7	Sissala East	6,305,211.98	5,558,610.88	3,850,064.42	(1,708,546.46)
8	Sissala West	4,431,928.85	4,917,856.78	2,904,773.94	(2,013,082.84)
9	Wa East	8,522,386.42	7,990,311.37	2,841,772.25	(5,148,539.12)
10	Wa	9,497,430.36	5,202,178.57	6,775,210.22	1,573,031.65
11	Wa West	9,923,686.22	5,450,233.56	3,026,361.80	(2,423,871.76)
Total		68,634,234.01	55,180,196.05	36,737,408.48	(18,442,787.57)

Volta					
1	Adaklu	3,421,942.43	4,222,687.64	2,781,933.67	(1,440,753.97)
2	Afadzeto South	3,069,859.40	4,008,567.72	3,400,144.30	(608,423.42)
3	Agortime-Ziope	3,212,365.20	3,099,533.01	3,307,969.22	208,436.21
4	Akatsi North	3,811,526.65	4,462,902.54	3,399,280.56	(1,063,621.98)
5	Akatsi South	3,736,305.47	5,331,677.03	3,590,904.00	(1,740,773.03)
6	Biakoye	3,507,420.83	4,159,648.95	2,165,231.38	(1,994,417.57)
7	Central Tongu	3,805,697.21	4,501,718.95	3,450,966.29	(1,050,752.66)
8	Ho	7,581,030.80	15,535,757.34	11,774,524.70	(3,761,232.64)
9	Ho West	3,526,245.46	3,814,639.46	3,156,911.54	(657,727.92)
10	Hohoe	6,807,140.49	9,652,162.15	5,741,894.10	(3,910,268.05)
11	Jasikan	3,418,810.45	3,831,914.15	3,217,974.90	(613,939.25)
12	Kadjebi	2,759,070.89	4,062,328.84	3,266,740.54	(795,588.30)
13	Keta	7,814,582.80	6,731,409.40	4,610,419.16	(2,120,990.24)
14	Ketu North	3,627,809.22	4,382,208.63	3,322,017.73	(1,060,190.90)
15	Ketu South	5,661,512.04	6,448,880.09	3,609,224.83	(2,839,655.26)
16	Kpando	3,167,425.64	3,773,854.28	3,627,538.41	(146,315.87)
17	Krachi East	3,401,202.12	4,880,560.32	3,557,456.64	(1,323,103.68)
18	Krachi West	3,661,686.03	3,539,972.94	2,843,986.57	(695,986.37)
19	Krachi Ntsumuru	2,912,320.15	3,306,966.73	2,602,509.22	(704,457.51)
20	Nkwanta North	3,546,056.07	3,571,021.18	2,197,952.68	(1,373,068.50)
21	Nkwanta South	4,590,875.75	4,204,999.45	3,324,470.91	(880,528.54)
22	North Dayi	3,093,219.91	3,339,067.65	1,733,250.64	(1,605,817.01)
23	North Tongu	3,970,808.92	5,087,163.53	3,312,354.18	(1,774,809.35)
24	South Dayi	3,555,696.08	3,312,619.74	3,124,819.77	(187,799.97)
25	South Tongu	4,281,873.98	3,865,134.26	2,238,572.76	(1,626,561.50)
Total		101,942,483.99	123,127,395.98	89,359,048.70	(33,768,347.28)

Total Income - 2015 to 2017

No.	Assembly	2015 (A)	2016 (B)	2017 (C)	C - B
Western					
1	Ahanta West	5,447,737.78	5,726,704.46	4,258,477.40	(1,468,227.06)
2	Amenfi Central	3,334,674.54	2,952,373.62	2,481,858.30	(470,515.32)
3	Amenfi East	1,311,326.93	4,890,658.89	4,341,527.81	(549,131.08)
4	Amenfi West	4,680,998.68	4,660,922.24	3,135,468.03	(1,525,454.21)
5	Aowin	3,966,301.10	4,255,680.90	3,180,699.23	(1,074,981.67)
6	Bia East	4,229,989.85	3,798,432.06	2,478,316.77	(1,320,115.29)
7	Bia West	3,815,170.84	3,816,021.17	2,842,096.65	(973,924.52)
8	Bibiani/Anhwiaso	5,238,372.41	6,250,181.44	5,412,444.10	(837,737.34)
9	Bodi	2,479,647.03	3,283,953.82	4,563,846.95	1,279,893.13
10	Ellembele	6,529,700.51	6,706,489.90	3,264,837.27	(3,441,652.63)
11	Jomoro	4,051,860.90	4,698,775.83	2,998,258.07	(1,700,517.76)
12	Juaboso	3,262,888.81	3,646,030.75	2,875,399.49	(770,631.26)
13	Mpohor	3,861,028.76	4,198,841.37	3,804,671.53	(394,169.84)
14	Nzema East	2,941,148.54	4,669,958.05	5,879,076.04	1,209,117.99
15	Prestea-Huni Valley	6,141,051.83	12,510,161.40	5,879,076.04	(6,631,085.36)
16	Sefwi Akontombra	3,392,508.20	3,185,014.35	2,583,264.36	(601,749.99)
17	Sefwi Wiawso	3,695,101.34	8,006,957.62	3,056,997.03	(4,949,960.59)
18	Sekondi/Takoradi	22,541,563.76	29,858,291.74	23,100,116.16	(6,758,175.58)
19	Shama	4,544,179.81	5,642,340.84	3,618,711.56	(2,023,629.28)
20	Suaman	3,077,493.15	3,471,623.44	2,613,582.28	(858,041.16)
21	Tarkwa-Nsuaem	10,230,922.82	15,807,532.69	12,505,880.45	(3,301,652.24)
22	Wassa East	5,812,599.60	5,480,474.10	2,592,357.75	(2,888,116.35)
Total		114,586,267.19	147,517,420.68	107,466,963.27	(40,050,457.41)

Summary

No.	Assembly	2015 (A)	2016 (B)	2017 (C)	C - B
1	Ashanti	192,998,679.93	231,824,266.51	206,024,924.34	(25,799,342.17)
2	Brong Ahafo	145,984,997.54	165,498,009.24	123,740,947.63	
3	Central	96,646,009.48	115,351,623.43	95,085,981.36	(20,265,642.07)
4	Eastern	133,410,065.83	158,544,538.11	133,089,711.76	(25,454,826.35)
5	Greater Accra	245,322,100.29	290,083,551.38	315,215,533.73	25,131,982.35
6	Northern	144,386,410.53	163,524,860.32	120,022,262.95	(43,502,597.37)
7	Upper East	68,079,370.84	72,656,628.25	41,953,453.66	
8	Upper West	68,634,234.01	55,180,196.05	36,737,408.48	(18,442,787.57)
9	Volta	101,942,483.99	123,127,395.98	89,359,048.70	(33,768,347.28)
10	Western	114,586,267.19	147,517,420.68	107,466,963.27	(40,050,457.41)
Total		1,311,990,619.63	1,523,308,489.95	1,268,696,235.88	

IGF Performance - 2015 to 2017

No.	Assembly	2015 (A)	2016 (B)	2017 (C)	C - B
Ashanti Region					
1	Adansi North	406,332.67	358,643.76	397,173.75	38,529.99
2	Adansi South	569,180.28	694,852.22	561,833.56	(133,018.66)
3	Afigya Kwabre	894,412.17	984,688.35	1,063,814.88	79,126.53
4	Ahafo Ano North	362,241.64	454,318.88	365,533.09	(88,785.79)
5	Ahafo Ano South	712,251.55	415,662.22	389,758.44	(25,903.78)
6	Amansie Central	537,770.18	510,216.93	373,204.95	(137,011.98)
7	Amansie West	1,284,115.08	996,147.44	1,196,565.09	200,417.65
8	Asante Akim Central	791,820.27	789,311.66	1,254,797.02	465,485.36
9	Asante Akim North	347,848.44	454,848.36	469,918.28	15,069.92
10	Asante Akim South	479,045.06	482,296.19	533,505.30	51,209.11
11	Asokore Mampong	811,598.50	2,707,487.77	928,266.53	(1,779,221.24)
12	Atwima Kwanwoma	513,039.64	616,956.10	585,996.00	(30,960.10)
13	Atwima Mponua	416,045.72	425,558.56	377,727.99	(47,830.57)
14	Atwima Nwabiagya	739,780.96	939,783.62	1,146,438.24	206,654.62
15	Bekwai	703,751.40	788,921.02	800,596.15	11,675.13
16	Bosome Freho	234,033.73	164,977.65	249,754.75	84,777.10
17	Bosomtwe	344,421.25	543,952.44	539,061.96	(4,890.48)
18	Ejisu Juaben	1,402,412.68	1,276,014.23	1,687,619.55	411,605.32
19	Ejura Sekyedumase	754,802.68	808,839.83	813,286.68	4,446.85
20	Kumasi Metro	24,207,201.20	29,377,276.70	35,292,656.16	5,915,379.46
21	Kwabre East	774,121.04	818,926.80	991,800.93	172,874.13
22	Mampong	606,164.24	758,734.09	1,299,745.73	541,011.64
23	Obuasi	2,765,840.40	3,202,314.81	2,940,382.70	(261,932.11)
24	Offinso North	457,073.42	331,673.88	574,869.12	243,195.24
25	Offinso	351,034.25	410,220.31	386,648.81	(23,571.50)
26	Sekyere Afram Plains	71,592.30	123,848.65	66,404.50	(57,444.15)
27	Sekyere Central	302,803.86	367,254.52	502,717.10	135,462.58
28	Sekyere East	350,519.00	442,694.68	373,452.38	(69,242.30)
29	Sekyere Kumawu	277,170.41	387,572.71	513,018.70	125,445.99
30	Sekyere South	685,316.28	796,727.65	674,928.00	(121,799.65)
Total		43,153,740.30	51,430,722.03	57,351,476.34	5,920,754.31

Brong Ahafo					
1	Asunafo North	944,167.10	1,078,446.94	1,112,118.55	33,671.61
2	Asunafo South	257,349.10	231,815.94	269,360.40	37,544.46
3	Asutifi North	1,580,329.90	4,893,825.95	2,203,915.93	(2,689,910.02)
4	Asutifi South	322,217.35	741,605.40	542,216.30	(199,389.10)
5	Atebubu-Amanten	854,459.81	678,195.28	996,237.30	318,042.02
6	Banda	364,586.15	258,215.41		
7	Berekum	749,801.38	840,002.63	687,200.28	(152,802.35)
8	Dormaa Central	467,901.29	1,235,294.74	565,545.24	(669,749.50)
9	Dormaa East	195,959.28	191,788.49	227,412.46	35,623.97
10	Dormaa West	154,352.97	105,245.87	148,255.48	43,009.61
11	Jaman North	281,691.00	261,636.20	443,336.00	181,699.80
12	Jaman South	258,125.11	285,132.80	320,360.06	35,227.26
13	Kintampo	745,102.10	759,833.01	671,414.85	(88,418.16)
14	Kintampo South	200,255.71	222,759.60	257,968.00	35,208.40

IGF Performance - 2015 to 2017

No.	Assembly	2015 (A)	2016 (B)	2017 (C)	C - B
Brong Ahafo					
15	Nkoranza North	149,275.04	138,329.00	228,156.06	89,827.06
16	Nkoranza South	339,197.56	330,408.05	415,559.65	85,151.60
17	Pru	364,911.70	398,265.34	515,396.70	117,131.36
18	Sene East	209,056.58	193,713.00	243,875.54	50,162.54
19	Sene West	347,239.01	295,562.94	357,304.48	61,741.54
20	Sunyani	1,312,505.24	1,668,770.63	1,811,376.30	142,605.67
21	Sunyani West	348,913.78	520,729.36	476,060.28	(44,669.08)
22	Tain	528,691.97	460,834.75	180,706.05	(280,128.70)
23	Tano North	237,035.66	1,202,274.39	1,014,651.27	(187,623.12)
24	Tano South	268,246.84	245,777.16	323,565.83	77,788.67
25	Techiman	2,003,104.65	2,508,932.02	1,964,186.50	(544,745.52)
26	Techiman North	137,183.01	174,579.37	249,437.00	74,857.63
27	Wenchi	459,087.28	511,700.22	599,020.75	87,320.53
Total		14,080,746.57	20,433,674.49	16,824,637.26	(3,609,037.23)

Central					
1	Abura/Asebu/Kwamankese	124,778.74	197,194.64	200,427.07	3,232.43
2	Agona East	236,889.55	235,211.98	253,422.39	18,210.41
3	Agona West	1,351,002.09	1,179,242.86	1,380,710.03	201,467.17
4	Ajumako-Enyan-Essiam	245,382.47	239,039.08	259,070.52	20,031.44
5	Asikuma Odoben Brakwa	278,900.01	251,251.10	290,580.90	39,329.80
6	Assin North	492,789.94	463,264.33	621,928.40	158,664.07
7	Assin South	167,255.95	152,662.23	183,575.48	30,913.25
8	Awutu Senya	412,449.99	501,260.86	394,586.11	(106,674.75)
9	Awutu Senya East	2,245,077.01	1,788,964.56	2,712,437.26	923,472.70
10	Cape Coast	1,621,067.08	1,933,421.15	1,841,234.05	(92,187.10)
11	Effutu	526,967.79	654,406.40	838,577.86	184,171.46
12	Ekumfi	70,781.60	55,508.80	173,336.50	117,827.70
13	Gomoa East	408,075.96	528,970.24	537,096.58	8,126.34
14	Gomoa West	337,226.97	320,094.25	401,271.96	81,177.71
15	Twifo Hemang Lower Denkyira	174,113.41	335,758.38	168,418.11	(167,340.27)
16	Komenda/Edina/Eguafo/Abirem	453,729.00	520,243.60	719,210.43	198,966.83
17	Mfantseman	1,034,531.12	948,558.25	1,514,258.77	565,700.52
18	Twifo Ati-Morkwa	387,923.60	427,288.50	583,796.23	156,507.73
19	Upper Denkyira East	614,982.68	611,233.28	408,499.70	(202,733.58)
20	Upper Denkyira West	873,173.90	1,035,351.37	758,868.83	(276,482.54)
Total		12,057,098.86	12,378,925.86	14,241,307.18	1,862,381.32

Eastern					
1	Akuapem North	728,367.30	802,326.94	1,056,874.56	254,547.62
2	Akuapem South	354,785.00	417,084.98	417,084.98	-
3	Akyemasa	184,755.93	225,832.86	312,263.97	86,431.11
4	Asuogyaman	575,533.63	537,765.64	679,896.56	142,130.92
5	Atiwa	500,413.97	700,851.62	759,914.12	59,062.50
6	Ayensuano	402,434.11	500,045.75	508,600.00	8,554.25
7	Birim Central	976,166.73	961,226.83	980,514.35	19,287.52
8	Birim North	587,178.35	2,313,891.76	1,522,853.09	(791,038.67)

IGF Performance - 2015 to 2017

No.	Assembly	2015 (A)	2016 (B)	2017 (C)	C - B
Eastern contd.					
9	Birim South	352,948.50	335,275.69	337,380.54	2,104.85
10	Denkyembour	208,230.42	365,537.91	975,009.35	609,471.44
11	East Akim	1,213,401.30	1,028,735.95	1,235,698.45	206,962.50
12	Fanteakwa	482,397.80	684,528.23	731,428.65	46,900.42
13	Kwaebibirim	486,651.11	597,022.37	980,783.34	383,760.97
14	Kwahu Afram Plains North	304,494.61	348,039.79	251,557.89	(96,481.90)
15	Kwahu Afram Plains South	418,000.92	329,818.68	449,654.56	119,835.88
16	Kwahu East	388,453.45	326,834.90	375,768.11	48,933.21
17	Kwahu South	278,141.47	340,432.94	399,190.90	58,757.96
18	Kwahu West	809,391.46	903,639.19	1,105,240.81	201,601.62
19	Lower Manya Krobo	761,041.69	762,737.10	634,423.30	(128,313.80)
20	New Juaben	3,525,315.52	4,346,143.77	4,971,328.15	625,184.38
21	Nsawam/Adoagyiri	965,299.23	1,017,588.17	1,349,315.58	331,727.41
22	Suhum/Krabo/Coaltar	751,625.19	954,809.39	968,459.98	13,650.59
23	Upper Manya Krobo	364,341.48	445,805.94	512,748.57	66,942.63
24	Upper West Akim	335,685.61	257,840.84	257,840.84	-
25	West Akim	677,780.66	574,392.45	935,870.70	361,478.25
26	Yilo Krobo	1,238,716.95	1,374,975.82	796,622.48	(578,353.34)
Total		17,871,552.39	21,453,185.51	23,506,323.83	2,053,138.32

No.	Assembly	2015 (A)	2016 (B)	2017 (C)	C - B
Greater Accra					
1	Accra	40,072,209.54	53,336,613.71	45,147,296.26	(8,189,317.45)
2	Ada East	440,257.81	447,411.02	542,998.75	95,587.73
3	Ada West	680,482.00	414,882.41	490,437.39	75,554.98
4	Adenta	4,661,319.00	5,405,618.07	6,226,769.44	821,151.37
5	Ashaiman	3,147,070.93	3,300,453.06	3,497,146.51	196,693.45
6	Ga Central	1,434,761.75	1,857,552.34	2,697,046.44	839,494.10
7	Ga East	3,436,790.14	4,084,818.48	4,322,787.94	237,969.46
8	Ga South	2,110,723.58	4,465,734.68	3,576,145.41	(889,589.27)
9	Ga West	4,527,192.92	5,642,564.33	5,680,023.67	37,459.34
10	Kpone Katamanso	3,646,817.65	4,311,296.76	6,248,552.02	1,937,255.26
11	La Dade-Kotopon	5,885,166.23	6,514,879.02	6,198,705.70	(316,173.32)
12	La Nkwatanang Madina	3,117,057.80	3,933,452.04	4,798,810.82	865,358.78
13	Ledzokuku-Krowor	4,306,966.45	8,962,066.29	5,801,840.64	(3,160,225.65)
14	Ningo/Prampram	2,054,749.18	2,526,506.75	2,348,650.40	(177,856.35)
15	Shai/Osudoku	2,041,406.96	2,453,379.20	3,650,485.93	1,197,106.73
16	Tema	19,752,424.48	23,887,435.88	27,515,669.24	3,628,233.36
Total		101,315,396.42	131,544,664.04	128,743,366.56	(2,801,297.48)

IGF Performance - 2015 to 2017

No.	Assembly	2015 (A)	2016 (B)	2017 (C)	C - B
Northern					
1	Bole	1,287,086.32	882,715.16	1,312,740.41	430,025.25
2	Bunkpurugu/Yunyoo	64,263.96	101,795.70	53,551.15	(48,244.55)
3	Central Gonja	773,252.03	736,369.15	817,427.39	81,058.24
4	Chereponi	97,670.35	379,972.77	59,942.10	(320,030.67)
5	East Gonja	138,379.79	162,515.76	107,128.49	(55,387.27)
6	East Mamprusi	98,909.49	68,526.89	103,977.55	35,450.66
7	Gushiegu	186,142.82	194,966.98	196,116.64	1,149.66
8	Karaga	61,228.30	94,128.66	97,392.53	3,263.87
9	Kpandai	69,568.42	117,499.04	57,409.70	(60,089.34)
10	Kumbungu	26,426.47	78,568.96	109,984.98	31,416.02
11	Mamprugu-Moagduri	16,913.00	92,746.76	131,765.00	39,018.24
12	Mion	68,630.78	74,449.63	81,391.77	6,942.14
13	Nanumba North	189,359.12	343,858.34	363,823.46	19,965.12
14	Nanumba South	101,262.00	113,909.34	98,269.55	(15,639.79)
15	North Gonja	102,206.92	93,822.70	139,878.55	46,055.85
16	Saboba	79,332.80	92,081.85	53,031.50	(39,050.35)
17	Sagnerigu	243,735.66	269,525.00	299,384.80	29,859.80
18	Savelugu/Nanton	261,249.99	217,966.47	332,104.04	114,137.57
19	Sawla/Tuna/Kalba	196,406.05	425,091.15	290,318.59	(134,772.56)
20	Tamale	2,666,355.18	1,459,412.45	1,608,986.90	149,574.45
21	Tatale Sanguli	61,286.00	82,352.85	50,555.20	(31,797.65)
22	Tolon	61,955.30	121,206.82	146,577.00	25,370.18
23	West Gonja	206,552.61	620,017.47	425,699.90	(194,317.57)
24	West Mamprusi	256,398.13	311,697.79	270,920.42	(40,777.37)
25	Yendi	818,991.81	1,168,489.79	571,498.06	(596,991.73)
26	Zabzugu	252,693.53	259,988.57	122,387.50	(137,601.07)
Total		8,386,256.83	8,563,676.05	7,902,263.18	(661,412.87)

Upper East					
1	Bawku	831,694.80	897,827.32	750,001.50	(147,825.82)
2	Bawku West	157,601.58	323,365.58	310,084.92	(13,280.66)
3	Binduri	43,351.30	34,618.86	51,980.91	17,362.05
4	Bolga	1,964,384.25	123,0638.7	1,248,743.85	18,105.15
5	Bongo	273,073.29	226,060.01	194,077.68	(31,982.33)
6	Builsa North	133,627.40	137,834.68	129,052.97	(8,781.71)
7	Builsa South	126,957.45	97,095.92		
8	Garu Tempene	274,725.78	138,913.28	405,041.41	266,128.13
9	Kassena Nankana East	1,095,018.05	918,366.64	340,420.61	(577,946.03)
10	Kassena Nankana West	281,526.50	259,536.85	297,442.29	37,905.44
11	Nabdam	56,545.10	56,272.16	62,480.73	6,208.57
12	Pusiga	203,654.98	240,852.60	296,291.11	55,438.51
13	Talensi	434,868.56	243,852.26	144,753.38	(99,098.88)
Total		5,877,029.04	4,805,234.86	4,230,371.36	(574,863.50)

IGF Performance - 2015 to 2017

No.	Assembly	2015 (A)	2016 (B)	2017 (C)	C - B
Upper West					
1	Daffiama-Bussie-Issa	108,054.92	121,978.30	167,886.00	45,907.70
2	Jirapa	136,517.83	141,671.75	147,838.25	6,166.50
3	Lambussie-Karni	88,255.00	239,054.61	137,907.45	(101,147.16)
4	Lawra	124,661.37	90,817.00	83,985.80	(6,831.20)
5	Nadowli Kaleo	123,642.06	180,608.05	76,870.54	(103,737.51)
6	Nandom	70,180.53	131,737.74	138,520.41	6,782.67
7	Sissala East	520,592.90	562,096.17	430,615.45	(131,480.72)
8	Sissala West	306,063.70	358,162.36	331,725.27	(26,437.09)
9	Wa East	432,413.87	477,922.40	349,207.41	(128,714.99)
10	Wa	875,658.11	679,416.53	829,535.00	150,118.47
11	Wa West	106,777.67	285,542.20	232,041.41	(53,500.79)
Total		2,892,817.96	3,269,007.11	2,926,132.99	(342,874.12)

Volta					
1	Adaklu	213,757.21	317,449.12	296,732.89	(20,716.23)
2	Afadzeto South	141,043.74	125,055.00	171,937.07	46,882.07
3	Agortime-Ziope	117,461.70	364,889.60	222,140.84	(142,748.76)
4	Akatsi North	87,929.74	134,519.31	109,627.00	(24,892.31)
5	Akatsi South	312,761.04	320,656.12	247,684.00	(72,972.12)
6	Biakoye	110,208.06	280,458.79	169,374.96	(111,083.83)
7	Central Tongu	175,256.80	188,786.70	274,642.88	85,856.18
8	Ho	1,582,092.98	1,610,817.28	2,038,828.47	428,011.19
9	Ho West	272,590.91	193,598.00	290,115.33	96,517.33
10	Hohoe	731,550.47	715,849.78	657,442.10	(58,407.68)
11	Jasikan	181,709.38	171,057.71	253,680.55	82,622.84
12	Kadjebi	133,005.27	278,115.89	3,266,740.54	2,988,624.65
13	Keta	406,791.15	445,393.02	471,784.40	26,391.38
14	Ketu North	265,564.30	301,968.70	386,917.40	84,948.70
15	Ketu South	672,215.10	858,102.24	858,557.01	454.77
16	Kpando	230,093.41	276,955.57	268,774.71	(8,180.86)
17	Krachi East	583,321.10	491,437.63	438,720.36	(52,717.27)
18	Krachi West	201,214.93	222,844.10	145,879.50	(76,964.60)
19	Krachi Ntsumuru	79,560.60	99,229.50	128,572.58	29,343.08
20	Nkwanta North	175,696.44	185,422.82	263,937.70	78,514.88
21	Nkwanta South	176,204.24	178,570.75	215,977.35	37,406.60
22	North Dayi	151,081.63	122,601.96	127,951.67	5,349.71
23	North Tongu	447,825.67	519,292.09	463,893.00	(55,399.09)
24	South Dayi	290,498.99	328,585.91	335,985.23	7,399.32
25	South Tongu	353,429.55	437,653.31	401,408.57	(36,244.74)
Total		8,092,864.41	9,169,310.90	12,507,306.11	3,337,995.21

IGF Performance - 2015 to 2017

No.	Assembly	2015 (A)	2016 (B)	2017 (C)	C - B
Western					
1	Ahanta West	883,439.47	1,277,442.33	1,200,459.94	(76,982.39)
2	Amenfi Central	265,256.34	290,492.58	285,445.73	(5,046.85)
3	Amenfi East	1,311,326.93	1,534,658.18	902,498.84	(632,159.34)
4	Amenfi West	232,214.59	293,892.18	335,557.29	41,665.11
5	Aowin	670,264.14	601,835.65	704,722.98	102,887.33
6	Bia East	208,194.42	210,661.06	306,529.96	95,868.90
7	Bia West	171,229.18	165,911.45	344,216.80	178,305.35
8	Bibiani/Anhwiaso	1,714,093.43	3,344,732.61	1,933,354.98	(1,411,377.63)
9	Bodi	106,747.75	125,999.02	119,649.13	(6,349.89)
10	Ellembele	1,043,679.50	2,388,075.75	2,015,997.70	(372,078.05)
11	Jomoro	896,839.19	666,404.47	455,481.34	(210,923.13)
12	Juaboso	309,408.00	401,835.67	394,341.13	(7,494.54)
13	Mpohor	238,197.02	463,601.00	262,486.38	(201,114.62)
14	Nzema East	272,161.76	263,654.81	314,412.81	50,758.00
15	Prestea-Huni Valley	1,010,604.66	8,455,959.14	3,330,421.38	(5,125,537.76)
16	Sefwi Akontombra	660,420.52	217,866.20	204,084.88	(13,781.32)
17	Sefwi Wiawso	884,822.23	2,403,812.25	1,015,261.33	(1,388,550.92)
18	Sekondi/Takoradi	5,960,776.37	7,391,273.49	8,233,601.23	842,327.74
19	Shama	338,455.73	543,744.26	673,901.70	130,157.44
20	Suaman	140,534.00	124,349.10	94,698.96	(29,650.14)
21	Tarkwa-Nsuaem	3,365,405.77	8,434,556.01	5,720,072.21	(2,714,483.80)
22	Wassa East	823,611.35	1,169,927.79	833,310.09	(336,617.70)
Total		21,507,682.35	40,770,685.00	29,680,506.79	(11,090,178.21)

Summary

No.	Assembly	2015 (A)	2016 (B)	2017 (C)	C - B
1	Ashanti	43,153,740.30	51,430,722.03	57,351,476.34	5,920,754.31
2	Brong Ahafo	14,080,746.57	20,433,674.49	16,824,637.26	(3,609,037.23)
3	Central	12,057,098.86	12,378,925.86	14,241,307.18	1,862,381.32
4	Eastern	17,871,552.39	21,453,185.51	23,506,323.83	2,053,138.32
5	Greater Accra	101,315,396.42	131,544,664.04	128,743,366.56	(2,801,297.48)
6	Northern	8,386,256.83	8,563,676.05	7,902,263.18	(661,412.87)
7	Upper East	5,877,029.04	4,805,234.86	4,230,371.36	(574,863.50)
8	Upper West	2,892,817.96	3,269,007.11	2,926,132.99	(342,874.12)
9	Volta	8,092,864.41	9,169,310.90	12,507,306.11	3,337,995.21
10	Western	21,507,682.35	40,770,685.00	29,680,506.79	(11,090,178.21)
Total		235,235,185.13	303,819,085.85	297,913,691.60	(5,905,394.25)

Operational Results - 2017

No.	Assembly	Income (A)	Expenditure (B)	Surplus/(Deficit) (C=A-B)
Ashanti Region				
1	Adansi North	4,041,520.73	3,045,162.74	996,357.99
2	Adansi South	4,005,221.80	3,721,820.98	283,400.82
3	Afigya Kwabre	5,386,774.35	1,086,029.87	4,300,744.48
4	Ahafo Ano North	3,747,689.69	3,971,626.25	(223,936.56)
5	Ahafo Ano South	3,509,493.80	3,810,157.89	(300,664.09)
6	Amansie Central	3,318,599.74	373,204.95	2,945,394.79
7	Amansie West	3,705,482.34	2,880,588.99	824,893.35
8	Asante Akim Central	5,996,817.45	6,544,909.28	(548,091.83)
9	Asante Akim North	4,036,321.77	4,056,544.91	(20,223.14)
10	Asante Akim South	3,831,956.79	3,583,270.68	248,686.11
11	Asokore Mampong	7,275,943.59	7,621,055.27	(345,111.68)
12	Atwima Kwanwoma	3,398,914.25	586,469.98	2,812,444.27
13	Atwima Mponua	3,025,629.11	360,454.22	2,665,174.89
14	Atwima Nwabiagya	4,456,800.20	1,256,135.55	3,200,664.65
15	Bekwai	6,167,311.84	6,237,276.11	(69,964.27)
16	Bosome Freho	3,314,709.17	3,366,576.60	(51,867.43)
17	Bosomtwe	2,837,803.73	1,995,406.87	842,396.86
18	Ejisu Juaben	8,957,943.36	8,755,890.21	202,053.15
19	Ejura Sekyedumase	4,630,639.37	4,575,311.96	55,327.41
20	Kumasi Metro	71,717,132.91	76,069,592.28	(4,352,459.37)
21	Kwabre East	4,770,120.94	993,616.14	3,776,504.80
22	Mampong	6,484,759.38	6,591,034.86	(106,275.48)
23	Obuasi	10,489,435.82	9,270,753.70	1,218,682.12
24	Offinso North	5,133,098.26	404,635.75	4,728,462.51
25	Offinso South	3,902,847.31	392,593.19	3,510,254.12
26	Sekyere Afram Plains	2,532,431.86	2,505,725.64	26,706.22
27	Sekyere Central	3,721,458.41	3,769,301.16	(47,842.75)
28	Sekyere East	3,268,774.44	3,349,522.01	(80,747.57)
29	Sekyere Kumawu	3,302,731.52	3,420,681.33	(117,949.81)
30	Sekyere South	5,056,560.41	676,956.36	4,379,604.05
	Total	206,024,924.34	175,272,305.73	30,752,618.61

Brong Ahafo				
1	Asunafo North	5,775,800.62	5,610,908.43	164,892.19
2	Asunafo South	3,658,920.55	3,625,625.51	33,295.04
3	Asutifi North	5,837,289.67	7,536,956.52	(1,699,666.85)
4	Asutifi South	2,999,423.74	2,917,273.28	82,150.46
5	Atebubu-Amanten	4,034,207.84	4,164,825.99	(130,618.15)
6	Banda			
7	Berekum	7,353,024.91	6,542,159.87	810,865.04
8	Dormaa Central	7,800,411.04	7,772,313.20	28,097.84
9	Dormaa East	3,465,280.23	3,272,015.04	193,265.19
10	Dormaa West	2,933,554.31	2,973,449.05	(39,894.74)
11	Jaman North	3,184,297.57	3,010,679.48	173,618.09
12	Jaman South	4,386,052.43	4,476,139.95	(90,087.52)
13	Kintampo	6,032,630.01	5,348,725.50	683,904.51
14	Kintampo South	3,214,971.25	3,796,661.98	(581,690.73)

Operational Results - 2017

No.	Assembly	Income (A)	Expenditure (B)	Surplus/(Deficit) (C=A-B)
Brong Ahafo contd.				
15	Nkoranza North	2,971,054.81	3,077,018.52	(105,963.71)
16	Nkoranza South	4,999,869.37	4,646,123.40	353,745.97
17	Pru	3,738,433.08	3,627,465.14	110,967.94
18	Sene East	3,412,722.40	3,215,985.69	196,736.71
19	Sene West	3,623,655.82	3,899,907.31	(276,251.49)
20	Sunyani	9,032,380.53	7,784,660.38	1,247,720.15
21	Sunyani West	4,895,245.35	4,635,066.83	260,178.52
22	Tain	3,342,889.63	3,449,703.37	(106,813.74)
23	Tano North	4,699,964.25	4,473,324.31	226,639.94
24	Tano South	4,938,136.06	4,891,646.59	46,489.47
25	Techiman	6,629,941.16	7,480,146.56	(850,205.40)
26	Techiman North	3,367,370.53	2,963,212.54	404,157.99
27	Wenchi	7,413,420.47	7,173,775.68	239,644.79
Total		123,740,947.63	122,365,770.12	1,375,177.51

Central				
1	Abura/Asebu/Kwamankese	3,682,154.90	3,850,456.50	(168,301.60)
2	Agona East	3,239,875.29	2,914,919.82	324,955.47
3	Agona West	7,764,442.93	8,084,534.92	(320,091.99)
4	Ajumako-Enyan-Essiam	3,968,231.00	3,796,540.50	171,690.50
5	Asikuma Odoben Brakwa	3,773,574.85	3,593,880.37	179,694.48
6	Assin North	6,218,709.63	7,538,972.73	(1,320,263.10)
7	Assin South	3,296,458.95	3,508,432.06	(211,973.11)
8	Awutu Senya	4,018,030.13	3,926,710.55	91,319.58
9	Awutu Senya East	6,579,131.44	6,488,568.85	90,562.59
10	Cape Coast	8,044,605.90	8,978,641.26	(934,035.36)
11	Effutu	6,114,592.95	6,027,951.76	86,641.19
12	Ekumfi	2,385,000.05	2,214,861.91	170,138.14
13	Gomoa East	4,211,958.92	4,038,958.82	173,000.10
14	Gomoa West	3,659,821.92	3,705,587.07	(45,765.15)
15	Twifo Hemang Lower Denkyira	2,981,305.58	2,095,734.26	885,571.32
16	Komenda/Edina/Eguafo/Abirem	5,757,902.67	5,708,518.83	49,383.84
17	Mfantseman	7,277,388.56	7,193,415.58	83,972.98
18	Twifo Ati-Morkwa	3,678,362.65	3,585,474.50	92,888.15
19	Upper Denkyira East	4,660,866.23	4,689,692.78	(28,826.55)
20	Upper Denkyira West	3,773,566.81	2,605,773.86	1,167,792.95
Total		95,085,981.36	94,547,626.93	538,354.43

Eastern				
1	Akuapem North	5,460,054.31	5,017,938.49	442,115.82
2	Akuapem South	10,362,657.01	9,900,529.81	462,127.20
3	Akyemasa	2,791,359.94	2,629,503.20	161,856.74
4	Asuogyaman	3,564,581.40	3,450,640.85	113,940.55
5	Atiwa	4,696,586.68	4,381,191.91	315,394.77
6	Ayensuano	3,180,911.39	3,002,406.18	178,505.21
7	Birim Central	7,023,544.81	7,821,551.16	(798,006.35)
8	Birim North	3,338,761.56	3,374,442.96	(35,681.40)

Operational Results - 2017

No.	Assembly	Income (A)	Expenditure (B)	Surplus/(Deficit) (C=A-B)
Eastern contd.				
9	Birim South	3,533,603.84	3,585,603.84	(52,000.00)
10	Denkyembour	3,845,012.24	3,500,981.78	344,030.46
11	East Akim	6,352,826.43	5,555,455.39	797,371.04
12	Fanteakwa	3,947,078.69	3,773,541.27	173,537.42
13	Kwaebibirim	3,870,871.76	3,664,665.18	206,206.58
14	Kwahu Afram Plains North	3,531,241.56	3,457,444.30	73,797.26
15	Kwahu Afram Plains South	3,400,339.26	2,355,235.58	1,045,103.68
16	Kwahu East	2,385,501.78	3,431,652.57	(1,046,150.79)
17	Kwahu South	3,498,337.59	3,373,858.22	124,479.37
18	Kwahu West	6,183,258.12	6,068,374.90	114,883.22
19	Lower Manya Krobo	4,010,580.52	4,021,834.45	(11,253.93)
20	New Juaben	11,990,030.18	11,331,207.26	658,822.92
21	Nsawam/Adoagyiri	6,110,972.98	5,981,390.62	129,582.36
22	Suhum	4,686,644.03	4,480,393.13	206,250.90
23	Upper Manya Krobo	7,455,704.66	7,233,854.00	221,850.66
24	Upper West Akim	2,407,503.81	2,387,117.12	20,386.69
25	West Akim	10,518,162.73	10,242,776.90	275,385.83
26	Yilo Krobo	4,943,584.48	4,684,086.51	259,497.97
Total		133,089,711.76	128,707,677.58	4,382,034.18

Greater Accra				
No.	Assembly			
1	Accra	94,318,669.17	96,760,139.04	(2,441,469.87)
2	Ada East	2,375,115.37	1,979,113.47	396,001.90
3	Ada West	3,314,012.53	3,526,491.30	(212,478.77)
4	Adenta	17,842,270.44	17,165,822.40	676,448.04
5	Ashaiman	13,776,790.89	14,518,800.42	(742,009.53)
6	Ga Central	12,056,713.92	10,601,839.62	1,454,874.30
7	Ga East	16,263,320.70	17,370,020.73	(1,106,700.03)
8	Ga South	15,566,211.20	15,786,386.57	(220,175.37)
9	Ga West	20,208,275.72	19,444,279.93	763,995.79
10	Kpone Katamanso	11,463,107.24	11,406,116.92	56,990.32
11	La Dade-Kotopon	15,155,477.24	15,150,053.41	5,423.83
12	La Nkwatanang Madina	13,246,132.48	13,031,718.09	214,414.39
13	Ledzokuku-Krowor	19,497,228.40	19,128,542.26	368,686.14
14	Ningo/Prampam	6,325,353.45	5,785,387.65	539,965.80
15	Shai/Osudoku	7,276,521.29	6,766,915.26	509,606.03
16	Tema	46,530,333.69	43,214,451.92	3,315,881.77
Total		315,215,533.73	311,636,078.99	3,579,454.74

Operational Results - 2017

No.	Assembly	Income (A)	Expenditure (B)	Surplus/(Deficit) (C=A-B)
Northern				
1	Bole	4,877,988.03	2,607,554.64	2,270,433.39
2	Bunkpurugu/Yunyoo	3,543,234.57	3,313,705.74	229,528.83
3	Central Gonja	6,039,749.43	4,287,343.54	1,752,405.89
4	Chereponi	4,080,805.82	2,697,967.56	1,382,838.26
5	East Gonja	5,966,413.47	5,498,839.37	467,574.10
6	East Mamprusi	4,487,085.31	3,627,848.94	859,236.37
7	Gushiegu	4,493,484.51	4,120,590.24	372,894.27
8	Karaga	4,554,946.43	2,682,322.47	1,872,623.96
9	Kpandai	4,602,127.84	4,438,720.11	163,407.73
10	Kumbungu	3,234,773.26	2,447,412.36	787,360.90
11	Mamprugu-Moagduri	2,424,136.36	2,262,836.34	161,300.02
12	Mion	3,487,015.32	2,647,903.46	839,111.86
13	Nanumba North	6,304,613.96	6,290,236.78	14,377.18
14	Nanumba South	4,347,918.60	4,496,714.31	(148,795.71)
15	North Gonja	2,885,051.07	1,843,491.34	1,041,559.73
16	Saboba	4,712,196.24	3,776,364.47	935,831.77
17	Sagnerigu	4,458,538.56	3,806,644.09	651,894.47
18	Savelugu/Nanton	5,438,776.94	4,627,218.31	811,558.63
19	Sawla/Tuna/Kalba	3,079,972.08	2,183,558.90	896,413.18
20	Tamale	14,159,694.71	14,434,912.61	(275,217.90)
21	Tatale Sanguli	2,569,148.94	2,226,181.42	342,967.52
22	Tolon	5,408,443.28	5,315,031.83	93,411.45
23	West Gonja	4,656,425.26	5,109,531.81	(453,106.55)
24	West Mamprusi	3,789,391.90	3,287,997.98	501,393.92
25	Yendi	3,629,884.58	2,479,500.05	1,150,384.53
26	Zabzugu	2,790,446.48	2,059,974.82	730,471.66
Total		120,022,262.95	102,570,403.49	17,451,859.46

Upper East				
1	Bawku	5,391,173.39	5,214,111.22	177,062.17
2	Bawku West	3,388,336.82	3,490,151.29	(101,814.47)
3	Binduri	2,197,561.67	2,067,002.75	130,558.92
4	Bolga	6,726,923.24	7,773,389.31	(1,046,466.07)
5	Bongo	4,068,027.24	3,562,497.73	505,529.51
6	Builsa North	2,586,927.85	2,454,864.66	132,063.19
7	Builsa South			
8	Garu Tempene	3,168,284.29	4,121,178.76	(952,894.47)
9	Kassena Nankana East	4,978,449.19	5,001,826.52	(23,377.33)
10	Kassena Nankana West	1,941,801.46	2,274,098.50	(332,297.04)
11	Nabdam	2,670,427.74	2,570,502.16	99,925.58
12	Pusiga	2,983,428.95	2,559,726.41	423,702.54
13	Talensi	1,852,111.82	1,566,010.22	286,101.60
Total		41,953,453.66	42,655,359.53	(701,905.87)

Operational Results - 2017

No.	Assembly	Income (A)	Expenditure (B)	Surplus/(Deficit) (C=A-B)
Upper West				
1	Daffiama-Bussie-Issa	3,032,710.87	2,999,302.88	33,407.99
2	Jirapa	2,858,968.65	2,774,553.85	84,414.80
3	Lambussie-Karni	2,829,887.68	3,249,137.13	(419,249.45)
4	Lawra	2,646,457.38	2,757,915.40	(111,458.02)
5	Nadowli Kaleo	3,255,588.05	3,303,047.72	(47,459.67)
6	Nandom	2,715,613.22	2,406,476.34	309,136.88
7	Sissala East	3,850,064.42	3,724,127.03	125,937.39
8	Sissala West	2,904,773.94	2,862,624.22	42,149.72
9	Wa East	2,841,772.25	2,714,304.26	127,467.99
10	Wa	6,775,210.22	6,918,105.23	(142,895.01)
11	Wa West	3,026,361.80	3,666,200.21	(639,838.41)
Total		36,737,408.48	37,375,794.27	(638,385.79)

Volta				
1	Adaklu	2,781,933.67	2,316,346.10	465,587.57
2	Afadzeto South	3,400,144.30	3,587,939.96	(187,795.66)
3	Agortime-Ziope	3,307,969.22	3,161,526.07	146,443.15
4	Akatsi North	3,399,280.56	3,300,144.33	99,136.23
5	Akatsi South	3,590,904.00	3,329,917.00	260,987.00
6	Biakoye	2,165,231.38	2,084,539.26	80,692.12
7	Central Tongu	3,450,966.29	3,180,739.42	270,226.87
8	Ho	11,774,524.70	9,694,555.63	2,079,969.07
9	Ho West	3,156,911.54	2,761,521.37	395,390.17
10	Hohoe	5,741,894.10	6,320,717.55	(578,823.45)
11	Jasikan	3,217,974.90	3,309,035.95	(91,061.05)
12	Kadjebi	3,266,740.54	3,235,444.57	31,295.97
13	Keta	4,610,419.16	2,085,508.80	2,524,910.36
14	Ketu North	3,322,017.73	2,949,915.99	372,101.74
15	Ketu South	3,609,224.83	2,998,520.27	610,704.56
16	Kpando	3,627,538.41	4,102,935.35	(475,396.94)
17	Krachi East	3,557,456.64	3,775,561.50	(218,104.86)
18	Krachi West	2,843,986.57	2,520,608.26	323,378.31
19	Krachi Ntsumuru	2,602,509.22	2,675,057.74	(72,548.52)
20	Nkwanta North	2,197,952.68	2,452,879.06	(254,926.38)
21	Nkwanta South	3,324,470.91	3,024,732.50	299,738.41
22	North Dayi	1,733,250.64	1,651,415.75	81,834.89
23	North Tongu	3,312,354.18	3,200,720.31	111,633.87
24	South Dayi	3,124,819.77	2,828,996.19	295,823.58
25	South Tongu	2,238,572.76	2,057,234.45	181,338.31
Total		89,359,048.70	82,606,513.38	6,752,535.32

Operational Results - 2017

No.	Assembly	Income (A)	Expenditure (B)	Surplus/(Deficit) (C=A-B)
Western				
1	Ahanta West	4,258,477.40	4,472,671.13	(214,193.73)
2	Amenfi Central	2,481,858.30	2,271,529.70	210,328.60
3	Amenfi East	4,341,527.81	3,550,954.81	790,573.00
4	Amenfi West	3,135,468.03	3,267,557.99	(132,089.96)
5	Aowin	3,180,699.23	2,402,150.13	778,549.10
6	Bia East	2,478,316.77	1,954,569.90	523,746.87
7	Bia West	2,842,096.65	2,597,726.71	244,369.94
8	Bibiani/Anhwiaso	5,412,444.10	4,639,021.64	773,422.46
9	Bodi	4,563,846.95	5,137,933.00	(574,086.05)
10	Ellembele	3,264,837.27	2,242,224.09	1,022,613.18
11	Jomoro	2,998,258.07	3,026,681.65	(28,423.58)
12	Juaboso	2,875,399.49	2,972,112.87	(96,713.38)
13	Mpohor	3,804,671.53	1,552,216.58	2,252,454.95
14	Nzema East	5,879,076.04	5,378,225.04	500,851.00
15	Prestea-Huni Valley	5,879,076.04	5,378,225.04	500,851.00
16	Sefwi Akontombra	2,583,264.36	2,464,727.96	118,536.40
17	Sefwi Wiawso	3,056,997.03	2,204,288.67	852,708.36
18	Sekondi/Takoradi	23,100,116.16	17,767,331.80	5,332,784.36
19	Shama	3,618,711.56	3,104,310.98	514,400.58
20	Suaman	2,613,582.28	2,104,741.62	508,840.66
21	Tarkwa-Nsuaem	12,505,880.45	13,562,198.10	(1,056,317.65)
22	Wassa East	2,592,357.75	2,332,922.87	259,434.88
Total		107,466,963.27	94,384,322.28	13,082,640.99

Summary

No.	Assembly	Income (A)	Expenditure (B)	Surplus/(Deficit) (C=A-B)
1	Ashanti	206,024,924.34	175,272,305.73	30,752,618.61
2	Brong Ahafo	123,740,947.63	123,740,947.63	123,740,947.63
3	Central	95,085,981.36	94,547,626.93	538,354.43
4	Eastern	133,089,711.76	128,707,677.58	4,382,034.18
5	Greater Accra	315,215,533.73	311,636,078.99	3,579,454.74
6	Northern	120,022,262.95	102,570,403.49	17,451,859.46
7	Upper East	41,953,453.66	42,655,359.53	(701,905.87)
8	Upper West	36,737,408.48	37,375,794.27	(638,385.79)
9	Volta	89,359,048.70	82,606,513.38	6,752,535.32
10	Western	107,466,963.27	94,384,322.28	13,082,640.99
Total		1,268,696,235.88	1,193,497,029.81	198,940,153.70

Assets and Liabilities - 2015 to 2017

Ashanti Region								
No.	Assembly	Year	Cash/ Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Total Assets (GH¢)	Total Liabilities (GH¢)	Assets Less Liabilities (GH¢)
1	Adansi North	2015	1,161,543.31	-	2,685.00	1,164,228.31	12,098.81	1,152,129.50
		2016	806,027.49	-	2,385.00	808,412.49	12,098.81	796,313.68
		2017	342,278.58	-	2,385.00	344,663.58	12,098.80	332,564.78
2	Adansi South	2015	764,947.90	-	2,685.00	767,632.90	12,098.81	755,534.09
		2016	29,324.40	-	744.00	30,068.40	-	30,068.40
		2017	312,725.22	-	744.00	313,469.22	-	313,469.22
3	Afigya Kwabre	2015	1,232,877.46	-	37,543.00	1,270,420.46	3,950.40	1,266,470.06
		2016	584,382.29	-	7,685.00	592,067.29	144,906.84	447,160.45
		2017	529,893.23	-	6,195.00	536,088.23	3,578.49	532,509.74
4	Ahafo Ano North	2015	672,313.47	8,200.00	10,500.00	691,013.47	190.00	690,823.47
		2016	8,200.00	273,462.22	-	281,662.22	190.00	281,472.22
		2017	153,973.79	1,248,029.53	-	1,402,003.32	327,416.49	1,074,586.83
5	Ahafo Ano South	2015	885,799.39	38,000.00	2,110.00	925,909.39	-	925,909.39
		2016	38,000.00	885,799.39	2,110.00	925,909.39	-	925,909.39
		2017	468,771.04	38,000.00	5,210.00	511,981.04	50,341.26	461,639.78
6	Amansie Central	2015	547,308.44	-	11,250.00	558,558.44	31,625.56	526,932.88
		2016	-	138,223.23	1,250.00	139,473.23	2,928.50	136,544.73
		2017	355,535.05	-	1,250.00	356,785.05	11,553.87	345,231.18
7	Amansie west	2015	768,971.32	-	18,651.10	787,622.42	18,000.00	769,622.42
		2016	-	337,236.80	18,151.10	355,387.90	18,000.00	337,387.90
		2017	1,161,280.15	-	19,001.10	1,180,281.25	18,000.00	1,162,281.25
8	Asante Akim Central	2015	735,379.25	61,314.45	750.00	797,443.70	4,433.88	793,009.82
		2016	-	1,073,964.62	950.00	1,074,914.62	-	1,074,914.62
		2017	487,133.02	61,314.45	1,750.00	550,197.47	-	550,197.47
9	Asante Akim North	2015	576,059.58	-	-	576,059.58	1,144.95	574,914.63
		2016	-	199,585.63	-	199,585.63	-	199,585.63
		2017	179,362.49	-	-	179,362.49	-	179,362.49
10	Asante Akim South	2015	781,791.63	23,600.00	41,390.88	846,782.51	4,545.36	842,237.15
		2016	-	106,437.61	41,080.88	147,518.49	4,653.28	142,865.21
		2017	299,881.59	23,600.00	41,080.88	364,562.47	4,545.36	360,017.11
11	Asokore Mampong	2015	625,992.72	-	1,550.00	627,542.72	19,227.11	608,315.61
		2016	-	1,177,690.32	1,350.00	1,179,040.32	19,227.11	1,159,813.21
		2017	836,451.47	-	-	836,451.47	-	836,451.47
12	Atwima Kwanwoma	2015	579,901.28	-	1,785.00	581,686.28	2,000.00	579,686.28
		2016	-	383,535.44	1,785.00	385,320.44	2,000.00	383,320.44
		2017	357,731.83	-	1,785.00	359,516.83	2,000.00	357,516.83
13	Atwima Mponua	2015	632,987.98	-	16,055.00	649,042.98	21,813.96	627,229.02
		2016	-	108,952.72	37,865.23	146,817.95	112,550.66	34,267.29
		2017	189,866.06	-	17,001.23	206,867.29	72,709.53	134,157.76
14	Atwima Nwabiagya	2015	368,695.56	-	11,136.00	379,831.56	28,050.88	351,780.68
		2016	24,221.00	245,767.74	10,867.00	280,855.74	28,050.88	252,804.86
		2017	475,072.34	24,221.00	12,642.00	511,935.34	59,675.46	452,259.88
15	Bekwai	2015	761,487.64	80,950.74	909.01	843,347.39	12,285.38	831,062.01
		2016	500.00	578,049.66	81,359.75	659,909.41	12,285.38	647,624.03
		2017	508,085.39	500.00	81,359.75	589,945.14	12,285.38	577,659.76
16	Bosome Freho	2015	652,931.20	-	-	652,931.20	411.21	652,519.99
		2016	-	237,219.06	-	237,219.06	-	237,219.06
		2017	185,686.06	-	-	185,686.06	334.43	185,351.63
17	Bosomtwe	2015	750,400.99	117,500.00	-	867,900.99	34.65	867,866.34
		2016	-	300,934.98	117,500.00	418,434.98	34.65	418,400.33
		2017	766,919.24	-	-	766,919.24	34.64	766,884.60
18	Ejisu - Juaben	2015	867,216.68	-	-	867,216.68	-	867,216.68
		2016	-	270,934.98	-	270,934.98	34.40	270,900.58
		2017	504,178.95	6,000.00	-	510,178.95	37,225.22	472,953.73

Assets and Liabilities - 2015 to 2017

Ashanti Region Contd.								
No.	Assembly	Year	Cash/ Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Total Assets (GH¢)	Total Liabilities (GH¢)	Assets Less Liabilities (GH¢)
19	Ejura Sekye- redumasi	2015	440,148.32	50,700.00	500.00	491,348.32	16,455.90	474,892.42
		2016		17,971.49	500.00	18,471.49	-	18,471.49
		2017	80,321.63		500.00	80,821.63	7,022.73	73,798.90
20	Kumasi	2015	15,519,696.98	400.00		15,520,096.98	1,590,005.28	13,930,091.70
		2016	1,051,154.00	10,240,082.52		11,291,236.52	1,884,237.57	9,406,998.95
		2017	5,631,208.83	1,472,194.20		7,103,403.03	2,381,109.93	4,722,293.10
21	Kwabre East	2015	655,837.08	3,535.17	-	659,372.25		659,372.25
		2016	3,535.17	244,750.36		248,285.53	-	248,285.53
		2017	371,621.28	3,535.17		375,156.45	-	375,156.45
22	Mampong	2015	700,591.08	25,500.00		726,091.08	1,558.80	724,532.28
		2016	25,500.00	278,270.33		303,770.33	1,558.80	302,211.53
		2017	172,902.88			172,902.88	2,466.83	170,436.05
23	Obuasi	2015	2,546,520.47	40,689.04	10,807.45	2,598,016.96	43,135.79	2,554,881.17
		2016	40,689.04	705,266.36	8,737.45	754,692.85	91,735.79	662,957.06
		2017	1,996,744.46	40,689.04	10,247.45	2,047,680.95	139,732.03	1,907,948.92
24	Offinso North	2015	647,053.04		-	647,053.04	41,256.70	605,796.34
		2016		325,626.94	-	325,626.94	46,750.13	278,876.81
		2017	534,039.33		41,649.20	575,688.53	85,426.69	490,261.84
25	Offinso	2015	465,837.52	17,250.00	700.00	483,787.52	19,457.29	464,330.23
		2016	138,500.00	617,492.15	700.00	756,692.15	19,457.29	737,234.86
		2017	270,472.52	138,500.00	700.00	409,672.52	78,745.08	330,927.44
26	Sekyere Afram Plains	2015	822,570.03		17,120.00	839,690.03	21,649.27	818,040.76
		2016		217,879.24	-	217,879.24	14,256.82	203,622.42
		2017	235,432.90		22,628.43	258,061.33	27,731.69	230,329.64
27	Sekyere Central	2015	649,855.97		-	649,855.97	1,814.46	648,041.51
		2016		17,427.65	-	17,427.65	783.05	16,644.60
		2017	28,924.94		-	28,924.94	1,643.64	27,281.30
28	Sekyere East	2015	522,318.54		6,150.98	528,469.52	21,494.83	506,974.69
		2016		130,941.20	6,150.98	137,092.18	20,808.93	116,283.25
		2017	50,193.63		6,150.98	56,344.61	20,808.93	35,535.68
29	Sekyere Kumawu	2015	880,518.59		89,887.00	970,405.59	106,920.66	863,484.93
		2016		265,029.06	61,354.00	326,383.06	143,494.82	182,888.24
		2017	165,707.02		-	165,707.02	100,883.67	64,823.35
30	Sekyere South	2015	399,154.37	56,744.00	640.00	456,538.37	5,800.00	450,738.37
		2016	56,744.00	14,123.40		70,867.40	5,800.00	65,067.40
		2017	84,229.89		430.00	84,659.89	5,800.00	78,859.89
	Total	2017	17,736,624.81	3,056,583.39	272,710.02	21,065,918.22	3,463,170.15	17,602,748.07

Brong Ahafo								
1	Asunafo North	2015	1,375,372.31	19,750.00	22,480.50	1,417,602.81	29,617.33	1,387,985.48
		2016	153,921.94	19,750.00	22,480.50	196,152.44	39,945.88	156,206.56
		2017	292,737.47	19,750.00	22,480.50	334,967.97		334,967.97
2	Asunafo South	2015	486,637.30		6,433.00	493,070.30	8.93	493,061.37
		2016	223,754.15		6,433.00	230,187.15	86.17	230,100.98
		2017	272,293.90		6,433.00	278,726.90		278,726.90
3	Asutifi North	2015	1,373,130.76	-	4,300.00	1,377,430.76	360.01	1,377,070.75
		2016	2,946,630.56		1,450.00	2,948,080.56		2,948,080.56
		2017	645,922.06	600,000.00	3,000.00	1,248,922.06		1,248,922.06
4	Asutifi South	2015	623,570.11		-	623,570.11		623,570.11
		2016	306,453.30			306,453.30		306,453.30
		2017	313,603.76			313,603.76		313,603.76

Assets and Liabilities - 2015 to 2017

Brong Ahafo Region Contd.								
No.	Assembly	Year	Cash/ Bank	Investment	Sundry debtors	Total	Total Liabilities	Assets Less Liabilities
5	Banda	2015	519,783.12			519,783.12		519,783.12
		2016	62,252.57		33,100.00	95,352.57	137,311.04	(41,958.47)
		2017				-		-
6	Atebubu- Amanten	2015	530,975.08	165,692.99	17,756.19	714,424.26		714,424.26
		2016	552,630.01	165,692.99	17,756.19	736,079.19		736,079.19
		2017	422,091.87	165,692.99	17,756.19	605,541.05		605,541.05
7	Berekum	2015	822,615.77	19,324.24	5,000.00	846,940.01	-	846,940.01
		2016	215,955.96	100.00		216,055.96	192,299.30	23,756.66
		2017	907,009.26	100.00		907,109.26		907,109.26
8	Dormaa Central	2015	1,826,672.28	450.00	1,940.00	1,829,062.28		1,829,062.28
		2016	687,453.32	450.00		687,903.32	35,993.98	651,909.34
		2017	656,567.42	450.00		657,017.42		657,017.42
9	Dormaa East	2015	371,637.51		-	371,637.51	12.25	371,625.26
		2016	48,816.39			48,816.39		48,816.39
		2017	242,081.58			242,081.58		242,081.58
10	Dormaa West	2015	813,686.57			813,686.57		813,686.57
		2016	203,085.93			203,085.93	82,548.76	120,537.17
		2017	78,504.43			78,504.43		78,504.43
11	Jaman North	2015	366,798.02		-	366,798.02		366,798.02
		2016	87,501.85			87,501.85		87,501.85
		2017	261,109.94			261,109.94		261,109.94
12	Jaman South	2015	826,577.18	59,120.00	76,232.73	961,929.91	2,480.00	959,449.91
		2016	536,675.52	60,120.00	75,232.73	672,028.25		672,028.25
		2017	498,144.01	59,120.00	3,390.72	560,654.73		560,654.73
13	Kintampo North	2015	1,177,474.79	43,047.80	57,607.22	1,278,129.81	-	1,278,129.81
		2016	342,802.08	35,397.80	57,907.22	436,107.10		436,107.10
		2017	225,338.03	35,397.80	57,907.22	318,643.05		318,643.05
14	Kintampo South	2015	1,379,653.04		2,390.00	1,382,043.04		1,382,043.04
		2016	951,927.25			951,927.25		951,927.25
		2017	370,236.00			370,236.00		370,236.00
15	Nkoranza North	2015	761,661.15		-	761,661.15		761,661.15
		2016	351,550.20		957.00	352,507.20	589.00	351,918.20
		2017	489,463.90			489,463.90		489,463.90
16	Nkoranza South	2015	444,021.37	48,867.96	1,982.00	494,871.33	5,000.00	489,871.33
		2016	1,014,047.57	48,867.96	1,940.00	1,064,855.53	13,461.67	1,051,393.86
		2017	648,802.89	48,867.96	1,940.00	699,610.85		699,610.85
17	Pru	2015	1,349,686.34	44,919.16	-	1,394,605.50	50,352.55	1,344,252.95
		2016	236,126.83	44,919.16		281,045.99	44,777.96	236,268.03
		2017	349,558.86	44,919.16		394,478.02		394,478.02
18	Sene East	2015	792,398.84		743.50	793,142.34		793,142.34
		2016	479,938.54			479,938.54		479,938.54
		2017	676,632.25			676,632.25		676,632.25
19	Sene West	2015	708,326.67	16,740.00		725,066.67		725,066.67
		2016	375,273.24	16,740.00		392,013.24		392,013.24
		2017	140,123.76	16,740.00		156,863.76		156,863.76
20	Sunyani	2015	944,105.41	100.00	58,685.46	1,002,890.87	46,028.55	956,862.32
		2016	350,464.86	100.00	9,815.46	360,380.32	26,153.83	334,226.49
		2017	1,586,399.86	100.00	9,465.46	1,595,965.32		1,595,965.32
21	Sunyani West	2015	650,759.19			650,759.19		650,759.19
		2016	232,634.43			232,634.43		232,634.43
		2017	490,813.15			490,813.15		490,813.15
22	Tain	2015	707,564.99		4,415.00	711,979.99	537,312.09	174,667.90
		2016				-		-
		2017	27,371.94		4,415.00	31,786.94		31,786.94

Assets and Liabilities - 2015 to 2017

Brong Ahafo Region Contd.								
No.	Assembly	Year	Cash/ Bank	Investment	Sundry debtors	Total Assets	Total Liabilities	Assets Less Liabilities
23	Tano North	2015	702,960.42		4,100.00	707,060.42	1,020.00	706,040.42
		2016	87,610.02		6,900.00	94,510.02	1,675.21	92,834.81
		2017	316,354.75		6,900.00	323,254.75		323,254.75
24	Tano South	2015	986,209.15	37,298.77	5,325.22	1,028,833.14	9,221.10	1,019,612.04
		2016	270,900.40	37,298.77	1,200.00	309,399.17	6,893.10	302,506.07
		2017	319,959.94	37,298.77	2,913.72	360,172.43		360,172.43
25	Techiman	2015	1,342,457.53	160,586.69	8,469.22	1,511,513.44	41,787.51	1,469,725.93
		2016	1,343,018.42	160,586.69	8,469.22	1,512,074.33	41,757.92	1,470,316.41
		2017	483,202.38	160,586.69	8,469.22	652,258.29		652,258.29
26	Techiman North	2015	697,882.78		-	697,882.78	535.30	697,347.48
		2016	55,981.23			55,981.23	139,067.55	(83,086.32)
		2017	321,082.87			321,082.87		321,082.87
27	Wenchi	2015	1,593,326.53	100.00	1,968.90	1,595,395.43	10,193.32	1,585,202.11
		2016				-		-
		2017	612,825.73	100.00	1,968.90	614,894.63		614,894.63
Total		2017	11,648,232.01	1,189,123.37	147,039.93	12,984,395.31	-	12,984,395.31
Central Region								
1	Abura/Asebu/ Kwamankese	2015	752,384.41	111,800.00	5,850.00	870,034.41	37,991.24	832,043.17
		2016	266,114.80	111,800.00	2,300.00	380,214.80	42,976.47	
		2017	56,351.22		2,300.00	58,651.22		58,651.22
2	Agona East	2015				-		
		2016	164,263.75			164,263.75	172,942.51	
		2017	455,349.31			455,349.31	65,580.00	389,769.31
3	Agona West	2015	1,628,047.45	163,739.22	7,282.30	1,799,068.97	4,847.23	1,794,221.74
		2016	804,210.62	163,739.22	6,486.30	974,436.14		
		2017	505,449.54	161,823.82	6,311.30	673,584.66	21,155.91	652,428.75
4	Ajumako- Enyan-Essiam	2015	720,548.69	133,876.42		854,425.11	22,108.39	832,316.72
		2016	365,863.20	133,876.42		499,739.62	2,929.60	
		2017	541,344.93	132,976.42		674,321.35	6,719.93	667,601.42
5	Asikuma Odoben Brakwa	2015	780,540.20	52,804.01	350.00	833,694.21		833,694.21
		2016	97,968.14	300.00		98,268.14		
		2017	277,602.62	300.00		277,902.62		277,902.62
6	Assin North	2015	2,947,285.85	1,200.00	10,143.31	2,958,629.16	2,322.62	2,956,306.54
		2016	1,949,333.35	1,200.00	10,143.31	1,960,676.66	2,322.62	
		2017	629,070.25	1,200.00	10,143.31	640,413.56	2,322.62	638,090.94
7	Assin South	2015	1,169,755.16	9,000.90	3,615.00	1,182,371.06	42,614.94	1,139,756.12
		2016	570,159.34	9,000.90	5,615.00	584,775.24	138,925.25	
		2017	433,186.23	9,000.00	5,615.00	447,801.23	213,925.25	233,875.98
8	Awutu Senya	2015	586,654.50			586,654.50	9,073.23	577,581.27
		2016	347,278.47			347,278.47	2,489.04	
		2017	441,040.42			441,040.42	4,931.41	436,109.01
9	Awutu Senya East	2015	1,470,854.87		11,830.00	1,482,684.87		1,482,684.87
		2016	739,257.68		11,510.00	750,767.68		
		2017	834,671.27		6,659.00	841,330.27		841,330.27
10	Cape Coast	2015	1,619,652.25		21,910.00	1,641,562.25		1,641,562.25
		2016	1,895,304.31		21,020.00	1,916,324.31		
		2017	963,398.09		18,825.00	982,223.09		982,223.09
11	Effutu	2015	896,995.73	59,723.70	88,322.85	1,045,042.28	27,906.24	1,017,136.04
		2016	240,117.95	59,723.70	86,187.85	386,029.50	1,886.24	
		2017	227,871.85	59,723.70	133,188.90	420,784.45		420,784.45
12	Ekumfi	2015	572,318.73			572,318.73	43,124.92	529,193.81
		2016	206,880.24			206,880.24	31,119.15	
		2017	345,899.23			345,899.23		345,899.23

Assets and Liabilities - 2015 to 2017

Central Region Contd.								
No.	Assembly	Year	Cash/ Bank	Investment	Sundry debtors	Total Assets	Total Liabilities	Assets Less Liabilities
13	Gomoa East	2015	1,121,075.49		10,000.00	1,131,075.49	1,000.00	1,130,075.49
		2016	206,880.24			206,880.24	31,119.15	
		2017	376,607.60	10,000.00		386,607.60	959.32	385,648.28
14	Gomoa West	2015	294,132.72		230,063.10	524,195.82	48,581.68	475,614.14
		2016	30,533.22	229,663.10		260,196.32	33,263.17	
		2017	30,421.95		229,663.10	260,085.05	78,917.05	181,168.00
15	Komenda/Edina/ Eguafo/Abirem	2015	692,621.06		16,041.85	708,662.91		708,662.91
		2016	1,154,859.82		16,260.15	1,171,119.97		
		2017	1,178,936.56		21,567.25	1,200,503.81		1,200,503.81
16	Mfantseman	2015	1,236,820.08	55,308.72		1,292,128.80	46,957.79	1,245,171.01
		2016	813,969.85	55,308.72	500.00	869,778.57	2,744.02	867,034.55
		2017	890,512.73	55,308.72	7,930.00	953,751.45	2,744.02	951,007.43
17	Twifo Ati- Morkwa	2015	449,891.02	102,569.37	25,000.00	577,460.39	12,540.92	564,919.47
		2016	248,302.97		127,569.37	375,872.34	27,318.36	348,553.98
		2017	331,859.21		127,569.37	459,428.58	17,986.45	441,442.13
18	Hemang Lower Denkyira	2015	320,117.64		650.00	320,767.64	6,353.59	314,414.05
		2016	241,891.71		650.00	242,541.71	9,118.60	233,423.11
		2017	269,014.96		650.00	269,664.96	2,026.42	267,638.54
19	Upper Denkyira East	2015	352,351.82	70,651.96		423,003.78	179,439.35	243,564.43
		2016	674,067.35	118.96	70,533.00	744,719.31	179,439.35	565,279.96
		2017	648,409.70	118.96	70,533.00	719,061.66	179,439.35	539,622.31
20	Upper Denkyira West	2015	869,738.33	-	32,250.00	901,988.33		901,988.33
		2016	55,720.77		1,950.00	57,670.77	40,000.00	17,670.77
		2017	1,227,089.96		1,950.00	1,229,039.96	43,576.25	1,185,463.71
	Total	2017	10,664,087.63	430,451.62	642,905.23	11,737,444.48	640,283.98	11,097,160.50

Eastern Region								
No.	Assembly	Year	Cash/ Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Total Assets (GH¢)	Total Liabilities (GH¢)	Assets Less Liabilities (GH¢)
1	Akuapem North	2015				-		-
		2016	20,096.65	161,677.59	88,368.46	270,142.70	84,317.46	185,825.24
		2017	462,702.75	161,677.59	3,561.00	627,941.34		627,941.34
2	Akuapem South	2015				-		-
		2016	29,802.91	-	-	29,802.91		29,802.91
		2017	489,955.67			489,955.67		489,955.67
3	Akyemasa	2015	800,841.90	-	-	800,841.90	-	800,841.90
		2016	2,185.87			2,185.87		2,185.87
		2017	164,042.61			164,042.61		164,042.61
4	Asuogyaman	2015	508,979.02	73,773.35	2,140.00	584,892.37	62,587.45	522,304.92
		2016	71,933.87	73,773.35	2,140.00	147,847.22	62,986.25	84,860.97
		2017	199,526.15	73,773.35	640.00	273,939.50	75,137.98	198,801.52
5	Atiwa	2015	1,099,336.20	30,000.00	5,000.00	1,134,336.20		1,134,336.20
		2016	220,587.00	30,000.00	30,000.00	280,587.00		280,587.00
		2017	562,981.77	30,000.00	3,000.00	595,981.77		595,981.77
6	Ayensuano	2015	488,027.08	-	1,350.00	489,377.08	30,000.00	459,377.08
		2016	133,344.92	-	460.00	133,804.92	15,000.00	118,804.92
		2017	311,850.07		460.00	312,310.07	15,000.00	297,310.07
7	Birim Central	2015	934,914.81	212,606.17	45,174.03	1,192,695.01		1,192,695.01
		2016	1,301,174.67	212,606.17	23,794.03	1,537,574.87		1,537,574.87
		2017	503,168.32	212,606.17	23,374.03	739,148.52		739,148.52
8	Birim North	2015	341,489.20	35,000.00	2,160.00	378,649.20		378,649.20
		2016	132,250.53	50,000.00	4,653.25	186,903.78		186,903.78
		2017	101,483.72	50,000.00	4,653.25	156,136.97	4,914.59	151,222.38

Assets and Liabilities - 2015 to 2017

Eastern Region Contd.								
No.	Assembly	Year	Cash/ Bank	Investment	Sundry debtors	Total Assets	Total Liabilities	Assets Less Liabilities
9	Birim South	2015	1,070,178.93			1,070,178.93		1,070,178.93
		2016	124,802.16			124,802.16		124,802.16
		2017	72,802.16			72,802.16		72,802.16
10	Denkyembour	2015	980,709.37	-	50.00	980,759.37		980,759.37
		2016	217,982.73	-	50.00	218,032.73		218,032.73
		2017	562,013.19		50.00	562,063.19		562,063.19
11	East Akim	2015	759,206.55	-	550.00	759,756.55	20,000.00	739,756.55
		2016	467,008.97	-	150.00	467,158.97	86,711.20	380,447.77
		2017	1,177,668.81		150.00	1,177,818.81		1,177,818.81
12	Fanteakwa	2015	706,201.41	-	2,307.00	708,508.41		708,508.41
		2016	42,787.02	-	1,027.00	43,814.02		43,814.02
		2017	216,364.44		987.00	217,351.44		
13	Kwaebibirim	2015	535,558.78			535,558.78		535,558.78
		2016	154,283.86	-	-	154,283.86	1,600.00	152,683.86
		2017	375,723.33		78,722.14	454,445.47	95,555.00	
14	Kwahu Afram Plains North	2015				-		-
		2016				-		-
		2017	168,324.47	54,670.90	960.00	223,955.37	3,438.78	
15	Kwahu Afram Plains South	2015	990,868.17			990,868.17		990,868.17
		2016				-		-
		2017	296,305.65			296,305.65		
16	Kwahu East	2015	546,539.28			546,539.28	-	546,539.28
		2016				-		-
		2017	239,481.84			239,481.84		
17	Kwahu South	2015	642,058.41	165,069.63	200.00	807,328.04	13,073.54	794,254.50
		2016	111,224.58	165,069.63	-	276,294.21	6,300.00	269,994.21
		2017	235,704.05	165,069.63		400,773.68	6,300.00	
18	Kwahu West	2015				-		-
		2016	706,249.27	34,179.90	57,627.70	798,056.87	80,740.98	717,315.89
		2017	849,556.54		57,527.70	907,084.24	74,885.13	
19	Lower Manya Krobo	2015	653,610.46	72,473.75		726,084.21		726,084.21
		2016	86,176.96	72,473.75		158,650.71		158,650.71
		2017	74,923.03	72,473.75		147,396.78		
20	New Juaben	2015	1,746,367.74	-	4,710.00	1,751,077.74		1,751,077.74
		2016	636,199.98	-	4,860.00	641,059.98		641,059.98
		2017	1,294,882.90		5,000.00	1,299,882.90		
21	Nsawam/ Adoagyiri	2015	575,263.32	-	3,780.00	579,043.32		579,043.32
		2016				-		-
		2017	263,031.36			263,031.36	33,299.00	
22	Suhum/Kraboaa/ Coaltar	2015	724,869.21	-	-	724,869.21	48,595.00	676,274.21
		2016				-		-
		2017	326,143.92		3,460.00	329,603.92	9,298.00	
23	Upper Manya Krobo	2015	575,463.48	-	1,750.00	577,213.48	11,446.50	565,766.98
		2016	293,936.74	-	650.00	294,586.74	11,446.50	283,140.24
		2017	515,807.40		630.00	516,437.40	11,446.50	
24	Upper West Akim	2015	530,933.00	-	2,500.00	533,433.00	124,600.00	408,833.00
		2016	148,128.35	-	2,500.00	150,628.35	133,500.00	17,128.35
		2017	171,015.04			171,015.04	133,500.00	
25	West Akim	2015				-		-
		2016	737,385.30	105,783.44		843,168.74		843,168.74
		2017	983,851.39		105,783.44	1,089,634.83		
26	Yilo Krobo	2015	762,281.53	69,450.00	500.00	832,231.53	21,050.00	811,181.53
		2016	70,292.90	69,450.00	500.00	140,242.90	19,568.64	120,674.26
		2017	329,498.47	69,450.00	2,500.00	401,448.47	21,276.24	
	Total	2017	10,568,402.00	889,721.39	290,471.56	11,748,594.95	484,051.22	4,913,045.43

Assets and Liabilities - 2013 to 2015

Greater Accra Region								
No.	Assembly		Cash/ Bank	Investment	Sundry debtors	Total Assets	Total Liabilities	Assets Less Liabilities
1	Accra	2015	60,945,540.89	295,752.86		61,241,293.75		61,241,293.75
		2016	4,914,605.18	295,752.86		5,210,358.04		5,210,358.04
		2017	2,647,675.58	-	3,325,004.44	5,972,680.02	8,811.00	5,963,869.02
2	Ada East	2015	673,106.86		33,560.97	706,667.83	22,000.00	684,667.83
		2016	272,831.25		51,424.65	324,255.90	7,000.00	317,255.90
		2017	677,994.72	-	44,656.25	722,650.97	7,000.00	715,650.97
3	Ada West	2015	929,601.00		1,500.00	931,101.00		931,101.00
		2016	478,797.27			478,797.27	2,256.80	476,540.47
		2017	264,041.70	-	-	264,041.70	-	264,041.70
4	Adenta	2015	1,679,474.07		14,231.00	1,693,705.07		1,693,705.07
		2016	3,006,367.17		13,456.50	3,019,823.67		3,019,823.67
		2017	3,680,010.31	-	16,261.50	3,696,271.81	-	3,696,271.81
5	Ashaiman	2015	2,345,756.27	20,000.00	5,007.42	2,370,763.69	336,547.51	2,034,216.18
		2016	1,639,588.14	20,000.00	4,737.42	1,664,325.56	107,585.48	1,556,740.08
		2017	934,394.42	20,000.00	4,737.42	959,131.84	144,474.34	814,657.50
6	Ga Central	2015	2,793,716.44		11,208.00	2,804,924.44		2,804,924.44
		2016				-		-
		2017	4,006,385.20	-	23,557.17	4,029,942.37	-	4,029,942.37
7	Ga East	2015	2,058,326.49		92,356.57	2,150,683.06	179,091.49	1,971,591.57
		2016				-		-
		2017	1,356,139.00	-	76,491.68	1,432,630.68	87,210.17	1,345,420.51
8	Ga South	2015	2,181,627.97	2,500.00	20,732.00	2,204,859.97		2,204,859.97
		2016	2,001,469.78	2,500.00	16,080.00	2,020,049.78		2,020,049.78
		2017	1,779,512.28	3,192.13	17,170.00	1,799,874.41	-	1,799,874.41
9	Ga West	2015	3,805,795.50	1,212.50	9,169.04	3,816,177.04	1,880,249.75	1,935,927.29
		2016				-		-
		2017	1,852,578.67	1,212.50	5,353.00	1,859,144.17	-	1,859,144.17
10	Kpone katamanso	2015	1,230,893.70	113,601.70	40,576.00	1,385,071.40	2,464.00	1,382,607.40
		2016				-		-
		2017	1,120,716.01	-	4,551.50	1,125,267.51	-	1,125,267.51
11	La Dade- kotopon	2015	2,115,349.33			2,115,349.33		2,115,349.33
		2016	2,852,991.90			2,852,991.90		2,852,991.90
		2017	2,854,995.73	-	6,980.00	2,861,975.73	-	2,861,975.73
12	La Nkwatanang Madina	2015	779,286.84		54,239.17	833,526.01	1,551.35	831,974.66
		2016	528,797.15		120,260.00	649,057.15	8,188.78	640,868.37
		2017	852,282.76	-	3,000.00	855,282.76	-	855,282.76
13	Ledzokuku Krowro	2015	3,036,051.36			3,036,051.36		3,036,051.36
		2016	2,972,519.09		30,080.00	3,002,599.09		3,002,599.09
		2017	3,362,819.23	-	8,466.00	3,371,285.23	-	3,371,285.23
14	Ningo/ Prampram	2015	78,481.78			78,481.78		78,481.78
		2016	269,352.90			269,352.90		269,352.90
		2017	460,354.41	-	-	460,354.41	30,000.00	430,354.41
15	Shai/Osudoku	2015	100,030.42			100,030.42	82,868.80	17,161.62
		2016	88,014.40	294,579.62	149,932.47	532,526.49	230,382.79	302,143.70
		2017	404,724.88	-	3,000.00	407,724.88	-	407,724.88
16	Tema	2015	4,192,407.87	33,840.48	713,839.56	4,940,087.91	43,506.57	4,896,581.34
		2016	4,047,299.29	33,840.48	1,650,000.00	5,731,139.77	43,506.57	5,687,633.20
		2017	5,137,379.16	33,840.48	3,889,641.46	9,060,861.10	43,506.57	9,017,354.53
	Total	2017	31,392,004.06	58,245.11	7,428,870.42	38,879,119.59	321,002.08	38,558,117.51

Assets and Liabilities - 2015 to 2017

Northern Region								
No.	Assembly		Cash/ Bank	Investment	Sundry debtors	Total Assets	Total Liabilities	Assets Less Liabilities
1	Bole	2015	1,831,695.27	2,360.00	104,850.20	1,938,905.47	-	1,938,905.47
		2016	558,752.46	104,850.00	2,360.00	665,962.46		665,962.46
		2017	587,992.81	84,850.20	20,000.00	692,843.01		692,843.01
2	Bunkpurugu/ Yunyoo	2015	992,049.16		113,603.34	1,105,652.50	1,445.80	1,104,206.70
		2016	93,845.91		3,573.50	97,419.41	1,445.80	95,973.61
		2017						-
3	Central Gonja	2015	1,131,756.92	17,929.00	1,040.00	1,150,725.92	18,602.50	1,132,123.42
		2016	274,536.20	17,929.00	1,040.00	293,505.20	18,602.50	274,902.70
		2017	354,623.18	712,624.21	18,969.00	1,086,216.39	18,602.50	1,067,613.89
4	Chereponi	2015	921,544.73	-	930.00	922,474.73	-	922,474.73
		2016	110,730.59		930.00	111,660.59		111,660.59
		2017	375,558.04	-	930.00	376,488.04		376,488.04
5	East Gonja	2015	2,010,100.67	10,959.62	1,643.81	2,022,704.10	600.00	2,022,104.10
		2016	499,588.45	10,959.62	1,643.81	512,191.88	600.00	511,591.88
		2017	993,266.36	-	-	993,266.36	25,060.00	968,206.36
6	East Mamprusi	2015	1,665,661.20			1,665,661.20		1,665,661.20
		2016	171,313.81			171,313.81		171,313.81
		2017	612,389.16	1,040.00	-	613,429.16	-	613,429.16
7	Gushiegu	2015	499,437.21	83,560.00		582,997.21	42,528.57	540,468.64
		2016	170,780.33	83,560.00		254,340.33	42,528.57	211,811.76
		2017	-	-	-	-	-	-
8	Karaga	2015	1,066,945.37			1,066,945.37	31,457.60	1,035,487.77
		2016	655,160.08			655,160.08	31,457.60	623,702.48
		2017	546,468.17	-	-	546,468.17	31,457.60	515,010.57
9	Kpandai	2015	1,279,304.89			1,279,304.89		1,279,304.89
		2016	450,138.16			450,138.16		450,138.16
		2017	613,545.89	-	-	613,545.89	-	613,545.89
10	Kumbungu	2015	805,596.88		1,600.00	807,196.88		807,196.88
		2016	257,412.51	1,600.00		259,012.51		259,012.51
		2017	257,412.51	-	1,600.00	259,012.51	-	259,012.51
11	Mamprugu- Moagduri	2015	519,468.37			519,468.37		519,468.37
		2016		341,108.86		341,108.86		341,108.86
		2017	492,625.05	-	-	492,625.05	-	492,625.05
12	Mion	2015	992,570.97			992,570.97		992,570.97
		2016		347,227.25		347,227.25		347,227.25
		2017	441,430.10	-	-	441,430.10	-	441,430.10
13	Nanumba North	2015	1,682,313.51	101,129.91	350.00	1,783,793.42	1,412.50	1,782,380.92
		2016	466,832.65		788.00	467,620.65	412.50	467,208.15
		2017	481,209.83	-	546.00	481,755.83	412.50	481,343.33
14	Nanumba South	2015	1,650,541.44	318.60	-	1,650,860.04		1,650,860.04
		2016	559,268.27			559,268.27		559,268.27
		2017	410,472.36	318.60	-	410,790.96	-	410,790.96
15	North Gonja	2015	1,183,389.89			1,183,389.89	1,000.00	1,182,389.89
		2016	309,950.73			309,950.73	9,000.00	300,950.73
		2017	284,029.06	-	-	284,029.06	-	284,029.06
16	Saboba	2015	786,026.18	-	-	786,026.18		786,026.18
		2016	67,590.75			67,590.75		67,590.75
		2017	378,272.29	-	-	378,272.29	-	378,272.29
17	Sagnerigu	2015	740,445.30		2,700.00	743,145.30	-	743,145.30
		2016		784,035.37		784,035.37		784,035.37
		2017	618,874.77	-	-	618,874.77	-	618,874.77
18	Savelugu/ Nandom	2015	564,708.28	69,392.01	250.00	634,350.29		634,350.29
		2016				-		-
		2017	188,865.57	-	250.00	189,115.57		189,115.57

Assets and Liabilities - 2015 to 2017

Northern Region								
No.	Assembly		Cash/ Bank	Investment	Sundry debtors	Total Assets	Total Liabilities	Assets Less Liabilities
19	Sawla/Tuna/ Maldow	2015	836,195.02	27,830.00		864,025.02		864,025.02
		2016	95,387.88			95,387.88		95,387.88
		2017	343,900.85	27,830.00	-	371,730.85	-	371,730.85
20	Tamale	2015	4,795,866.53		1,000.00	4,796,866.53	10,000.00	4,786,866.53
		2016	2,168,285.35	783,734.71	1,000.00	2,953,020.06	5,717,400.39	(2,764,380.33)
		2017	1,121,236.41	10,000,542.05	1,000.00	11,122,778.46	2,299,036.98	8,823,741.48
21	Tatale Sanguli	2015	1,296,007.45			1,296,007.45		1,296,007.45
		2016	238,946.89			238,946.89		238,946.89
		2017	287,905.05	-	-	287,905.05	-	287,905.05
22	Tolon	2015	755,742.93		5,323.84	761,066.77	901.98	760,164.79
		2016	70,135.37	104,092.97	5,323.84	179,552.18	901.98	178,650.20
		2017	163,546.82	104,092.97	5,323.84	272,963.63	901.98	272,061.65
23	West Gonja	2015	1,092,132.58	100.00	31,747.00	1,123,979.58	82,792.45	1,041,187.13
		2016	888,449.50	28,300.00	3,477.00	920,226.50	82,792.45	837,434.05
		2017	435,342.95	-	31,777.00	467,119.95	82,792.45	384,327.50
24	West Mamprusi	2015	670,033.75	48,303.01	40,000.00	758,336.76		758,336.76
		2016	295,865.65			295,865.65		295,865.65
		2017	187,343.45	48,303.01	-	235,646.46	-	235,646.46
25	Yendi	2015	768,679.89	134,612.76	95.00	903,387.65	5,475.31	897,912.34
		2016	1,507,449.48	121,142.30	95.00	1,628,686.78	5,475.31	1,623,211.47
		2017	374,670.53	121,142.30	-	495,812.83	5,475.31	490,337.52
26	Zabzugu	2015	546,740.93	16,000.00		562,740.93		562,740.93
		2016	272,831.27			272,831.27		272,831.27
		2017	-	-	-	-	-	-
	Total	2017	10,550,981.21	11,100,743.34	80,395.84	21,732,120.39	2,463,739.32	19,268,381.07

Upper East Region								
No.	Assembly		Cash/ Bank	Investment	Sundry debtors	Total Assets	Total Liabilities	Assets Less Liabilities
1	Bawku	2015	1,817,142.74	2,610.10	370.00	1,820,122.84		1,820,122.84
		2016	311,017.89	2,610.10		313,627.99		313,627.99
		2017	495,690.16	-	-	495,690.16	-	495,690.16
2	Bawku West	2015	422,378.67	148,617.94		570,996.61		570,996.61
		2016	393,500.05	148,617.94		542,117.99	34,500.00	507,617.99
		2017	291,685.58	148,617.94	-	440,303.52	34,580.10	405,723.42
3	Binduri	2015	942,267.60		250.00	942,517.60		942,517.60
		2016	113,784.63		2,300.00	116,084.63		116,084.63
		2017	252,343.55	-	2,300.00	254,643.55		254,643.55
4	Bolga	2015	2,533,379.76	1,099.11	116,887.42	2,651,366.29	24,272.90	2,627,093.39
		2016				-		-
		2017	1,657,785.89	1,099.11	117,087.42	1,775,972.42	24,272.90	1,751,699.52
5	Bongo	2015	579,061.15	9,595.00	234.84	588,890.99		588,890.99
		2016	346,559.82	9,595.00	119.84	356,274.66		356,274.66
		2017	852,089.33	9,595.00	119.84	861,804.17	-	861,804.17
6	Bulsa North	2015	102,428.50	70,749.84	27,045.27	200,223.61	1,259.55	198,964.06
		2016	314,324.47	70,749.84	27,045.27	412,119.58	1,259.55	410,860.03
		2017	473,432.93	70,749.84		544,182.77	1,259.55	542,923.22
7	Bulsa South	2015	1,012,010.49		24,399.00	1,036,409.49	14,000.00	1,022,409.49
		2016	323,629.38		9,749.00	333,378.38		333,378.38
		2017				-		-
8	Garu Tempene	2015	2,173,812.08	7,121.46	229.00	2,181,162.54		2,181,162.54
		2016	1,609,751.57		7,350.46	1,617,102.03		1,617,102.03
		2017	656,857.10	7,121.46	229.00	664,207.56	-	664,207.56
9	Kassena Nankana East	2015	514,947.92	1,861.00	13,709.73	530,518.65	247.68	530,270.97
		2016	185,979.11	1,861.00	13,709.73	201,549.84	247.68	201,302.16
		2017	162,601.78	1,861.00	13,709.73	178,172.51	247.68	177,924.83

Assets and Liabilities - 2013 to 2015

Upper East Region								
No.	Assembly		Cash/ Bank	Investment	Sundry debtors	Total Assets	Total Liabilities	Assets Less Liabilities
10	Kassena Nankana West	2015				-		-
		2016				-		-
		2017	230,394.04	-	400.00	230,794.04	-	230,794.04
11	Nabdram	2015				-		-
		2016				-		-
		2017	329,237.53	-	20.00	329,257.53		329,257.53
12	Pusiga	2015	1,519,038.43		3,500.00	1,522,538.43		1,522,538.43
		2016	437,694.46			437,694.46		437,694.46
		2017	861,397.00	-	-	861,397.00	-	861,397.00
13	Talensi	2015	868,102.93			868,102.93		868,102.93
		2016	127,609.31			127,609.31		127,609.31
		2017	413,710.91	-	-	413,710.91		413,710.91
	Total	2017	6,677,225.80	239,044.35	133,865.99	7,050,136.14	60,360.23	6,989,775.91

Upper West Region								
1	Daffiama-	2015	811,252.41			811,252.41		811,252.41
		2016	372,108.39			372,108.39		372,108.39
		2017	405,516.38			405,516.38		405,516.38
2	Bussie-Issa Jirapa	2015	1,020,877.78	12,427.00		1,033,304.78		1,033,304.78
		2016	193,387.47	12,427.00		205,814.47		205,814.47
		2017	325,722.00			325,722.00	54,347.56	271,374.44
3	Lambussie- Karni	2015	1,216,954.87			1,216,954.87	10,215.23	1,206,739.64
		2016	601,671.60			601,671.60	15,479.37	586,192.23
		2017	185,110.80			185,110.80	18,168.02	166,942.78
4	Lawra	2015	752,283.67	89,214.87	218,162.18	1,059,660.72	205,212.82	854,447.90
		2016	470,359.93	89,214.87	32,113.26	591,688.06	205,212.82	386,475.24
		2017	358,901.91	89,214.87	32,113.26	480,230.04	205,212.82	275,017.22
5	Nadowli	2015	816,236.02		802.90	817,038.92		817,038.92
		2016	440,130.16			440,130.16		440,130.16
		2017	392,671.04			392,671.04		392,671.04
6	Kaleo Nandom	2015	940,210.83			940,210.83		940,210.83
		2016	208,528.59			208,528.59		208,528.59
		2017	517,663.47			517,663.47		517,663.47
7	Sissala East	2015	1,024,912.38	29,060.00		1,053,972.38	121,226.05	932,746.33
		2016	208,280.67	29,050.00		237,330.67	106,487.69	130,842.98
		2017	240,829.21			240,829.21		240,829.21
8	Sissala West	2015	706,547.72	22,500.00		729,047.72	149,420.82	579,626.90
		2016		327,628.64	22,500.00	350,128.64		350,128.64
		2017	289,544.33		1,800.00	291,344.33	243,777.11	47,567.22
9	Wa East	2015	781,150.00	-	1,740.00	782,890.00		782,890.00
		2016	339,769.55	15,036.63	21,740.00	376,546.18	33,436.73	343,109.45
		2017	467,237.54		21,740.00	488,977.54	33,436.73	455,540.81
10	Wa	2015	2,210,289.47		1,141.00	2,211,430.47		2,211,430.47
		2016	684,066.23			684,066.23		684,066.23
		2017	541,171.22			541,171.22		541,171.22
11	Wa West	2015	1,949,572.14			1,949,572.14		1,949,572.14
		2016	1,095,030.77			1,095,030.77	84.07	1,094,946.70
		2017	455,108.29			455,108.29		455,108.29
	Total	2017	4,179,476.19	89,214.87	55,653.26	4,324,344.32	554,942.24	3,769,402.08

Assets and Liabilities - 2015 to 2017

Volta Region

No.	Assembly	Year	Cash/ Bank	Investment	Sundry debtors	Total Assets	Total Liabilities	Assets Less Liabilities
1	Adaklu	2015	385,655.88		52,667.72	438,323.60	435,989.90	2,333.70
		2016	(247,907.96)		46,067.72	(201,840.24)	898,150.05	(1,099,990.29)
		2017	217,679.62			217,679.62	634,217.01	(416,537.39)
2	Afadzeto South	2015	925,510.51		600.00	926,110.51	30,712.83	895,397.68
		2016	228,375.20			228,375.20	9,479.73	218,895.47
		2017	295,924.34			264,624.53		264,624.53
3	Agortime-Ziope	2015	406,107.82	17,504.65		423,612.47		423,612.47
		2016	99,519.65	17,504.65		117,024.30		117,024.30
		2017	245,962.80	17,504.65		263,467.45		263,467.45
4	Akatsi North	2015	778,266.65			778,266.65		778,266.65
		2016	153,739.25			153,739.25		153,739.25
		2017	252,875.48			252,875.48		252,875.48
5	Akatsi South	2015	517,708.58	85,529.52		603,238.10	31,822.96	571,415.14
		2016	73,208.83	85,629.52	1,844.54	160,682.89	31,822.96	128,859.93
		2017	346,041.00	85,630.00		431,671.00	41,823.00	389,848.00
6	Biakoye	2015	720,962.37		4,300.00	725,262.37	29,646.27	695,616.10
		2016	161,794.35		1,900.00	163,694.35	27,611.03	136,083.32
		2017	259,786.65		900.00	260,686.65	43,911.21	216,775.44
7	Central Tongu	2015	538,162.98	92,381.97		630,544.95	21,690.00	608,854.95
		2016	93,695.46	92,381.97		186,077.43	1,690.00	184,387.43
		2017	44,817.33	92,381.97	20,040.00	157,239.30	1,690.00	155,549.30
8	Ho	2015	2,546,013.03	199.11	5,434.39	2,551,646.53	12,749.58	2,538,896.95
		2016	1,718,742.05	199.11	3,365.00	1,722,306.16	1,005,639.35	716,666.81
		2017	1,647,318.58	199.11	2,015.00	1,649,532.69	1,985,757.64	(336,224.95)
9	Ho West	2015	631,024.95		200.00	631,224.95	121,660.28	509,564.67
		2016	35,353.69		100.00	35,453.69	14,014.02	21,439.67
		2017	330,278.67			330,278.67		330,278.67
10	Hohoe	2015	741,523.05	55,377.36	1,600.00	798,500.41	4,398.60	794,101.81
		2016	1,143,920.81	55,377.36	-	1,199,298.17	4,938.60	1,194,359.57
		2017	570,584.38	55,377.36	13,930.48	639,892.22	19,365.10	620,527.12
11	Jasikan	2015	496,678.76	1,050.00		497,728.76	100.53	497,628.23
		2016	143,312.38			143,312.38	263,228.51	(119,916.13)
		2017	776,350.95		26,065.00	802,415.95	226,791.08	575,624.87
12	Kadjebi	2015	416,754.11			416,754.11	960.00	415,794.11
		2016	308,051.72	13,159.56		321,211.28	960.00	320,251.28
		2017	339,347.37	13,159.56		352,506.93		352,506.93
13	Keta	2015	1,253,652.79		688.75	1,254,341.54	33,827.40	1,220,514.14
		2016	331,081.10			331,081.10	298,820.50	32,260.60
		2017	826,601.60			826,601.60	421,552.87	405,048.73
14	Ketu North	2015	472,193.16			472,193.16		472,193.16
		2016	90,537.57			90,537.57		90,537.57
		2017	462,639.31			462,639.31		462,639.31
15	Ketu South	2015	787,790.44	149,019.17	48,945.31	985,754.92	-	985,754.92
		2016	921,913.16	149,019.17	23,514.91	1,094,447.24	118,318.89	976,128.35
		2017	561,623.12	100.00	41,675.60	603,398.72	705,157.54	(101,758.82)
16	Kpando	2015	746,009.33	135,669.19	2,105.00	883,783.52		883,783.52
		2016	701,487.35	135,669.19	1,690.00	838,846.54		838,846.54
		2017	226,140.41	135,669.19	1,640.00	363,449.60		363,449.60
17	Krachi East	2015	905,257.83	45,000.00	4,173.71	954,431.54	17,721.37	936,710.17
		2016	552,937.13	45,000.00	988.00	598,925.13		598,925.13
		2017	334,955.44	45,000.00	848.00	380,803.44	17,721.37	363,082.07
18	Krachi West	2015	715,521.67	18,700.00	643.80	734,865.47	23,352.17	711,513.30
		2016	171,171.32	18,700.00	740.00	190,611.32	17,721.37	172,889.95
		2017	304,885.03	18,700.00		323,585.03	23,352.17	300,232.86
19	Krachi Ntsumuru	2015	770,501.66		1,850.00	772,351.66		772,351.66
		2016	413,132.65		1,950.00	415,082.65	15,626.14	399,456.51
		2017	115,537.38		1,950.00	117,487.38	478,110.43	(360,623.05)

Assets and Liabilities - 2015 to 2017

Volta Region								
No.	Assembly	Year	Cash/ Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Total Assets (GH¢)	Total Liabilities (GH¢)	Assets Less Liabilities (GH¢)
20	Nkwanta North	2015	526,992.71		2,892.60	529,885.31		529,885.31
		2016	351,418.97		768,402.70	1,119,821.67	2,461,767.93	(1,341,946.26)
		2017	165,190.49		15,512.60	180,703.09	108,462.95	72,240.14
21	Nkwanta South	2015	1,321,317.17	137,147.00	4,600.00	1,463,064.17	15,626.14	1,447,438.03
		2016	170,869.64	137,147.00	4,000.00	312,016.64	15,206.14	296,810.50
		2017	470,608.05	137,147.00	4,000.00	611,755.05	16,406.94	595,348.11
22	North Dayi	2015	706,837.38			706,837.38		706,837.38
		2016	156,454.39			156,454.39	1,274.11	155,180.28
		2017	237,015.17			237,015.17		237,015.17
23	North Tongu	2015	1,354,654.55			1,354,654.55		1,354,654.55
		2016	757,887.41			757,887.41		757,887.41
		2017	869,521.28			869,521.28		869,521.28
24	South Dayi	2015	376,006.59			376,006.59		376,006.59
		2016	49,642.04			49,642.04		49,642.04
		2017	345,465.62			345,465.62		345,465.62
25	South Tongu	2015	816,383.11	136,853.19	4,520.00	957,756.30	857.28	956,899.02
		2016	64,307.39	136,853.19	820.00	201,980.58		201,980.58
		2017	243,645.70	136,853.19	2,820.00	383,318.89	857.28	382,461.61
	Total	2017	10,490,795.77	737,722.03	131,396.68	11,328,614.67	4,725,176.59	6,303,205.22

Western Region								
1	Ahanta West	2015	1,398,849.34		22,912.67	1,421,762.01		1,421,762.01
		2016	446,966.26		20,790.67	467,756.93		467,756.93
		2017	233,863.20		19,700.00	253,563.20		253,563.20
2	Amenfi Central	2015				-		-
		2016	314,583.46			314,583.46		314,583.46
		2017	524,911.71			524,911.71		524,911.71
3	Amenfi East	2015				-		-
		2016				-		-
		2017	334,507.44	872,827.59		1,207,335.03	84,127.76	1,123,207.27
4	Amenfi West	2015	727,400.61	244,440.00	5,240.00	977,080.61		977,080.61
		2016	469,330.86	244,440.00	5,240.00	719,010.86	130,181.00	588,829.86
		2017	297,614.25	244,440.00	5,240.00	547,294.25	90,653.85	456,640.40
5	Aowin	2015	683,090.14	71,040.00		754,130.14	133,977.88	620,152.26
		2016	218,945.79	71,040.00		289,985.79	133,977.88	156,007.91
		2017	285,360.32	71,040.00		356,400.32	133,977.88	222,422.44
6	Bia East	2015	779,425.91		10,257.00	789,682.91	16,626.77	773,056.14
		2016	296.26	33,862.00	32,828.00	66,986.26	80,433.45	(13,447.19)
		2017	424,033.13	584,435.03		1,008,468.16	333.45	1,008,134.71
7	Bia West	2015	623,194.43	51,943.50	-	675,137.93	9,000.00	666,137.93
		2016		51,943.50		51,943.50		51,943.50
		2017	332,451.91	51,943.50		384,395.41		384,395.41
8	Bibiani/ Anhwiaso	2015	927,403.52	126,394.40	198,545.55	1,252,343.47	168,168.96	1,084,174.51
		2016	1,459,638.78	172,303.00	264,018.55	1,895,960.33	109,065.96	1,786,894.37
		2017	769,176.76	172,303.40	454,262.49	1,395,742.65	255,716.94	1,140,025.71
9	Bodi	2015	654,352.52	165,747.49	-	820,100.01	-	820,100.01
		2016	135,097.72			135,097.72		135,097.72
		2017	253,634.12			253,634.12		253,634.12
10	Ellembelle	2015	1,281,913.60		6,110.00	1,288,023.60		1,288,023.60
		2016	1,091,393.91		6,110.00	1,097,503.91		1,097,503.91
		2017	517,307.86	9,751,189.47	6,110.00	10,274,607.33		10,274,607.33

Assets and Liabilities - 2015 to 2017

Western Region								
No.	Assembly	Year	Cash/ Bank	Investment	Sundry debtors	Total Assets	Total Liabilities	Assets Less Liabilities
11	Jomoro	2015	724,615.58	62,215.60	-	786,831.18	1,357,236.82	(570,405.64)
		2016	438,373.05	62,215.60	1,360,648.89	1,861,237.54	483,657.63	1,377,579.91
		2017	239,779.52	100.00	2,170,173.20	2,410,052.72	449,903.34	1,960,149.38
12	Juaboso	2015	573,218.67	88,517.13	83,690.00	745,425.80	11,307.55	734,118.25
		2016	17,963.62	88,517.00	83,690.00	190,170.62	11,307.55	178,863.07
		2017	339,549.53	86,311.13	83,690.00	509,550.66	361,317.04	148,233.62
13	Mpohor	2015	1,534,036.64		94,953.14	1,628,989.78	445.50	1,628,544.28
		2016	1,482,362.16			1,482,362.16	438.00	1,481,924.16
		2017	731,071.13			731,071.13	438.00	730,633.13
14	Nzema East	2015	663,374.80	29,413.87		692,788.67	153,799.29	538,989.38
		2016	297,550.57	29,414.00		326,964.57	153,799.29	173,165.28
		2017	931,837.60	187.47		932,025.07	153,799.29	778,225.78
15	Prestea-Huni Valley	2015	1,243,585.49		8,280.82	1,251,866.31	14,699.23	1,237,167.08
		2016	369,399.37		2,100.00	371,499.37	362,219.19	9,280.18
		2017	682,470.80		3,500.00	685,970.80	175,839.62	510,131.18
16	Sefwi Akotombra	2015	647,142.15			647,142.15	722.15	646,420.00
		2016	61,091.20			61,091.20	24,598.78	36,492.42
		2017	351,849.82	2,425.00		354,274.82	869.66	353,405.16
17	Sefwi Wiawso	2015	452,196.66	141,830.13		594,026.79	-	594,026.79
		2016	468,516.12	141,830.00		610,346.12		610,346.12
		2017	668,321.17	14,183,013.00	76,700.00	14,928,034.17		14,928,034.17
18	Sekondi/ Takoradi	2015	5,950,474.15		196,318.89	6,146,793.04	247,507.19	5,899,285.85
		2016	8,666,613.02	111,108.00	72,760.34	8,850,481.36	247,507.19	8,602,974.17
		2017	1,338,735.62		181,521.54	1,520,257.16	247,507.19	1,272,749.97
19	Shama	2015	787,857.52		22,345.00	810,202.52	15,743.47	794,459.05
		2016	202,410.90		24,345.00	226,755.90	15,743.47	211,012.43
		2017	232,567.18	266,641.27	24,345.00	523,553.45	15,743.47	507,809.98
20	Suaman	2015	566,626.70			566,626.70		566,626.70
		2016	82,304.53			82,304.53		82,304.53
		2017	346,494.56			346,494.56		346,494.56
21	Tarkwa- Nsuaem	2015	849,401.00	47,988.32	4,070.00	901,459.32	251,633.62	649,825.70
		2016	1,969,540.65		4,277.00	1,973,817.65	708,548.92	1,265,268.73
		2017	1,471,794.21		12,220.00	1,484,014.21	1,275,063.13	208,951.08
22	Wassa East	2015	1,116,281.22	150,200.00	78,940.44	1,345,421.66	58,314.70	1,287,106.96
		2016	809,797.45	150,200.00	2,970.00	962,967.45	749,721.34	213,246.11
		2017	717,898.34		151,800.00	869,698.34	397,017.35	472,680.99
Total		2017	12,025,230.18	26,286,856.86	3,189,262.23	41,501,349.27	3,642,307.97	37,859,041.30

SUMMARY FOR 2017

No.	Assembly	Cash/ Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Total Assets (GH¢)	Total Liabilities (GH¢)	Assets Less Liabilities (GH¢)
1	Ashanti	17,736,624.81	3,056,583.39	272,710.02	21,065,918.22	3,463,170.15	17,602,748.07
2	Brong Ahafo	11,648,232.01	1,189,123.37	147,039.93	12,984,395.31	-	12,984,395.31
3	Central	10,664,087.63	430,451.62	642,905.23	11,737,444.48	640,283.98	11,097,160.50
4	Eastern	10,568,402.00	889,721.39	290,471.56	11,748,594.95	484,051.22	4,913,045.43
5	Greater Accra	31,392,004.06	58,245.11	7,428,870.42	38,879,119.59	321,002.08	38,558,117.51
6	Northern	10,550,981.21	11,100,743.34	80,395.84	21,732,120.39	2,463,739.32	19,268,381.07
7	Upper East	6,677,225.80	239,044.35	133,865.99	7,050,136.14	60,360.23	6,989,775.91
8	Upper West	4,179,476.19	89,214.87	55,653.26	4,324,344.32	554,942.24	3,769,402.08
9	Volta	10,490,795.77	737,722.03	131,396.68	11,328,614.67	4,725,176.59	6,303,205.22
10	Western	12,025,230.18	26,286,856.86	3,189,262.23	41,501,349.27	3,642,307.97	37,859,041.30
Total		125,933,059.66	44,077,706.33	12,372,571.16	182,352,037.34	16,355,033.78	159,345,272.40

SUMMARY OF IRREGULARITIES

IRREGULARITIES	ASHANTI	BRONG AHAFO	CENTRAL	EASTERN	GREATER ACCRA	NORTHERN	UPPER EAST	UPPER WEST	VOLTA	WESTERN	Total	No. of MMDAs
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	
CASH IREGULARITIES												
Revenue not paid in Gross	2,750,581.16										2,750,581.16	1
Arrears of Property Rate	248,249.51										248,249.51	2
Rent arrears	50,532.00	297,063.00	63,189.00	68,503.00		7,730.00		21,865.00	56,838.00	13,762.00	579,482.00	30
Unpresented payment vouchers	10,175.55	12,033.16			32,539.00		17,014.30	37,456.00		421,955.22	531,173.23	13
Unaccounted revenue	32,049.00	65,836.00	89,040.90	80,966.85	111,510.42	21,037.00		22,169.00	34,906.90	371,958.34	829,474.41	43
Uncollected revenue	77,285.00		49,028.79	696,123.99	10,543.28	153,930.00				343,794.00	1,330,705.06	15
Unsubstantiated payments		80,898.35	138,935.80		107,744.00	35,744.00	52,524.76	327,232.01	198,134.45	596,881.83	1,538,095.20	56
Misapplication of funds		61,700.00						9,000.00		207,842.03	278,542.03	4
Embezzlement of funds		101,238.19									101,238.19	1
Untired imprest		5,880.00	9,672.07		50,173.00	53,352.00		72,777.82			191,854.89	15
Unrecovered loan				15,750.00							15,750.00	1
Avoidable payment of penalty				2,475.13							2,475.13	1
Duplicated payment				3,100.00							3,100.00	1
Unaccounted Value Books with face value		14,950.00	4,150.00	12,250.00						20,200.00	51,550.00	8
Sub-total	3,168,872.22	639,598.70	354,016.56	879,168.97	312,509.70	271,793.00	69,539.06	490,499.83	289,879.35	1,976,393.42	8,452,270.81	
Unaccounted GCRs/other Value Book	54	30		136	142	34		5	93	91	585	29
PROCUREMENT/STORE IRR.												
Purchases from non-VAT entities	43,621.00										43,621.00	1
Uncompetitive procurement	39,505.00				28,671.21			35,780.00			103,956.21	6
Repairs without works orders	50,592.84										50,592.84	4
Fuel not accounted for					13,561.83			66,782.64		18,269.92	98,614.39	5
Unaccounted stores					40,082.00		8,850.00	32,552.00		29,229.58	110,713.58	8
Sub-total	133,718.84	-	-	-	82,315.04	-	8,850.00	135,114.64	-	47,499.50	407,498.02	
Unearned salaries	33,228.69	100,112.87	16,995.36	39,715.88	15,648.73			18,922.66		44,955.32	269,579.51	26
Unrecovered salary advance			43,566.45	3,561.00	23,401.00			8,740.00		69,213.34	148,481.79	10
Sub-total	33,228.69	100,112.87	60,561.81	43,276.88	39,049.73	-	-	27,662.66	-	114,168.66	418,061.30	
STATUTORY TAX AND DED. IRR.												
Failure to withhold tax		1,923.38	7,724.67		13,296.76	2,057.08				4,634.50	29,636.39	10
Failure to obtain VAT Receipt for VAT paid			4,979.50								4,979.50	1
Failure to remit SSF contributions	35,677.79		3,306.99						10,277.92		49,262.70	6
Withholding taxes not remitted					1,176.27			3,060.00			4,236.27	2
Sub-total	35,677.79	1,923.38	16,011.16	-	14,473.03	2,057.08	-	3,060.00	10,277.92	4,634.50	88,114.86	
CONTRACT IREGULARITIES												
Delayed projects										245,132.33	245,132.33	1
Completed projects not put to use			35,143.76							2,577,339.77	2,612,483.53	2
Sub-total			35,143.76						-	2,822,472.10	2,857,615.86	
GRAND TOTAL	3,371,497.54	741,634.95	465,733.29	922,445.85	448,347.50	273,850.08	78,389.06	656,337.13	300,157.27	4,965,168.18	12,223,560.85	

APPENDIX F1

ASHANTI REGION - TABLE OF IRREGULARITIES

No	MMDAs	Revenue not paid in gross by Outsourced Revenue Agents	Arrears of Property Rate	Rent arrears	Suppression of value books	Unpresented payment vouchers	Unaccounted revenue	Uncollected revenue	Non-payment of SSNIT contribution/penalty	Repairs without works orders	Purchases from non-VAT entities	Non-competitive procurement	Unearned salaries
		GH¢	GH¢	GH¢		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
1	Adansi North					10,175.55							
2	Afigya Kwabre									3,900.84			
3	Ahafo Ano North							39,810.00		30,320.00			5,898.65
4	Ahafo Ano South									14,972.00		10,560.00	
5	Asante Akim Central		52,254.01	6,929.00						1,400.00	43,621.00		
6	Asokore Mampong							37,475.00					
7	Atwima Mponua								9,753.12				
8	Atwima Nwabiagya								11,639.08				
9	Bekwai			13,618.00									
10	Bosome Freho												
11	Ejisu Juaben			21,010.00			13,671.00					28,945.00	
12	Ejura Sekyeredumasi				48								
13	Kumasi	2,750,581.16											
14	Kwabre East												4,178.21
15	Mampong						18,378.00		14,285.59				
16	Offinso												1,617.09
17	Offinso North												
18	Sekyere Afram Plains				6								
19	Sekyere East												2,697.35
20	Sekyere Kumawu			3,340.00									18,837.39
21	Sekyere South		195,995.50	5,635.00									
	Total	2,750,581.16	248,249.51	50,532.00	54	10,175.55	32,049.00	77,285.00	35,677.79	50,592.84	43,621.00	39,505.00	33,228.69
	No of MMDAs involved	1	2	5	2	1	2	2	3	4	1	2	5

BRONG AHAFO REGION - TABLE OF IRREGULARITIES

No	MMDAs	Unsubstantiated payments	Unpresented payment vouchers	Misapplication of funds	Revenue not accounted for	Unpresented Value Books			Embezzlement of funds	Outstanding rent/fees	Unretired imprest	Salaries of revenue collectors exceed revenue collected	Unearned salaries	Failure to withhold taxes
						GCRs	Mkt Tickets	Amount						
		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
1	Asunafo North	34,447.00	9,352.36							32,262.00				
2	Asunafo South												5,112.20	
3	Atebubu-Amantin									11,120.00				
4	Banda	1,660.00												
5	Berekum									130,919.00			3,411.64	
6	Dormaa Central				62,836.00	17				45,895.00				
7	Dormaa East	2,000.00									5,880.00	94,510.26	10,340.75	615.30
8	Dormaa West												6,501.69	
9	Kintampo North								101,238.19	22,800.00				
10	Nkoranza South									24,167.00		44,085.89		
11	Sunyani			49,000.00						29,900.00				
12	Sunyani West	13,110.00					135	6,750.00						
13	Tain	8,969.00	2,680.80	12,700.00	3,000.00	13	164	8,200.00					61,889.92	
14	Tano North	7,340.35											6,468.36	
15	Tano South												3,238.28	
16	Wenchi	13,372.00											3,150.03	1,308.08
Total		80,898.35	12,033.16	61,700.00	65,836.00	30	299	14,950.00	101,238.19	297,063.00	5,880.00	138,596.15	100,112.87	1,923.38
No of MMDAs involved		7	2	2	2	2	2	2	1	7	1	2	8	2

EASTERN REGION - TABLE OF IRREGULARITIES

No	MMDAs	Unrecovered loans	Avoidable payment of penalty	Payment of commission without agreement	Duplicated payment	Unpresented value books				Uncollected revenue			Unaccounted revenue	Unearned salary
						GCRs	Market tickets	Lorry park tickets	Amount	Staff rent	Property rate/market stores	Staff advances		
1	Akuapem North									21,830.00	176,396.39	3,561.00		
2	Akuapem South		2,475.13								45,854.00			
3	Akyemansa					4							4,227.00	3,603.36
4	Ayensuano												39,232.00	
5	Birim Central			33,721.25									8,657.60	
6	Birim North	15,750.00				7								
7	Birim South										161,980.00		2,472.00	16,741.24
8	Denkyembour													5,748.44
9	East Akim												19,061.25	
10	Kwaebibirem					104		45	3,250.00				2,376.00	
11	Kwahu Afram Plains North												4,941.00	
12	Kwahu East					7								
13	New Juaben									41,980.00	229,193.60			
14	Nsawam/Adoagyiri				3,100.00									
15	Upper West Akim					14	150		7,500.00					
								30	1,500.00					
16	West Akim			5,670.00						4,693.00	82,700.00			
17	Yilo Krobo													13,622.84
Total		15,750.00	2,475.13	39,391.25	3,100.00	136	150	75	12,250.00	68,503.00	696,123.99	3,561.00	80,966.85	39,715.88
No of MMDAs involved		1	1	2	1	5	1	2	3	3	5	1	7	4

GREATER ACCRA REGION - TABLE OF IRREGULARITIES

No	MMDAs	Revenue collected not accounted for	Unaccounted value books	Unsupported PVs	Unpresented PVs	Unretired imprests	Unrecovered dishonored cheques	Fuel not accounted for	Withholding taxes not deducted	Withholding taxes not remitted	Unaccounted stores	Uncompetitive procurement	Unrecovered salary advances	Unearned salaries
		GH¢		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
1	Accra Metropolitan			13,625.00		10,700.00					40,082.00			15,648.73
2	Adentan		4				10,543.28						11,304.00	
3	Ashaiman				27,259.00									
4	Ga Central	582.00		9,607.00		5,530.00			1,535.26					
5	Ga West Municipal	65,947.29		6,847.00										
6	Kpone-Katamanso	22,601.99											4,361.00	
7	Kpone-Katamanso			17,958.00	3,280.00							3,413.00		
8	La Dade Kotopon			10,040.00	2,000.00									
9	La Nkwantanang											25,258.21		
10	Ledzokuku Krowor	18,227.14											2,756.00	
11	Ningo Prampram		138.00	20,660.00		8,943.00		8,055.83	11,162.16	1,176.27			4,980.00	
12	Shai Osudoku							5,506.00	599.34					
13	Tema Metropolitan	4,152.00		29,007.00		25,000.00								
Total		111,510.42	142	107,744.00	32,539.00	50,173.00	10,543.28	13,561.83	13,296.76	1,176.27	40,082.00	28,671.21	23,401.00	15,648.73
No of MMDAs involved		5	2	7	3	4	1	2	3	1	1	2	4	1

APPENDIX F6

NORTHERN REGION - TABLE OF IRREGULARITIES

No	MMDAs	Unaccounted payments	Unaccounted value books	Revenue not fully Accounted for	Unretired imprests	Non-payment of rent	Uncollected revenue	Failure to withhold taxes
		GH¢		GH¢	GH¢	GH¢	GH¢	GH¢
1	Bole		5	3,319.00		4,670.00		
2	Bunkpurugu/Yunyoo		13				153,930.00	
3	Central Gonja		7	3,357.00	7,739.00			
4	Gushegu		2					
5	Kumbungu	4,500.00						
6	Mamprugu Moagduri	13,279.00	2					
7	Mamprugu Moagduri							
8	Nanumba South					3,060.00		
9	North Gonja				33,395.00			
10	Salaga		5					
11	Sawla Tuna Kalba			350.00	6,085.00			
12	Tatale Sanguli	5,736.00						
13	Tolon			12,683.00				
14	West Gonja				6,133.00			
15	West Mamprusi	2,200.00						
16	Yendi	3,780.00						
17	Yendi							2,057.08
18	Zabzugu	6,249.00		1,328.00				
Total		35,744.00	34	21,037.00	53,352.00	7,730.00	153,930.00	2,057.08
No of MMDAs involved		6	6	5	4	2	1	1

APPENDIX F7

UPPER EAST REGION - TABLE OF IRREGULARITIES

No	MMDAs	Unsubstantiated PVs	Unpresented PVs	Payment works order/work certificate	Loss of assets
		GH¢	GH¢	GH¢	GH¢
1	Bawku West	3,000.00			
2	Bawku West		17,014.30		
3	Binduri	38,810.00			
4	Bongo			10,714.76	
5	Nabdam				8,850.00
Total		41,810.00	17,014.30	10,714.76	8,850.00
No of MMDAs involved		2	1	1	1

UPPER WEST REGION - TABLE OF IRREGULARITIES

No	MMDAs	Outstanding rent	Imprest not fully accounted for	Unsupported payment	Revenue not accounted for	Unpresented payment vouchers	Unaccounted GCR	Borrowing of Fund from STWSSP Account to DACF	Outstanding staff advances	Uncompetitive procurement	Unaccounted stores	Fuel purchased not accounted for-	Unearned salaries	Failure to remit taxes to GRA
		GH¢	GH¢	GH¢	GH¢	GH¢		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
1	Daffiama/Bussie/Issa			2,804.72	3,605.00									
2	Jirapa	6,310.00												
3	Lambussie/Karni	7,560.00	8,000.00		560.00					14,250.00				
4	Lawra		1,700.00											
5	Nadowli/Kaleo	7,995.00												
6	Sissala East						5						11,372.78	
7	Sissala West			194,538.27	6,872.00	19,868.00								3,060.00
8	Wa Municipal		63,077.82	129,889.02	11,132.00	17,588.00		9,000.00	8,740.00	21,530.00	32,552.00	66,782.64	7,549.88	
Total		21,865.00	72,777.82	327,232.01	22,169.00	37,456.00	5	9,000.00	8,740.00	35,780.00	32,552.00	66,782.64	18,922.66	3,060.00
No of MMDAs involved		3	3	3	4	2	1	1	1	2	1	1	2	1

APPENDIX F9

VOLTA REGION - TABLE OF IRREGULARITIES

No	MMDAs	Misappropriation of revenue	Unsubstantiated Payments	Unpresented GCRs	Unpaid Rent	Unpaid salary to heavy-duty truck Drivers	Unremitted SSNIT contribution	Unauthorised release of Water Tanker
		GH¢	GH¢		GH¢	GH¢	GH¢	GH¢
1	Adaklu		15,197.00					
2	Agotime-Ziope		5,858.30		9,395.00			6,000.00
3	Akatsi North	1,635.00		29				
4	Akatsi South	29,850.00	13,323.72				7,580.12	
5	Biakoye	1,515.00						
6	Ketu South Municipal		121,106.13					
7	Kpando				21,580.00	13,520.00	2,697.80	
8	Krachi East		7,092.80		7,103.00			
9	Krachi Nchumuru			57				
10	Krachi West		5,792.50					
11	Nkwanta South			7	18,760.00			
12	North Dayi	1,906.90	29,764.00					
Total		34,906.90	198,134.45	93	56,838.00	13,520.00	10,277.92	6,000.00
No of MMDAs involved		4	7	3	4	1	2	1

WESTERN REGION - TABLE OF IRREGULARITIES

No	MMDAs	Unsubstantiated payments	Revenue not accounted for	Uncredited lodgement	Misapplication of funds	Imprudent payment of commission	Unrepresented value books				Unrepresented payment vouchers	Uncollected revenue	Unrecovered advance	Unrecovered rent	Compensation for trespass on private land	Purchases of fuel and lubricants not accounted for	Unearned salaries	Delayed projects	Completed projects not put to use	Taxes not deducted	Taxes not remitted
							GCR	Other	Value book with face value												
									Market /Lorry Park Tickets	Amount											
		GH¢	GH¢	GH¢		GH¢			GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	
1	Ahanta West	3,880.00																		782.00	
2	Amenfi Central						31														
3	Amenfi East						1							5,000.00							
4	Aowin	44,481.10	1,469.80						34	1,700.00											
5	Ellembelle	25,656.40	54,209.25					29	30	18,500.00	246,127.53					21,007.82					4,850.81
6	Jomoro District		4,458.00				2														
7	Juaboso	11,908.00	199,352.00				6									7,902.12					
8	Nzema East	37,732.60	3,198.60																		
9	Prestea Huni Valley	10,000.00		4,990.00												10,401.51					6,105.00
10	Sefwi Akontombra						8														
11	Sefwi-Wiawso	106,899.00	6,648.00		207,842.03		11				144,161.38	33,930.00									
12	Sekondi-Takoradi	83,323.85	89,300.69								22,235.06	304,874.00	69,213.34	13,762.00	2,975.92			2,577,339.77			11,806.81
13	Shama	107,715.00	12,315.00								9,431.25					5,643.87					
14	Suaman	18,386.00													15,294.00						
15	Tarkwa Nsuaem	12,000.00				365,290.90															
16	Wassa Amenfi Central	98,671.50	712.00																		
17	Wassa Amenfi Central																			1,500.00	2,565.00
18	Wassa Amenfi East	20,745.00	295.00																		
19	Wassa East						3										245,132.33			2,352.50	3,901.96
20	Wassa East	15,483.38																			
	Total	596,881.83	371,958.34	4,990.00	207,842.03	365,290.90	62	29	64	20,200.00	421,955.22	338,804.00	69,213.34	13,762.00	5,000.00	18,269.92	44,955.32	245,132.33	2,577,339.77	4,634.50	29,229.58
	No of MMDAs involved	14	10	1	1	1	7	1	2	2	4	2	1	1	1	2	4	1	1	3	5

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 recognized international standards, and reporting our audit results**

And

- **reporting to Parliament**