



**REPUBLIC OF GHANA**



## **OUR VISION**

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

# **REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF DISTRICT ASSEMBLIES FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

This report has been prepared in accordance with Section 13 of the Audit Service Act, 2000 (Act 584) for submission to Parliament in accordance with Section 20 of the Act.

Johnson Akuamoah Asiedu  
Auditor-General  
Ghana Audit Service

This report can be found on the Ghana Audit Service website:  
<https://audit.gov.gh>

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

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

Tel: 0302 664928/29/20

Fax: 0302 662493/675496

E-mail: [info@audit.gov.gh](mailto:info@audit.gov.gh)

Location: Ministries Block 'O'

© Ghana Audit Service 2025

Ref. No.: AG.01/109/Vol.2/228  
Office of the Auditor-General  
Ministries Block 'O'  
P.O. Box MB 96  
Accra  
GA-110-8787

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

02 June 2025

Dear Rt. Hon. Speaker,

**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF  
DISTRICT ASSEMBLIES FOR THE FINANCIAL YEAR  
ENDED 31 DECEMBER 2024**

I have the honour to submit my Audit Report on the accounts of Metropolitan, Municipal and District Assemblies for the year ended 31 December 2024 in accordance with Article 187(5) of the 1992 Constitution.

2. The Report highlights recurring irregularities which, in my opinion, were due to low level of commitment by Chief Executives, Coordinating Directors, and Finance Officers to enforce the provisions of relevant legislations and administrative instructions, and absence of sanctions against officers found culpable of financial and administrative indiscipline.

3. I reiterated my recommendation for the Ministry of Local Government, Chieftaincy, and Religious Affairs and the Head of Local Government Service to ensure implementation of my recommendations and sanction key officials of the Assemblies found to have indulged in offences as a measure to deter recurrence.

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

5. Finally, I extend my appreciation to the Public Accounts Committee and the House generally, for the continued support of the work of the Office of the Auditor-General.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'Johnson Asiedu', with a large, stylized initial 'J'.

**JOHNSON AKUAMOAH ASIEDU**  
**AUDITOR-GENERAL**

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

# TABLE OF CONTENT

|   |     |
|---|-----|
| PART I.....                                   | 5   |
| MANDATE, SCOPE AND AUDIT OBJECTIVES .....     | 5   |
| PART II .....                                 | 7   |
| EXECUTIVE SUMMARY.....                        | 7   |
| PART III.....                                 | 15  |
| DETAILS OF FINDINGS AND RECOMMENDATIONS ..... | 15  |
| AHAFO REGION.....                             | 15  |
| ASHANTI REGION.....                           | 23  |
| BONO REGION .....                             | 33  |
| BONO EAST REGION .....                        | 38  |
| CENTRAL REGION .....                          | 44  |
| EASTERN REGION .....                          | 61  |
| GREATER ACCRA REGION .....                    | 70  |
| NORTH EAST REGION .....                       | 79  |
| NORTHERN REGION.....                          | 83  |
| OTI REGION.....                               | 87  |
| SAVANNAH REGION .....                         | 90  |
| UPPER EAST REGION .....                       | 94  |
| UPPER WEST REGION .....                       | 101 |
| VOLTA REGION .....                            | 106 |
| WESTERN REGION .....                          | 115 |
| WESTERN NORTH REGION .....                    | 126 |
| APPENDICES.....                               | 140 |

## ACRONYMS

|          |  |
|----------|--|
| DACF     | District Assemblies Common Fund                                  |
| DPs      | Development Partners   |
| DACF RFG | District Assemblies Common Fund – Responsiveness Factor Grant    |
| FMDA     | Financial Memoranda for District Assemblies                      |
| GCR      | General Counterfoil Receipt                                      |
| IGF      | Internally Generated Funds                                       |
| LI       | Legislative Instrument   |
| GIFMIS   | Ghana Integrated Financial Management Information Systems        |
| GRA      | Ghana Revenue Authority  |
| MLCRA    | Ministry of Local Government, Chieftaincy, and Religious Affairs |
| MMDA     | Metropolitan, Municipal and District Assemblies                  |
| PFM      | Public Financial Management                                      |
| PFMR     | Public Financial Management Regulations                          |
| SSF      | Social Security Fund   |
| SSNIT    | Social Security and National Insurance Trust                     |
| RCC      | Regional Coordinating Council                                    |

## **PART I**

### **REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF DISTRICT ASSEMBLIES FOR THE YEAR ENDED 31 DECEMBER 2024**

#### **MANDATE, SCOPE AND AUDIT OBJECTIVES**

We have audited the accounts of the 261 Metropolitan, Municipal, and District Assemblies for the financial year ended 31 December 2024 in accordance with Articles 187(2) and 253 of the 1992 Constitution of the Republic of Ghana and Section 84 of the Public Financial Management Act, 2016 (Act 921). Builsa South District Assembly was unable to submit its financial statements by the statutory deadline of 28 February 2025. We, however, conducted audits on accounting records and operations of all the 261 Assemblies.

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

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

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

## **Audit objectives**

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

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

## **Audit Scope**

6. The audit covered the period January 2024 to December 2024. Based on the above objectives, internal controls were reviewed to assess the risks associated with revenue collection and management of public resources by MMDAs, determine if there was value for money, fairness and integrity in administrative decision-making and whether disbursements of public funds were to the benefit of stakeholders.

7. We have provided in this Report, extracts from the financial statements for 2023 and 2024 for purposes of comparing the year-on-year performance of the Assemblies. The extracts include income, internally generated funds, assets, and liabilities of the Assemblies.



## PART II

### EXECUTIVE SUMMARY

#### Submission of annual financial statements

8. In 2024, all the 16 regions in Ghana had in operation 261 Assemblies made up of six Metropolitans, 107 Municipalities and 148 Districts. Out of this, 260 Assemblies submitted their Financial Statements for audit in compliance with Section 80 of the Public Financial Management Act, 2016 (Act 921). The defaulting Assembly was Builsa South District Assembly in the Upper East region. The overall performance of the Assemblies in compliance with Section 80 of Act 921 from 2022 to 2024 is provided in the table below:

| Year | No. of Assemblies | Assemblies with audited financial statements | No. of defaulting Assemblies | Percentage of defaulting Assemblies |
|------|-------------------|--|------------------------------|-------------------------------------|
| 2022 | 261               | 259  | 2                            | 0.77                                |
| 2023 | 261               | 260  | 1                            | 0.38                                |
| 2024 | 261               | 260  | 1                            | 0.38                                |

#### Sources of Income

9. The 260 Assemblies who submitted the Financial Statements operated with a total income of GH¢5,020,367,384.13 during the 2024 financial year. This comprised Internally Generated Funds (IGF) revenue, quarterly allocations of the District Assemblies Common Fund (DACF), Government salary grants and budgetary support to decentralized departments, and Donor funding.

#### IGF revenue performance

10. The make-up of the IGF revenue were rates, rent, fees, fines, licenses etc. In the year under review, the total IGF revenue collection of the 260 Assemblies was GH¢831,117,113.94, which accounted for 16.55 percent of the total income of the Assemblies of GH¢5,020,367,384.13. This represented an increase of GH¢218,833,402.49 or 35.74 percent over the 2023 IGF revenue collection of GH¢612,283,711.45.

## Assets and Liabilities

11. Total assets of the 260 Assemblies as at 31 December 2024 was GH¢73,103,285,524.22 whilst total liabilities stood at GH¢253,876,403.74 resulting in the net assets of GH¢72,849,409,120.33.

12. The schedules of total income, IGF performance, assets and liabilities of the 260 Assemblies are provided in Appendices B to D.

## Summary of Irregularities

13. In 2024, the total value of irregularities emanating from the audit of the 261 Assemblies was GH¢18,884,198.22, which represented a decrease of GH¢3,327,509.40 or 14.98 percent of the total irregularities figure of GH¢22,211,707.62 reported in 2023. The irregularities were made up of cash, contract, payroll, tax, assets, and store management as provided in the table below:

| <b>Irregularity</b>                         | <b>2022</b>          | <b>2023</b>          | <b>2024</b>          |
|---|----------------------|----------------------|----------------------|
| Cash Irregularities                         | 12,558,305.32        | 18,743,339.97        | 15,309,012.07        |
| Payroll Irregularities                      | 6,950,672.50         | 785,067.82           | 1,500,829.68         |
| Contract Irregularities                     | -                    | 2,350,192.72         | 1,213,513.92         |
| Assets and stores management Irregularities | 180,631.92           | 263,029.40           | 431,364.84           |
| Tax Irregularities                          | 295,498.43           | 70,077.71            | 429,477.71           |
| <b>Total</b>                                | <b>19,985,108.17</b> | <b>22,211,707.62</b> | <b>18,884,198.22</b> |

## Cash irregularities

14. Cash irregularities amounting to GH¢15,309,012.07 was reported at 150 Assemblies. The table below provides the highlights of the cash irregularities which mainly comprised uncollected revenue, inefficient revenue collection, unrecovered rent, unaccounted revenue, and unsubstantiated payments.

| <b>Irregularities</b>          | <b>Amount</b>        | <b>No. of MMDAs</b> |
|--------------------------------|----------------------|---------------------|
| Uncollected revenue            | 5,089,289.68         | 27                  |
| Inefficient revenue collection | 6,957,120.44         | 55                  |
| Unrecovered rent               | 1,251,917.00         | 16                  |
| Unaccounted revenue            | 922,117.50           | 21                  |
| Unsupported payments           | 604,812.11           | 15                  |
| Unaccounted payment            | 200,015.34           | 7                   |
| Unpresented Market tickets     | 173,680.00           | 7                   |
| Unpresented payment vouchers   | 110,060.00           | 2                   |
| <b>Total</b>                   | <b>15,309,012.07</b> | <b>150</b>          |

15. We noted that the irregularities resulted largely from non-compliance with relevant Laws and Regulations and non-enforcement of controls to maximise revenue collection and also mitigate payment infractions.

### **Uncollected revenue**

16. Revenue mobilisation from internally generated sources were largely poor across the country. Our review showed that twenty-seven Assemblies failed to collect a total revenue of GH¢5,089,289.68 due from property rates, business operating permits, among others.

17. We recommended that Management of the Assemblies involved should take the necessary steps, including legal action, to recover the amount of GH¢5,089,289.68 from the defaulters into the IGF accounts of the Assemblies. We also recommended that the Assemblies should strengthen their revenue collection mechanisms to avoid the risk of relying on DACF for recurrent expenditures.

### **Inefficient revenue collection**

18. Two hundred and forty-five revenue collectors at 55 Assemblies were paid salaries of GH¢11,737,679.59 but collected revenue of only GH¢4,780,539.20 representing 40.73 percent of their salaries leading to a shortfall of GH¢6,957,120.44.

19. We recommended to Management of the Assemblies involved to set and enforce the achievement of revenue targets by the revenue collectors and ensure that remuneration paid is commensurate with their collections to prevent losses to the Assemblies. We also recommended sanctions against the non-performing collectors.

### **Unrecovered rent revenue**

20. We noted that 803 tenants/occupants of Government bungalows, teachers' quarters, market stall/stores among others owe 16 Assemblies rent revenue of GH¢1,251,917.00.

21. We recommended to Management of the Assemblies involved to put in place innovative measures including demanding standing orders from the defaulters to their banks for the monthly payment of rent and recovery of the rent arrears of GH¢1,251,917.00 from the occupants of the Assemblies properties.

### **Unsubstantiated payments**

22. Management of 15 Assemblies did not substantiate a total payment of GH¢604,812.11 with the relevant documents, seven Assemblies did not account for total payment of GH¢200,015.34 and two Assemblies failed to present payment vouchers used to disburse GH¢110,060.00. This resulted in a total unsubstantiated payment of GH¢914,887.45.

23. We recommended recovery of the unsubstantiated payments of GH¢914,887.45 into the designated accounts of the Assemblies from the Coordinating Directors, Finance Officers, and any responsible officer involved.

### **Unaccounted revenue**

24. Management of 21 Assemblies failed to ensure that 142 revenue collectors account for a total revenue collection of GH¢922,117.50.

25. We recommended that the total amount of GH¢922,117.50 should be recovered from the revenue collectors with sanctions, failing this the amount should be recovered from the Coordinating Directors, Finance Officers and Revenue Superintendents into the IGF accounts of the affected Assemblies. We also recommended that Management of the Assemblies involved should strengthen their supervision and control over revenue management.

### **Unpresented Value Books**

26. Management of eight Assemblies failed to ensure that revenue collectors present 49 GCRs of no-par value, whilst Management of seven Assemblies failed to present 197 Market Ticket, Lorry Park Tickets, Car/Motor Stickers with a total face value of GH¢141,680.00 and 16 GCR booklets with an average collection of GH¢32,000.00 for audit.

27. We recommended that Management of the Assemblies involved should retrieve the revenue collections with the GCRs from the revenue collectors with sanctions otherwise the average value of collections per GCR booklet in the year should be computed for each of the 49 GCRs and the total amount recovered from the collectors. We also recommended that Management of the Assemblies involved should retrieve the GH¢141,680.00 collected with Market tickets, Car/Vehicle stickers and Lorry Park tickets. Failing this, the Coordinating Directors, Finance Officers and Revenue Superintendents

of the Assemblies involved should refund the amount in respect of the unrepresented value books into the designated IGF accounts.

### **Payroll irregularities**

28. Forty Assemblies were found to have violated relevant laws on staff salaries resulting in the payment of unearned salaries, non-payment of salaries to staff and commission collectors, payment of salary below the minimum wages, non-payment of pension contributions to Fund Managers and its resultant imposition of penalties. We also noted an instance of a staff who failed to return to Atwima Nwiabiagya Municipal Assembly to serve her bond term after receiving salary amounting to GH¢134,708.70 while on study leave. The summary is provided below:

| <b>Recoverable Irregularities</b>                | <b>Amount</b>       | <b>No. of MMDAs</b> |
|--|---------------------|---------------------|
| Unearned salaries                                | 980,319.05          | 22                  |
| Unserved bond                                    | 134,708.70          | 1                   |
| Penalty for non-payment of SSNIT                 | 12,409.02           | 2                   |
| <b>Sub-total</b>                                 | <b>1,127,436.77</b> | <b>25</b>           |
|  |                     |                     |
| <b>Payable Irregularities</b>                    |                     |                     |
| Non-payment of Tier 1 and 2 contributions        | 150,055.43          | 9                   |
| Failure to pay IGF staff salaries                | 84,768.20           | 3                   |
| Casual workers paid below minimum wage           | 70,719.00           | 2                   |
| Failure to pay salaries of Commission Collectors | 67,850.28           | 1                   |
| <b>Sub-total</b>                                 | <b>373,392.91</b>   | <b>15</b>           |
| <b>Total irregularities</b>                      | <b>1,500,829.68</b> | <b>40</b>           |

29. We recommended recovery of the unearned salaries from the beneficiaries into the Auditor-General's Recoveries Account No. 1018331470015 with Bank of Ghana or 1011200005912 at GCB Bank otherwise, the Coordinating Directors and Heads of Human Resource Units of the Assemblies involved should be held liable for refund of the amount.

30. We also recommended to Management of the Assemblies involved to remit all unpaid pension contributions to the Fund Managers and any penalties that may arise should be borne by officers whose inaction occasioned the payment whilst the penalty of GH¢12,409.02 paid should be recovered from the Coordinating Director and Finance Officer of the Shama District Assembly.

31. The outstanding payments due workers and commission collectors of GH¢152,618.48 should be paid to prevent any litigation against the four Assemblies while the wages of the casual workers are adjusted consistent with the approved minimum wage. We further recommended to Management of Atwima Nwiabiagya Municipal Assembly to locate Madam Freda Bosua Danso or her guarantors to recover the GH¢134,708.70 paid her whiles on study leave with pay into the Auditor-General's Recoveries Account Number 1018331470015 at Bank of Ghana or Number 1011200005912 at GCB Bank Ltd.

### **Contract irregularities**

32. Six Assemblies delayed / abandoned the completion of 14 projects for periods ranging between five months and 108 months for which a total amount of GH¢1,189,536.92 had been expended. Also, Management of Ablekuma West Municipal Assembly paid two contractors, Messrs. Morh-Awal Investment and Pafet Ventures, a total amount of GH¢23,977.00 for portions of works not executed. The summary is provided below:

| <b>Irregularities</b>        | <b>No of Projects</b> | <b>Amount</b>       | <b>No. of MMDAs</b> |
|------------------------------|-----------------------|---------------------|---------------------|
| Delayed / Abandoned projects | 14                    | 1,189,536.92        | 6                   |
| Payment for unexecuted works | 2                     | 23,977.00           | 1                   |
| <b>Total</b>                 | <b>16</b>             | <b>1,213,513.92</b> | <b>7</b>            |

33. To avoid cost overruns due to price hikes and loss of funds invested into the projects, we recommended to Management of the Assemblies to ensure that priority is given to the completion of delayed / abandoned projects before new ones are awarded. We also recommended to Management of Ablekuma West Municipal Assembly to compel the contractors to undertake the outstanding works at no cost to the Assembly otherwise the amount of GH¢23,977.00 should be recovered from them and paid into the designated account. Failing which, the Coordinating Director, Finance Officer and any other responsible officers should be held liable for the refund of the amount into the Assembly's account.

### Assets Management and Stores Irregularities

34. We noted that eight Assemblies recorded lapses in assets management and stores irregularities made up of unaccounted fuel of GH¢209,766.84, missing assets of GH¢25,598.00, short supply of fertilizer of GH¢87,000.00, disposal of Assembly's Assets without approval of GH¢84,000.00 and wasteful expenditure of GH¢25,000.00 on procurement of software (RMS Software) for the preparation and generation of bills in November 2023 which cannot be used due to wrong software design. The summary is provided below:

| Irregularities                                 | Total             | No. of MMDAs |
|--|-------------------|--------------|
| Missing assets                                 | 25,598.00         | 2            |
| Unaccounted fuel purchased                     | 209,766.84        | 6            |
| Procured Software not put to use               | 25,000.00         | 1            |
| Short supply of fertilizer                     | 87,000.00         | 1            |
| Disposal of Assembly's Assets without approval | 84,000.00         | 1            |
| <b>Total</b>                                   | <b>431,364.84</b> | <b>11</b>    |

35. We recommended recovery of the unaccounted fuel of GH¢209,766.84 from the Coordinating Directors and Finance Officers from the six Assemblies. We also recommended the Chief Executive of Ahafo Ano North Municipal Assembly and the three Agric officers of Regional Agric Office, Nkwanta who were in possession of the missing assets to be held accountable for them. We further recommended to Management of Awutu Senya District Assembly to compel the software developer to rectify the bottlenecks identified to enable the software to be put to use.

36. We advised the Management of Nkoranza South Municipal Assembly to follow up the shortfall in the supply of the fertilizers with the Regional Coordinating Council whiles the Chief Executive and Coordinating Director of the Mamprugu Moagduri District should be sanctioned in accordance with Section 92 of the Public Procurement Act, 2003 (Act 663) as amended for the disposal of assets without approval.

### Tax irregularities

37. Fifteen Assemblies failed to comply with the relevant provisions of the tax laws in respect of remittance of taxes withheld, non-deduction of withholding taxes and failure to obtain VAT invoices for VAT paid. Also, the Awutu Senya East Municipal Assembly

had accrued penalty of GH¢95,815.30 imposed by the GRA due to its failure to remit withheld tax of GH¢107,545.27. The summary is provided below.

| <b>Irregularities</b>         | <b>Total</b>      | <b>No. of MMDAs</b> |
|-------------------------------|-------------------|---------------------|
| Taxes not remitted            | 293,789.49        | 8                   |
| Taxes not withheld            | 19,880.05         | 3                   |
| Penalty on unremitted taxes   | 95,815.30         | 1                   |
| Failure to obtain VAT invoice | 19,992.87         | 3                   |
| <b>Total</b>                  | <b>429,477.71</b> | <b>15</b>           |

38. We recommended that Management of the Assemblies should comply with the tax laws and ensure that the unremitted taxes of GH¢293,789.49 are remitted to GRA. We also recommended that VAT invoices should be obtained from the suppliers for the VAT-related payment, or the VAT amount be recovered from them. Failing this, the Finance Officers should be held liable to refund the VAT amount paid. We further recommended that the Coordinating Director and Finance Officer of Awutu Senya East Municipal Assembly should be jointly held liable for the payment of accrued penalty of GH¢95,815.30 imposed by GRA for the unremitted taxes. The Coordinating Directors and Finance Officers of the Assemblies involved in non-adherence to the relevant tax laws should be personally held liable for any penalties imposed.



## PART III

### DETAILS OF FINDINGS AND RECOMMENDATIONS

#### AHAFO REGION

##### Introduction

39. The Ahafo Region had six Assemblies in 2024, made up of three Municipalities and three Districts. The list of the six Assemblies, their capitals, status, and Legislative Instruments are attached as Appendix 'A'.

40. We audited the books and accounts of the six Assemblies for the 2024 financial year and issued management letters thereon. All the Assemblies responded to our management letters as required by Section 29(1) of the Audit Service Act, 2000 (Act 584).

##### Financial Reporting

##### Submission of annual financial statements

41. All six Assemblies submitted their 2024 financial statements for audit in compliance with Section 80 of the Public Financial Management Act, 2016 (Act 921). We also issued our opinions on the financial statements of the six Assemblies. The table below shows the annual financial statements submitted by the Assemblies over a three-year period.

| Year | No. of Assemblies | Assemblies with Audited Financial Statements | No. of defaulting Assemblies | Percentage of Defaulting Assemblies |
|------|-------------------|--|------------------------------|-------------------------------------|
| 2022 | 6                 | 6  | Nil                          | -                                   |
| 2023 | 6                 | 6  | Nil                          | -                                   |
| 2024 | 6                 | 6  | Nil                          | -                                   |

##### Sources of Income

42. The Assemblies operated with a total income of GH¢146,192,466.95 during the year. This was made up of Internally Generated Funds (IGF), allocations of the District Assemblies Common Fund, Government Salary Grant, and support from Ghana's Development Partners. The total income of GH¢146,192,466.95 represented an increase of GH¢60,212,004.97 or 70.30 percent over the 2023 figure of GH¢85,980,461.98.

### IGF revenue performance

43. The six Assemblies collected IGF from property rates, fees, licenses, royalties and other miscellaneous sources to support their expenditure. The Assemblies collected a total IGF of GH¢29,982,695.68 which represented an increase of GH¢9,026,512.07 or 43.07 percent over the 2023 figure of GH¢20,956,183.61.

### Assets and Liabilities

44. The total assets of the six Assemblies as at 31 December 2024 was GH¢934,641,155.41 whilst total liabilities stood at GH¢2,845,303.01 resulting in the net assets of GH¢931,795,852.40.

45. The schedules of total income, IGF performance, assets and liabilities of the six Assemblies are provided in Appendices B to D.

## Management Issues

### Cash Irregularities

#### Weak revenue mobilisation drive

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

47. Internally Generated Funds constitute a significant part of the sources of revenue of the Assemblies. In 2024, the projected IGF (Rates) of four sampled Assemblies, which formed the major revenue source, totalled GH¢4,127,498.52. Out of this amount, GH¢2,140,028.97 was collected, leaving an uncollected amount of GH¢1,987,469.55. The details are provided in the table.

| No | MMDAs                  | Budgeted            | Actual Collection   | Variance            |
|----|------------------------|---------------------|---------------------|---------------------|
| 1  | Tano South Municipal   | 105,752.52          | 702,34.72           | 35,517.80           |
| 2  | Asutifi South District | 239,490.00          | 56,605.25           | 182,884.75          |
| 3  | Asutifi North District | 3,586,456.00        | 1,920,396.00        | 1,666,060.00        |
| 4  | Asunafo South District | 195,800.00          | 92,793.00           | 103,007.00          |
|    | <b>Total</b>           | <b>4,127,498.52</b> | <b>2,140,028.97</b> | <b>1,987,469.55</b> |

48. We urged Management of the Assemblies to adopt innovative and effective strategies to enhance revenue mobilisation and reduce the growing reliance on external funding sources.

49. Management of the Assemblies agreed with our recommendation and responded as follows:

- **Tano South Municipal:** Management indicated that rent defaulters have been notified to settle their outstanding obligations.
- **Asutifi South District:** Management stated that they are actively engaging and sensitising ratepayers on the importance of fulfilling their financial obligations and have initiated steps to recover the outstanding revenue.
- **Asutifi North District:** Management reported that legal action is being pursued against persistent defaulters.
- **Asunafo South District:** Management acknowledged the recommendation and assured that measures will be taken to ensure compliance.

#### **High cost of revenue collections – GH¢969,413.56**

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

51. Our review of revenue performance in four sampled Assemblies revealed that 43 Revenue Collectors received salaries totalling GH¢1,764,060.06 during the 2024 fiscal year. However, our revenue of revenue performance showed that these Collectors during the year collected only GH¢794,646.50 raising concerns about the cost collection per cedi. Our analysis showed that the Assemblies relied on funds from the central Government to fully pay the services of the collectors. The table below shows our comparison of the salaries of the collectors against their collections for 2024.

| No | MMDAs                  | No. of Collectors | Annual Salary       | Collection        | Variance          | % of collection to annual gross Salary |
|----|------------------------|-------------------|---------------------|-------------------|-------------------|--|
| 1  | Tano South Municipal   | 9                 | 365,484.24          | 127,123.50        | 238,360.74        | 34.78                                  |
| 2  | Asutifi North District | 6                 | 346,564.45          | 218,526.00        | 128,038.45        | 63.05                                  |
| 3  | Asunafo South District | 14                | 473,557.33          | 142,891.00        | 330,666.33        | 30.17                                  |
| 4  | Tano North Municipal   | 14                | 578,454.04          | 306,106.00        | 272,348.04        | 52.92                                  |
|    | <b>Total</b>           | <b>43</b>         | <b>1,764,060.06</b> | <b>794,646.50</b> | <b>969,413.56</b> | <b>45.05</b>                           |

52. We recommended that Management should exercise strong oversight on the activities of the collectors to maximize the efficiency of revenue collections.

53. The responses from the Assemblies are summarised as follows:

- **Tano South Municipal:** Management stated that they have established a task force to oversee revenue collection. Furthermore, they stated that they have commenced legal proceedings against defaulting taxpayers.
- **Asutifi North District:** Management indicated that the revenue mobilisation taskforce has been tasked to intensify monitoring and initiate legal action against willful defaulters.
- **Tano North Municipal and Asunafo South District:** Management accepted the audit recommendations and pledged full implementation to enhance efficiency in the collection of revenue.

#### **Non - Utilisation of IGF on capital projects**

54. Paragraph 142 of the 2024-2017 Budget Preparation Guidelines issued by the Minister of Finance enjoins MMDAs to commit at least 20 per cent of the Internally Generated Funds (IGF) to initiate and/or complete capital projects for the benefit of the citizenry.

55. We noted that the Management of Tano South Municipal Assembly generated a total of GH¢1,090,611.22 in IGF revenue for the period under review. However, Management did not commit any portion of the Assembly's IGF to complete or initiate capital projects for the benefit of the Assembly.

56. Management explained that the IGF mobilised for the period was inadequate to finance capital projects including the renovation and expansion of the Divisional Police Command's office at Bechem, which had stalled at 40% level of completion for the past two years.

57. We urged Management to be innovative to enhance its revenue mobilisation efforts to generate revenue for its capital projects.

58. Management accepted our recommendation for compliance.

## Payroll Irregularities

### Unearned salary – GH¢302,306.35

59. Regulation 92 of Public Financial Management Regulations, 2019 states that the Principal Spending Officer of a covered entity shall ensure the immediate stoppage of salary to public servants and notify the Controller and Accountant - General on the death, on the grant of leave without pay, on the vacation of post by an employee or on the resignation or retirement of an employee.

60. We noted that Management of four Assemblies paid unearned salaries totalling GH¢302,306.35 to 12 members of staff who had separated or absented from work for period ranging between two and twelve months. The table below provides the details of the separated staff.

| No. | MMDAs                  | Staff ID | Name                 | Rank                             | Period                                   | No of months | Amount    | Reasons             |
|-----|------------------------|----------|----------------------|----------------------------------|--|--------------|-----------|---------------------|
| 1   | Tano South Municipal   | 1328373  | Eugene Boakye        | Assistant Public Health Engineer | Oct. 2024                                | 1            | 5,432.40  | Vacated post        |
| 2   | Asutifi South District | 913921   | Gladys Adjei         | Human Resource Manager CLGS      | June, July 24                            | 2            | 10,897.88 | Vacated post        |
| 3   | Asunafo South District | 1502153  | Abuu Frimpong        | Asst. Planning Officer           | August 2024                              | 1            | 5,088.04  | Vacated post        |
| 4   | Asunafo South District | 1330684  | Kwarteng Gloria      | Snr. Procurement Ass.            | Jan, Feb, May, Jun, Jul, Nov. & Dec 2024 | 9            | 45,007.38 | Absent for 9 months |
| 5   | Asunafo South District | 1502986  | Kingsley Kwadwo Manu | FS0 B6/Executive Officer         | Feb to Sept & Dec. 2024                  | 8            | 22,573.20 | Absent for 8 months |
| 6   | Asunafo South District | 910982   | Oti Kwadwo George    | Yard Foreman                     | Mar to Aug, Nov & Dec 2024               | 8            | 32,765.36 | Absent for 8 months |

|    |                         |         |                       |                                  |                             |    |                   |                      |
|----|-------------------------|---------|-----------------------|----------------------------------|-----------------------------|----|-------------------|----------------------|
| 7  | Asunafo South District  | 1538426 | Francis Adjei         | Snr. Gardener/ Revenue collector | May-Dec 2024                | 8  | 14,409.52         | Absent for 8 months  |
| 8  | Asunafo South District  | 1196917 | Issaka Bawa           | Internal Auditor                 | Jan to Aug, Nov & Dec. 2024 | 10 | 62,672.20         | Absent for 10 months |
| 9  | Asunafo South District  | 726999  | Yaw Boamah            | Driver Grade I                   | Jan-Dec 2024                | 12 | 35,548.20         | Absent for 12 months |
| 10 | Asunafo South District  | 1406952 | Imoro Abubakari Sadiq | Environmental Health Ass.        | Jan- Oct 2024               | 10 | 33,197.30         | Absent for 10 months |
| 11 | Asunafo South District  | 1461305 | Frank Ofori           | Driver III                       | Jan-Dec 2024                | 12 | 24,156.12         | Absent for 12 months |
| 12 | Asunafo North Municipal | 102167  | Kwame Builsa          | Labourer                         | July - Nov 2024             | 5  | 10,558.75         | Retirement           |
|    | <b>Total</b>            |         |                       |                                  |                             |    | <b>302,306.35</b> |                      |

61. We recommended to Management of the Assemblies to recover the total unearned salaries of GH¢302,306.35 from the affected officers and pay same into the Auditor-General's Recoveries Account number 1018331470015 at the Bank of Ghana, failure of which the salary validators should refund the amount.

62. Management of the Assemblies responded as follows:

- **Tano South Municipal:** Management will contact the staff to facilitate a refund into the Auditor-General's Recoveries Account, as evidence indicates he is outside the country.
- **Asutifi South District:** Management is making efforts to contact the officer to refund the salary into the Auditor-General's Recoveries Account.
- **Asunafo North Municipal and Asunafo South District:** The families of the affected staff have been contacted for the payment of such an amount to the Auditor General recoveries account.

### **Payment of casual workers below minimum wage – GH¢62,132.40**

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

64. We noted that 30 casual workers of Asunafo North Municipal Assembly were each paid monthly wage of GH¢317.46 instead of the approved monthly minimum wage of GH¢490.05. This resulted in underpaid wages of GH¢62,132.40 for the period January to December 2024.

65. Payment below the minimum wage could lead to legal action against the Assembly and also contribute to low productivity among the workers.

66. We recommended that Management should take steps to pay all the affected workers the underpaid balance of GH¢62,132.40, to avoid legal action. We further advise Management to ensure that all casual workers are paid the approved monthly minimum wage.

67. Management responded that it would ensure compliance with our recommendation.

### **Contract Irregularities**

#### **Delayed projects**

68. Section 52 of the Public Financial Management Act, 2016 (Act 921) provides, among others, that a Principal Spending Officer of a covered entity, state-owned enterprise, or public corporation shall be responsible for the assets of the institution under the care of the Principal Spending Officer and shall ensure that proper control systems exist for the custody and management of the assets.

69. We noted that the management of two Assemblies awarded two projects at a total cost of GH¢568,587.60 out of which of GH¢127,331.10 have been paid to the contractors. The projects which are at various stages of completion, have been delayed between 14 and 18 months as provided in the table below.

| No | MMDA                    | Project   | Contractor        | Start Date | Scheduled Completn. Date | % Completed | Contract Sum      | Payment to Date   |
|----|-------------------------|---|-------------------|------------|--------------------------|-------------|-------------------|-------------------|
| 1  | Tano South Municipal    | Renovation and expansion of office for divisional Police at Bechem  | Atusteph Ent      | 01/03/23   | 08/07/23                 | 40%         | 199,980.00        | 32,108.40         |
| 2  | Asunafo North Municipal | Construction Of 1 No. 16-Seater Water Closet Toilet Facility at Mim | M/S Koolibia Ent. | 28/03/23   | 10/10/23                 | 75%         | 368,607.60        | 95,222.70         |
|    | <b>Total</b>            |   |                   |            |                          |             | <b>568,587.60</b> | <b>127,331.10</b> |

70. The Assemblies attributed the delay to lack of funding for the project.

71. To avoid cost overruns through price variations, we urged Management of the Assemblies to prioritise the uncompleted projects before commencing with new ones.

72. Management of the Assemblies responded as follows:

- **Tano South Municipal:** funds would be made available for the contractor to return to the site.
- **Asunafo North Municipal:** efforts will be put in place to complete the project before awarding any new project



## ASHANTI REGION

### Introduction

73. The Ashanti Region had 43 Assemblies in 2024, comprising one Metropolitan, 18 Municipalities and 24 Districts. The list of the 43 Assemblies, their status, capitals, and Legislative Instruments are provided in Appendix 'A'.

74. We audited the books of the 43 Metropolitan, Municipal and District Assemblies (MMDAs) for the 2024 financial year and issued management letters thereon. All the Assemblies responded to our management letters as required by Section 29(1) of the Audit Service Act, 2000 (Act 584).

### Financial Reporting

#### Submission of annual financial statements

75. The 43 Assemblies submitted their financial statements for audit validation as required by Section 80 of the PFMA, 2016 (Act 921). We accordingly issued our opinions on the financial statements of the 43 Assemblies. The table below shows the annual financial statements submitted by the Assemblies over a three-year period.

| Year | No. of Assemblies | Assemblies with audited financial statements | No. of defaulting Assemblies | Percentage of defaulting Assemblies |
|------|-------------------|--|------------------------------|-------------------------------------|
| 2022 | 43                | 43   | Nil                          | 0                                   |
| 2023 | 43                | 43   | Nil                          | 0                                   |
| 2024 | 43                | 43   | Nil                          | 0                                   |

#### Sources of Income

76. The 43 Assemblies operated with a total income of GH¢841,011,311.07 during the year. This was made up of Internally Generated Fund (IGF), allocations of the District Assemblies Common Fund, Government salary Grant and support from Ghana's Development Partners.

#### IGF Revenue Performance

77. The IGF collections of the Assemblies were made up of property rate, fees, licenses, royalties, fines, penalties and other miscellaneous items of revenue. The Assemblies

collected a total IGF of GH¢143,798,450.56 which represented an increase of GH¢35,917,667.83 representing 33.29 percent over the 2023 figure of GH¢107,880,782.73.

### **Assets and Liabilities**

78. The total assets of the 43 Assemblies as of 31 December 2024 was GH¢3,698,713,072.77 whilst total liabilities stood at GH¢23,421,199.47, resulting in the net assets of GH¢3,675,291,873.30.

79. The schedules of total income, IGF performance, assets and liabilities of the 43 Assemblies are provided in Appendices B to D.

## **Management Issues**

### **Cash Irregularities**

#### **Inefficient revenue collection - GH¢869,135.65**

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

81. We however noted that 34 revenue collectors of eight Assemblies who were paid total salaries of GH¢1,499,523.10 only collected revenue of GH¢630,387.50 representing 42.04% percent of their salaries. This resulted in a shortfall of GH¢869,135.65 to the Assemblies. Details are provided below:

| <b>No.</b> | <b>Assembly</b>      | <b>No. of collectors</b> | <b>Salary paid</b>  | <b>Revenue collected</b> | <b>Shortfall</b>  | <b>Shortfall (%)</b> |
|------------|----------------------|--------------------------|---------------------|--------------------------|-------------------|----------------------|
| 1          | Afigya Kwabre South  | 5                        | 238,032.97          | 64,853.00                | 173,179.97        | 72.75                |
| 2          | Ahafo Ano North      | 4                        | 137,401.60          | 88,057.00                | 49,344.60         | 35.91                |
| 3          | Ahafo Ano South East | 2                        | 100,318.50          | 23,540.00                | 76,778.55         | 76.53                |
| 4          | Amansie Central      | 4                        | 181,955.52          | 68,408.00                | 113,547.52        | 62.40                |
| 5          | Bosomtwe District    | 5                        | 209,056.32          | 57,101.00                | 151,955.32        | 72.69                |
| 6          | Old Tafo Municipal   | 2                        | 100,541.62          | 75,779.50                | 24,762.12         | 24.63                |
| 7          | Suame Municipal      | 7                        | 254,677.24          | 122,351.00               | 132,326.24        | 51.96                |
| 8          | Sekyere Central      | 5                        | 277,539.33          | 130,298.00               | 147,241.33        | 53.05                |
|            | <b>Total</b>         | <b>34</b>                | <b>1,499,523.10</b> | <b>630,387.50</b>        | <b>869,135.65</b> | <b>57.96</b>         |

82. Management of Suame Municipal Management asserted that relocation of most of the traders due to the construction of the interchange caused the anomaly whiles the

Management of the remaining seven Assemblies explained that the shortfall of revenue collection against salary paid to collectors was due to lack of collections skills on the part of the collectors.

83. We recommended to Management of the Assemblies to set revenue targets for the collectors taking into consideration the remuneration and ensure their enforcement to achieve value. We also recommended to the Management of the seven Assemblies involved to be proactive and provide the revenue collectors with the necessary skills needed to maximise the revenue collection efforts of the Assemblies.

#### **Unrecovered rent - GH¢681,122.00**

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

85. Contrary to the above Regulation, we noted that Management of five Assemblies did not collect rent due, totalling GH¢681,122.00 from 357 tenants of official bungalows and other properties belonging to the Assemblies. Details are provided below.

| No. | Assembly                      | No. of defaulters | Rent Type         | Amount            |
|-----|-------------------------------|-------------------|-------------------|-------------------|
| 1   | Ahafo Ano North District      | 31                | Assembly Bungalow | 17,320.00         |
| 2   | Ahafo Ano South West District | 49                | Assembly Bungalow | 19,622.00         |
| 3   | Atwima Nwabiagya Municipal    | 41                | Assembly Bungalow | 40,710.00         |
| 4   | Ejura Sekyedumase Municipal   | 194               | Assembly Bungalow | 514,780.00        |
| 5   | Kumasi Metropolitan           | 42                | Assembly Bungalow | 88,690.00         |
|     | <b>Total</b>                  | <b>357</b>        |                   | <b>681,122.00</b> |

86. Management of Ejura-Sekyedumasi Municipal Assembly attributed the anomaly to oversight, while the other Assemblies could not explain the reason for the happening.

87. This could deny the Assemblies funds for maintenance of the buildings leading to deterioration.

88. We recommended that Management should recover the total rent of GH¢681,122.00 from the defaulters by considering the introduction of pragmatic measures which includes obtaining standing orders to their bankers for monthly payments of the outstanding rent and future ones. We also recommended that in future

recalcitrant defaulters should be compelled to pay any arrears and be ejected whiles the properties are re-allocated to those willing to pay.

#### **Unpresented GCR booklets and unaccounted revenue - GH¢249,059.00**

89. Regulation 147 of the PFM Regulations, 2019 (L.I 2378) requires a Principal Spending Officer to ensure the efficient control of the value books of the covered entity.

90. On the contrary, we noted that Management of Asante Akim South and Sekyere Afram Plains Assemblies did not present 10 General Counterfoil Receipt (GCR) booklets with no face value held by seven revenue collectors for audit. Details are provided below:

| No. | Assembly                      | No. of collectors | Quantity  |
|-----|-------------------------------|-------------------|-----------|
| 1   | Asante Akim South Municipal   | 2                 | 4         |
| 2   | Sekyere Afram plains District | 5                 | 6         |
|     | <b>Total</b>                  | <b>7</b>          | <b>10</b> |

91. Management asserted that the GCRs were still in use by the revenue collectors and could not present them at the time of the audit.

92. In a related issue, we noted that 52 revenue collectors of five Assemblies did not account for revenue of GH¢249,059.00 out of a total collection of GH¢447,931.00. Details are provided below:

| No. | Assembly             | No. of defaulters | Amount collected  | Accounted Amount  | Unaccounted Amount |
|-----|----------------------|-------------------|-------------------|-------------------|--------------------|
| 1   | Ahafo Ano South East | 22                | 207,238.00        | 161,134.00        | 46,104.00          |
| 2   | Ahafo Ano South West | 6                 | 7,261.00          | 6,478.00          | 783.00             |
| 3   | Afigya Kwabre South  | 1                 | 156,150.00        | 31,200.00         | 124,950.00         |
| 4   | Asante Akim South    | 21                | 33,359.00         | -                 | 33,359.00          |
| 5   | Old Tafo Municipal   | 2                 | 43,923.00         | 60.00             | 43,863.00          |
|     | <b>Total</b>         | <b>52</b>         | <b>447,931.00</b> | <b>198,872.00</b> | <b>249,059.00</b>  |

93. Failure to account for GCRs and revenue collections could lead to misappropriation of revenue and would deny the Assemblies resources to carry out their operations.

94. Consequently, the Assemblies would rely on their DACF to meet administrative expenses leading to delayed/abandoned projects.

95. We recommended to Management of the Assemblies involved to retrieve the GCR booklets from the revenue collectors and ensure accountability of their collections otherwise the average value of collections per GCR booklet in the year should be computed for each of the 10 GCRs and the total amount recovered from the collectors. We also recommended that the revenue collection of GH¢249,059.00 should be recovered from the collectors involved. Failing to ensure refund and accountability of the revenue collection, the Coordinating Directors, Finance Officers and Revenue Superintendents of the Assemblies should refund the amount involved into the designated IGF accounts. We further recommended that the defaulting revenue collectors should be sanctioned, and Management of the Assemblies should step up their supervisory roles in revenue collection to prevent such recurrences.

#### **Uncollected revenue - GH¢281,095.00**

96. Regulation 32 of the PFM Regulations, 2019 (L.I. 2378) requires a Principal Spending Officer of each covered entity to take effective and appropriate steps to collect money due the covered entity.

97. We however noted that Management of three Assemblies did not collect a total revenue of GH¢281,095.00 due from 65 individuals and institutions. Details are provided below:

| No. | Assembly                 | No. of defaulters | Period of default      | Type of revenue   | Amount            |
|-----|--------------------------|-------------------|------------------------|---|-------------------|
| 1   | Kumasi Metropolitan      | 59                | Jan. to Dec. 2024      | Licensing fees, Business operating permit, property rate              | 236,333.96        |
| 2   | Mampong Municipal        | 5                 | Jan. to Dec. 2024      | Surtax  | 12,000.00         |
| 3   | Sekyere Central District | 1                 | Mar. 2023 to Feb. 2025 | Entry proceeds from forest reserve (Abusua/Mountain's prayer enclave) | 32,761.04         |
|     | <b>Total</b>             | <b>65</b>         |                        |   | <b>281,095.00</b> |

98. The inactions of Management had denied the Assemblies involved the funds needed for their effective operations, which could result in their continues reliance on the

DACF to finance recurrent expenditure to the detriment of capital and developmental projects.

99. We recommended that Management of the Assemblies involved should take pragmatic actions, including legal actions where necessary, to retrieve the amount of GH¢281,095.00 from the defaulters.

#### **Unsupported payments - GH¢57,462.85**

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

101. On the contrary, we noted that Management of Adansi South District and Asante Akim North Municipal Assemblies did not support 34 payment vouchers amounting to GH¢57,462.85 with relevant documents such as receipts, invoices, statement of claim and other necessary documents to authenticate the payments. Details are provided below:

| No. | Assembly                    | No. of PVs | Amount           |
|-----|-----------------------------|------------|------------------|
| 1   | Adansi South District       | 29         | 43,990.85        |
| 2   | Asante Akim North Municipal | 5          | 13,472.00        |
|     | <b>Total</b>                | <b>34</b>  | <b>57,462.85</b> |

102. We could as a result not authenticate the payments and therefore recommended that the amount of GH¢57,462.85 should be recovered from the Coordinating Directors and Finance Officers involved into the designated accounts of the Assemblies.

#### **Payments outside GIFMIS**

103. Regulations 83 of the PFMR, 2019 (L.I 2378) states that all payments for expenditure of covered entities shall be made through the Ghana Integrated Financial Management Information System.

104. Contrary to above Regulation, we noted that Management of two Assemblies made a total payment of GH¢272,022.48 on 119 payment vouchers without using GIFMIS. Details are provided below:

| No. | Assembly             | Period            | No. of PVs | Reasons for the infraction                       | Amount            |
|-----|----------------------|-------------------|------------|--|-------------------|
| 1   | Adansi North         | Jan. to Oct. 2024 | 113        | Inadequate accounts staff and network challenges | 250,882.31        |
| 2   | Sekyere Afram Plains | June & July 2024  | 6          | No reason provided                               | 21,140.17         |
|     | <b>Total</b>         |                   | <b>119</b> |  | <b>272,022.48</b> |

105. Payments without using GIFMIS would not enhance the financial reporting of the Assemblies and could also lead to unbudgeted expenditure which would impact negatively on earmarked activities of the Assemblies.

106. We recommended to the Coordinating Directors and the Finance Officers involved to address the challenges inhibiting the use of GIFMIS to prevent situation where payments would be made outside GIFMIS. We also recommended that the Coordinating Directors and the Finance Officers and any other officer found culpable for the act of financial indiscipline should be sanctioned in accordance with Section 96 of the Public Financial Management Act (PFMA), 2016 (Act 921).

### **Payroll Irregularities**

#### **Unserved bond - GH¢134,708.70**

107. Paragraph 6.9.5.3 of the Human Resource Management Policy Framework and Manual for the Ghana Public Service states that a sponsored public servant who has completed a course of study and fails to return to work in the organisation shall be liable to redeem the bond. The value of the bond shall be equivalent to the full salaries and allowances received during the period, revised for inflation and currency fluctuations plus a compound interest at the prevailing interest rate.

108. We noted that Miss. Freda Bosua Danso, Human Resource Manager of Atwima Nwiabiagya Municipal Assembly, was granted study leave with pay to pursue master's degree in business administration at Corvinus University-Hungary from September 2022 to August 2024.

109. Our audit revealed that Freda Bosua failed to return to the country to serve her bond term after receiving salary amounting to GH¢134,708.70 during the leave period.

We further noted that Management had not enforced the above stated regulation to recover the GH¢134,708.70.

| Name              | Staff ID. | Rank                   | Programme                           | Institution                 | Period                        | Unserved Bond |
|-------------------|-----------|------------------------|-------------------------------------|-----------------------------|-------------------------------|---------------|
| Freda Bosua Danso | 734503    | Human Resource Manager | Master's in Business Administration | Corvinus University-Hungary | September 2022 to August 2024 | 134,708.70    |

110. This led to non-fulfilment of her bond terms and subsequent loss of GH¢134,708.70 to the State.

111. We recommended that the Coordinating Director should ensure recovery of GH¢134,708.70 from Freda Bosua Danso or her guarantors into the Auditor-General's Recoveries Account Number 1018331470015 at Bank of Ghana or number 1011200005912 at GCB Bank Ltd.

#### **Unearned salary - GH¢4,089.79**

112. Regulation 92 of PFM Regulations, 2019 (L.I. 2378) states that the Principal Spending Officer of a covered entity shall ensure the immediate stoppage of payment of salary to public servants and notify the Controller and Accountant-General on the vacation of post by an employee. The Head of the covered entity shall take the necessary action to recover any unearned salary occasioned by such occurrence.

113. We however noted that, in January 2024, Management of Amansie Central District Assembly validated and paid one-month unearned salary of GH¢4,089.79 to Lydia Mensah, a Budget Analyst, who vacated post in December 2023. We did not sight any letter from Management of the Assembly to her banker to stop the withdrawal of the unearned salary and payment to Government chest.

114. The Human Resource Officer stated that she was not promptly notified of the officer's vacation of post hence the resultant unearned salary.

115. We recommended the recovery of the unearned salary of GH¢4,089.79 from Lydia Mensah and payment of same into the Auditor-General's Recoveries Account Number 1018331470015 at Bank of Ghana or Number 1011200005912 at GCB Bank Ltd., failing



which the amount should be recovered from the Coordinating Director, Finance Officer and Human Resource Officer.

### **Asset Management Irregularity**

#### **Missing assets - GH¢16,598.00**

116. Section 52 of the PFM Act, 2016 (Act 921) provides that a Principal Spending Officer of a covered entity shall be responsible for the assets of the institution under his care and shall ensure that proper control systems exist for the custody and management of the assets to eliminate theft, loss, wastage and misuse.

117. On the contrary, we noted during our review and physical inspection of assets of Ahafo Ano North Municipal Assembly that, the underlisted assets valued at GH¢16,598.00 could not be accounted for.

| <b>Location</b> | <b>Item</b>                  | <b>Quantity</b> | <b>Value</b>     |
|-----------------|------------------------------|-----------------|------------------|
| Assembly Store  | Digital Camera               | 1               | 2,500.00         |
| MCE's Office    | Laptop                       | 1               | 5,700.00         |
|                 | Television                   | 1               | 4,199.00         |
| MCE's Residence | 40" Television Set (Samsung) | 1               | 4,199.00         |
| <b>Total</b>    |                              |                 | <b>16,598.00</b> |

118. The Coordinating Director stated that, thieves broke into the residence of the Chief Executive Officer and stole the items but could not produce a Police report to corroborate the assertion. This had resulted in loss of assets and subsequent loss of funds to the Assembly.

119. We recommended that the Chief Executive Officer should be held accountable for the loss, for his failure to report the matter to the Police for the necessary action to be taken for retrieval of the assets.

### **Tax Irregularity**

#### **Withheld taxes not remitted - GH¢18,269.55**

120. Section 117 of the Income Tax Act, 2015 (Act 896) requires the Assembly as withholding agent to deduct and pay withholding taxes to the Commissioner-General within 15 days after the end of each calendar month, a tax that has been withheld.

121. On the contrary, we noted that Management of two Assemblies withheld taxes totalling GH¢18,269.55 from various taxable payments but did not remit same to the GRA. Details are provided below:

| No. | Assembly               | No. of PVs | Period             | Details          | Gross Amount      | Tax Amount       |
|-----|------------------------|------------|--------------------|------------------|-------------------|------------------|
| 1   | Ahafo Ano South East   | 7          | Feb. to Nov. 2024  | Goods & Services | 65,195.00         | 5,283.20         |
| 2   | Atwima Mponua District | 41         | Jan. to Sept. 2024 | Goods & Services | 157,408.00        | 12,986.35        |
|     | <b>Total</b>           | <b>48</b>  |                    |                  | <b>222,603.00</b> | <b>18,269.55</b> |

122. The Finance Officer of Ahafo Ano South East intimated that the taxes were duly remitted but could not provide any evidence to support his claim, whiles at Atwima Mponua District Assembly, the Finance Officer stated that the delay occurred due to the distance from Nyinahin to Kumasi to make payments to GRA.

123. The practice could impact negatively on Government's timely tax revenue mobilisation effort and might result in loss of funds to the Assemblies from imposition of penalties due to non-adherence to the relevant tax laws.

124. We recommended to Management of the Assemblies to ensure that the tax withheld of GH¢18,269.55 is remitted to GRA and the Coordinating Directors and Finance Officers should be personally held liable for any penalty payment.

## BONO REGION

### Introduction

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

126. We audited the books and accounts of the 12 Assemblies for the 2024 financial year and issued management letters thereon.

### Financial Reporting

#### Submission of annual financial statements

127. The 12 Assemblies submitted their 2024 financial statements for audit in compliance with Section 80 of the PFMA, 2016 (Act 921). We also issued our opinions on the financial statements of the Assemblies. The table below shows the annual financial statements submitted by the Assemblies over a three-year period.

| Year | No. of Assemblies | Assemblies with Audited Financial Statements | No. of defaulting Assemblies | Percentage of Defaulting Assemblies |
|------|-------------------|--|------------------------------|-------------------------------------|
| 2022 | 12                | 12   | Nil                          | 0                                   |
| 2023 | 12                | 12   | Nil                          | 0                                   |
| 2024 | 12                | 12   | Nil                          | 0                                   |

#### Sources of income

128. The 12 Assemblies operated with a total income of GH¢277,809,408.78 during the year. This was made up of IGF, allocations of the District Assemblies Common Fund, Government Salary Grant, and support from Ghana's Development Partners. The total income of GH¢277,809,408.78 represented an increase of GH¢93,381,742.38 or 50.63 percent over the 2023 figure of GH¢184,427,666.40.

#### IGF revenue performance

129. The 12 Assemblies collected IGF from property rates, fees, licenses, royalties and other miscellaneous sources to support their expenditure. The Assemblies collected total IGF of GH¢20,364,267.91 during the year. This represented an increase of GH¢2,834,860.92 or 16.17 percent over the 2023 figure of GH¢17,529,406.99.

## Assets and Liabilities

130. Total assets of the 12 Assemblies as of 31 December 2024 was GH¢540,469,082.67 whilst total liabilities stood at GH¢17,200,267.00, resulting in the net assets of GH¢523,268,815.67.

131. The schedules of total income, IGF performance, assets and liabilities of the 12 Assemblies are provided in Appendices B to D.

## Management Issues

### Cash irregularities

#### High cost of revenue collections – GH¢1,499,483.19

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

133. Our review of revenue performance in five (5) Assemblies revealed that 60 Revenue Collectors received salaries totalling GH¢2,651,656.00 during the 2024 fiscal year. However, our review of revenue performance of the five assemblies showed that these Collectors, during the year, collected only GH¢1,151,671.00 raising concerns about the cost of their collections. Our examination showed that the Assemblies relied on funds from the central Government to fully pay the services of the collectors. The table below shows our comparison of the salaries of the collectors against their collections for 2024.

| No. | Assembly     | No of revenue Collectors | Total Salaries Drawn (A) | Total Revenue Collected (B) | Difference (C)      | Percentage of collection (B/A) x 100% |
|-----|--------------|--------------------------|--------------------------|-----------------------------|---------------------|---------------------------------------|
| 1   | Banda        | 3                        | 138,087.08               | 56,732.00                   | 81,335.08           | 41.08                                 |
| 2   | Berekum East | 17                       | 763,143.13               | 346,614.00                  | 416,529.13          | 45.42                                 |
| 3   | Dormaa East  | 10                       | 429,840.57               | 202,665.00                  | 227,175.57          | 47.15                                 |
| 4   | Sunyani West | 12                       | 545,858.52               | 237,541.00                  | 308,317.52          | 43.52                                 |
| 5   | Tain         | 18                       | 774,244.89               | 308,119.00                  | 466,125.89          | 39.80                                 |
|     | <b>Total</b> | <b>60</b>                | <b>2,651,174.19</b>      | <b>1,151,671.00</b>         | <b>1,499,483.19</b> | <b>43.44</b>                          |

134. We recommended that Management should exercise strong oversight on the activities of the collectors to maximize the efficiency of revenue collections.

### Unaccounted revenue - GH¢51,898.00

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

136. We noted that 27 revenue collectors of two Assemblies did not account for a total revenue of GH¢51,898.00 collected during the period under review. The table below provides the details.

| Name of Station Head      | Zone            | Market Tickets   | Value     | GCR                  | Total              |
|---------------------------|-----------------|------------------|-----------|----------------------|--------------------|
| Tain District Assembly    |                 |                  |           |                      |                    |
| Thomas Addai              | Seikwa          | 68               | 9,800.00  | 1,555.00             | 11,355.00          |
| Elizabeth Oppong          | Menji           | 48               | 6,100.00  | 0                    | 6,100.00           |
| Augustina Tamea           | Badu            | 30               | 5,360.00  | 0                    | 5,360.00           |
| Ben Kwaah                 | Rev Supt        | 3                | 600.00    | 0                    | 600.00             |
| Mercy Tamea               | Nsawkaw         | 12               | 1,900.00  | 0                    | 1,900.00           |
| Augustina Amankwaa        | Nsawkaw         | 6                | 800.00    | 0                    | 800.00             |
| Jennifer B Vuu            | Nsawkaw         | 3                | 500.00    | 0                    | 500.00             |
| Mary Twenewaa             | Nsawkaw         | 3                | 500.00    | 0                    | 500.00             |
| Musah Yussif              | Nsawkaw         | 1                | 100.00    | 630.00               | 730.00             |
| Francis Asamoah           | Seikwa          | 0                | 0         | 920.00               | 920.00             |
| Kaatia Jakpa Jones        | Badu            | 0                | 0         | 1,756.00             | 1,756.00           |
| Zachary Abdulai           | Nsawkaw         | 0                | 0         | 812.00               | 812.00             |
| Agnes Serwaah             | Menji           | 0                | 0         | 655.00               | 655.00             |
| Nyarko Florence           | Menji           | 0                | 0         | 820.00               | 820.00             |
| Konadu Andrew             | Menji           | 0                | 0         | 425.00               | 425.00             |
| Sualiho Dauda             | Menji           | 0                | 0         | 620.00               | 620.00             |
| Sub - Total               |                 |                  | 25,660.00 | 8,193.00             | 33,853.00          |
| Name                      | Revenue type    | Amount Collected |           | Amount Accounted for | Amount Outstanding |
| Wenchi Municipal Assembly |                 |                  |           |                      |                    |
| Francis Ashamata          | Jubilie Park    | 150,165.00       |           | 140,268.00           | 9,897.00           |
| Helen Owusu               | Property rate   | 11,990.00        |           | 7,040.00             | 4,950.00           |
| Razak Haraus              | Market Toll/GCR | 1,880.00         |           | 820.00               | 1,060.00           |
| Janet Obour               | Market Toll     | 200.00           |           | 70.00                | 130.00             |
| Victoria Sermuwaa         | Market Toll     | 1,000.00         |           | 460.00               | 540.00             |
| Clement Fosu              | GCR             | 320.00           |           | 220.00               | 100.00             |
| Alexander Okuma           | GCR             | 4,379.00         |           | 3,891.00             | 488.00             |

|                    |               |                   |                   |                  |
|--------------------|---------------|-------------------|-------------------|------------------|
| Cynthia Atuahene   | Market Ticket | 2,500.00          | 2,470.00          | 30.00            |
| Zuuwhat Akosua     | Property Rate | 9,555.00          | 9,375.00          | 180.00           |
| Kate Afowaa        | Property rate | 12,565.00         | 11,910.00         | 655.00           |
| Grace Mensah       | GCR           | 1,620.00          | 1,605.00          | 15.00            |
| <b>Sub - Total</b> |               | <b>196,174.00</b> | <b>178,129.00</b> | <b>18,045.00</b> |
|                    |               |                   | <b>Total</b>      | <b>51,898.00</b> |

137. We recommended that Management should exercise strong oversight on the activities of the collectors to maximize the efficiency of revenue collections.

138. We further urged Management to ensure the recovery of the unaccounted revenues totalling GH¢51,898.00 from the affected revenue collectors and to same paid into the Assemblies designated bank accounts.

139. Management accepted our recommendations.

### **Unpresented GCRs - 3 booklets**

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

141. We noted that three revenue collectors of Tain District Assembly failed to present three General Counterfoil Receipt Books (GCRs) for our verification. Details are provided below:

| <b>No.</b> | <b>Name of officer</b> | <b>GCR No</b>     | <b>Date Issued</b> |
|------------|------------------------|-------------------|--------------------|
| 1          | Elizabth Oppong        | 1564501 - 1564600 | 18/01/2023         |
| 2          | Augustine Agyei        | 1512501 - 1512600 | 07/03/2024         |
| 3          | Thomas Addai           | 5086101 - 5086200 | 09/05/2024         |

142. This establishes weak supervisory control over the management of value books in the Assembly.

143. We recommended that the Coordinating Director and Finance Officer should compel the three officers to present the GCRs for audit, failure of which the salaries of the DCD and DFO should be stopped.

144. Management agreed to implement our recommendations.

## Payroll Irregularities

### Unearned Salary - GH¢9,376.05

145. Regulation 92 of the Public Financial Management Regulations, 2019 (L.I 2378) states that the Principal Spending Officer of a covered entity shall ensure the immediate stoppage of payment of salary to public servants and notify the Controller and Accountant-General on the vacation of post by an employee.

146. We noted during our examination of the payroll of Dormaa West District Assembly that, Mr. Seth Ampofo received unearned salaries totalling GH¢9,376.05 for January and February 2024 as detailed in the table below.

| Name        | Rank           | Staff ID | Period        | Gross salary | Less tax | Amount to be refunded |
|-------------|----------------|----------|---------------|--------------|----------|-----------------------|
| Ampofo Seth | Budget Analyst | 1291418  | January 2024  | 5,714.83     | 1,027.21 | 4,687.62              |
|             |                |          | February 2024 | 5,715.90     | 1,027.48 | 4,688.43              |
| Total       |                |          |               | 11,430.73    | 2,054.69 | 9,376.05              |

147. We recommended that the amount of GH¢9,376.05 should be recovered from Mr. Ampofo Seth, failing which the amount should be recovered from the validating officers and pay same into the Auditor-General's Recoveries Account Number 1011200005912 with GCB Bank, High Street.

148. Management responded that, the Officer was on leave.

149. However, our further checks confirmed that the officers annual leave ended in December 2023.

## BONO EAST REGION

### Introduction

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

151. We audited the books and accounts of the 11 Assemblies for the 2024 financial year and issued management letters thereon.

### Financial Reporting

#### Submission of annual financial statements

152. The 11 Assemblies submitted their financial statements for audit validation as required by Section 80 of the PFMA, 2016 (Act 921). We accordingly issued our opinions on the financial statements of the 11 Assemblies. The table below shows the annual financial statements submitted by the Assemblies over a three-year period.

| Year | No. of Assemblies | Assemblies with Audited Financial Statements | No. of defaulting Assemblies | Percentage of Defaulting Assemblies |
|------|-------------------|--|------------------------------|-------------------------------------|
| 2022 | 11                | 11   | Nil                          | 0                                   |
| 2023 | 11                | 11   | Nil                          | 0                                   |
| 2024 | 11                | 11   | Nil                          | 0                                   |

#### Sources of Income

153. The total income received by the 11 Assemblies was GH¢196,759,279.78. This was made up of IGF, quarterly allocations of the District Assemblies Common Fund, Government salary grant and support from Ghana's Development Partners. The total income of GH¢196,759,279.78 represented an increase of GH¢56,736,954.25 or 40.52 percent over the 2023 figure of GH¢140,022,325.53.

#### IGF Revenue Performance

154. This was made up of IGF, quarterly allocations of the District Assemblies Common Fund, Government salary grant and support from Ghana's Development Partners. The 11 Assemblies collected a total IGF of GH¢13,695,765.64 representing an increase of GH¢389,770.68 or 2.93 percent over the 2023 figure of GH¢13,305,994.96.



## Assets and Liabilities

155. Total assets of the 11 Assemblies as of 31 December 2024 was GH¢1,047,226,199.88 whilst total liabilities stood at GH¢7,840,986.93, resulting in the net assets of GH¢1,039,385,212.95.

156. Nine Assemblies recorded liabilities totaling GH¢7,840,986.93 with Techiman Municipal reporting the highest liabilities of GH¢2,606,927.72 and Atebubu-Amanten Municipal reporting the least liabilities of GH¢17,075.80.

157. The schedules of total income, IGF performance, assets and liabilities of the 11 Assemblies are provided in Appendices B to D.

## Management Issues

### Cash Irregularities

#### Unaccounted Revenue – GH¢240,387.00

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

159. We noted that nine revenue collectors of three Assemblies did not account for a total revenue of GH¢240,387.00 collected during the period under review. The table below provides the details:

| Assembly                          | Name of Collector | Amount            |
|-----------------------------------|-------------------|-------------------|
| Techiman Metropolitan Assembly    | Mary Kyeremaa     | 4,600.00          |
|                                   | Josephine Opokuaa | 800.00            |
|                                   | Esther Kyeremaa   | 1,400.00          |
| Sene West District Assembly       | Stephen Adoo      | 2,344.00          |
|                                   | Sumaila Yakubu    | 220.00            |
|                                   | Norvidzro Rockson | 2,720.00          |
|                                   | Eric Agyemang     | 3,083.00          |
| Kintampo North Municipal Assembly | Abraham Busi      | 223,110.00        |
|                                   | Ahmed Abayie      | 2,110.00          |
| <b>Total</b>                      |                   | <b>240,387.00</b> |

160. We recommended that Management should exercise strong oversight on the activities of the collectors to maximize the efficiency of revenue collections.

161. We further urged Management to ensure the recovery of the unaccounted revenues totalling GH¢240,387.00 from the affected revenue collectors and to same paid into the Assemblies designated bank Accounts.

162. Management accepted our recommendations.

### **High Cost of revenue collections – GH¢945,546.55**

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

164. Our review of revenue performance in five (5) Assemblies revealed that 32 Revenue Collectors received salaries totalling GH¢1,543,073.31. during the 2024 fiscal year. However, our review of revenue performance of the five assemblies showed that these Collectors during the year collected only GH¢597,526.76 raising concerns about the cost of their collections per cedi. Our examination showed that the Assemblies relied on funds from the central Government to fully pay the services of the collectors. The table below shows our comparison of the salaries of the collectors against their collections for 2024.

| Assembly                   | No. of Collectors | Annual Salary Paid  | Total Revenue Collected | Shortfall         |
|----------------------------|-------------------|---------------------|-------------------------|-------------------|
| Techiman Metropolitan      | 4                 | 198,763.58          | 55,810.26               | 142,953.32        |
| Kintampo South District    | 9                 | 439,344.57          | 222,502.50              | 216,842.07        |
| Kintampo North Municipal   | 5                 | 283,414.37          | 102,863.00              | 180,551.37        |
| Nkoranza South Municipal   | 11                | 516,163.43          | 183,667.00              | 332,496.43        |
| Pru West District Assembly | 3                 | 105,387.36          | 32,684.00               | 72,703.36         |
| <b>Total</b>               | <b>32</b>         | <b>1,543,073.31</b> | <b>597,526.76</b>       | <b>945,546.55</b> |

165. We recommended that Management should exercise strong oversight on the activities of the collectors to maximize the efficiency of revenue collections.

### **Payments not accounted for – GH¢6,450.00**

166. Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378), stipulates that a Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment of that covered entity that evidence of services received, certificates for work done and any other supporting documents exist.

167. During the period under review, Management of Sene West District Assembly paid a total amount of GH¢8,710.00 for various activities but accounted for GH¢2,260.00, leaving an outstanding amount of GH¢6,450.00. The details are provided below.

| PV. No.      | Date       | Details   | Payee | PV Amount       | Amount accounted for | Amount not accounted for |
|--------------|------------|---|-------|-----------------|----------------------|--------------------------|
| 22/2/24      | 22/02/2024 | Funds to cater for fuel and outstation allowance for DCD and driver.                  | DCD   | 2,760.00        | 1,760.00             | 1,000.00                 |
| 13/3/24      | 15/3/2024  | Funds released to facilitate the attendance of the funeral of the mother of Mr. Brebi | DCD   | 1,800.00        | 500.00               | 1,300.00                 |
| 23/03/2024   | 22/03/2024 | Expenditure on plumbing work on the Assembly block's water tank                       | DCD   | 1,180.00        | 0.00                 | 1,180.00                 |
| 05/10/2024   | 15/10/2024 | Cost of A4 sheets and 6 pieces of arch files  | DCD   | 1,100.00        | 0.00                 | 1,100.00                 |
| 01/10/2024   | 04/10/2024 | Cost on research team who visits the district   | DCD   | 1,200.00        | 0.00                 | 1,200.00                 |
| 04/09/2024   | 06/09/2024 | Cost of servicing printers of the Assembly  | DCD   | 670.00          | 0.00                 | 670.00                   |
| <b>Total</b> |            |   |       | <b>8,710.00</b> | <b>2,260.00</b>      | <b>6,450.00</b>          |

168. Management could not provide any reason for this lapse. We therefore recommended that the amount of GH¢6,450.00 should be recovered from the District Finance Officer and same paid into the Auditor General Recovery's Account Number 1011200005912 with GCB Bank, High Street.

169. Management accepted our recommendation.

### **Payroll irregularities**

#### **Payment of unearned salaries - GH¢62,364.83**

170. Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires that the Principal Spending Officer of a covered entity shall ensure the immediate stoppage of payment of salary to public servants and notify the Controller and Accountant-General in the following circumstances: death, conviction, dismissal, and leave without pay, vacation of post and resignation or retirement of an employee and the Head of a covered entity shall take the necessary action to retrieve any unearned compensation.

171. Our examination of the payroll records at Kintampo North Municipal and Pru West District Assemblies disclosed that two officers were paid unearned salaries of GH¢62,364.83 as provided in the table below.

| Assembly                          | Name of Staff & ID       | Rank                   | Period                        | Total unearned salary | Remarks           |
|-----------------------------------|--------------------------|------------------------|-------------------------------|-----------------------|-------------------|
| Kintampo North Municipal Assembly | Manu John (767404)       | Revenue Superintendent | 1 December 2023-May 2024      | 23,717.31             | Retired           |
| Pru – West District Assembly      | Shaibu Mohammed (764336) | Revenue Collector      | 1 January to 30 November 2024 | 38,647.52             | Vacation of Post. |
| <b>Total</b>                      |                          |                        |                               | <b>62,364.83</b>      |                   |

172. We recommended that the unearned salaries of GH¢62,364.83 should be recovered from the two officers and paid into the Auditor General recoveries Account Number 1011200005912 with Ghana Commercial Bank, failure of which the salary validators should refund the amount.

173. Management accepted our recommendation.

### **Contract Irregularity Abandoned Project**

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

175. We noted that on 06/06/2016, the Techiman Metropolitan Assembly awarded a contract for the Construction of 1No. 2-unit semi-detached staff quarters to M/s Timagwe Enterprises at a sum of GH¢351,422.43 out of which GH¢129,505.00 had been paid. We further noted that the project which was expected to be completed by 06/12/2016 and was at a 60% level of completion had been abandoned.

176. The Assemblies attributed the delay to lack of funding for the project.

177. To avoid cost overruns through price variations, we recommended to Management of the Assembly to prioritise the uncompleted projects before commencing with new ones.

### **Stores Irregularity**

#### **Short supply of fertilizer – GH¢87,000.00**

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

179. Our audit of store records at the Nkoranza South Municipal Assembly disclosed that the waybill that accompanied bags of fertilizers supplied by the Bono East Regional Coordinating Council indicated 1,880 bags. However, the actual quantity of fertilizers supplied was 1,580 bags revealing shortfall 300 bags valued at GH¢87,000.00.

180. Management could not provide us with any justification for the shortfall. We therefore recommended Management to follow up with the Regional Coordinating Council (RCC) to ensure that the difference of 300 bags of fertilizer is accounted for.

181. Management stated that a report has been made to the RCC vide letter vide number NSMA/B.14/107, dated 31/01/2025 for the supply of the difference to the Assembly.

## CENTRAL REGION

### Introduction

182. The Central Region had 22 Assemblies in 2024 financial year comprising one Metropolitan, eight Municipalities and 13 Districts. The list of the 22 Assemblies, their status, capitals and Legislative Instruments are provided in Appendix 'A'.

183. We audited the books of the 22 Metropolitan, Municipal and District Assemblies (MMDAs) for the 2024 financial year and issued management letters thereon. All the Assemblies responded to our management letters as required by Section 29(1) of the Audit Service Act, 2000 (Act 584).

### Financial Reporting

#### Submission of annual financial statements

184. The 22 Assemblies submitted their annual financial statements for audit in compliance with Section 80 of the Public Financial Management (PFM) Act, 2016 (Act 921). The table below shows the annual financial statements submitted by the Assemblies over a three-year period.

| Year | No. of Assemblies | Assemblies with audited financial statements | No. of defaulted Assemblies | Percentage of defaulted Assemblies |
|------|-------------------|--|-----------------------------|------------------------------------|
| 2022 | 22                | 22   | Nil                         | 0                                  |
| 2023 | 22                | 22   | Nil                         | 0                                  |
| 2024 | 22                | 22   | Nil                         | 0                                  |

#### Sources of Income

185. The 22 Assemblies operated with a total income of GH¢418,947,631.49 during the year. This was made up of Internally Generated Funds (IGF), allocations from District Assemblies Common Fund, Government salary Grant and support from Ghana's Development Partners.

#### IGF Revenue Performance

186. The IGF collections of the Assemblies was made up of property rate, fees, licenses, royalties, fines, penalties and other miscellaneous items of revenue. The Assemblies collected a total of GH¢47,610,885.38, which represented an increase of GH¢14,856,775.52 or 45.36 percent over the 2023 figure of GH¢32,754,109.86.

### Assets and Liabilities

187. The total assets of the 22 Assemblies as of 31 December 2024 was GH¢1,980,384,199.46 whilst the liabilities amounted to GH¢24,749,511.83 resulting in the net assets of GH¢1,955,634,687.63.

188. The schedules of total income, IGF performance, assets and liabilities of the 22 Assemblies are provided in Appendices B to D.

### Management Issues

#### Cash Irregularities

##### Uncollected revenue - GH¢1,159,824.50

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

190. Our audit however disclosed that, seven Assemblies could not collect revenue totalling GH¢1,159,824.50 in the underlisted revenue areas.

| No. | Assembly         | Type of Revenue                           | Amount collectible | Amount collected | Uncollected Revenue |
|-----|------------------|---|--------------------|------------------|---------------------|
| 1   | Awutu Senya      | Property Rate                             | 16,000.00          | 4,000.00         | 12,000.00           |
|     |                  | Business operating permit                 | 64,000.00          | 16,000.00        | 48,000.00           |
|     |                  | Telecommunication Masts                   | 43,912.50          | 0                | 43,912.50           |
|     |                  | Public and Private Toilets                | 13,770.00          | 0                | 13,770.00           |
| 2   | Awutu Senya East | Franchise Fees                            | 324,000.00         | 0                | 324,000.00          |
| 3   | Gomoa East       | Business operating permit                 | 550,000.00         | 0                | 550,000.00          |
| 4   | Gomoa Central    | Property Rate / Business operating permit | 152,930.00         | 36,632.00        | 116,298.00          |

|   |                      |                |                     |                   |                     |
|---|----------------------|----------------|---------------------|-------------------|---------------------|
| 5 | Agona East District  | Burial Permit  | 4,500.00            | 0                 | 4,500.00            |
| 6 | Mfantseman Municipal | Franchise Fees | 72,360.00           | 52,060.00         | 20,300.00           |
| 7 | Assin North District | Property rate  | 41,263.00           | 14,219.00         | 27,044.00           |
|   | <b>Total</b>         |                | <b>1,282,735.50</b> | <b>122,911.00</b> | <b>1,159,824.50</b> |

191. Failure to collect the accrued revenue denied the Assemblies funds to facilitate the implementation of their planned programmes for the benefit of the residents within their communities.

192. We recommended that Management of the Assemblies involved should vigorously pursue the defaulters including initiating legal action where necessary for recovery of the amount of GH¢1,159,824.50.

#### **Inefficient revenue collection GH¢959,917.44**

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

194. We noted at 11 Assemblies that, salary paid to 45 Revenue Collectors amounted to GH¢1,618,683.88 as against their revenue collection of GH¢658,766.44 representing 40.70 percent of salary paid and resulting in a shortfall of GH¢959,917.44 to the Assemblies. Details are provided below:

| No | Assembly                    | Number of staff | Period        | Revenue collected | Salary paid | Shortfall  |
|----|-----------------------------|-----------------|---------------|-------------------|-------------|------------|
| 1  | Awutu Senya                 | 9               | Jan-Sept 2024 | 182,807.00        | 331,412.98  | 148,605.98 |
| 2  | Twifo Hemang Lower Denkyira | 3               | Jan-Dec 2024  | 31,149.00         | 112,899.82  | 81,750.82  |
| 3  | Twifo Atti-Morkwa           | 4               | Jan-Dec 2024  | 60,270.00         | 176,615.40  | 116,345.40 |
| 4  | Upper Denkyira East         | 2               | Jan-Dec 2024  | 24,200.00         | 57,357.13   | 33,157.13  |
| 5  | Assin Foso                  | 4               | Jan-Dec 2024  | 86,644.44         | 141,140.43  | 54,495.99  |
| 6  | Assin South                 | 2               | Jan-Dec 2024  | 17,535.00         | 99,414.08   | 81,879.08  |
| 7  | Agona West                  | 7               | Jan-Dec 2024  | 79,102.00         | 224,159.17  | 145,057.17 |



|              |                          |           |              |                   |                     |                   |
|--------------|--------------------------|-----------|--------------|-------------------|---------------------|-------------------|
| 8            | Agona East               | 4         | Jan-Dec 2024 | 59,244.00         | 163,927.07          | 104,683.07        |
| 9            | Asikuma<br>Odoben Brakwa | 1         | Jan-Dec 2024 | 11,060.00         | 13,345.80           | 2,285.80          |
| 10           | Mfantseman               | 3         | Jan-Dec 2024 | 33,810.00         | 119,277.92          | 85,467.92         |
| 11           | Ajomako<br>Anyan Essian  | 6         | Jan-Dec 2024 | 72,945.00         | 179,134.08          | 106,189.08        |
| <b>Total</b> |                          | <b>45</b> |              | <b>658,766.44</b> | <b>1,618,683.88</b> | <b>959,917.44</b> |

195. The practice did not contribute towards the revenue mobilization drive of the Assemblies which has the tendency of over reliance on DACF for administrative activities to the disadvantage of completion of ongoing projects.

196. We recommended to Management of the 11 Assemblies to set targets for collectors and enforce achievement for remuneration paid to commensurate with their collections. We also recommended that disciplinary actions should be taken against non-performing collectors.

#### **Unrecovered rent – GH¢443,185.00**

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

198. We however noted from the rent records of seven Assemblies that, 335 occupants of official bungalows, teachers' quarters and market stalls owed an amount of GH¢443,185.00 as of 31 December 2024. Details are provided below:

| No.          | Assembly              | No of<br>Occupants | Amount Due        | Period      |
|--------------|-----------------------|--------------------|-------------------|-------------|
| 1            | Assin Foso            | 141                | 185,880.00        | 2023 – 2024 |
| 2            | Upper Denkyira East   | 68                 | 137,160.00        | 2022 – 2024 |
| 3            | Upper Denkyira West   | 23                 | 13,394.00         | 2022 – 2024 |
| 4            | Awutu Senya           | 60                 | 55,725.00         | 2024        |
| 5            | Asikuma Odoben Brakwa | 9                  | 2,490.00          | 2024        |
| 6            | Agona East            | 16                 | 17,800.00         | 2017 – 2024 |
| 7            | Mfanteman             | 18                 | 30,736.00         | 2019 – 2024 |
| <b>Total</b> |                       | <b>335</b>         | <b>443,185.00</b> |             |

199. As a result, the Assemblies were denied revenue that could have been used for routine maintenance of the facilities occupied by the defaulters to prevent deterioration which could lead to poor state of the assets.

200. We recommended that Management of the Assemblies involved should recover the total rent of GH¢443,185.00 from the defaulters by putting in place pragmatic measures including obtaining standing orders to their bankers for monthly repayments of arrears and future ones. We also recommended that in future, recalcitrant defaulters should be compelled to pay any arrears and be ejected whiles the properties are re-allocated to those willing to pay.

#### **Unaccounted payment - GH¢193,565.34**

201. Regulation 103 of the PFM Regulations, 2019 (L. I. 2378) states that an imprest issued for making a particular payment or group of payments should be fully retired within 10 days after completion of the activity.

202. We however noted that 17 officers of six Assemblies were granted GH¢283,208.55 to undertake various activities, out of which GH¢89,643.21 was accounted for leaving a balance of GH¢193,565.34 unaccounted even after the completion of the activities as shown below:

| No.          | Assembly                    | No. of PVs | No. of Payee | Nature of transactions   | Amount            | Accounted Amount | Unaccounted Amount |
|--------------|-----------------------------|------------|--------------|--|-------------------|------------------|--------------------|
| 1            | Assin South                 | 9          | 1            | Commission, T&T, services and other expenses                   | 16,841.00         | 12,657.00        | 4,184.00           |
| 2            | Agona West                  | 5          | 3            | Goods, Services and Allowances                                 | 71,391.80         | 51,867.21        | 19,524.59          |
| 3            | Gomoa West                  | 18         | 9            | Donations, allowances and workshop                             | 46,190.00         | 9,055.00         | 37,135.00          |
| 4            | Awutu Senya                 | 7          | 2            | Contributions, Services, Visitations and allowance             | 94,501.24         | 0.00             | 94,501.24          |
| 5            | Komenda Edina Eguafo Abirem | 10         | 1            | Fuel   | 34,034.51         | 0.00             | 34,034.51          |
| 6            | Asikuma Odoben Brakwa       | 3          | 1            | Annual account validation, administration and meeting expenses | 20,250.00         | 16,064.00        | 4,186.00           |
| <b>Total</b> |                             | <b>52</b>  | <b>17</b>    |  | <b>283,208.55</b> | <b>89,643.21</b> | <b>193,565.34</b>  |

203. This could lead to loss of funds to the Assemblies, thereby denying the Assemblies the needed resources to execute their mandate.

204. We recommended recovery of the amount of GH¢193,565.34 from the payees, failure of which, the amount should be treated as personal advances in their names and recovered from their salaries and any allowances.

#### **Unaccounted revenue - GH¢78,221.44**

205. Regulation 32 of the PFM Regulations, 2019 (L.I. 2378) requires a Principal Spending Officer of each covered entity to take effective and appropriate steps to collect money due the covered entity.

206. We however noted that 15 revenue collectors of four Assemblies could not account for revenue collections of GH¢78,221.44. Details are provided below:

| <b>No.</b>   | <b>Assembly</b>      | <b>No. of collectors</b> | <b>Nature of Revenue</b>                           | <b>Unaccounted amount</b> |
|--------------|----------------------|--------------------------|--|---------------------------|
| 1            | Assin South District | 1                        | Business operating permit                          | 6,190.00                  |
| 2            | Awutu Senya East     | 3                        | Property Rate/Business operating license & Signage | 42,920.44                 |
| 3            | Gomoa East           | 6                        | Fees and license                                   | 15,725.00                 |
| 4            | Gomoa Central        | 5                        | Lorry Park tickets and Sand winning                | 13,386.00                 |
| <b>Total</b> |                      | <b>15</b>                |  | <b>78,221.44</b>          |

207. This could result in misappropriation of revenue and deprive the Assemblies the needed resources for their operations.

208. We recommended that the total amount of GH¢78,221.44 should be recovered from the 15 revenue collectors with sanctions. Failing this, the Coordinating Directors, Finance Officers and Revenue Superintendents should be jointly held liable for the refund of the amount. We also recommended that Management of the Assemblies involved should strengthen their supervision and control over revenue management.

#### **Unpresented Value Books**

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

210. Contrary to the above, the Finance Officers of two Assemblies did not present 28 General Counterfoil Receipts, and two market tickets booklets for audit. Details are provided below:

| <b>Assembly</b>  | <b>Value book</b>     | <b>No. of Value Books</b> | <b>Amount</b> |
|------------------|-----------------------|---------------------------|---------------|
| Awutu Senya East | GCR Booklets          | 2                         | No par value  |
| Gomoa East       | GCR Booklets          | 26                        | No par value  |
|                  | Market Tickets        | 2                         | 200.00        |
| <b>Total</b>     | <b>GCR Booklets</b>   | <b>28</b>                 |               |
|                  | <b>Market Tickets</b> |                           | <b>200.00</b> |

211. Suppression of the Value Books could result in loss of funds to the Assemblies as the collections might be used in an individual personal interest rather than in furtherance of the programmes of the Assemblies. This could lead to delay/abandoned projects in the Assemblies because of over reliance on DACF for administrative activities.

212. We recommended to Management of the Assemblies to recover the market ticket valued GH¢ 200.00 from the Finance Officer and also compute the average value of collections per GCR booklet in the year for each of the GCRs and recover the total amount from the Finance Officers. Failure of which, the Coordinating Directors should be held liable for a refund of the amount. We further recommended that the Management of the Assemblies should step-up their supervisory roles in revenue collection to prevent reoccurrence.

### **Failure to grant building permits to 50 applicants**

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

214. Our review of applications submitted, and payments made for building permits between January and September 2024 revealed that Management of Awutu Senya District Assembly failed to grant 50 applicants who paid a total amount of GH¢103,796.00 to acquire building permits.

215. Our follow-up with the Physical Planning Officer disclosed that the absence of Technical Sub-Committee meetings of the Assembly to make recommendations for approval by the District Spatial Planning Committee accounted for the lapse.

216. The continuous delay could result in the applicants developing their properties without recourse to the development plan of the location which could lead to haphazard development leading to flooding, building in public demarcated spaces among others.

217. Management responded that applications submitted to the Assembly from January 2024 to June 2024 had been reviewed by the Spatial Planning Committee for approval. However, the committee could not approve them due to the absence of other documents that were to accompany the application such as fire permits from Ghana Fire Service and others.

218. We recommended to Management of the Assembly to ensure that Technical Sub-Committee holds its meetings to enable the necessary actions to be taken such as requesting for any outstanding documents needed to grant the permit to facilitate orderly development.

### **Payment outside GIFMIS**

219. Regulations 83 of the PFMR, 2019 (L.I 2378) states that all payments for expenditure of covered entities shall be made through the Ghana Integrated Financial Management Information System.

220. We however noted that two Assemblies made total payments amounting to GH¢132,923.00 via 23 payment vouchers without using GIFMIS. Details are provided below:

| No.          | Assembly         | No. of PVs | Nature of Transactions   | Amount            |
|--------------|------------------|------------|--|-------------------|
| 1            | Effutu Municipal | 8          | Services, allowances and donations                                 | 70,300.00         |
| 2            | Ekumfi District  | 15         | Payment for fuel for official duties and other related expenditure | 62,623.00         |
| <b>Total</b> |                  | <b>23</b>  |  | <b>132,923.00</b> |

221. Payments made without using GIFMIS could be an act of circumventing the controls over disbursement of public funds and would not enhance the financial reporting of the Assemblies for effective decision making.

222. We recommended that the Coordinating Directors and Finance Officers of the Assemblies involved should adhere to the relevant laws on disbursement of public funds by ensuring that all payments are made through GIFMIS. We also recommended that the Coordinating Directors and the Finance Officers and any other officer found culpable for the act of financial indiscipline should be sanctioned in accordance with Section 96 of the Public Financial Management Act (PFMA), 2016 (Act 921).

### **Failure to gazette fee fixing resolution**

223. Section 182 (3) of the Local Governance Act, 2016 (Act 936) requires that bye-laws and fee fixing resolutions are posted on the premises of the District Assembly concerned and in at least one other public place within the district and published in a daily newspaper of national circulation or in the Gazette before it becomes effective.

224. We noted that the fee fixing resolution of two Assemblies (Mfantseman Municipal and Ajumako Anyan Essian) were not gazetted and published in a newspaper of wide circulation. They were also not posted on the premises of the Assemblies nor in a public place within the Assemblies.

225. Although the Assemblies failed to gazette the fee resolution, Management went ahead to collect revenue using the fees specified in the un-gazetted documents for the year.

226. The Coordinating Directors attributed the anomaly to high cost of gazetting.

227. This could lead to legal action against the Assemblies by aggrieved rate payers and the resultant loss of funds to the Assemblies.

228. We recommended to Management of the Assemblies to take immediate steps to ensure that the fee fixing resolution and by-Laws of the Assemblies are gazetted and publicised to make them legally enforceable or be held liable for any avoidable cost that might arise.

### **Payroll Irregularities**

#### **Unearned salaries - GH¢97,254.56**

229. Regulation 92 of the PFM Regulations, 2019 (L.I 2378) requires a Principal Spending Officer of a covered entity to ensure the immediate stoppage of payment of

salary to public servants and notify the Controller and Accountant-General on the vacation of post by an employee.

230. We however noted that, eight staff of two Assemblies were not at post between January and December 2024 but were paid a total salary of GH¢97,254.56 which resulted in an unearned salary. Details are provided below.

| No. | Assemblies       | No. of staff | Amount           | Period                   | Remarks                 |
|-----|------------------|--------------|------------------|--------------------------|-------------------------|
| 1   | Awutu Senya East | 1            | 27,581.78        | May 2024 to Sept. 2024   | Overstayed annual leave |
| 2   | Gomoa West       | 2            | 47,959.94        | April 2024 to Dec. 2024  | Retirement              |
|     |                  | 5            | 21,712.84        | Jan. 2024 and March 2024 | Unknown staff           |
|     | <b>Total</b>     | <b>8</b>     | <b>97,254.56</b> |                          |                         |

231. Consequently, this resulted in loss of State funds of GH¢97,254.56 as payments were made to officials for no work done.

232. Management of the Awutu Senya East wrote letters to Controller and Accountant-General's Department to delete the name of the separated staff from the payroll. However, Management of the Gomoa West District Assembly did not take action to stop the payment of the unearned salary.

233. We recommended that Management of Gomoa West should recover the total unearned salaries of GH¢69,672.78 from the separated staff into the Auditor-General Recoveries Account Number 1018331470015 at Bank of Ghana or Number 1011200005912 at GCB Bank Ltd. Failing this, the Coordinating Directors and Head of Human Resource should be jointly held liable for the refund of the amount. We also recommended that Management of Awutu Senya East should follow up with the banker of the separated staff to ensure the transfer of the unearned salary of GH¢27,581.78 into the Auditor-General Recoveries Account Number 1018331470015 at Bank of Ghana or Number 1011200005912 at GCB Bank Ltd. Failure of which, the Coordinating Directors and Head of Human Resource should be jointly held liable for the refund of the amount.

### **Failure to pay salaries of Commission Collectors - GH¢67,850.28**

234. Section 7 of the PFM Act, 2016 (Act 921) states that, a Principal Spending Officer of a covered entity shall in exercise of duties under this Act, establish an effective system

of risk management, internal control and internal audit in respect of the resources and transactions of a covered entity.

235. Contrary to the above provision, we noted that three commission revenue collectors, collected and accounted for GH¢339,252.61 but Management of Gomoa Central District Assembly failed to pay the agreed 20 percent commission of GH¢67,850.28 to them. Details are provided below:

| No. | Collectors Name | Collection Date            | Amount Accounted  | 20% Commission   |
|-----|-----------------|----------------------------|-------------------|------------------|
| 1   | Agnes Acquah    | March 2022 - August 2023   | 70,487.21         | 14,097.20        |
| 2   | Isaac. Amoh     | January 2022 - August 2024 | 173,815.40        | 34,763.08        |
| 3   | Henry Okyere    | June 2023 - November 2024  | 94,950.00         | 18,990.00        |
|     | Total           |                            | <b>339,252.61</b> | <b>67,850.28</b> |

236. The Finance Officer explained that the anomaly was caused by the delay in a formal request by the collectors for the payment of the commission.

237. This would not in future motivate collectors to achieve set targets and also account fully for their collections which could negatively impact on the revenue mobilisation drives of the Assemblies to run their operations.

238. To enhance the revenue generation efforts of the Assembly, we recommended that the Coordinating Director and Finance Officer should ensure that the arrears due to the collectors and future commissions are paid with delay.

### **Non-payment of Tier 1 and 2 contributions - GH¢44,590.70**

239. Section 3 of the National Pensions Act, 2008, (Act 766), (as amended), states that, an employer of an establishment shall deduct from the salary of every worker in the establishment immediately at the end of the month, a worker's contribution of an amount equal to five and half per centum of the worker's salary for the period, irrespective of whether or not the salary is actually paid to the worker. An employer of an establishment shall pay for each month in respect of each worker, an employer's contribution of an amount equal to thirteen percent of the worker's salary during the month.



240. We noted however that, Management of four Assemblies failed to remit Tier 1 and 2 contributions of 113 staff members totalling GH¢44,590.70 to Pension Fund Managers. Details are provided below:

| No.          | Assembly                   | No of Staff | Period                        | Salary            | Tier 1 (SSNIT)   | Tier 2 (Hedge Pension) | Total            |
|--------------|----------------------------|-------------|-------------------------------|-------------------|------------------|------------------------|------------------|
| 1            | Awutu Senya East Municipal | 58          | August to December 2024       | 213,533.00        | 23,439.23        | 0.00                   | 23,439.23        |
| 2            | Agona East District        | 6           | March 2023 to August 2024     | 36,010.06         | 4,861.36         | 1,800.50               | 6,661.86         |
| 3            | Agona West Municipal       | 39          | December 2023 to October 2024 | 169,271.20        | 0.00             | 8,463.56               | 8,463.56         |
| 4            | Gomoa Central District     | 10          | August 2024 to December 2024  | 32,595.00         | 4,400.50         | 1,625.50               | 6,026.05         |
| <b>Total</b> |                            | <b>113</b>  |                               | <b>451,409.26</b> | <b>32,701.14</b> | <b>11,889.56</b>       | <b>44,590.70</b> |

241. Management of the Assemblies attributed the lapse to insufficient Internally Generated Funds (IGF). This could impact negatively on the future pension benefits of the workers involved because their contributions were not invested on time to earn the expected yield.

242. We recommended that Management of the Assemblies should ensure that the amount of GH¢11,889.56 is paid to Hedge Pensions Trust and the GH¢32,701.14 paid to SSNIT as soon as possible. We also recommended that the Coordinating Directors and Finance Officers should be jointly held liable for any penalty that may arise due to delayed payment of contributions.

#### **Failure to pay IGF staff salaries - GH¢21,402.00**

243. Contrary to Section 7 of the PFM Act, 2016 (Act 921), we noted that Management of Gomoa Central District Assembly failed to pay from its IGF three months' salary accrued to 11 staff totalling GH¢21,402.00. Details are provided below:

| No.          | Name              | Grade                        | Outstanding Months | Monthly Gross Salary | Three-month salary |
|--------------|-------------------|------------------------------|--------------------|----------------------|--------------------|
| 1            | Richard Nsiah     | Labourer                     | October – December | 615.00               | 1,845.00           |
| 2            | Naomi Arthur      | Cleaner                      | October – December | 615.00               | 1,845.00           |
| 3            | Gifty Odoom       | Cleaner                      | October – December | 615.00               | 1,845.00           |
| 4            | Cecelia Benyin    | Cleaner                      | October – December | 615.00               | 1,845.00           |
| 5            | Patience Agyemang | Cleaner                      | October – December | 615.00               | 1,845.00           |
| 6            | York Quansah      | Security Man                 | October – December | 615.00               | 1,845.00           |
| 7            | Emmanuel Abeka    | Driver                       | October – December | 738.00               | 2,214.00           |
| 8            | Patrick Affadu    | Security Man                 | October – December | 615.00               | 1,845.00           |
| 9            | Abraham Sackey    | Security Man                 | October – December | 615.00               | 1,845.00           |
| 10           | Sarah Arkoh       | Office Clerk                 | October – December | 615.00               | 1,845.00           |
| 11           | Bright Awotwi     | Business Development Officer | October – December | 861.00               | 2,583.00           |
| <b>Total</b> |                   |                              |                    |                      | <b>21,402.00</b>   |

244. Management explained that the Assembly did not have sufficient IGF collection to meet the payment. This could worsen the livelihood of the staff involved and their families.

245. We recommended that the Coordinating Director and Finance Officer should ensure that the staff involved are immediately paid and desist from practice of not paying staff members their earned salaries so they could afford the basic necessities of life.

### **Procurement/store Irregularity**

#### **Procured Software not put to use - GH¢25,000.00**

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

247. Contrary to the above provision, we noted that Management of Awutu Senya District Assembly, in November 2023, expended a total amount of GH¢25,000.00 on procurement of software (RMS Software) for the preparation and generation of bills but it was yet to be put to use after installation. Details are provided below:

| Name of Supplier   | Payment to Date | Date Procured    | Period of delay | Reason for not in use   |
|--------------------|-----------------|------------------|-----------------|---|
| Billextech Consult | 25,000.00       | 30 November 2023 | 13 Months       | Data format required by the system differed from the existing information |

248. Management explained that the data format required by the system differed from the existing information and therefore a new data collection exercise would have to be carried out to obtain compatible data to be keyed into the system to facilitate its utilisation.

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

250. We recommended to Management of the Assembly to ensure that the bottlenecks preventing the usage of the software is resolved by providing the requisite support system to enable the software to be put to good use. We also recommended to Management to be proactive and use the limited funds of the Assembly judiciously.

## Assets Management

### Landed property without ownership documents

251. Section 52 of the PFM Act, 2016 (Act 921) requires a Principal Spending Officer of a covered entity to be responsible for the assets of the entity under his care and shall ensure that proper control systems exist for the custody and management of the assets.

252. We however noted during our review of assets owned by two Assemblies that, the landed properties of the Assemblies had not been registered with the Lands Commission to establish their ownership. Details are provided below:

| No | Assembly | Description                      | Date of Acquisition | Size (Acreage) | Location        |
|----|----------|----------------------------------|---------------------|----------------|-----------------|
| 1  |          | District Assembly Office Complex | October 2009        | 5.40           | Awutu Beraku    |
| 2  |          | CHPS Compound                    | August 2011         | 2.00           | Awutu Obrachire |
| 3  |          | Area Council                     | September 2012      | 0.16           | Awutu Obrachire |
| 4  |          | A.M.E Zion School                | September 2014      | 3.6            | Awutu Beraku    |
| 5  |          | Old Palace Site                  | November 2014       | 1.68           | Awutu Beraku    |

|    |             |                                 |                |       |                |
|----|-------------|---------------------------------|----------------|-------|----------------|
| 6  | Awutu Senya | Awutu Rural Technology Facility | October 2014   | 1.78  | Awutu Beraku   |
| 7  |             | Bontrase S.H.S                  | November 2014  | 10.73 | Awutu Bontrase |
| 8  |             | Awutu Bawjiase Police Station   | September 2013 | 1.33  | Awutu Bawjiase |
| 9  |             | Health Centre                   | August 2014    | 15.51 | Awutu Bawjiase |
| 10 |             | Bawjiase Market                 | November 2014  | 4.92  | Awutu Bawjiase |
| 11 |             | Bawjiase S.H.S.                 | February 2014  | 47.96 | Awutu Bawjiase |
| 12 |             | Senya Market                    | September 2015 | 2.91  | Senya Beraku   |
| 13 | Assin Foso  | Artisans Village                | Unknown        | 9.42  | Assin Foso     |

253. The physical planning officers of the Assemblies indicated that the registration process was ongoing for some of the properties. The anomaly could cause the Assemblies to lose portion of the parcel of land through encroachment and in times of disputes.

254. We recommended to Management of the Assemblies to obtain the land title documents to secure the properties.

### **Tax Irregularities**

#### **Failure to withhold and remit taxes- GH¢177,806.90**

255. Sections 116 and 117 of the Income Tax Act, 2015 (Act 896) require the Assemblies as withholding tax agents to deduct the appropriate rate of tax from payments for goods and services and remit same to the Commissioner-General of the Ghana Revenue Authority within 15 days after the end of the calendar month in which the tax was withheld.

256. Contrary to the above law, we noted that Management of four Assemblies failed to withhold and remit taxes withheld amounting to GH¢177,806.90 vide 39 payment vouchers for various goods and services. Details are provided below:

| No.          | Assembly                    | No. of PVs | Taxes not withheld | Taxes not remitted | Total             |
|--------------|-----------------------------|------------|--------------------|--------------------|-------------------|
| 1            | Twifo Hemang Lower Denkyira | 11         | 2,680.03           | 0.00               | 2,680.03          |
| 2            | Awutu Senya East            | 9          | 0.00               | 166,408.86         | 166,408.86        |
| 4            | Agona West Municipal        | 4          | 0.00               | 3,181.14           | 3,181.14          |
| 5            | Asikuma Odoben Brakwa       | 15         | 5,536.87           | 0.00               | 5,536.87          |
| <b>Total</b> |                             | <b>39</b>  | <b>8,216.90</b>    | <b>169,590.00</b>  | <b>177,806.90</b> |

257. Non-deduction and remittance of taxes to GRA could result in payment of penalties by the Assembly for default and the inability of the State to meet her tax revenue targets timely.

258. We recommended that Management should ensure adherence to the relevant tax laws and the Finance Officers should remit the amount of GH¢169,590 to the GRA. We also recommended that the Finance Officers should be personally held liable for any penalty payment due to non-compliance with the relevant tax laws by the Assemblies.

#### **Penalty on unremitted taxes - GH¢95,815.30**

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

260. Our review of expenditure records disclosed that, Management of Awutu Senya East Municipal Assembly failed to pay withholding taxes deducted on goods, services and allowances of GH¢107,545.27 for the 2020 and 2021 assessment period and this led to an accrued penalty of GH¢95,815.30. Summary of outstanding debt before the penalty imposition is provided below:

| <b>Tax Return</b> | <b>Period/Year of Assessment to which the debt relates</b> | <b>Amount outstanding</b> | <b>Penalty</b> |
|-------------------|--|---------------------------|----------------|
| WHT               | 2020-2021  | 107,545.27                | 95,815.30      |

261. The continuous delay in the payment of penalties without agreeing with GRA on payment schedule would lead to further penalties being imposed on the Assembly by the GRA and this could result in loss of funds to the Assembly.

262. We recommended that the Coordinating Director and Finance Officer should be jointly held liable for the payment of the penalty amount of GH¢95,815.30 and any further penalties imposed by GRA for non-compliance with the relevant tax laws.

#### **Failure to obtain VAT invoice - GH¢19,992.87**

263. Section 41 of the Value Added Tax (VAT) Act 2013, (Act 870) states that, a taxable person shall, in accordance with subsection (1) of Section 41 of the Act (870), on supply of taxable goods or services to a customer issue to the customer a tax invoice.

264. We however noted that Management of three Assemblies paid for goods and services to suppliers amounting to GH¢358,447.75 inclusive of VAT of GH¢19,992.87 without obtaining VAT invoices/receipts. Details are provided below:

| No           | Assembly                    | No. of<br>PVs | Amount.           | VAT              |
|--------------|-----------------------------|---------------|-------------------|------------------|
| 1            | Upper Denkyira West         | 50            | 300,972.25        | 17,692.93        |
| 2            | Twifo Hemang Lower Denkyira | 13            | 45,365.50         | 1,815.54         |
| 3            | Mfantseman                  | 2             | 12,110.00         | 484.4            |
| <b>Total</b> |                             | <b>65</b>     | <b>358,447.75</b> | <b>19,992.87</b> |

265. The non-issuance of VAT invoice would not compel the suppliers and service providers to remit the VAT amount of GH¢19,992.87 to the Commissioner-General of GRA. This could deny the State of tax revenue of GH¢19,992.87

266. We recommended that Management should ensure that the Finance Officers obtain the VAT invoices from the suppliers and service providers to account for VAT paid of GH¢19,992.87 otherwise the amount should be recovered from the suppliers/service providers. Failing this, the amount should be recovered from the Finance Officers into the designated accounts of the Assemblies.

## EASTERN REGION

### Introduction

267. The Eastern Region had 33 Assemblies in 2024, comprising 15 Municipal and 18 Districts Assemblies. The list of the 33 Assemblies, their status, capitals and Legislative instruments are provided in Appendix 'A'.

268. We audited the books of the 33 Municipal and District Assemblies for the 2024 financial year and issued management letters thereon. All the Assemblies responded to our management letters as required by Section 29(1) of the Audit Service Act, 2000 (Act 584).

### Financial Reporting

#### Submission of Annual Financial Statements

269. The 33 Assemblies submitted their financial statements for audit in compliance with Section 80 of the PFM Act, 2016 (Act 921). The table below shows the annual financial statements submitted by the Assemblies over a three-year period.

| Year | No. of Assemblies | Assemblies with audited financial statement | No of defaulting Assemblies | % of default Assemblies |
|------|-------------------|---|-----------------------------|-------------------------|
| 2022 | 33                | 33  | Nil                         | -                       |
| 2023 | 33                | 33  | Nil                         | -                       |
| 2024 | 33                | 33  | Nil                         | -                       |

#### Sources of Income

270. The 33 Assemblies operated with a total income of GH¢533,813,862.83 during the year. This was made up of Internally Generated Funds (IGF), allocations of the District Assemblies Common Fund, Government Salary Grant, and support from Ghana's Development Partners.

#### IGF revenue performance

271. The IGF was made of property rates, fees, licenses, royalties and other miscellaneous items of revenue. The 33 Assemblies collected a total IGF of GH¢73,715,640.75 which represented an increase of GH¢21,069,426.44 or 40.02 percent over the 2023 figure of GH¢52,646,214.31.

### Assets and Liabilities

272. Total assets of the 33 Assemblies as of 31 December 2024 was GH¢2,301,823,859.63 whilst the liabilities amounted to GH¢17,849,107.37 resulting in the net assets of GH¢2,283,974,752.26.

273. The schedules of total income, IGF performance, assets and liabilities of the 33 Assemblies are provided in Appendices B to D.

### Management Issues

#### Cash Irregularities

##### Uncollected revenue – GH¢853,455.20

274. Regulation 32 of the PFM Regulation, 2019, (L.I. 2378) requires the Principal Spending Officer of each covered entity to take effective and appropriate steps to collect money due that covered entity.

275. On the contrary, we noted that Management of New Juaben and Nsawam Adoagyiri Municipal Assemblies failed to collect revenue amounting to GH¢48,050.00 from two Telcom Companies and seven Outsourced Public Toilet Operators. We also noted that Kwahu East District Assembly failed to ensure that 24 Hotels and Guest houses within the Assembly paid their operating license fees and property rates for the past five years totalling GH¢805,405.20.

| No | Assembly         | Item                      | No. of rateable items | Amount due        | Amount collected | Uncollected revenue |
|----|------------------|---------------------------|-----------------------|-------------------|------------------|---------------------|
| 1  | New Juaben North | Telecom MTN GH.           | 13                    | 23,400.00         | -                | 23,400.00           |
|    |                  | Telecel GH.               | 6                     | 10,800.00         |                  | 10,800.00           |
| 2  | Nsawam Adoagyiri | Outsourced public toilets | 7                     | 17,550.00         | 3,700.00         | 13,850.00           |
| 3  | Kwahu East       | Hotels & Guest Houses     | 24                    | 805,405.20        | -                | 805,405.20          |
|    | <b>Total</b>     |                           | <b>50</b>             | <b>857,155.20</b> | <b>3,700.00</b>  | <b>853,455.20</b>   |

276. Management of Nsawam Adoagyiri Municipal Assembly stated that the toilets were being operated by Assembly Members and efforts to collect the debts had proved



futile while Management of New Juaben North Municipal intimated that the Assembly mistakenly billed the Telcos twice which made them not to honour the bills.

277. The inaction of Management to collect the accrued debts would deny the Assemblies funds to implement their planned activities for the benefits of the residents in the district and the tendency of over reliance on DACF for administrative expenses leading to delayed/abandoned ongoing DACF projects cannot be ruled out.

278. We recommended that Management of the Assembly should take the necessary steps, including legal action, to recover the amount of GH¢853,455.20 from the defaulters. We also recommended that Management of New Juaben should rectify the error in the billing and pursue the collection of the accrued correct debt.

#### **Inefficient revenue collection – GH¢487,411.46**

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

280. We however noted that, 19 revenue collectors in five Assemblies collected a total revenue of GH¢361,008.00 representing 43 percent of their annual salary of GH¢848,419.46 resulting in a shortfall of GH¢487,411.46 for the year under review. Details are provided below:

| <b>Assembly</b> | <b>No of collectors</b> | <b>Total Salary</b> | <b>Revenue collected</b> | <b>Shortfall</b>  |
|-----------------|-------------------------|---------------------|--------------------------|-------------------|
| Yilo Krobo      | 4                       | 173,356.44          | 12,963.00                | 160,393.44        |
| Abuakwa North   | 4                       | 185,536.77          | 134,583.00               | 50,953.77         |
| Atiwa West      | 2                       | 94,792.20           | 40,170.00                | 54,622.20         |
| Ayensuano       | 4                       | 163,385.41          | 82,260.00                | 81,125.41         |
| Kwahu East      | 5                       | 231,348.64          | 91,032.00                | 140,316.64        |
| <b>Total</b>    | <b>19</b>               | <b>848,419.46</b>   | <b>361,008.00</b>        | <b>487,411.46</b> |

281. The practice undermined the achievement of value for money in the expenditure incurred by the Assemblies and resulted in loss of funds.

282. We recommended to Management of the five Assemblies to set and enforce achievement of revenue targets by collectors and also ensure that remuneration paid commensurate with their collections to prevent losses to the Assemblies. We further recommended that non-performing collectors should be sanctioned.

### Payment outside GIFMIS

283. Regulations 83 of the PFMR, 2019 (L.I 2378) states that, all payments for expenditure of covered entities shall be made through the Ghana Integrated Financial Management Information System.

284. Notwithstanding the above Regulation, Management of New Juaben South Municipal Assembly made a total payment of GH¢119,670.76 via 23 payment vouchers without the use of GIFMIS.

| No. | PV No.     | PV Date    | Payee                 | Description of transaction  | Amount    |
|-----|------------|------------|-----------------------|---|-----------|
| 1   | 5/10/2024  | 1/10/2024  | MCD                   | Funds released as refund of tender advertisement  | 4,882.98  |
| 2   | 11/10/2024 | 9/10/2024  | Mary Yirenkyiwaa Labi | Funds released to attend one week observation   | 6,850.00  |
| 3   | 13/10/2024 | 14-10-2024 | Michael Adjei         | Funds released to attend the Annual Congress of internal auditors   | 9,760.00  |
| 4   | 30/10/24   | 18-10-2024 | Ean's Today Man       | Funds released to procure fridge and swivel chair   | 2,528.00  |
| 5   | 32/10/24   | 21-10-2024 | ERCC                  | Funds released as support for 79th Remembrance Day  | 2,500.00  |
| 6   | 33/10/24   | 22-10-2024 | Eric Langmer Tawiah   | Funds released for the loading and offloading of items  | 3,200.00  |
| 7   | 34/10/24   | 22-10-2024 | Mary Yirenkyiwaa Labi | Funds released for NALAG delegates conference   | 4,000.00  |
| 8   | 38/10/24   | 23-10-2024 | Afful Joycelyn        | Funds released for loppag conference  | 6,000.00  |
| 9   | 68/05/24   | 24/05/24   | Emmanuel koree        | funds released as part payment for embossment of assets of New Juaben South Municipal   | 12,000.00 |
| 10  | 9/2/2024   | 15/08/24   | Godson Asiamah-Yankah | funds released for the payment to attend 5th Annual Conference of the Ghana Association of Local Government Administrative Officers | 8,500.00  |
| 11  | 9/3/2024   | 29/08/24   | Naomi Adarkwa         | funds released as payment to support 2024National Youth Conference (IYF) in Ghana   | 7,000.00  |

|              |                       |            |  |  |                   |
|--------------|-----------------------|------------|--|--|-------------------|
| 12           | 9/4/2024              | 28/08/24   | Naomi Adarkwa                          | Funds released to purchase bottled water for the office                                    | 1,000.00          |
| 13           | 9/12/2024             | 9/9/2024   | Mustapha Haruna Appiah                 | funds released for the payment of my first day at school                                   | 8,000.00          |
| 14           | 13/09/24              | 9/11/2024  | Godson Asiamah-Yankah                  | funds released for the payment of fuel   | 7,945.78          |
| 15           | NJSMA/IGF/04/11/24    | 1/11/2024  | Municipal Coordinating Director        | Funds released as funeral donation to support Mrs. Cecelia Atakora Agemfra                 | 4,490.00          |
| 16           | NJSMA/IGF/07/12/2024  | 4/12/2024  | Josephine Dzokoto                      | Funds released for the payment of allowance to social services sub-committee               | 4,210.00          |
| 17           | NJSMA/IGF/12/12/2024  | 4/12/2024  | Emmanuel Tetteh                        | Funds released for the servicing of environmental and sanitation sub-committee meeting     | 4,632.00          |
| 18           | NJSMA/IGF/15/12/2024  | 11/12/2024 | Municipal Coordinating Director        | Funds released for the servicing of local economic development sub-committee meeting       | 4,462.00          |
| 19           | NJSMA/IGF/18/12/2024C | 11/12/2024 | Municipal Coordinating Director        | Funds released to purchase fuel for official use   | 2,000.00          |
| 20           | NJSMA/IGF/29/12/2024A | 18/12/2024 | Samuel Yiadom                          | Funds released for extra duty allowance in favour of 10 officers for the month of November | 2,500.00          |
| 21           | NJSMA/IGF/34/12/2024  | 18/12/2024 | National Information Technology Agency | Funds release to purchase a webhosting secure socket layer certificate for website         | 3,142.00          |
| 22           | NJSMA/IGF/35/12/2024  | 18/12/2024 | Stanley's Tech & Trading Services      | Funds released for the repairs of 2no photocopier machine and a printer in the NJSMA       | 6,968.00          |
| 23           | NJSMA/IGF/38/12/2024A | 19/12/2024 | Tahidu Sumaila                         | Funds released as refund for value books   | 3,100.00          |
| <b>Total</b> |                       |            |  |  | <b>119,670.76</b> |

285. Management indicated that internet challenges caused the infraction. Failure to process transactions using GIFMIS could compromise transparency and accountability

in the public expenditure disbursement process. It would also not enhance financial reporting of the Assembly, thereby having a negative impact on decision making.

286. We recommended to Management of the Assembly to ensure that all payments are made using the GIFMIS. We also recommended that the Coordinating Director, Finance Officer and any other officer found culpable should be sanctioned in line with Section 98 of the PFM Act, 2016 (Act 921).

### **Payroll Irregularity**

#### **Unearned salary - GH¢6,729.40**

287. Regulation 92 of the PFM Regulations, 2019 (LI 2378) requires that the Principal Spending Officer of a covered entity shall ensure immediate stoppage of payment of salary to public servants and notify the Controller and Accountant General on the resignation or retirement of the public servant.

288. On the contrary, we noted at Kwahu West Municipal Assembly that, Mr. Amos Boakye (deceased) who retired on the 16 March 2024 was paid a total salary of GH¢6,729.40 from April to July 2024.

289. Payment of salaries to staff for no work done is a drain on the limited resources of the State.

290. We recommended that Management should recover the amount of GH¢6,729.40 from next-of-kin of Amos Boakye, failing which the Coordinating Director and Head of Human Resource should jointly held liable for the refund of the unearned salary into the Auditor-General Recoveries Number 1018331470015 at Bank of Ghana or Number 1011200005912 at GCB Bank.

### **Contract irregularity**

#### **Abandoned projects - GH¢702,407.82**

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

292. We however noted that Management of Fantekwa North Assembly expended a total amount of GH¢702,407.82 on nine projects which were at various stages of

completion but had been delayed or abandoned for periods ranging between five and 105 months. Details are provided below:

| <b>N<br/>o</b> | <b>Project</b>  | <b>Award<br/>Date</b> | <b>Expected<br/>Completion<br/>Date</b> | <b>Contract<br/>Sum</b> | <b>Total<br/>Payment</b> | <b>Status of<br/>completion</b> | <b>Remarks</b>   |
|----------------|---|-----------------------|---|-------------------------|--------------------------|---------------------------------|--|
| 1              | Const. of 6-Unit Classroom block with borehole fitted with Hand Pump at Meyiwa Krobo awarded to M/s Star Dust Const. Co Ltd | 12/07/16              | 12/03/17                                | 510,824.80              | 48,170.79                | 75%                             | The payment relates only to the Assembly's counterpart funding |
| 2              | Const. of Teachers' quarters with potable water at Meyiwa Bosanko awarded to M/s Star Dust Const. Co Ltd                    | 12/07/16              | 12/03/17                                | 278,019.70              | 26,217.27                | 90%                             | The payment relates only to the Assembly's counterpart funding |
| 3              | Const. of Maternity Home with Potable Water at Ahomahomasu awarded to M/s Star Dust Const. Co Ltd                           | 12/07/16              | 12/03/17                                | 399,666.65              | 37,688.57                | 90%                             | The payment relates only to the Assembly's counterpart funding |
| 4              | Const. of Maternity Home with Potable Water at Abuorso awarded to M/s Star Dust Const. Co Ltd                               | 12/07/16              | 12/03/17                                | 399,666.65              | 37,688.57                | 75%                             | The payment relates only to the Assembly's counterpart funding |
| 5              | Const. of Nurses' quarters with Potable Water at Adakope awarded to M/s Star Dust Const. Co Ltd                             | 12/07/16              | 12/03/17                                | 279,820.90              | 26,387.10                | 75%                             | The payment relates only to the Assembly's counterpart funding |
| 6              | Community Mechanized Borehole at Dominase awarded to M/s Star Dust Const. Co Ltd  | 12/07/16              | 12/03/17                                | 72,535.00               | 6,840.05                 | 25%                             | The payment relates only to the Assembly's counterpart funding |
| 7              | Const. of 3 Unit KG Block with Ancillary facilities at Begoro Zion awarded to M/s Bobbs Const. Co Ltd                       | 08/10/18              | 07/04/19                                | 249,315.00              | 196,735.32               | 96%                             | The payment relates to all payments made on the project.       |
| 8              | Const. of Cassava Processing factory at   | 08/03/24              | 08/07/24                                | 275,539.00              | 175,630.16               | 61%                             | The payment relates to all payments                            |

|   |   |          |          |                     |                   |     |  |
|---|---|----------|----------|---------------------|-------------------|-----|--|
|   | Nteso No.1 awarded to Gbagory Co Ltd  |          |          |                     |                   |     | made on the project.                                     |
| 9 | Procurement and Installation of Cassava Processing equipment at Nteso No.1 awarded to Attinnat Co Ltd | 25/03/24 | 25/07/24 | 180,022.50          | 147,049.99        | 93% | The payment relates to all payments made on the project. |
|   | <b>Total</b>  |          |          | <b>2,645,410.20</b> | <b>702,407.82</b> |     |  |

293. Management of the Assemblies involved attributed the anomaly to inadequate funding.

294. Management intimated that the projects were initiated by SIF with counter part funding of 23 percent from the Assembly. The Assembly had no information on funds directly disbursed by the SIF Secretariat on the projects and unknown of the reasons for the abandoned projects.

295. The stalled projects had locked up funds of GH¢702,407.82 without any economic benefit to the people in the communities.

296. We recommended to Management to liaise with the SIF Secretariat for the completion of the projects.

### **Tax Irregularity**

#### **Failure to remit withheld taxes - GH¢14,662.41.**

297. Sections 116 and 117 of the Income Tax Act, 2015 (Act 896) require a withholding agent to deduct applicable taxes from payments for goods, works and services and pay to the GRA within fifteen days after the end of the month in which the deductions are made.

298. We however noted that Management of the New Juaben South Municipal Assembly withheld taxes of GH¢11,243.70 from payments made via 35 payment vouchers to suppliers for various goods and services totalling GH¢374,790.00 but failed to remit same to the GRA.

299. We also noted at Kwahu West Municipal Assembly that Management failed to deduct three percent withholding tax of GH¢3,418.71 from the payment of GH¢113,957.11 to suppliers of goods and services contrary to Section 116 (2) of the Income Tax Act, 2015 (Act 896).

300. The practice would not contribute to tax revenue mobilisation effort of the State and also could attract penalties leading to loss of funds to the Assemblies.

301. We recommended that Management of the Assemblies should ensure compliance with the relevant tax laws and also remittance of the withheld tax of GH¢11,243.70 by the Finance Officer of New Juaben South Municipal Assembly. We further recommended that penalties imposed due to non-compliance with the relevant tax laws should be personally borne by the Finance Officers.

## GREATER ACCRA REGION

### Introduction

302. The Greater Accra Region had 29 Assemblies in 2024 financial year comprising two Metropolitan, 23 Municipalities and four Districts. The list of the 29 Assemblies, their status, capitals and Legislative Instruments are provided in Appendix 'A'.

303. We audited the books of the 29 Metropolitan, Municipal and District Assemblies (MMDAs) for the 2024 financial year and issued management letters thereon. All the Assemblies responded to our management letters as required by Section 29(1) of the Audit Service Act, 2000 (Act 584).

### Financial Reporting

#### Submission of Annual Financial Statements

304. The 29 Assemblies submitted their financial statements for audit in compliance with Section 80 of the PFM Act 2016 (Act 921). We issued our opinion on the financial statements for the 29 Assemblies accordingly. The table below shows the annual financial statements submitted by the Assemblies over a three-year period.

| Year | No of Assemblies | Assemblies with audited Financial Statements | No. of defaulting Assemblies | % of Defaulting Assemblies |
|------|------------------|--|------------------------------|----------------------------|
| 2022 | 29               | 29   | Nil                          | -                          |
| 2023 | 29               | 29   | Nil                          | -                          |
| 2024 | 29               | 29   | Nil                          | -                          |

#### Sources of Income

305. In 2024, the 29 Assemblies operated with a total income of GH¢810,660,154.19. This was made up of Internally Generated Funds (IGF), allocations of the District Assemblies Common Fund, Government Salary Grant and support from Ghana's Development Partners.

#### IGF Revenue Performance

306. The collections were made up of property rates, fees, licenses, royalties and other miscellaneous sources for their expenditure. Revenue collections by the 29 Assemblies amounted to GH¢327,826,346.21 which represented an increase of GH¢85,515,111.20 or 35.29 percent over the 2023 figure of GH¢242,311,235.01.



## Assets and Liabilities

307. Total Assets of the 29 Assemblies as of 31 December 2024 was GH¢3,742,189,978.05 whilst liabilities amounted to GH¢72,116,177.62 resulting in the net assets of GH¢3,670,073,800.43.

308. The schedules of total income, IGF performance, assets and liabilities of the 29 Assemblies are provided in Appendices B to D.

## Management Issues

### Cash Irregularities

#### Uncollected revenue - GH¢641,374.42

309. Regulation 32 of the PFM Regulations, 2019 (L.I. 2378) requires the Principal Spending Officer of each covered entity to take effective and appropriate steps to collect money due to that covered entity.

310. Contrary to the above Regulations, we noted that Management of four Assemblies failed to collect a total revenue of GH¢641,374.42 due from three residents granted building permits, 22 companies granted franchise to operate toilets and refuse collections, and two companies granted billboards & signages and property rates. Details are provided below:

| Assembly           | Revenue type                                     | No. of defaulters | Amount            |
|--------------------|--|-------------------|-------------------|
| Ga West Municipal  | Business Operating Permit                        | 3                 | 58,944.00         |
| Ga South Municipal | Franchise fees – refuse containers               | 5                 | 2,100.00          |
|                    | Francise fees – public toilet                    | 6                 | 46,800.00         |
|                    | Francise fees – Waste collections (door to door) | 8                 | 37,000.00         |
| Tema Metropolitan  | Francise Fees – Solid waste collections          | 3                 | 97,200            |
| Ashaiman Municipal | Billboards and signages                          | 1                 | 155,186.00        |
|                    | Property Rate                                    | 1                 | 244,144.42        |
| <b>Total</b>       |  | <b>27</b>         | <b>641,374.42</b> |

311. Management of the Assemblies explained that the defaulters had been served demand notice for the payments of the revenues due.

312. Failure to collect revenue due denied the Assemblies funds to facilitate the implementation of their planned programmes for the benefit of the residents within their communities.

313. We recommended that Management of the Assemblies involved should take the necessary steps, including legal action, to recover the amount of GH¢641,374.42 from the defaulters.

#### **Unsupported payments – GH¢71,050.00**

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

315. In violation of the above Regulation, we noted at Ga West Municipal Assembly that, three payment vouchers totaling GH¢71,050.00 were not supported with the relevant documents such as receipts and distribution lists. Details are provided below:

| No.          | Description  | P.V. No.                | PV Date    | Amount           | Payee                     | Remark               |
|--------------|--|-------------------------|------------|------------------|---------------------------|----------------------|
| 1            | Payment of Annual General conference of chiefs and queen association in the municipality | GWMA/02/05/1GF/ZEN/2024 | 3/5/2024   | 2,050.00         | Prime ventures and others | No receipts          |
| 2            | Payment of 100 gallons of palm oil   | GWMA/33/09/IGF/ZEN/2024 | 17/09/2024 | 26,500.00        | NIBIS Home Ventures       | No distribution list |
| 3            | Payment for the supply of 100 bags of 2kg maize.   | GWMA/34/09/IGF/ZEN/2024 | 17/09/2024 | 42,500.00        | Zion Grace Enterprise     | No distribution list |
| <b>Total</b> |  |                         |            | <b>71,050.00</b> |                           |                      |

316. As a result, we could not confirm whether the expenditure was incurred in the interest of the Assembly.

317. We therefore recommended that the amount of GH¢71,050.00 should be recovered from the Coordinating Director and Finance Officer into the designated account of the Assembly.

### Missing GCRs

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

319. We however noted at Tema Metropolitan Assembly that, three GCRs with an average revenue collection value of GH¢69,000.00 issued to two officers for the collection of Business Operating Permits and Sewer revenues were reported stolen. Details are provided below:

| GCR Number   | Issued to           | Type of revenue           | Average Collection per GCR |
|--------------|---------------------|---------------------------|----------------------------|
| 6035101 -200 | Collins Opoku Antwi | Sewer                     | 25,000.00                  |
| 9670601 -700 | Collins Opoku Antwi | Business Operating Permit | 22,000.00                  |
| 9665701 -800 | Cynthia Doku        | Business Operating Permit | 22,000.00                  |
| Total        |                     |                           | 69,000.00                  |

320. Management explained that the GCR booklets issued to Mr. Collins Opoku Antwi was stolen from his residence when robbers invaded his home and had been reported to the Ghana Police Service who are investigating the matter. In respect of GCRs issued to Cynthia Doku, she could not remember where she placed the booklet. Consequently, Management of the Assembly had published the matter in the daily papers for the attention of the public.

321. The missing GCR booklets could be used to collect revenue at the detriment of the Assembly.

322. We recommended that Management should in addition to publishing the loss in the dailies, report the issue to the Police and also pursue them to expedite action on all

the reported losses in order to identify the culprits for the necessary actions to be taken to retrieve the missing GCR booklets or recover the amount involved.

### **Partial performance of Revenue Contract**

323. The Service Contract signed on 20 September 2023 between Tema Metropolitan Assembly (TMA) and Abdul Rashid Obeneho Enterprise for the management of on-and-off street parking services within the Metropolis requires the latter to collect revenue from the operation of the parking services and also undertake the underlisted activities.

- i. provide pothole patching or solve all surface defects of the approved designated parking locations or areas
- ii. provide standard Road line marking at all the parking locations or areas; and
- iii. collect daily data on all vehicles accessing these services to create database for and on behalf of TMA for the duration of the Agreement.

324. Our audit disclosed that Messrs. Abdul Rashid Obeneho Enterprise failed to patch potholes, solve all surface defects, did not provide any road line markings and collect data on vehicles in violation of the Service Contract.

325. The Service Provider focused on only the revenue generation aspect of the agreement at the detriment of other equally important aspects of it.

326. We recommended that Management of TMA should serve a written notice to the service provider to perform the above aspects of the agreement, failure of which the cost of the unperformed part of the contract should be recovered from the company.

### **Payroll Irregularities**

#### **Failure to remit SSNIT deductions for casual workers – GH¢78,635.29**

327. Section 63 of the National Pensions Act, 2008 (Act 766) states that an employer shall remit thirteen and half per centum out of the total contributions of eighteen and half per centum on behalf of the worker to the first-tier mandatory Social Security Scheme within fourteen (14) days after the end of each month to the Trust.

328. We however noted at Shai Osudoku District Assembly that, Management failed to remit a total amount of GH¢58,042.07 being the contribution and Assembly's portion for Tier I to SSNIT for 64 casual workers. We also noted that the Tier II pension contributions

for 12 months totalling GH¢20,593.22 had not been invested in any scheme or with any fund manager.

329. The staff involved stood the risk of being denied their pension benefits which would negatively impact on their livelihood during retirement.

330. We recommended to Management of the Assembly to ensure that the amount of GH¢58,042.07 is remitted to SSNIT without delay and any penalty payment should be borne by the Coordinating Director and Finance Officer. We also recommended to Management to invest the total of GH¢20,593.22 into a Fund.

#### **Payment of unearned salaries -GH¢44,279.86**

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

332. We however noted that, three staff of three Assemblies who either vacated post or proceeded on study leave without pay between May and December 2024 were paid unearned salaries to the tune of GH¢44,279.86 as shown in the table below:

| <b>Assembly</b>    | <b>No. of Staff</b> | <b>Amount</b>    | <b>Period</b>   | <b>Remarks</b>          |
|--------------------|---------------------|------------------|-----------------|-------------------------|
| Tema Metropolitan  | 1                   | 11,113.40        | Sept – Oct 2024 | Study leave Without Pay |
| Adenta Municipal   | 1                   | 10,836.10        | May – July 2024 | Vacation of Post        |
| Ga South Municipal | 1                   | 22,330.36        | Sept – Dec 2024 | Vacation of Post        |
| <b>Total</b>       |                     | <b>44,279.86</b> |                 |                         |

333. Payment of salaries to staff for no work done is a drain on the limited resources of the State. Consequently, the amount of GH¢44,279.86 was lost to the State due to payment of unearned salaries.

334. We recommended that Management of the Assemblies involved should recover the unearned salaries of GH¢44,279.86 from the separated staff into the Auditor-General's Recoveries Account Number 1018331470015 at Bank of Ghana or Number 1011200005912 at GCB Bank Ltd, failing of which the Coordinating Directors and the Heads of Human Resources should be jointly held liable for refund of the amount.

## Contract Irregularity

### Payment for portions of works not executed - GH¢23,977.00

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

336. On the contrary, we noted that Management of Ablekuma West Municipal Assembly paid two contractors, Messrs. Morh-Awal Investment and Pafet Ventures, a total amount of GH¢23,977.00 for portions of works not executed. Details are provided below:

| Name of project  | Name of contractor        | Description of works not performed               | Value of work not performed |
|--|---------------------------|--|-----------------------------|
| Construction of a canteen block with dwarf walls, supply of 5 No. dining tables and 5 No. 20 seater capacity chairs at Gbegbeyise basic school.    | Mord- Awal Investment Ltd | Hording of the site with aluminium roofing sheet | 11,000.00                   |
| Construction of canteen block with dwarf wall, supply of 5 No. dining tables and 5 No. 20 seater capacity chairs at Mpoase Methodist basic school. | Pafet Ventures            | Provision of temporal shed to be used as canteen | 5,977.00                    |
|  |                           | Hording of the site with aluminium roofing sheet | 7,000.00                    |
| Total  |                           |  | 23,977.00                   |

337. The practice of not ensuring execution of contract to specification before payments were made was an indication of weak contract management and is susceptible to loss of funds to the Assembly.

338. We recommended that the contractors should undertake the outstanding works at no cost to the Assembly otherwise the amount of GH¢23,977.00 should be recovered from them and pay into the Assembly's account. Failing which, the Coordinating Director, Finance Officer and any other responsible officers should refund the amount into the Assembly's account

## Tax Irregularity

### Failure to remit withheld tax - GH¢28,407.61

339. Section 117 of the Income Tax Act, 2015 (Act 896) requires a withholding agent to pay to the Commissioner-General within fifteen days after the end of each calendar month a tax that has been withheld in the previous month.

340. We noted at Tema Metro Assembly that, Management made payments via 12 payment vouchers worth GH¢561,868.33 for which a total tax of GH¢28,407.61 was withheld but not remitted to the GRA in contravention to above-stated tax law. Details are provided below:

| PV Date    | PV No.                   | Details  | Payee                            | Gross Amount | Tax      |
|------------|--------------------------|--|----------------------------------|--------------|----------|
| 29/02/2024 | TMA/IGF/207<br>/2/24/SA  | Drainage works at TMA apartment                                | BENEF Enterprize                 | 120,630.53   | 6,031.53 |
| 22/12/2024 | TMA/IGF/134<br>/12/23/SA | Grading and spot Improvement of selected roads in Tema Central | BENEF Enterprize                 | 60,000.00    | 3,000.00 |
| 25/04/2024 | TMA/IGF/133<br>/3/24/SA  | Payment of servicing official vehicle                          | Kurvin Waterwood Limited         | 3,400.00     | 255.00   |
| 05/02/2024 | TMA/IGF/42<br>/2/24/SA   | Release of funds to Hon. Francis Davids Mills                  | Nkusukum Construction Works      | 2,900.00     | 145.00   |
| 25/04/2024 | TMA/IGF/74<br>/5/24/SA   | Purchase of a pair of taxi embossment                          | Raah Mauk Ventures               | 52,000.00    | 1,560.00 |
| 13/05/2024 | TMA/IGF/44<br>/5/24/SA   | Release of funds for evacuation of piled refuse at Bankuman    | Vincent Logistics and Technology | 48,000.00    | 2,400.00 |
| 15/11/2023 | TMA/IGF/124<br>/11/23/SA | Being payment of food handler certification booklet            | Gasef Ventures                   | 62,418.00    | 1,872.54 |
| 09/05/2024 | TMA/IGF/72<br>/10/23/SA  | Release of funds for the payment of materials supplied         | K. Mighty Metal Works            | 8,448.64     | 253.46   |

|              |                          |  |  |                   |                  |
|--------------|--------------------------|--|--|-------------------|------------------|
|              |                          | and installation of<br>3no. Metal container                                |  |                   |                  |
| 09/07/2024   | TMA/IGF/138<br>/6/24/SA  | Payment of annual<br>system support for<br>2024                            | MGS Group<br>Limited                               | 123,606.60        | 9,270.50         |
| 30/12/2024   | TMA/IGF/306<br>/12/23/SA | Payment of 6 NAO.<br>Nigachi Shredder<br>machine and 2No.<br>steel cabinet | TIMEFOCUS<br>5050 Ent.                             | 53,672.58         | 1,610.18         |
| 21/06/2024   | TMA/IGF/137<br>/6/24/SA  | Payment of annual<br>rental fee for USSD<br>code for the year 2024         | MGS Group<br>Limited                               | 21,942.00         | 1,645.65         |
| 26/06/2024   | TMA/IGF/31<br>/7/24/SA   | Release of funds for<br>servicing of official<br>vehicle                   | Kofridua<br>Brothers Motors<br>Company<br>Liimited | 4,849.98          | 363.75           |
| <b>Total</b> |                          |  |  | <b>561,868.33</b> | <b>28,407.61</b> |

341. Failure to promptly remit taxes withheld would not contribute towards the tax revenue mobilisation efforts of the State as the tax revenue target may not timely be met to undertake planned developmental activities. Also, the lapse might result in the payment of penalties by the Assembly resulting in loss of funds.

342. We recommended to Management to ensure that the Finance Officer remit the withheld taxes to GRA without delay and be held personally liable for the payment of any penalties that might be imposed as a result of non-compliance with the relevant tax laws



## NORTH EAST REGION

### Introduction

343. The North East Region had six Assemblies made up of two Municipalities and four Districts. The list of the Assemblies, their capitals, status and Legislative Instruments are attached as Appendix 'A'.

344. We audited the books and accounts of the six Assemblies for the 2024 financial year and issued management letters thereon.

### Financial Reporting

#### Submission of annual financial statements

345. All six Assemblies submitted their financial statements for validation by the Auditor-General as required under Section 80 (1) of the Public Financial Management Act, 2016 (Act 921). The table below shows the annual financial statements submitted by the Assemblies over a three-year period.

| Year | No. of Assemblies | Assemblies with Audited Financial Statements | No. of defaulting Assemblies | Percentage of Defaulting Assemblies |
|------|-------------------|--|------------------------------|-------------------------------------|
| 2022 | 6                 | 6  | Nil                          | -                                   |
| 2023 | 6                 | 6  | Nil                          | -                                   |
| 2024 | 6                 | 6  | Nil                          | -                                   |

#### Sources of income

346. The six Assemblies operated with a total income of GH¢111,657,068.04 during the year. This was made up of Internally Generated Funds (IGF), allocations of the District Assemblies Common Fund, Government Salary Grant and support from Ghana's Development Partners. The Assemblies reported an increase in income of GH¢66,161,551.35 or 145.42 percent over the 2023 figure of GH¢45,495,516.69.

#### IGF revenue performance

347. The six Assemblies collected IGF from property rates, fees, licenses, royalties and other miscellaneous sources to support their expenditure. IGF revenue collected by the six Assemblies was GH¢1,383,976.44. This indicated an increase of GH¢530,576.25 or 62.17 percent over the 2023 IGF revenue of GH¢853,400.19.

#### Assets and Liabilities

348. The total assets of the six Assemblies as at 31 December 2024 was GH¢317,098,310.80. No liability was reported.

349. The schedules of total income, IGF performance, assets and liabilities of the six Assemblies are provided in Appendices B to D.

## Management Issues

### Payroll Irregularities

#### Unearned Salary – GH¢30,759.16

350. Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378) mandates that the Principal Spending Officer of a covered entity shall ensure the immediate stoppage of salary payments and notify the Controller and Accountant-General in any of the following circumstances:

- Upon the **death** of an employee;
- Upon the **conviction** of an employee for an offence;
- Upon the **dismissal** or **relief of post** of an employee on administrative or other related grounds;
- Upon the **vacation of post** by the employee; and
- Upon the **resignation** or **retirement** of an employee.

351. Our review of payroll records at the Yunyoo Nasuan District Assembly revealed that Mr. Godfred Yahaya Musah, a Social Development Officer (Staff ID: 1338808), vacated his post on 1 January 2024, yet continued to receive salary payments amounting to GH¢30,759.16 for the period January 2024 to June 2024.

352. This occurred due to the failure of the salary validators to promptly remove the separated officer from the payroll and to notify the Controller and Accountant-General in accordance with Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378).

353. We recommend that Management should recover the unearned salary of GH¢30,759.16 from Mr. Godfred Yahaya Musah. Should recovery from the separated officer fail, the amount should be recovered from the responsible salary validators.

354. Management did not respond to this finding.

## Asset Management Irregularities

### Missing Equipment

355. Section 52 of the Public Financial Management Act, 2016 (Act 921) stipulates that the Principal Spending Officer of a covered entity, state-owned enterprise, or public corporation shall be responsible for the assets under their care. The Principal Spending Officer must also ensure the existence of proper control systems for the custody and management of those assets. Such systems must include preventive mechanisms to eliminate theft, loss, wastage, and misuse.

356. Our review of the asset records at Mamprugu Moagduri District Assembly disclosed that two key assets—a Grader and a Genset—owned by the Assembly were missing and could not be produced for physical inspection. Furthermore, Management was unable to provide the audit team with any documentation or details relating to the missing Genset. Details of the missing Grader are provided in the table below.

| Asset type   | Brand | Registration No | Chassis / Serial No. |
|--------------|-------|-----------------|----------------------|
| Motor Grader | HBM   | GE-3263-15      | 32013635/4           |

357. Management explained that the Grader and Genset were in Bawku and Bolgatanga, respectively. However, no documentary evidence was provided to support this claim.

358. The absence of documentation and failure to produce the assets for inspection raises the risk of loss or possible diversion of the equipment for personal use or gain.

359. We recommended that the District Chief Executive, Hon. Abu Adam, and the District Co-ordinating Director, Mr. Seidu Soalihu, take immediate steps to locate and produce the missing assets for audit verification without further delay.

360. Management responded that efforts are currently underway to retrieve and return the equipment to the district.

### Disposal of Assembly's Assets without approval – GH¢84,000.00

361. Section 52 of the Public Financial Management Act, 2016 (Act 921) places responsibility on the Principal Spending Officer of a covered entity, state-owned enterprise, or public corporation to safeguard and manage the assets of the institution. The Officer must also ensure that effective control systems exist to prevent theft, loss, wastage, or misuse of public property.

362. Furthermore, a Circular from the Minister for Finance (Reference No. RPD/NTPU/03/22/AUC dated 15 March 2022), issued in line with Regulations 158(1)(b) and 158(4) of the Public Financial Management Regulations, 2019 (L.I. 2378), requires that:

- Only registered auctioneers in good standing with the Ministry of the Interior are to conduct public auctions of unserviceable plant, equipment, and vehicles;
- Proceeds from such auctions are to be paid into the **Auction Sales NTR Account No. 0181-314615-77** at the Bank of Ghana;
- Withholding taxes are to be deducted from auctioneers' commissions and paid to the Ghana Revenue Authority (GRA).

363. Our review of financial records at the Mamprugu Moagduri District Assembly revealed that the Assembly received GH¢84,000.00 from the disposal of assets. However, Management failed to provide:

- Documentation on the nature, quantity, and description of the disposed equipment;
- A valid agreement or contract with the auctioneer;
- Approval from the Minister for Finance as required by law.

364. In addition, the proceeds from the disposal were not paid into the Consolidated Fund or the designated Auction Sales NTR Account. This contravenes the applicable financial laws and regulations.

365. We recommended that Management transfer the amount of GH¢84,000.00 to the Auditor-General's Recoveries Account No. 1011200005912 at GCB Bank, High Street. We further recommended that the District Chief Executive (DCE), District Coordinating Director (DCD), and District Finance Officer (DFO) be sanctioned in accordance with Section 92 of the Public Procurement Act, 2003 (Act 663) as amended.

366. Management acknowledged the findings and stated: "Management recognizes the recommendation made by you. The Assembly did not follow the prescribed procedures in disposing of the assets. The proceeds were paid into the Assembly's account and were used to support important expenditures of the Assembly. We are making arrangements to pay the money back into the appropriate account."

## NORTHERN REGION

### Introduction

367. The Northern Region had 16 Assemblies comprising one Metropolitan, five Municipalities and 10 Districts. The list of the 16 Assemblies, their capitals, status and Legislative Instruments are attached as Appendix 'A'.

368. We audited the books and accounts of the 16 Assemblies for the 2024 financial year and issued management letters thereon.

### Financial Reporting

#### Submission of annual financial statements

369. All the 16 Assemblies submitted their financial statements for validation by the Auditor-General as required under Section 80 (1) of the PFMA, 2016 (Act 921). We accordingly issued our opinions on the financial statements submitted by the 16 Assemblies. The table below shows the annual financial statements submitted by the Assemblies over a three-year period.

| Year | No. of Assemblies | Assemblies with Audited Financial Statements | No. of defaulting Assemblies | Percentage of Defaulting Assemblies |
|------|-------------------|--|------------------------------|-------------------------------------|
| 2022 | 16                | 16   | Nil                          | -                                   |
| 2023 | 16                | 16   | Nil                          | -                                   |
| 2024 | 16                | 16   | Nil                          | -                                   |

#### Sources of income

370. The 16 Assemblies operated with a total income of GH¢309,959,654.37 during the year as against GH¢188,880,258.21 in 2023 representing an increase of GH¢121,079,396.16. This was made up of Internally Generated Funds (IGF), allocations of the District Assemblies Common Fund, Government Salary Grant and support from Ghana's Development Partners.

#### IGF revenue performance

371. The 16 Assemblies collected IGF from, property rates, fees, licences, royalties and other miscellaneous sources to support their expenditure. The Assemblies collected a total IGF of GH¢9,424,045.34 which represented an increase of GH¢1,699,962.29 or 22 percent from the 2023 figure of GH¢7,724,083.05.

#### Assets and Liabilities

372. The total assets of the 16 Assemblies as of 31 December 2024 was GH¢4,907,258,552.63. whilst total liabilities stood at GH¢3,112,908.41, resulting in the net assets of GH¢4,904,145,644.22.

373. The schedules of total income, IGF performance, assets and liabilities of the 16 Assemblies are provided in Appendices B to D.

## Management Issues

### Cash irregularities

#### High cost of revenue collections – GH¢316,370.24

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

375. Our review of revenue performance in three (3) Assemblies revealed that 13 Revenue Collectors received salaries totalling GH¢434,046.24 during the 2024 fiscal year. However, our review of revenue performance of the three assemblies showed that these Collectors during the year collected only GH¢117,676.00 raising concerns about the cost of their collections per cedi. Our examination showed that the Assemblies relied on funds from the central Government to fully pay the services of the collectors. The table below shows our comparison of the salaries of the collectors against their collections for 2024.

| District Assembly          | Name of Officers    | Staff ID | Annual Salary     | Annual Collections | Shortfall         |
|----------------------------|---------------------|----------|-------------------|--------------------|-------------------|
| Saboba District            | Kolan Jasica T.     | 929901   | 23,976.00         | 9,999.00           | 13,977.00         |
|                            | Wajuul Hamidu       | 611708   | 23,976.00         | 14,734.00          | 9,242.00          |
| Karaga District Assembly   | Yakubu A. Rashid    | 845554   | 35,903.04         | 15,104.00          | 20,799.04         |
|                            | Mohammed A. Gonji   | 847528   | 40,399.68         | 28,293.00          | 12,106.68         |
|                            | Bakala D. Judith    | 846730   | 40,399.68         | 3,490.00           | 36,909.68         |
|                            | Abukari Ziblim      | 845538   | 33,001.80         | 3,785.00           | 29,216.80         |
|                            | Alhassan Y. Inusah  | 847245   | 37,134.80         | 3,400.00           | 33,734.80         |
|                            | Ndigme Lazarus      | 1547690  | 21,961.32         | 4,405.00           | 17,556.32         |
|                            | Mohammed S. Tongdo  | 846780   | 41,086.31         | 3,080.00           | 38,006.31         |
|                            | Imoro D. Damba      | 701744   | 41,790.24         | 5,341.00           | 36,449.24         |
| Kumbungu District Assembly | Seidu F. Juuna      |          | 33,938.37         | 10,920.00          | 23,018.37         |
|                            | Yussif Sumani       |          | 31,562.32         | 2,960.00           | 28,602.32         |
|                            | Mohammed A. Rahaman |          | 28,916.68         | 12,165.00          | 16,751.68         |
| <b>Total</b>               |                     |          | <b>434,046.24</b> | <b>117,676.00</b>  | <b>316,370.24</b> |

376. We recommended that Management should exercise strong oversight on the activities of the collectors to maximize the efficiency of revenue collections.

377. Management responded that in the ensuing year they would set targets for each Revenue Collector, increase supervision and carry out public education and sensitization.

## **Payroll irregularities**

### **Unearned Salary – GH¢6,327.45**

378. Regulation 92 of the Public Financial Management Regulation, 2019 (L.I. 2378) requires that the Principal Spending Officer of a covered entity shall ensure the immediate stoppage of payment of salary to public servants and notify the Controller and Accountant-General on the resignation or retirement of an employee; the head of a covered entity shall also take the necessary action to retrieve any unearned compensation occasioned by that.

379. Our review of payroll records disclosed that three separated staff of Savelugu Municipal Assembly were paid unearned salaries of GH¢6,327.45 between February and July 2024 as detailed in the table below.

| <b>Name of Staff</b> | <b>Staff ID No.</b> | <b>Rank</b>           | <b>Mode of Separation</b> | <b>Date of separation</b> | <b>Period of payment</b> | <b>Net Salary</b> |
|----------------------|---------------------|-----------------------|---------------------------|---------------------------|--------------------------|-------------------|
| Alhassan Abdul-Samed | 77384               | Higher Rev. Inspector | Compulsory Retirement     | 01/07/24                  | Jul-24                   | 2,246.82          |
| Abukari Abosu        | 926539              | Headman Labourer      | Deceased                  | 05/06/24                  | Jun-24                   | 1,976.40          |
| Abukari Ziblim       | 23718               | Revenue Inspector     | Deceased                  | 03/02/24                  | Feb-24                   | 2,104.23          |
| <b>Total</b>         |                     |                       |                           |                           |                          | <b>6,327.45</b>   |

380. We recommended to Management of the Assembly to recover the amount of GH¢6,327.45 from the separated staff or their beneficiaries, failure of which the Head of Human Resource and validating officers should refund into the Auditor General Recoveries Account number 1018331470015 with Bank of Ghana.

381. Management pledged to contact the beneficiaries to recover the unearned salary.

### **Tax irregularity**

#### **Penalty for non-payment of SSNIT Contribution – GH¢4,132.59**

382. Section 64 of the National Pensions Act, 2008 (Act 766), as amended, stipulates that where a contribution is not paid within the specified period, a penalty of three percent (3%) per month of the outstanding contribution shall be added to the amount payable.

383. Our audit revealed that the Savelugu Municipal Assembly defaulted in the timely payment of Social Security and National Insurance Trust (SSNIT) contributions for its temporary staff. As a result, the Assembly incurred penalties totalling **GH¢4,132.59**. The breakdown is provided in the table below:

| <b>Date</b>  | <b>P.V No.</b> | <b>Actual Amount</b> | <b>Penalty Amount</b> | <b>Total SSNIT Liability</b> |
|--------------|----------------|----------------------|-----------------------|------------------------------|
| 21/08/24     | IGF/8/08/24    | 1,086.35             | 1,033.59              | 2,119.94                     |
| 01/10/24     | IGF/1/10/24    | 1,086.00             | 1,033.00              | 2,119.00                     |
| 06/11/24     | IGF/2/11/24    | 1,086.00             | 1,033.00              | 2,119.00                     |
| 23/12/24     | IGF/8/12/24    | 1,086.00             | 1,033.00              | 2,119.00                     |
| <b>Total</b> |                | <b>4,344.35</b>      | <b>4,132.59</b>       | <b>8,476.94</b>              |

384. Management attributed the default to inadequate Internally Generated Funds (IGF) to meet the Assembly's financial obligations.

385. The payment of these penalties constitutes a financial loss of GH¢4,132.59 to the Assembly, which could have been avoided with better financial planning and compliance.

386. We recommended that the penalty amount of GH¢4,132.59 be recovered from the Municipal Finance Officer (MFO) and paid into the Auditor-General's Recovery Account No. 1011200005912 at GCB Bank, High Street.

387. Management accepted the recommendation and assured compliance.



## OTI REGION

### Introduction

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

389. We audited the books and accounts of the nine Assemblies for the 2024 financial year and issued management letters thereon.

### Financial Reporting

#### Submission of Annual Financial Statements

390. All the nine Assemblies submitted their financial statements for audit in compliance with Section 80 of the PFMA, 2016 (Act 921). We also issued our opinion on the financial statements of the nine Assemblies. The table below shows the annual financial statements submitted by the Assemblies over a three-year period.

| Year | No. of Assemblies | Assemblies with Audited Financial Statements | No. of defaulting Assemblies | Percentage of Defaulting Assemblies |
|------|-------------------|--|------------------------------|-------------------------------------|
| 2022 | 9                 | 9  | Nil                          | -                                   |
| 2023 | 9                 | 9  | Nil                          | -                                   |
| 2024 | 9                 | 9  | Nil                          | -                                   |

#### Sources of Income

391. The nine Assemblies operated with a total income of GH¢103,947,814.67 which represented an increase of GH¢44,735,402.87 or 75.55 percent over the 2023 figure of GH¢59,212,411.80. The income was made up of Internally Generated Funds (IGF), allocations of the District Assemblies Common Fund, Government Salary Grant and support from Ghana's Development Partners.

#### IGF Revenue Performance

392. The nine Assemblies collected IGF from property rates, fees, licenses, royalties and other miscellaneous sources to support their expenditure. The Assemblies collected total IGF of GH¢4,335,471.84 during the year 2024. This represented an increase of GH¢492,156.84 or 12.80 percent over the 2023 collection of GH¢3,843,315.00.

#### Assets and Liabilities

393. Total assets of the nine Assemblies as at 31 December 2024 was GH¢548,494,522.04 whilst total liabilities stood at GH¢3,437,733.65, resulting in the net assets of GH¢545,056,788.39.

394. The schedules of total income, IGF performance, assets and liabilities of the nine Assemblies are provided in Appendices B to D.

## **Management Issues**

### **Cash Irregularities**

#### **Unsupported payments – GH¢32,752.00**

395. Regulation 78 of the Public Financial Management Regulations, 2019 (L.I. 2378) stipulates that the Principal Spending Officer of a covered entity is personally responsible for ensuring that each payment made by the entity is valid, accurate, and lawful. The regulation further requires that payments be supported by evidence of services received, certificates of work done, and any other relevant supporting documents.

396. Our examination of payment vouchers at the Nkwanta North District Assembly revealed that payments totaling GH¢32,752.00 were not supported with the requisite receipts, invoices, or other documentation to authenticate the transactions. As a result, we could not confirm whether the payments were made in the best interest of the Assembly. Details are provided in the table below:

| <b>Date</b>  | <b>PV #</b> | <b>Details</b>   | <b>Payee</b> | <b>Cheque #</b> | <b>Amount</b>    |
|--------------|-------------|--|--------------|-----------------|------------------|
| 29/2/24      | 10/14/24    | Funds released for data collection on cattle rearing     | DCD          | 000538          | 3,200.00         |
| 30/4/24      | 36/4/24     | Monitoring and verification of 2023 performance contract | DCD          | 000809          | 4,700.00         |
| 28/5/24      | 15/4/24     | Funds for sub-committee meetings                         | DCD          | 000824          | 12,738.00        |
| 11/6/24      | 1/6/24      | Servicing of General Assembly meetings                   | DCD          | 000848          | 12,124.00        |
| <b>Total</b> |             |  |              |                 | <b>32,752.00</b> |

397. We therefore recommended that the amount of GH¢32,752.00 be recovered from the District Finance Officer and paid into the Auditor-General's Recovery Account No. 1011200005912 with GCB Bank, High Street.

## Assets and Stores Irregularities

### Missing GPRS machine - GH¢9,000.00

398. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires that a Principal Spending Officer of a covered entity, state-owned enterprise, or public corporation be responsible for the assets under their care. The Officer must also ensure the existence of proper control systems capable of eliminating theft, loss, wastage, and misuse of public assets.

399. Our review of the asset records at the Regional Agriculture Office in Nkwanta revealed that three GPS devices (Garmin eTrex 10), procured at a total cost of GH¢9,000.00, were missing and could not be produced for physical verification.

400. Management explained that:

- Two of the devices were allocated to Mr. Francis Nsua and Mr. Issifu Adere.
- Mr. Nsua reported that the device assigned to him is missing and has committed to reimbursing the cost.
- Mr. Adere was transferred out of the region without handing over the device. Management indicated that efforts are ongoing to trace his whereabouts and retrieve the asset.
- The third device's status remains unaccounted for.

401. We recommended that the Regional Director of Agriculture, Nkwanta take immediate steps to retrieve all three GPS devices for audit verification. Failing that, he should be held personally liable and pay the full amount of GH¢9,000.00 into the Auditor-General's Recovery Account No. 1011200005912 at GCB Bank, High Street.

## SAVANNAH REGION

### Introduction

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

403. We audited the books and accounts of all the seven Assemblies for the 2024 financial year and issued management letters thereon. The seven Assemblies responded to our management letters as required by Section 29 (1) of the Audit Service Act, 2000 (Act 584).

### Financial Reporting

#### Submission of annual financial statements

404. All seven Assemblies submitted their financial statements for validation by the Auditor-General as required under Section 80(1) of the PFMA, 2016 (Act 921). We accordingly issued our opinion on the financial statements submitted by the seven Assemblies. The table below shows the annual financial statements submitted by the Assemblies over a three-year period.

| Year | No. of Assemblies | Assemblies with Audited Financial Statements | No. of defaulting Assemblies | Percentage of Defaulting Assemblies |
|------|-------------------|--|------------------------------|-------------------------------------|
| 2022 | 7                 | 7  | Nil                          | -                                   |
| 2023 | 7                 | 7  | Nil                          | -                                   |
| 2024 | 7                 | 7  | Nil                          | -                                   |

#### Sources of income

405. The seven Assemblies operated with a total income of GH¢106,611,007.55 in 2024. This was made up of Internally Generated Funds (IGF), allocations of the District Assemblies Common Fund, Government Salary Grant and support from Ghana's Development Partners. The Assemblies reported an increase in income of GH¢43,489,171.12 or 68.90 percent over the 2023 figure of GH¢63,121,836.43.

#### IGF revenue performance

406. The seven Assemblies collected IGF from property rates, fees, licenses, royalties and other miscellaneous sources to support their expenditure. The Assemblies collected total IGF of GH¢5,799,302.89 during the year. This represented an increase of GH¢1,688,067.61 or 41.06 percent over the 2023 collection of GH¢4,111,235.28.

### Assets and Liabilities

407. Total current assets of the seven Assemblies as at 31 December 2024, was GH¢220,011,490.54. whilst total liabilities stood at GH¢874,198.43, resulting in the net assets of GH¢219,137,292.11.

408. The schedules of total income, IGF performance, assets and liabilities of the seven Assemblies are provided in Appendices B to D.

### Management issues

#### Cash Irregularity

#### High cost of revenue collections

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

410. Our review of revenue performance in the Bole Assembly revealed that 13 Revenue Collectors received salaries totalling GH¢73,510.80 during the 2024 fiscal year. However, our review of revenue performance of the Assembly showed that these Collectors during the year collected only GH¢5,440.00 raising concerns about the cost of their collections per cedi. Our examination showed that the Assemblies relied on funds from the central Government to fully pay the services of the collectors. The table below shows our comparison of the salaries of the collectors against their collections for 2024.

| No | Staff ID     | Name           | Rank                     | Gross Salary 2024 | Revenue Mobilised 2024 | Difference         |
|----|--------------|----------------|--------------------------|-------------------|------------------------|--------------------|
| 1  | 84826        | Jacob Polley   | Higher Revenue Inspector | 38,303.76         | 4,440.00               | (33,863.76)        |
| 2  | 913924       | Aminata Yakubu | Revenue Inspector        | 35,207.04         | 1,000.00               | (34,207.04)        |
|    | <b>Total</b> |                |                          | <b>73,510.80</b>  | <b>5,440.00</b>        | <b>(68,070.80)</b> |

411. We recommended that Management should exercise strong oversight on the activities of the collectors to maximize the efficiency of revenue collections.

### **Unaccounted revenue – GH¢24,358.00**

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

413. We noted that 6 revenue collectors of two Assemblies did not account for a total revenue of GH¢24,358.00 collected during the period under review. The table below provides the details:

| <b>Assembly</b>           | <b>Revenue Collector</b> | <b>Amt Collected</b> | <b>Amt Paid</b>  | <b>Diff.</b>     |
|---------------------------|--------------------------|----------------------|------------------|------------------|
| East Gonja Municipal      | Alhassan Iddrisu         | 16,992.00            | 15,324.00        | 1,668.00         |
|                           | Seidu Bakari             | 12,500.00            | 12,200.00        | 300.00           |
|                           | Yussif Shaban            | 1,230.00             | -                | 1,230.00         |
|                           | Fuseini Munkaila         | 13,750.00            | 10,180.00        | 3,570.00         |
|                           | Soale Ussif              | 25,820.00            | 13,250.00        | 12,570.00        |
| North-East Gonja District | Adam Yahaya              | 23,100.00            | 18,080.00        | 5,020.00         |
| <b>Total</b>              |                          | <b>93,392.00</b>     | <b>69,034.00</b> | <b>24,358.00</b> |

414. We recommended that Management should exercise strong oversight on the activities of the collectors to maximize the efficiency of revenue collections.

415. We further urged Management to ensure the recovery of the unaccounted revenues totalling GH¢24,358.00 from the affected revenue collectors and to same paid into the Assemblies designated bank Accounts.

416. Management accepted our recommendations.

### **Payroll Irregularities**

#### **Unearned Salaries – GH¢146,968.33**

417. Regulation 92 of the Public Financial Management Regulation, 2019 (L.I 2378) requires that the Principal Spending Officer of a covered entity shall ensure the immediate stoppage of payment of salary to public servants and notify the Controller and Accountant General on the vacation of post by an employee.

418. Our audit of payroll records disclosed that three staff of the Bole District Assembly who proceeded on study leave without approval received unearned salaries amounting to GH¢146,968.33 from October 2023 to September 2024. Consequently, our checks disclosed that the three officers tendered in their resignation letters in October 2024. Details are provided below.

| Name of Staff      | Staff ID | Rank                  | Period                         | Item          | Total             |
|--------------------|----------|-----------------------|--------------------------------|---------------|-------------------|
| Imuran Hassan      | 1331482  | Asst Planning Officer | October 2023 - September 2024  | Gross Salary  | 56,408.18         |
|                    |          |                       |                                | Tax           | 8,571.09          |
|                    |          |                       |                                | Total         | 47,837.09         |
| Yakubu Sadiku      | 922631   | Snr HRM               | October 2023 - September 2024  | Gross Salarey | 75,536.85         |
|                    |          |                       |                                | Tax           | 12,981.87         |
|                    |          |                       |                                | Total         | 62,554.98         |
| Dodoo Richard      | 1328990  | Asst Director IIB     | February 2024 - September 2024 | Gross Salary  | 43,551.92         |
|                    |          | Tax                   |                                | Tax           | 6,975.66          |
|                    |          |                       |                                | Total         | 36,576.26         |
| <b>Grand Total</b> |          |                       |                                |               | <b>146,968.33</b> |

419. Management did not assign any reason for the conduct of the officers.

420. The continuous validation of the three officers by Management led to the payment of the unearned salaries.

421. We recommended to Management of the Assembly to recover the total unearned salary of GH¢146,968.33 from the three officers and pay same into the Auditor General's recoveries account 1011200005912 with GCB Bank, High Street, failure of which the DFO and salary validators should refund the amount.

422. Management did not respond to the observation.

## UPPER EAST REGION

### Introduction

423. The Upper East Region had 15 Assemblies in 2024 comprising of 4 Municipal and 11 District Assemblies. The list of the 15 Assemblies, their Legislative Instruments, District Capitals, and status are attached as Appendix 'A'.

424. We audited the books and accounts of all the 15 Assemblies for the 2024 financial year and issued management letters thereon. All the 15 Assemblies responded to our management letters as required by Section 29 (1) of the Audit Service Act, 2000 (Act 564).

### Submission of Annual Financial Statements

425. In the 2024 financial year, 14 out of 15 Assemblies submitted their financial Statements for audit validation as required by Section 80 of the Public Financial Management Act, 2016 (Act 921). Builsa South District Assembly did not submit its financial statement for validation. We issued our opinion on the financial statements of the 14 Assemblies. The table below shows the annual financial statements submitted by the Assemblies over a three-year period.

| Year | No. of Assemblies | Assemblies with Audited Financial Statements | No. of defaulting Assemblies | Percentage of Defaulting Assemblies |
|------|-------------------|--|------------------------------|-------------------------------------|
| 2022 | 15                | 15   | Nil                          | -                                   |
| 2023 | 15                | 14   | 1                            | 6.67                                |
| 2024 | 15                | 14   | 1                            | 6.67                                |

### Source of Income

426. The total income received by the 14 Assemblies in 2024 was GH¢243,101,834.81. 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 total income of GH¢243,101,834.81 represented an increase of GH¢97,168,111.47 or 66.58 percent over the 2023 figure of GH¢145,933,723.34.

### IGF revenue performance

427. The 14 Assemblies collected IGF from property rates, fees, licenses, royalties and other miscellaneous sources to support their expenditure. The Assemblies collected total IGF of GH¢7,521,080.73 during the year. This represented an increase of GH¢112,417.12 or 1.52 percent over the 2023 collection of GH¢7,408,663.61.



### **Assets and Liabilities**

428. Total current assets of the 14 Assemblies as at 31 December 2024, was GH¢3,696,080,405.63 whilst total liabilities stood at GH¢5,119,468.11, resulting in the net assets of GH¢3,690,960,937.52.

429. The schedules of total income, IGF performance, assets and liabilities of the 14 Assemblies are provided in Appendices B to D.

### **Management Issues**

#### **Cash Irregularities**

##### **Unsupported payments - GH¢21,500.00**

430. Regulation 78 of the Public Financial Management Regulations 2019, (L.I 2378) states that the Principal Spending Officer of a covered entity is personally responsible for ensuring in respect of each payment that evidence of services received, certificate of work done and any other supporting documents exist.

431. We noted that Management of Bolga East District and Builsa North Municipal Assemblies paid a total amount of GH¢21,500.00 for various activities without supporting the transactions with the relevant documents to authenticate the payments. Details provided below.

| <b>MMDA</b>            | <b>Account / Fund</b> | <b>No. of PVs</b> | <b>Amount</b>    |
|------------------------|-----------------------|-------------------|------------------|
| Bolga East District    | IGF                   | 6                 | 15,500.00        |
| Builsa North Municipal | General Rates         | 4                 | 6,000.00         |
| <b>Total</b>           |                       | <b>10</b>         | <b>21,500.00</b> |

432. We could not confirm the genuineness of the transactions and whether the payments were made in the interest of the two Assemblies.

433. We recommended that the total amount of GH¢21,500.00 be recovered from the Coordinating Directors and Finance Officers and same paid into the Auditor General's Recovery Account Number 1011200005912 with GCB Bank, High Street.

##### **Inefficient revenue collection - GH¢207,671.52**

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

435. Our review of revenue performance of four (4) Assemblies revealed that 9 Revenue Collectors received salaries totalling GH¢326,767.52 during the 2024 fiscal year. However, our review of revenue performance of the four assemblies showed that these Collectors during the year collected only GH¢119,096.00 raising concerns about the cost of their collections per cedi. Our examination showed that the Assemblies relied on funds from the central Government to fully pay the services of the collectors. The table below shows our comparison of the salaries of the collectors against their collections for 2024.

| <b>MMDA</b>                        | <b>Name of revenue collector</b> | <b>Annual Salary</b> | <b>Revenue Collected</b> | <b>Variance</b>   |
|------------------------------------|----------------------------------|----------------------|--------------------------|-------------------|
| Kassena Nankana Municipal Assembly | Adapesa Albert                   | 40,399.68            | 17,101.00                | 23,298.68         |
| Bongo District                     | Francis Apoya Akolgo             | 27,311.04            | 11,905.00                | 15,406.04         |
| Bawku West                         | Akudago Alfred Atidago           | 38,681.96            | 14,720.00                | 23,961.96         |
| Bawku West                         | Barikisu Musah                   | 38,487.76            | 27,790.00                | 10,697.76         |
| Bawku West                         | Awinira Talata Ataiba            | 33,898.26            | 15,120.00                | 18,778.26         |
| Bawku West                         | Joshua Abambisida                | 34,187.30            | 10,300.00                | 23,887.30         |
| Nabdam                             | Akaba Jacob                      | 33,002.16            | 4,287.00                 | 28,715.16         |
| Nabdam                             | Simon Nyaaba                     | 40,399.68            | 10,446.00                | 29,953.68         |
| Nabdam                             | Mark Yenvolmah                   | 40,399.68            | 7,427.00                 | 32,972.68         |
|                                    | <b>Total</b>                     | <b>326,767.52</b>    | <b>119,096.00</b>        | <b>207,671.52</b> |

436. We recommended that Management should exercise strong oversight on the activities of the collectors to maximize the efficiency of revenue collections.

437. Management accepted our recommendation.

#### **Unaccounted Value books - GH¢5,500.00**

438. Section 11 of the Audit Service Act, 2000 (Act 584) mandates the Auditor-General or any person authorized or appointed by him to audit the accounts of any institution to have access to all books, records, returns and other documents including documents in computerized and electronic form relating to or relevant to those accounts being audited.

439. Our audit of the main stock register of Kassena Nankana Municipal Assembly disclosed that 50 market tolls and five Lorry Park ticket booklets with a total value of GH¢5,500.00 which were issued to 11 revenue collectors had not been accounted for. Details are provided below:

| Serial number            | No. of books | Value           | To Whom Issued      | Date Issued |
|--------------------------|--------------|-----------------|---------------------|-------------|
| <b>Market Ticket</b>     |              |                 |                     |             |
| 11943101-11943400        | 3            | 300.00          | Kojo Wepiah         | 31/01/2024  |
| 11945101-11945700        | 7            | 700.00          | Saraboya Kaba       | 09/04/2024  |
| 11945701-11946100        | 4            | 400.00          | Azupwah<br>Lugubori | 28/03/2024  |
| 10440801-10440900        | 1            | 100.00          | Francis Azupwah     | 02/04/2024  |
| 10441801-10442200        | 4            | 400.00          | Ambrose A. A        | 02/04/2024  |
| 10442301-10442400        | 1            | 100.00          | Albert Bokia        | 02/04/2024  |
| 10443201-10443300        | 1            | 100.00          | Jennifer Acindiba   | 02/04/2024  |
| 10448601-10448800        | 2            | 100.00          | Albert Bokia        | 02/04/2024  |
| 10460001-10460300        | 3            | 300.00          | Francis Azupwah     | 13/06/2024  |
| 10461601-10462000        | 4            | 400.00          | Lugubori<br>Azupwah | 20/06/2024  |
| 10464501-10465000        | 5            | 500.00          | Lugubori<br>Azupwah | 16/07/2024  |
| 10467701-10468000        | 3            | 300.00          | Monica Asaah        | 30/07/2024  |
| 10471001-10471500        | 5            | 500.00          | Jennifer Achindiba  | 30/08/2024  |
| 10471501-10471800        | 3            | 300.00          | Jennifer Achindiba  | 01/09/2024  |
| 10477001-1077200         | 2            | 200.00          | Kaba Doliba         | 28/10/2024  |
| 10477501-10477700        | 2            | 200.00          | Kaba Doliba         | 28/10/2024  |
| Sub-total                | 50           | 5,000.00        |                     |             |
| <b>Lorry Park Ticket</b> |              |                 |                     |             |
| 1060001-1061000          | 5            | 500.00          | Ayamga Jennifer     | 14/06/2024  |
| <b>Grand total</b>       | <b>55</b>    | <b>5,500.00</b> |                     |             |

440. This situation establishes weak supervisory control over the management and accounting for value books in the Assembly.

441. We recommended that the Finance Officer should ensure that the revenue collectors involved account for the value books without further delay.

### **Failure to commit 20% of IGF to capital expenditure**

442. Paragraph 101 of the 2023–2026 Budget Preparation Guidelines issued by the Ministry of Finance requires that Metropolitan, Municipal and District Assemblies (MMDAs) allocate at least 20 percent of their Internally Generated Funds (IGF) toward initiating or completing capital projects that directly benefit the citizenry.

443. Our review disclosed that the Management of the Bawku West District Assembly committed only GH¢94,965.00 of their IGF to capital expenditure (CAPEX), representing 10.82%, instead of the required 20% which amounts to GH¢175,476.00. Details are provided below:

| <b>Total IGF<br/>for 2024</b> | <b>20% for<br/>CAPEX</b> | <b>Actual Amount<br/>Spent on CAPEX</b> | <b>Variance</b> | <b>Percentage (%)<br/>Committed</b> |
|-------------------------------|--------------------------|---|-----------------|-------------------------------------|
| 877,380.00                    | 175,476.00               | 94,965.00                               | 80,511.00       | 10.82%                              |

444. The shortfall in capital expenditure allocation adversely affected the completion of ongoing capital projects intended to benefit the communities within the district.

445. We recommended that Management of the Assembly comply with the provisions of future budget preparation guidelines to ensure adequate investment in infrastructure development.

446. Management accepted the recommendation for implementation.

### **Payroll Irregularities**

#### **Unearned salary – GH¢22,684.56**

447. Regulation 92 of the Public Financial Management Regulations, 2019 (L.I. 2378), enjoins a Principal Spending Officer of a covered entity to ensure the immediate stoppage of salary payment to a public servant who vacates post, and to notify the Controller and Accountant-General accordingly.

448. Our audit revealed that Mr. Yussif Abubakari Gunu, a staff member of the Builsa South District Assembly, vacated his post 1 October 2024, but continued to be validated on the Electronic Salary Payment Voucher and received salary payments for three additional months. Details are provided below:

| Name of Staff             | Staff ID | Designation                       | Month/ Year    | Gross Monthly Salary | Name of Validator     | Validator's ID No. |
|---------------------------|----------|-----------------------------------|----------------|----------------------|-----------------------|--------------------|
| Mr. Yussif Abubakari Gunu | 917897   | Senior Social Development Officer | October, 2024  | 7,561.52             | Abdul Rashid Alhassan | 1334005            |
|                           |          |                                   | November, 2024 | 7,561.52             | Bawa Mashud           | 911551             |
|                           |          |                                   | December, 2024 | 7,561.52             | Abdul Rashid Alhassan | 1334005            |
| Total                     |          |                                   |                | 22,684.56            |                       |                    |

449. The Human Resource Officer of the Assembly explained that the officer had proceeded on further studies, and that the bond forms and other relevant documents of Mr. Yussif Abubakari Gunu had been forwarded to the Head of the Civil Service for approval, which was still pending at the time of the audit.

450. We recommended that Management recover the total amount of GH¢22,684.56 from Mr. Yussif Abubakari Gunu and pay it into the Auditor-General's Recoveries Account No. 1018331470015 at the Bank of Ghana.

## Contracts Irregularities

### Delayed projects - GH¢110,293.00

451. Section 52 of the Public Financial Management Act, 2016 (Act 921) requires the Principal Spending Officer of a covered entity to establish proper control systems for the management of the entity's assets to prevent losses and wastage.

452. Our review revealed that in March 2024, the Bawku West District Assembly awarded a contract to Messrs Magtheobed Enterprise for the renovation of a 1No. 10-seater water closet toilet and a mechanized borehole at Aramkoliga at a contract sum of GH¢110,293.00. As of the time of our review, an amount of GH¢15,000.00 had been paid. The project, originally scheduled for completion in August 2024, was only 44% complete as at December 2024, resulting in a delay of five months.

453. Management attributed the delay to the non-payment of Interim Payment Certificates submitted by the contractor.

454. The delay in project completion poses a risk of cost overruns due to potential price variations.

455. We recommended that Management of the Assembly take the necessary steps to expedite completion of the project to ensure the intended benefits to the community are realized.

456. Management responded that the project has been prioritized and will be completed as soon as possible.

## UPPER WEST REGION

### Introduction

457. The Upper West Region had 11 Assemblies comprising five Municipalities and six Districts. The list of the 11 Assemblies, their capitals, status and Legislative Instruments are attached as Appendix 'A'.

458. We audited the books and accounts of all the 11 Assemblies for the 2024 financial year and issued management letters thereon. The 11 Assemblies responded to our management letters as required by Section 29 (1) of the Audit Service Act, 2000 (Act 584).

459. All the 11 Assemblies submitted their 2024 financial statements for audit in compliance with Section 80 of the Public Financial Management Act, 2016 (Act 921). The table below shows the annual financial statements submitted by the Assemblies over a three-year period.

| Year | No. of Assemblies | Assemblies with Audited Financial Statements | No. of defaulting Assemblies | Percentage of Defaulting Assemblies |
|------|-------------------|--|------------------------------|-------------------------------------|
| 2022 | 11                | 11   | Nil                          | -                                   |
| 2023 | 11                | 11   | Nil                          | -                                   |
| 2024 | 11                | 11   | Nil                          | -                                   |

### Sources of Incomes

460. The 11 Assemblies operated with a total income of GH¢175,677,337.26 during the year. This was made up of Internally Generated Funds (IGF), allocations of the District Assemblies Common Fund, Government Salary Grant and support from Ghana's Development Partners. The total income of GH¢175,677,337.26 represented an increase of GH¢70,124,242.55 or 66.44 percent over the 2023 figure of GH¢105,553,094.71.

### IGF Revenue Performance

461. The 11 Assemblies collected IGF from property rates, fees, licenses, royalties and other miscellaneous sources to support their expenditure. The Assemblies collected total IGF revenue of GH¢5,833,933.94 as against GH¢5,277,317.22 in 2023 representing an increase of GH¢556,616.72 or 10.55 percent.

### Assets and Liabilities

462. Total assets of the 11 Assemblies as at 31 December 2024, was GH¢1,051,840,414.70 whilst total liabilities stood at GH¢4,967,473.02, resulting in the net assets of GH¢1,046,872,941.68.

463. The schedules of total income, IGF performance, assets and liabilities of the 11 Assemblies are provided in Appendices B to D.

## **Management Issues**

### **Cash Irregularities**

#### **Weak revenue mobilisation drive – GH¢943,009.12**

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

465. Internally Generated Funds constitute significant part of the sources of revenue of the Assemblies. In 2024 the projected IGF of five Assemblies which formed the major revenue source totalled GH¢2,675,116.88. Out of this amount, GH¢1,732,107.76 was collected, leaving an uncollected amount of GH¢943,009.12. Details are provided below.

| <b>Name of Assembly</b>       | <b>Budgeted IGF</b> | <b>Actual IGF Collected</b> | <b>Variance</b>   | <b>% Collected</b> |
|-------------------------------|---------------------|-----------------------------|-------------------|--------------------|
| Wa East District              | 623,450.00          | 352,290.00                  | 271,160.00        | 56.51              |
| Daffiama Issa Bussie District | 220,122.88          | 148,980.00                  | 71,142.88         | 67.67              |
| Sissala East Municipal        | 990,000.00          | 643,081.20                  | 346,918.80        | 64.96              |
| Sissala West Municipal        | 566,880.00          | 455,524.06                  | 111,355.94        | 80.36%             |
| Lawra Municipal               | 274,664.00          | 132,232.50                  | 142,431.50        | 48.14%             |
| <b>Total</b>                  | <b>2,675,116.88</b> | <b>1,732,107.76</b>         | <b>943,009.12</b> | <b>64.75%</b>      |

466. We recommended to Management of the Assemblies to devise innovative ways to improve revenue mobilisation.

#### **High Cost of revenue collections - GH¢185,241.43**

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

468. Our review of revenue performance of three (3) assemblies revealed that 8 Revenue Collectors received salaries totalling GH¢309,386.43 during the 2024 fiscal year.



However, our review of revenue performance of the three assemblies showed that these Collectors during the year collected only GH¢124,145.00 raising concerns about the cost of their collections per cedi. Our examination showed that the assemblies relied on funds from the central Government to fully pay the services of the collectors. The table below shows our comparison of the salaries of the collectors against their collections for 2024.

| <b>Name of Assembly</b> | <b>Name and Staff ID of Revenue Collector</b> | <b>Total Salaries Paid</b> | <b>Total Revenue mobilized by Collector</b> | <b>Variance</b>   | <b>% Variance</b> |
|-------------------------|---|----------------------------|---|-------------------|-------------------|
| Nandom Municipal        | Puodong Ivon (926549)                         | 33,875.10                  | 1,481.00                                    | 32,394.10         | 95.60%            |
| Wa Municipal            | Muhammed Abdul Moomin (916038)                | 34,515.87                  | 33,225.00                                   | 1,290.87          | 3.70%             |
|                         | Vida Panipogee (699138)                       | 38,190.09                  | 27,500.00                                   | 10,690.09         | 28.00%            |
|                         | Nuhu Abdulai (916048)                         | 33,939.45                  | 18,835.00                                   | 15,104.45         | 44.50%            |
|                         | Dauda Kuri (916041)                           | 34,515.87                  | 22,000.00                                   | 12,515.87         | 36.30%            |
|                         | Mariama Basuglo (695789)                      | 55,335.21                  | 9,000.00                                    | 46,335.21         | 83.7%             |
| Wa West District        | Alex Dery (631699)                            | 39,605.58                  | 8,190.00                                    | 31,415.58         | 79.32%            |
|                         | Konyeni Moses (878194)                        | 39,409.26                  | 3,914.00                                    | 35,495.26         | 90.07%            |
| <b>Total</b>            |   | <b>309,386.43</b>          | <b>124,145.00</b>                           | <b>185,241.43</b> | <b>59.87%</b>     |

469. We recommended that Management should exercise strong oversight on the activities of the collectors to maximize the efficiency of revenue collections.

470. Management of Wa Municipal Assembly responded that a revenue mobilisation task force had been established and deployed to augment the collections by the salaried revenue collectors. Consequently, the amount collected by the task force affected the individual collectability of the salaried collectors.

471. The other Assemblies also noted our recommendation for compliance.

### Revenue collected not accounted for – GH¢20,793.00

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

473. Our examination revealed that revenue collectors from two Assemblies collected a total amount of GH¢25,112.00 but accounted for only GH¢4,319.00, leaving an amount of GH¢20,793.00 unaccounted for. The details are provided in the table below:

| Name of Assembly          | Name of Revenue Collector | Amount Collected | Amount Accounted for | Amount Not Accounted for |
|---------------------------|---------------------------|------------------|----------------------|--------------------------|
| Jirapa Municipal Assembly | Fuseini k. Dassah         | 3,209.00         | 2,809.00             | 400.00                   |
|                           | Komoah Raphael            | 2,400.00         | 1510.00              | 890.00                   |
|                           | Douglas B.Goole           | 16,323           | 0                    | 16,323.00                |
|                           | Nalee Tankpi              | 1,000.00         | 0                    | 1,000.00                 |
| <b>Subtotal</b>           |                           | <b>22,932.00</b> | <b>4,319.00</b>      | <b>18,613.00</b>         |
| Wa East District Assembly | Justine Bayou             | 2,180.00         | 0                    | 2,180.00                 |
| <b>Subtotal</b>           |                           | <b>2,180.00</b>  | <b>0</b>             | <b>2,180.00</b>          |
| <b>Grand Total</b>        |                           | <b>25,112.00</b> | <b>4,319.00</b>      | <b>20,793.00</b>         |

474. This situation indicates weak supervisory controls over the activities of revenue collectors in the Assemblies.

475. We recommended that Management ensures the recovery of the unaccounted revenue amounting to GH¢20,793.00 from the responsible revenue collectors and that the recovered funds are promptly lodged into the Assemblies' designated bank accounts.

### Payroll Irregularity

#### Unearned salary – GH¢42,302.40

476. Section 92 of the Public Financial Management Regulations, 2019 (L.I. 2378) requires the Principal Spending Officer of a covered entity to ensure the immediate stoppage of salary payments and notify the Controller and Accountant-General in circumstances such as death, dismissal, vacation of post, conviction, resignation, or retirement of an employee.

477. A follow-up on audit recommendations contained in Management Letter No. GAS/UWR/TM/IGF/3/30 dated 28 February 2024 at Sissala West District Assembly revealed that unearned salaries totalling GH¢42,302.40 paid to Mr. Assimbie Asumah Ibrahim (Staff ID: 1501994) between January and October 2023 remained unrecovered.

478. We reiterated our earlier recommendation that Management should ensure the recovery of the total unearned salary of GH¢42,302.40 from Mr. Assimbie Ibrahim and pay same into the Auditor-General's Recoveries Account (Account No. 10111200005912) at the Ghana Commercial Bank, High Street. Failing this, the District Finance Officer and the salary validators responsible should be held liable and made to refund the amount.

## **Assets Management**

### **Abandoned Assembly vehicle in Private Garage**

479. Section 52 of the Public Financial Management Act, 2016 (Act 921) states that "a Principal Spending Officer of a covered entity, state-owned enterprise or public corporation shall be responsible for the assets of the institution under the care of the Principal Spending Officer and shall ensure that proper control systems exist for the custody and management of the assets."

480. Our audit revealed that a Nissan Patrol vehicle with registration number GN 2276-12, belonging to the Jirapa Municipal Assembly, which was involved in an accident in 2022, had been abandoned at a private garage in Tamale.

481. Management attributed the prolonged abandonment to lack of funds required to repair and restore the vehicle to operational condition.

482. We advised Management to prioritize its resources and ensure that the vehicle is repaired for use as soon as possible.

483. Management accepted the recommendation and indicated that arrangements are underway to relocate the vehicle to the Assembly's premises.

## VOLTA REGION

### Introduction

484. The Volta Region had 18 Assemblies made up of seven Municipal and 11 District Assemblies. The list of the 18 Assemblies, their Legislative Instruments, District Capitals and status are provided as Appendix 'A'.

485. We audited the books of the 18 Municipal and District Assemblies for the 2024 financial year and issued management letters thereon. All the Assemblies responded to our management letters as required by Section 29(1) of the Audit Service Act, 2000 (Act 584).

### Financial Reporting

#### Submission of annual financial statements

486. All the 18 Assemblies submitted their 2024 financial statements for audit in compliance with Section 80 of the PFM Act, 2016 (Act 921). We issued our opinion on the financial statements of the 18 Assemblies accordingly. The table below shows the annual financial statements submitted by the Assemblies over a three-year period.

| Year | No. of Assemblies | Assemblies with audited financial statement | No. defaulting Assemblies | Percentage of defaulting Assemblies |
|------|-------------------|---|---------------------------|-------------------------------------|
| 2022 | 18                | 17  | 1                         | 5.6                                 |
| 2023 | 18                | 18  | 0                         | 0                                   |
| 2024 | 18                | 18  | 0                         | 0                                   |

#### Sources of Income

487. The 18 Assemblies operated with a total income of GH¢246,155,920.32 during the year. This was made up of Internally Generated Funds (IGF), allocations of the District Assemblies Common Fund, Government Salary Grants and support from Ghana's Development Partners.

#### IGF Revenue Performance

488. The IGF collections of the Assemblies were from fees, licenses, royalties, and other miscellaneous items of revenue. The IGF collections by the 18 Assemblies amounted to GH¢19,281,203.58. This represented an increase of GH¢1,779,350.16 or 10.17 percent over the 2023 figure of GH¢17,501,853.42.

### Assets and Liabilities

489. The total assets of the 18 Assemblies as of 31 December 2024 was GH¢1,249,545,442.86 while total liabilities amounted to GH¢21,733,645.66 resulting in a net asset of GH¢1,227,811,797.20.

490. The schedules of total income, IGF performance, assets and liabilities of the 18 Assemblies are provided in Appendices B to D.

### Management Issues

#### Cash Irregularities

#### Uncollected revenue - GH¢1,116,704.87

491. Regulation 32 of the PFM Regulations, 2019 (L.I. 2378) requires a Principal Spending Officer of each covered entity to take effective and appropriate steps to collect money due the covered entity.

492. We noted on the contrary that, three Assemblies failed to collect revenue amounting to GH¢1,116,704.87 from 509 tenants, business entities and others during the period under review. A summary is provided in the table below.

| Assembly       | No. of Defaulters | Arrears (01/01/2024) | 2024 Bills        | Total Amount        | Amount collected  | Outstanding         |
|----------------|-------------------|----------------------|-------------------|---------------------|-------------------|---------------------|
| Ho Municipal   | 309               | 365,160.00           | 629,400.96        | 994,560.96          | 132,279.52        | 862,281.44          |
| Keta Municipal | 199               | 68,077.91            | 289,654.37        | 357,732.28          | 131,308.85        | 226,423.43          |
| Anloga         | 1                 | 20,000.00            | 8,000.00          | 28,000.00           | -                 | 28,000.00           |
| <b>Total</b>   | <b>509</b>        | <b>453,237.91</b>    | <b>927,055.33</b> | <b>1,380,293.24</b> | <b>263,588.37</b> | <b>1,116,704.87</b> |

493. Failure to collect revenue denied the Assemblies funds to implement their planned programmes to improve the living conditions of residents in their districts.

494. We recommended that Management of the Assemblies involved should take the necessary steps, including legal action, to recover the amount of GH¢1,116,704.87 from the defaulters.

### **Unaccounted revenue - GH¢252,168.56**

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

496. On the contrary, we noted that 22 revenue collectors and Environmental Health Officers of three Assemblies did not account for revenue collections amounting to GH¢252,168.56. Details are provided below:

| <b>No.</b> | <b>Assembly</b>        | <b>No. of Revenue Collectors</b> | <b>Amount collected</b> |
|------------|------------------------|----------------------------------|-------------------------|
| 1          | Adaklu District        | 4                                | 56,126.00               |
| 2          | Ho Municipal           | 16                               | 193,702.56              |
| 3          | Central Tongu District | 2                                | 2,340.00                |
|            | <b>Total</b>           | <b>22</b>                        | <b>252,168.56</b>       |

497. The Finance Officers attributed the anomaly to logistical challenges hindering the Revenue Superintendent from carrying out effective revenue monitoring.

498. The Assemblies as a result, lost revenue that would enable them to execute their planned programmes to enhance the living conditions of the residents in their districts. Also, inadequate IGF leads to over reliance on DACF to meet administrative expenses and could result in delayed/abandoned ongoing DACF projects

499. We recommended to Management to ensure recovery of the amount of GH¢252,168.56 from the revenue collectors and Environmental Health Officers with sanctions into the designated accounts of the Assemblies otherwise the Coordinating Directors, Finance Officers and Revenue Superintendents involved should be jointly held liable for the refund of the unaccounted amount. We also recommended that Management of the Assemblies should address any challenges inhibiting effective supervision over revenue collection and strengthen their supervisory roles to avert recurrences of unaccounted revenue collections.

### **Unpresented Value Books - GH¢135,580.00**

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

501. In contravention to the above Regulation, five Assemblies did not present 136 market, lorry park tickets and car/motor stickers amounting to GH¢135,580.00 and seven GCR booklets with no par value for audit. Details are provided below:

| No.          | Assembly        | Value Book         | Quantity (booklets) | Value             |
|--------------|-----------------|--------------------|---------------------|-------------------|
| 1            | Ho Municipal    | Lorry Park Ticket  | 50                  | 96,500.00         |
| 2            | Adaklu District | Lorry Park Ticket  | 64                  | 32,000.00         |
|              | Adaklu District | Market Ticket      | 22                  | 4,400.00          |
| 3            | Keta Municipal  | GCR                | 6                   | -                 |
| 4            | Hohoe Municipal | GCR                | 1                   | -                 |
| 5            | Akatsi North    | Car/Motor Stickers | -                   | 2,680.00          |
| <b>Total</b> |                 |                    | <b>143</b>          | <b>135,580.00</b> |

502. Consequently, there is a risk that the unrepresented value books could lead to misappropriation of revenue and would deny the Assemblies resources in furtherance of their planned activities.

503. We recommended that the total amount of GH¢135,580.00 should be recovered from the revenue collectors of the Assemblies involved into the designated accounts, otherwise the Coordinating Directors, Finance Officers and Revenue Superintendents should be jointly held liable for a refund of the amount involved. We also recommended to the Keta and Hohoe Municipal Coordinating Directors to seek Police assistance to retrieve the unrepresented GCR booklets together with any collections from the revenue collectors or compute the average value of their collections per GCRs for the period and recover same from them. We further recommended that the Revenue Collectors involved should be sanctioned and Management strengthen their supervisory roles over revenue collection of the Assemblies.

#### **Unsupported payments - GH¢81,355.02**

504. Regulation 78 of the PFM Regulations, 2019 (L.I 2378) requires a Principal Spending Officer of a covered entity to personally be responsible for ensuring in respect of each payment for that covered entity; the validity, accuracy, and legality of the claim for the payment, the evidence of services received, certificate for work done and other supporting documents exist.

505. Our audit of two Assemblies revealed that, a total amount of GH¢81,355.02 made via 28 payment vouchers for various activities but were not supported with relevant documents such as receipts, list of beneficiaries and invoices to authenticate the payments. Details are provided below:

| No.          | Assembly     | No. of PVs | Nature of transactions                                       | Total            |
|--------------|--------------|------------|--|------------------|
| 1            | Adaklu       | 12         | Payment for workshops and others                             | 21,640.00        |
| 2            | Ho Municipal | 16         | Payment for workshops, T&T allowances, utilities, and others | 59,715.02        |
| <b>Total</b> |              | <b>28</b>  |  | <b>81,355.02</b> |

506. Consequently, we were unable to authenticate the payments and this could result in the use of funds on unrelated activities of the Assemblies.

507. We therefore recommended that the Coordinating Directors and Finance Officers of the two Assemblies should refund the total amount of GH¢81,355.02 into designated accounts of the Assemblies.

## Contracts Irregularity

### Abandoned project - GH¢120,000.00

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

509. We noted that Hohoe Municipal Assembly awarded a contract for the construction of 20-unit lockable stores with a total contract sum of GH¢894,455.10, out of which an amount of GH¢120,000.00 had so far been paid. However, the project had been abandoned at the lintel stage for more than two years. Details are provided below:

| Name of Contractor | Details   | Contract Sum | Payment to date | Start Date | End date | Level of Completion | Reason        |
|--------------------|---|--------------|-----------------|------------|----------|---------------------|---------------|
| Kwaneth Co. Ltd.   | Const. of 20 Units of lockable stores at Hohoe lorry park | 894,455.10   | 120,000.00      | 01/08/22   | 25/06/23 | Lintel              | Lack of funds |



510. Management attributed the anomaly to lack of funds. Delay in completion of projects could lead to cost overrun and deterioration of the structure. Also, the community had been denied of the intended benefits from the usage of the project.

511. We recommended to Management to intensify its revenue mobilisation effort to fund the completion of the project to subsequently generate additional revenue for the Assembly.

## **Payroll Irregularities**

### **Payment of unearned salaries - GH¢65,166.03**

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

513. On the contrary, our review of Kpando Municipal Assembly's Electronic Salary Payment Vouchers (ESPV), attendance register, and personnel files revealed that Eugene Nuamah Twumasi who vacated post in December 2023 was paid a total unearned salary of GH¢80,166.03 out of which GH¢15,000.00 had been recovered as at 24 March 2025 leaving a balance of GH¢65,166.03. Details are provided below:

| <b>Name</b>           | <b>Staff ID</b> | <b>Job Title</b>  | <b>Type of separation</b> | <b>Period</b>          | <b>Unearned Salary</b> | <b>Amount Recovered</b> | <b>Outstanding</b> |
|-----------------------|-----------------|-------------------|---------------------------|------------------------|------------------------|-------------------------|--------------------|
| Eugene Nuamah Twumasi | 1575417         | Senior Accountant | Vacation of post          | Dec. 2023 to Nov. 2024 | 80,166.03              | 15,000.00               | 65,166.03          |

514. This resulted in the payment of salaries for no work done and was a drain on the limited resources of the State.

515. We recommended to Management to ensure the recovery of the outstanding amount of GH¢65,166.03 from Mr Twumasi into the Auditor-General Recoveries Account number 1018331470015 at Bank of Ghana or Number 1011200005912 at GCB Bank Ltd. Failing this, the Coordinating Director and Head of Human Resource should be jointly held to refund the amount.

**Failure to pay pension contributions of temporary staff – GH¢23,881.44**

516. Section 63 of the National Pensions Act, 2008 (Act 766) states that an employer shall remit thirteen and half per centum out of the total contributions of eighteen and half per centum on behalf of the worker to the first-tier mandatory Social Security Scheme within fourteen (14) days after the end of each month to the Trust.

517. Contrary to the above law, three Assemblies failed to remit a total amount of GH¢23,881.44 being pension contributions for temporary workers for the year under review. Details are provided below:

| No           | Assembly     | Basic Salary      | Tier 1          | Tier 2           | Total Contribution |
|--------------|--------------|-------------------|-----------------|------------------|--------------------|
| 1            | Adaklu       | 63,900.00         | 3,514.65        | 8,307.00         | 11,821.65          |
| 2            | South Tongu  | 74,072.04         | 4,937.93        | 6,201.86         | 11,139.79          |
| 3            | Akatsi North | 18,400.00         | -               | 920.00           | 920.00             |
| <b>Total</b> |              | <b>156,372.04</b> | <b>8,452.58</b> | <b>15,428.86</b> | <b>23,881.44</b>   |

518. The officers stood the risk of being denied their pension benefits on retirement and could also lead to legal action against the Assemblies which might result in additional cost.

519. We recommended to Management of the Assemblies to pay the GH¢23,881.44 to SSNIT and pension fund managers without further delay. Any penalty payment resulting from the delayed remittance should be borne by the Coordinating Directors and Finance Officers.

**Casual workers paid below minimum wage – GH¢8,586.60**

520. Section 75 of the Labour Act, 2003 (Act 651) requires that without prejudice to the terms and conditions of employment mutually agreed to by the parties, the provisions of this Act in respect of minimum wage, hours of work, rest period, paid public holidays, night work and sick leave are applicable to a contract of employment with a temporary worker. The approved minimum wage for 2024 was pegged at GH¢18.15 per day.

521. We noted that between January and December 2024, 11 temporary staff of Adaklu District Assembly were each paid month salary totalling GH¢56,100.00 instead of the total National Minimum Wage of GH¢64,686.60 leading to underpayment of GH¢8,586.60. Details are provided below:

| No           | Name             | Designation     | Basic Amount | Total Salary Paid For 12 Months | Total Minimum Wage | Under Payment   |
|--------------|------------------|-----------------|--------------|---------------------------------|--------------------|-----------------|
| 1            | Patience Dobo    | Cleaner         | 425.00       | 5,100.00                        | 5,880.60           | 780.60          |
| 2            | Gladys Deh       | Cleaner         | 425.00       | 5,100.00                        | 5,880.60           | 780.60          |
| 3            | Ekpe Wisdom      | Security        | 425.00       | 5,100.00                        | 5,880.60           | 780.60          |
| 4            | Felicia Anyagli  | Cleaner         | 425.00       | 5,100.00                        | 5,880.60           | 780.60          |
| 5            | Geofrey Affotey  | Grader Operator | 425.00       | 5,100.00                        | 5,880.60           | 780.60          |
| 6            | Yevu Esenam      | Cleaner         | 425.00       | 5,100.00                        | 5,880.60           | 780.60          |
| 7            | Noesi Innocent   | Account Officer | 425.00       | 5,100.00                        | 5,880.60           | 780.60          |
| 8            | Robert Kofi Nugo | Security        | 425.00       | 5,100.00                        | 5,880.60           | 780.60          |
| 9            | Emefa Amenyo     | Cleaner         | 425.00       | 5,100.00                        | 5,880.60           | 780.60          |
| 10           | Anipana Yao Ben  | Labourer        | 425.00       | 5,100.00                        | 5,880.60           | 780.60          |
| 11           | Agbeko Kpetigo   | Security        | 425.00       | 5,100.00                        | 5,880.60           | 780.60          |
| <b>Total</b> |                  |                 |              | <b>56,100.00</b>                | <b>64,686.60</b>   | <b>8,586.60</b> |

522. The accountant attributed the situation to insufficient IGF. Payment of salary below the National Minimum Wage is an illegality and could lead to legal action and possible judgement debt against the Assembly.

523. We recommended that Management should immediately pay the GH¢8,586.60 to the affected staff.

#### **Unpaid temporary staff salaries – GH¢19,620.00**

524. Section 76 of the Labour Act, 2003 (Act 651) requires that an employer shall pay a temporary worker or a casual worker the full minimum remuneration for each day on which the worker attends work.

525. We noted that Management of the Afadzato South District Assembly failed to pay eight temporary workers their salaries from August to December 2024 totalling GH¢19,620.00 in violation of the above law. Details are provided below:

| No. | Name                   | Job Title      | Monthly Gross | Five months salary |
|-----|------------------------|----------------|---------------|--------------------|
| 1   | Victoria Gakpo         | Radio Operator | 490.50        | 2,452.50           |
| 2   | Francis Brain Adanuvor | DCEs Driver    | 490.50        | 2,452.50           |
| 3   | James Ameko            | Rev. Collector | 490.50        | 2,452.50           |

|              |                 |                       |                 |                  |
|--------------|-----------------|-----------------------|-----------------|------------------|
| 4            | Jonas Keteku    | Security Officer- Day | 490.50          | 2,452.50         |
| 5            | George Goka     | Sanitary Labour       | 490.50          | 2,452.50         |
| 6            | Komla Gbesekele | Sanitary Labour       | 490.50          | 2,452.50         |
| 7            | Mary Adorkor    | Attendant             | 490.50          | 2,452.50         |
| 8            | Prosper Etoh    | Labourer              | 490.50          | 2,452.50         |
| <b>Total</b> |                 |                       | <b>3,924.00</b> | <b>19,620.00</b> |

526. Management attributed the non-payment of salaries to temporary workers to non-availability of funds but intimated that frantic efforts were being made to settle the outstanding amount.

527. This could demotivate the staff involved leading to low productivity and also impact negatively on their livelihood. The staff involved could as well institute legal action against the Assembly and result in additional cost.

528. We recommended that Management of the Assembly should pay the GH¢19,620.00 to the staff involved without further delay. We also recommended that any losses to the Assembly due to non-payment of the outstanding amount to the staff should be personally borne by the Coordinating Director and Finance Officer.

## **Stores Irregularity**

### **Unaccounted fuel purchased - GH¢103,582.91**

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

530. Notwithstanding the above law, Management of Ho Municipal Assembly purchased fuel totalling GH¢103,582.91 in 157 transactions but were not logged in the vehicle logbooks neither did we sight evidence to show its usage in furtherance of the programmes of the Assembly.

531. We therefore recommended that the total amount of GH¢103,582.91 should be recovered from the Coordinating Director and the Finance Officer into the account of the Assembly.

## WESTERN REGION

### Introduction

532. The Western Region had 14 Assemblies in 2024 financial year comprising one Metropolitan, eight Municipalities and five Districts. The list of the 14 Assemblies, their status, capitals and Legislative Instruments are provided in Appendix 'A'.

533. We audited the books of the 14 Metropolitan, Municipal and District Assemblies (MMDAS) for the 2024 financial year and issued management letters thereon. All the Assemblies responded to our management letters as required by Section 29(1) of the Audit Service Act, 2000 (Act 584).

### Financial Reporting

#### Submission of annual financial statements

534. The 14 Assemblies submitted their annual financial statements for audit in compliance with Section 80 of the Public Financial Management (PFM) Act, 2016 (Act 921). The table below shows the annual financial statements submitted by the Assemblies over a three-year period.

| Year | No. of Assemblies | Assemblies with audited financial statements | No. of defaulted Assemblies | Percentage of defaulted Assemblies |
|------|-------------------|--|-----------------------------|------------------------------------|
| 2022 | 14                | 14   | Nil                         | 0                                  |
| 2023 | 14                | 14   | Nil                         | 0                                  |
| 2024 | 14                | 14   | Nil                         | 0                                  |

#### Sources of Income

535. The 14 Assemblies operated with a total income of GH¢361,887,825.85 during the year. This was made up of Internally Generated Funds (IGF), allocations from District Assemblies Common Fund, Government salary Grant and support from Ghana's Development Partners.

#### IGF Revenue Performance

536. The Assemblies collected IGF from property rate, fees, licenses, royalties, fines, penalties and other miscellaneous items of revenue. The Assemblies collected a total of GH¢104,392,195.05, which represented an increase of GH¢35,254,178.11 or 50.99 percent over the 2023 figure of GH¢69,138,016.94.

### Assets and Liabilities

537. The total assets of the 14 Assemblies as of 31 December 2024 was GH¢46,530,009,415.08 whilst total liabilities amounted to GH¢46,650,685.77 resulting in the net assets of GH¢46,483,358,729.31.

538. The schedules of total income, IGF performance, assets and liabilities of the 14 Assemblies are provided in Appendices B to D.

### Management Issues

#### Cash Irregularities

##### Uncollected revenue - GH¢602,683.00

539. Regulation 32 of the PFM Regulations, 2019 (L.I. 2378) states that a Principal Spending Officer of a covered entity shall take effective and appropriate steps to collect money due the covered entity.

540. Contrarily, Management of three Assemblies failed to collect Fees, Business Operating Permits and Property rates of GH¢602,683.00 due from 77 corporate entities during the period under review. Details are provided below:

| No. | Assembly                      | No. of People / Entities | Description   | Amount            |
|-----|-------------------------------|--------------------------|---|-------------------|
| 1   | Shama District                | 28                       | Business Operating Permits  | 86,915.00         |
| 2   | Sekondi Takoradi Metropolitan | 48                       | Waste management, Takoradi Library, youth centre & franchised toilet/refuse | 195,768.00        |
| 3   | Nzema East                    | 1                        | Waste management (Rusaben Waste Management)                                 | 320,000.00        |
|     | <b>Total</b>                  | <b>77</b>                |   | <b>602,683.00</b> |

541. Failure to collect these revenues denied the Assemblies funds to facilitate the implementation of their planned programmes for the benefit of the residents within their jurisdiction. Also, this practice has the tendency of using DACF funds on administrative activities leading to abandoned/ delayed ongoing projects.

542. We recommended that Management of the Assemblies involved should take the necessary steps, including legal action, to recover the amount of GH¢602,683.00 from the defaulters.

#### **Unsupported payments – GH¢191,887.24**

543. Regulation 78 of PFM Regulations, 2019 (L.I 2378) requires a Principal Spending Officers of covered entities to ensure that payments for goods and services are valid, accurate, legal and that evidence of services received, certification for work done and other supporting documents exist.

544. Contrary to the above Regulation, we noted that Management of three Assemblies failed to support 39 payments vouchers totalling GH¢191,887.24 with relevant documents such as receipts, invoices, statement of claims, store receipts vouchers and utilization records to authenticate the payments. Details are provided below:

| <b>Assembly</b>       | <b>Date</b>  | <b>PV No.</b> | <b>Payee</b>          | <b>Details</b>   | <b>Amount</b>     |
|-----------------------|--------------|---------------|-----------------------|--|-------------------|
| Ahanta West Municipal | 05/10/2024   | 24-10-2024    | Yakubu Issah          | Cost of organizing budget committee meeting  | 8,460.00          |
|                       | 15/10/2024   | 28-10-2024    | Dora Adomako          | Cost of organizing a graduation ceremony for the beneficiaries of the MasterCard foundation BIZBIX (A2E) PROGRAMME                             | 5,300.00          |
|                       | 28/11/2024   | 25-11-2024    | Joan Cosmos-Goncalves | Fuel support to a team from the Public Procurement Authority who are in the Municipality to conduct Assessment for the 2023 FY under the GSCSP | 3,000.00          |
| Effia Kwesimintsim    |              | 6 PVs         | Various               | Goods and Services   | 30,520.00         |
| Sekondi Takoradi      |              | 30 PVs        | Various               | Goods and Services   | 144,607.24        |
|                       | <b>Total</b> | <b>39</b>     |                       |  | <b>191,887.24</b> |

545. The absence of relevant supporting documents cast doubts on the propriety of the payments in the interest of the Assemblies.

546. We therefore recommended that the amount of GH¢191,887.24 should be recovered from the Coordinating Directors and Finance Officers of the Assemblies involved.

#### **Inefficient revenue collection GH¢171,101.96**

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

548. We however noted that three revenue collectors of Shama District Assembly were paid a total salary of GH¢236,952.96 for the period January to December 2024, while their total revenue collection for the same period was GH¢65,851.00, representing 27.8 percent of their salaries, resulting in a shortfall of GH¢171,101.96. Details are provided below:

| No | Revenue collector | Annual Salary     | Revenue Collected | Shortfall         |
|----|-------------------|-------------------|-------------------|-------------------|
| 1  | Rose Halm         | 87,707.28         | 6,825.00          | 80,882.28         |
| 2  | James Mensah      | 86,622.84         | 8,753.00          | 77,869.84         |
| 3  | Beatrice Bentum   | 62,622.84         | 50,273.00         | 12,349.84         |
|    | <b>Total</b>      | <b>236,952.96</b> | <b>65,851.00</b>  | <b>171,101.96</b> |

549. The practice undermines the achievement of value for money in the expenditures incurred in the collection of internally generated funds of the Assemblies. This resulted in loss of funds to the Assemblies.

550. We recommended to Management of the Assemblies involved to set and enforce the achievement of revenue targets by collectors and ensure that remuneration paid commensurate with their collections to prevent losses to the Assemblies. We also recommended that non-performing revenues officers should be sanctioned.

#### **Unrecovered rent – GH¢49,800.00**

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

552. Contrary to the above Regulation, our audit revealed that 66 staff of two Assemblies who occupied bungalows of the Assemblies had defaulted in the payment of rent to the tune of GH¢49,800.00. Details are provided below:



| No | Assemblies       | Details      | Number of staff | Amount           |
|----|------------------|--------------|-----------------|------------------|
| 1  | Sekondi-Takoradi | Staff Rent   | 19              | 10,010.00        |
| 2  | Tarkwa Nsuaem    | Staff Rent   | 47              | 39,790.00        |
|    |                  | <b>Total</b> | <b>66</b>       | <b>49,800.00</b> |

553. The Assemblies were denied revenue that could have been used for routine maintenance of the facilities occupied by the defaulters to prevent deterioration.

554. We recommended that Management should recover the total rent of GH¢49,800.00 from the defaulters by considering the introduction of pragmatic measures including obtaining standing orders to their bankers for monthly payments of the outstanding rent and future ones.

#### **Revenue not accounted for – GH¢49,400.50**

555. Contrary to Regulation 46 of the PFM Regulations 2019 (L.I. 2378), our review of the revenue cash books disclosed that an amount of GH¢49,400.50 collected by 10 Revenue Collectors were not lodged into the Effia-Kwesimintsim Municipal Assembly's designated operational bank account. Details are provided below.

| No. | Name of Revenue Collector | Amount collected with GCRs | Amount lodged to Bank | Amount not accounted for |
|-----|---------------------------|----------------------------|-----------------------|--------------------------|
| 1   | Georgina Kuvlo            | 20,559.50                  | 16,575.50             | 3,984.00                 |
| 2   | Bernice Kumah             | 20,425.50                  | 17,790.00             | 2,635.50                 |
| 3   | Cecillia Mensah           | 21,134.00                  | 3,000.00              | 18,134.00                |
| 4   | Abigail Fummy             | 21,778.00                  | 15,000.00             | 6,778.00                 |
| 5   | Juliana Appoh             | 5,869.00                   | 3,400.00              | 2,469.00                 |
| 6   | Bright Baffoe             | 3,300.00                   | 1,500.00              | 1,800.00                 |
| 7   | Idi Abdulai               | 8,000.00                   | 6,500.00              | 1,500.00                 |
| 8   | Shaibu Suleman            | 9,500.00                   | 4,400.00              | 5,100.00                 |
| 9   | Francis Brown             | 3,500.00                   | 900.00                | 2,600.00                 |
| 10  | Francisca Atubigah        | 10,400.00                  | 6,000.00              | 4,400.00                 |
|     | <b>Total</b>              | <b>124,466.00</b>          | <b>75,065.50</b>      | <b>49,400.50</b>         |

556. This could result in loss of funds to the Assembly leading to the denial of the much-needed revenue for efficient running of its daily activities.

557. We recommended that the unaccounted revenue of GH¢49,400.50 should be recovered from the revenue collectors involved with sanctions otherwise the Coordinating Director and Finance Officer should be jointly held liable for the refund of the amount.

#### **Failure to gazette 2024 fee fixing resolution**

558. Section 182 (3) of the Local Government Act, 2016 (Act 936) requires that bye-laws and fee fixing resolutions are posted on the premises of the District Assembly concerned and in at least one other public place within the District and published in a daily newspaper of national circulation or in the Gazette before it becomes effective.

559. We however noted that, Tarkwa Nsuaem Municipal Assembly's fee fixing resolutions over the years including 2024 were neither gazetted nor published in a national newspaper to give legal effect to their collections. Although the Assembly failed to gazette the fee resolution, it went ahead to use the un-gazetted documents to collect revenue for the 2024 fiscal year.

560. As a result, aggrieved rate payers and property owners could take up legal actions against the Assembly which could lead to avoidable cost.

561. We recommended to Management to take immediate steps to ensure that the fee fixing resolution and by-Laws of the Assembly are gazetted and publicised to make them legally enforceable.

#### **Payroll Irregularity**

##### **Penalty for non-payment of SSNIT - GH¢ 8,276.43**

562. Section 7 of the PFM Act 2016, (Act 921) requires Principal Spending Officers to establish an effective system of risk management, internal control and internal audit in respect of resources and transactions of the entity.

563. Our audit however revealed that, the Shama District Assembly defaulted in the payment of SSNIT contributions for temporary staff for the period January to July 2024 which resulted in payment of penalties of GH¢8,276.43 in accordance with Section 64 of the National Pensions Act 2008, (Act 766). The penalties remained unpaid as at the time of the audit in January 2025 and this could attract additional penalties.

564. We recommended that the Coordinating Director and Finance Officer should personally pay the penalties of GH¢8,276.43 to SSNIT and any additional penalties that may arise due to delayed payment.

### **Procurement / Stores Irregularities**

#### **Unaccounted for Fuel - GH¢40,847.00**

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

566. Contrarily, Management of two Assemblies could not provide vehicles logbooks or any evidence of fuel usage totalling GH¢40,847.00. We also noted that in respect of Effia-Kwesimintsim Municipal, the fuel of GH¢29,907.00 was issued to private vehicles for unspecified activities. Details are provided below.

| <b>No</b> | <b>Assembly</b>              | <b>Amount</b>    |
|-----------|------------------------------|------------------|
| 1         | Ahanta West Municipal        | 10,940.00        |
| 2         | Effia-Kwesimintsim Municipal | 29,907.00        |
|           | <b>Total</b>                 | <b>40,847.00</b> |

567. We were unable to confirm that the fuel purchased was used in the interest of the Assemblies.

568. We recommended that the total amount of GH¢40,847.00 should be recovered from the Coordinating Directors and Finance Officers involved of the Assemblies.

### **Absence of records on procurement proceedings**

569. Section 28 (1) of the Public Procurement Act, 2003 (Act 663) as amended, states that a procurement entity shall maintain all relevant records of the procurement proceedings.

570. We however noted that Management of the Sekondi-Takoradi Metropolitan Assembly procured goods worth GH¢574,280.20 via 19 payment vouchers without records of procurement proceedings. Details are provided in the table:

| No | Date       | PV No.                   | Payee                       | Details   | Contract Sum      |
|----|------------|--------------------------|-----------------------------|---|-------------------|
| 1  | 02/07/2024 | STMA/IGF/UMB/40/JPE      | Leegyimkay Ventures         | Fuel for trucks for Evacuation of Waste at Mpintsin   | 15,988.80         |
| 2  | 13/10/2024 | STMA/GS/OCT-23/30-QS     | TK Fumigation Enterprise    | Desilting of roads and other activities in the Metropolis   | 21,500.00         |
| 3  | 25/03/2024 | STMA/IGF/MAR-24/41/JPE   | Mawuli's Love Enterprise    | Fuel for backhole for evacuation of waste at Nkontompo  | 9,799.50          |
| 4  | 23/07/2024 | STAM/GS/24/37            | Pison & Gihon Ghana Limited | Clearing of Spill-Over refuse at communal container sites-Hiring of Backhole  | 42,912.50         |
| 5  | 05/02/2024 | STMA/IGF/24/47           | Minwirebaff Ventures        | Fuel for the 2No. Truck and backhole to assist in the clean-up and mop up in some selected Electoral Areas in Sekondi and Takoradi Sub-Metros | 9,804.00          |
| 6  | 23/07/2024 | STAM/GS/24/3             | Leegyimkay Ventures         | Fuel for backhole 2No. Truck T&T for drivers  | 16,818.00         |
| 7  | 02/12/2024 | STMA/GCB/24/3            | Metro Cordinating Director  | Evacuation of waste   | 9,319.00          |
| 8  | 09/12/2024 | STMA/IGF/SEP-24/30/JPE   | Leegyimkay Ventures         | Supply of fuel for the evacuation of waste at communal skip container sites   | 46,478.00         |
| 9  | 04/03/2024 | STMA/IGF/APR-24/GHB/52   | TK Fumigation Enterprise    | Procurement of chemicals for disinfection   | 34,278.40         |
| 10 | 18/06/2024 | STMA/IGF/JUN-24/GHB/164  | Pison & Gihon Ghana Ltd     | Routine Clearing, Collection of Littered Waste Dump at Takoradi Sub-Metro   | 41,488.50         |
| 11 | 18/06/2024 | STMA/IGF/JUN-24/GHB/165  | Jet-Kick Ventures           | Routine Clearing, Collection of Littered Waste Dump at Takoradi Sub-Metro   | 34,039.50         |
| 12 | 04/06/2024 | STMA/IGF/APR-24/18/JPE   | Jet-Kick Ventures           | Clearing, Collection and disposal of waste at designated areas from the Metropolis during the festive season                                  | 30,065.00         |
| 13 | 23/05/2024 | STMA/IGF/MAY-24/30/JPE   | Le Goshen Ventures          | Grading works at Diabene Teachers Quarters  | 43,095.00         |
| 14 | 23/07/2024 | STMA/GS/24/37            | Pison & Gihon Ghana Ltd     | Clearing of Spill-Over refuse at communal container sites-hiring backhoe  | 42,912.50         |
| 15 | 23/07/2024 | STMA/GS/24/36            | Pison & Gihon Ghana Ltd     | Hiring of Skip Loader Truck for Communal Container Lifting  | 44,830.00         |
| 16 | 23/07/2024 | STMA/GS/24/35            | Leegyimkay Ventures         | Fuel for Evacuation of Waste within Essikado Ketan and Sekondi Sub-metro  | 31,090.50         |
| 17 | 29/02/2024 | STMA/CBG/GS/FEB-24/12/AA | Leegyimkay Ventures         | Drain Desilting at AME Zion School Nkontompo  | 33,906.00         |
| 18 | 04/06/2024 | STMA/IGF/APR-24/18/JPE   | Jet-Kick Ventures           | Clearing, Collection and disposal of waste at designated areas from the Metropolis during the festive season                                  | 30,065.00         |
| 19 | 04/08/2024 | STMA/IGF/APR-24/19/JPE   | Le Goshen Ventures          | Grading works at Kweikuma   | 35,890.00         |
|    |            | <b>Total</b>             |                             |   | <b>574,280.20</b> |

571. To promote transparency and value for money, we recommended that Management should adhere strictly to the procedures outlined in the Act. We also recommended that the Coordinating Director, Finance Officer and Procurement Officer should be sanctioned in accordance with Section 92 of the Public Procurement Act, 2003 (Act 663) as amended.

### **Contracts not included in procurement plan**

572. Section 21 (1) of the Public Procurement Act (Act 663) as amended, states that a procurement entity shall prepare a procurement plan to support its approved programme and the plan shall indicate contract packages, description or lots, estimate cost for each package, the procurement method, approvals needed and processing steps and times.

573. We noted that Management of the Sekondi-Takoradi Metropolitan Assembly awarded 10 contracts valued at GH¢577,105.87 to six contractors which were not included in the procurement plan in contravention of the above-stated law. Details are provided below:

| <b>No</b> | <b>Date</b>  | <b>PV No.</b>                   | <b>Payee</b>                             | <b>Details</b>  | <b>Contract Sum</b> |
|-----------|--------------|---------------------------------|--|---|---------------------|
| 1         | 26/07/2024   | STMA/GS/<br>JUL-24/52           | Le Goshen Ventures                       | Grading and gravelling works at Diabene teachers' quarters road Phase 2 | 93,500.00           |
| 2         | 26/07/2024   | STMA/GS/<br>JUL-24/51           | Le Goshen Ventures                       | Grading and gravelling works at Diabene teachers' quarters road Phase 1 | 94,700.00           |
| 3         | 04/08/2024   | STMA/IGF/<br>APR-24/22/JPE      | Ladymoniq Enterprise                     | Pothole patching in Takoradi  | 58,350.00           |
| 4         | 08/04/2024   | STMA/IGF/<br>APR/-24/21/<br>JPE | Le Goshen Ventures                       | Reshaping of Paa Grant round about                                      | 49,930.00           |
| 5         | 22/08/2024   | STMA/AUG/<br>-24/04             | FAKAF Ent                                | Quarterly desilting and other activities in the metropolis              | 28,875.00           |
| 6         | 28/10/2024   | -                               | FAKAF Ent                                | Drain desilting   | 83,695.00           |
| 7         | 29/11/2024   | STMA/IGF/<br>NOV-24/FDT//190    | Jet-Kick Ventures                        | Fuel for evacuation phase 11  | 82,026.00           |
| 8         | 12/09/2024   | STMA/IGF/SEP-<br>24/08/DOKD     | Leegyimkay Ventures                      | Supply of fuel for clean-up and mop up support at Sekondi and Amanful   | 9,594.60            |
| 9         | 23/04/2024   | STMA/IGF/APR-<br>24/GHB/067     | AB Home Technologies and General Trading | Supply of video cameras   | 52,642.00           |
| 10        | 02/07/2024   | STMA/IGF/<br>0793/41/JPE        | Pison & Gihon Ghana Ltd                  | Purchase of GEO-Membrane as a protective liner for SOBM disposal        | 23,793.27           |
|           | <b>Total</b> |                                 |  |   | <b>577,105.87</b>   |

574. Management's failure to plan for the procurements could result in haphazardly contract awards which has effect of sacrificing prioritised activities.

575. To streamline procurement activities and for effective decision making on procurement at the Assembly, we recommended to Management to ensure compliance with the relevant provision of the law and update the procurement plan with the procured items for ETC review and approval. We also recommended that the Coordinating Director, Finance Officer and Procurement Officer should be sanctioned in accordance with Section 92 of the Public Procurement Act, 2003 (Act 663) as amended.

#### **Failure to use GHANEPS for procurement**

576. Public Procurement Authority's Circular with reference No. PPA/CEO/10/2491/23 dated 18 October 2023 requires the mandatory use of the Ghana Electronic Procurement Systems (GHANEPS) for all government procurement.

577. We noted that Management of Sekondi-Takoradi Metropolitan Assembly awarded 13 contracts valued at GH¢639,368.74 without using the mandatory Ghana Electronics Procurement System (GHANEPS).

578. The non-compliance with government procurement regulations could blur transparency, and accountability in the procurement process.

579. We recommended that the Coordinating Director and the Head of the Procurement Unit should ensure full compliance with the provisions of the procurement law and directives.

#### **Tax Irregularity**

##### **Unremitted taxes - GH¢60,668.27**

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

581. Management of Jomoro Municipal Assembly failed to remit taxes of GH¢60,668.27 withheld from payments totalling GH¢1,246,530.43 made to suppliers and service providers via 64 payment vouchers in violation of the above-stated law.

582. Non-remittance of taxes to GRA could result in payment of penalties by the Assembly for default and the inability of the State to timely meet tax revenue targets.

583. We recommended to Management to ensure that the withheld tax of GH¢60,668.27 is remitted to the GRA and the Finance Officer should be held liable for any penalty that may be imposed due to late payment.

## WESTERN NORTH REGION

### Introduction

584. The Western North Region had nine Assemblies in 2024, made up of three Municipalities and six Districts. The list of the nine Assemblies, their capitals, status, and Legislative Instruments are attached as Appendix 'A'.

585. We audited the books and accounts of all the nine Assemblies for the 2024 financial year and issued management letters thereon. All the Assemblies responded to our management letters as required by Section 29(1) of the Audit Service Act, 2000 (Act 584).

### Financial Reporting

#### Submission of annual financial statements

586. All the nine Assemblies submitted their 2024 financial statements for audit in compliance with Section 80 of the PFM Act, 2016 (Act 921). We issued our opinion on the financial statements of the nine Assemblies accordingly. The table below shows the annual financial statements submitted by the Assemblies over a three-year period.

| Year | No. of Assemblies | Assemblies with audited financial statements | No. of defaulting Assemblies | Percentage of defaulting Assemblies |
|------|-------------------|--|------------------------------|-------------------------------------|
| 2022 | 9                 | 9  | Nil                          | Nil                                 |
| 2023 | 9                 | 9  | Nil                          | Nil                                 |
| 2024 | 9                 | 9  | Nil                          | Nil                                 |

#### Sources of Income

587. The nine Assemblies operated with a total income of GH¢136,174,806.17 during the year. This comprised Internally Generated Funds (IGF), District Assemblies Common Fund allocations, Government Salary Grant, and support from Ghana's Development Partners.

#### IGF Revenue Performance

588. The collections were made up of property rates, fees, licenses, royalties, and other miscellaneous sources for their expenditure. The nine Assemblies collected a total IGF of GH¢16,151,852.00 which represented an increase of GH¢6,923,969.98 or 75 percent over the 2023 figure of GH¢9,227,882.02.



## Assets and Liabilities

589. The total assets of the nine Assemblies as of 31 December 2024 was GH¢337,499,422.06, whilst total liabilities amounted to GH¢1,957,737.46 resulting in the net assets of GH¢335,541,684.60.

590. The schedules of total income, IGF performance, assets and liabilities of the nine Assemblies are provided in Appendices B to D.

## Management Issues

### Cash Irregularities

#### Uncollected revenue - GH¢382,254.69

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

592. We noted on the contrary that, the Management of two Assemblies did not recover revenues due from property rates and business operating permits (BOPs) amounting to GH¢382,254.69 from 154 property owners, Cocoa Buying Companies, other corporate organizations. Details are provided below.

| No. | Assembly     | Property rates & BOPs       |                   |
|-----|--------------|-----------------------------|-------------------|
|     |              | No. of default institutions | Revenue due       |
| 1   | Juaboso      | 129                         | 126,000.00        |
| 2   | Sefwi Wiawso | 25                          | 256,254.69        |
|     | <b>Total</b> | <b>154</b>                  | <b>382,254.69</b> |

593. This had denied the Assemblies funds needed for their operations as a result of which the tendency of utilising DACF funds for administrative activities leading to delayed/abandoned ongoing projects cannot be ruled out.

594. We recommended that Management of the Assemblies involved should take the necessary steps, including legal action, to recover the amount of GH¢382,254.69 from the defaulters.

**Inefficient revenue collection - GH¢277,756.64**

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

596. We however noted that eleven revenue collectors of five Assemblies received compensation of GH¢432,081.64 as compared to their revenue collection of GH¢154,325.00 representing 36 percent of the remuneration, resulting in a shortfall of GH¢277,756.64. Details are provided below:

| Assembly                  | Name of revenue collector | Total emoluments paid | Total revenue collected | Shortfall         |
|---------------------------|---------------------------|-----------------------|-------------------------|-------------------|
| Bibiani/ Anhwiaso/ Bekwai | Mr. John Ador             | 57,560.04             | 12,585.00               | 44,975.04         |
|                           | Peter Subre               | 41,785.92             | --                      | 41,785.92         |
| Bodi                      | Kwame Isaac               | 33,718.98             | 20,770.00               | 12,948.98         |
|                           | Chris L. Agyapong         | 31,567.09             | 4,660.00                | 26,907.09         |
| Juaboso District          | Mercy Krah                | 38,838.80             | 7,495.00                | 31,343.80         |
|                           | Nkrumah Millicent         | 39,849.12             | 10,041.00               | 29,808.12         |
|                           | Owusu Ansah<br>Stephen    | 41,392.85             | 9,909.00                | 31,483.85         |
|                           | Agyeman<br>Rosemary       | 38,896.91             | 6,790.00                | 32,106.91         |
| Bia East                  | Dorcas Adomah             | 31,552.32             | 23,527.00               | 8,025.32          |
| Sefwi Akontombra          | Kwesi Joseph              | 37,910.03             | 37,168.00               | 742.03            |
|                           | Abiaw Juliet              | 39,009.58             | 21,380.00               | 17,629.58         |
| <b>Total</b>              |                           | <b>432,081.64</b>     | <b>154,325.00</b>       | <b>277,756.64</b> |

597. The Assemblies did not achieve value for money from the performance of the revenue collectors, which could result in their continues over reliance on the DACF releases leading to abandoned/delayed projects.

598. We recommended to Management of the Assemblies involved to set and enforce the achievement of revenue targets by collectors and ensure that remuneration paid commensurate with their collections to prevent losses to the Assemblies. We also recommended that non-performing revenues officers should be sanctioned.

**Unrecovered rent – GH¢77,810.00**

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

600. Contrary to above Regulation, we noted that 45 occupants of bungalows in two Assemblies owed rent amounting to GH¢77,810.00 for the period 1 January 2021 to 31 December 2024. Details are provided below:

| Assembly     | No. of Occupants | Period                 | Amount Due       |
|--------------|------------------|------------------------|------------------|
| Sefwi Wiawso | 17               | Jan. 2021 to Dec. 2024 | 64,880.00        |
| Aowin        | 28               | Jan. 2023 to Dec. 2024 | 12,930.00        |
| <b>Total</b> | <b>45</b>        |                        | <b>77,810.00</b> |

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

602. We recommended that Management should recover the total rent of GH¢77,810.00 from the defaulters through pragmatic measures which includes obtaining standing orders to their bankers for monthly payments of the outstanding rent and future ones. We also recommended that in future recalcitrant defaulters should be compelled to pay any arrears and be ejected whiles the properties are re-allocated to those willing to pay.

**Unsupported payments -GH¢141,605.00**

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

604. Our audit however revealed that, Management of three Assemblies did not support 24 payment vouchers with relevant documents such as official receipts, statements, claim sheets, to account for a total payment of GH¢141,605.00. Details are provided in the table:

| No           | Assembly          | Source of Fund | Details of transaction          | No of PVs | Amount            |
|--------------|-------------------|----------------|---------------------------------|-----------|-------------------|
| 1            | Suaman District   | IGF            | Goods, minor works and services | 5         | 19,880.00         |
| 2            | Aowin Municipal   | IGF            | Goods and Services              | 9         | 19,050.00         |
| 3            | Bia West District | IGF            | Goods and Services              | 10        | 102,675.00        |
| <b>Total</b> |                   |                |                                 | <b>24</b> | <b>141,605.00</b> |

605. As a result, we were unable to authenticate whether the payments of GH¢141,605.00 were made in furtherance of programmes of the Assemblies.

606. We therefore recommended that the Coordinating Directors and Finance Officers involved should be jointly held liable for the refund of GH¢141,605.00 into designated accounts of the Assemblies.

#### **Unpresented payment vouchers-GH¢110,060.00**

607. Regulation 82 of the PFMR, 2019 (L.I. 2378) requires that a payment by a covered entity should be accompanied with a payment voucher, authorized by the head of accounts and approved by the Principal Spending Officer.

608. Contrary to the above-stated law, Management of two Assemblies did not present 13 payment vouchers with face value of GH¢110,060.00 for audit. Details are provided below:

| No           | Assembly | Source of Fund | Details of transaction | No of PVs | Amount            |
|--------------|----------|----------------|------------------------|-----------|-------------------|
| 1            | Aowin    | IGF            | Goods, work & services | 7         | 16,060.00         |
| 2            | Bia West | IGF            | Goods, work & services | 6         | 94,000.00         |
| <b>Total</b> |          |                |                        | <b>13</b> | <b>110,060.00</b> |

609. Management intimated that the payment vouchers were misfiled.

610. We were unable to authenticate the authenticity of the payments and therefore recommended that the Coordinating Directors and Finance Officers involved should jointly be held liable for the refund of the amount of GH¢110,060.00 into the designated accounts of the Assemblies.

### Revenue unaccounted for-GH¢7,730.00

611. Contrary to Regulation 46 of the PFM Regulations, 2019 (L.I. 2378), we noted that a Revenue Superintendent, Mr. Pual Kwame Anderson of Bia West District Assembly, did not account for revenue collection amounting to GH¢7,730.00.

612. The action of the Revenue Superintendent resulted in loss of funds of GH¢7,730.00 to the Assembly.

613. We recommended to Management to take steps to recover the amount of GH¢7,730.00 from Mr. Paul Kwame Anderson otherwise the amount should be deducted from his salary. We also recommended that Mr. Paul Kwame Anderson should be sanctioned, and Management of the Assembly should step-up their supervisory roles over revenue collection to prevent such recurrences.

### Unpresented value books – GH¢32,400.00

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

615. On the contrary, Management of two Assemblies did not present 16 GCR booklets with an average collection amounting to GH¢32,000.00 and four market tickets valued at GH¢400.00 for audit. Details are provided below.

| Assembly                     | GCR Serial No. | Market Ticket | Value            |
|------------------------------|----------------|---------------|------------------|
| Bibiani/ Anhwiaso/<br>Bekwai | 5855401-500    | -             | 2,000.00         |
|                              | 5855601-700    | -             | 2,000.00         |
|                              | 5855801-900    | -             | 2,000.00         |
|                              | 3920501-600    | -             | 2,000.00         |
|                              | 3921501-600    | -             | 2,000.00         |
|                              | 15834701-800   | -             | 2,000.00         |
| Sefwi Akontombra             | 1453901-4000   | -             | 2,000.00         |
|                              | 1446301-400    | -             | 2,000.00         |
|                              | 1447701-800    | -             | 2,000.00         |
|                              | 1447901-8000   | -             | 2,000.00         |
|                              | 1451201-300    | -             | 2,000.00         |
|                              | 1451401-500    | -             | 2,000.00         |
|                              | 1451701-800    | -             | 2,000.00         |
|                              | 1451801-900    | -             | 2,000.00         |
|                              | 1451901-2000   | -             | 2,000.00         |
|                              | 1452601-700    | -             | 2,000.00         |
|                              | -              | 2776801-900   | 100.00           |
|                              | -              | 2785401-500   | 100.00           |
|                              | -              | 2785601-700   | 100.00           |
|                              | -              | 2785801-900   | 100.00           |
| <b>Total</b>                 | <b>16</b>      | <b>4</b>      | <b>32,400.00</b> |

616. Failure to account for Value Books could result in loss of funds to the Assemblies as the collections might be used for personal interest rather than in furtherance of the programmes of the Assemblies. This could lead to delayed/abandoned projects in the Assemblies because of over reliance of DACF on administrative activities.

617. We recommended to Management of the Assemblies to immediately retrieve the GCRs and recover the revenues collected from the Revenue Collectors involved. Failing this, the Coordinating Directors, Finance Officers and Revenue Superintendents should be held liable for a refund of the amount. We also recommended that the defaulting revenue collectors should be sanctioned, and Management of the Assemblies should strengthen their internal controls over accounting for value books to avert such recurrences.

### **Outstanding electricity bill**

618. Section 7 of the PFM Act, 2016 (Act 921) state that a Principal Spending officer of a covered entity shall ensure the regularity, and proper use of money appropriated in that covered entity and establish an effective system of risk management, internal control and internal audit in respect of the resources and transactions of a covered entity.

619. We however noted that the Bodi District Assembly owed Electricity Company of Ghana (ECG) a total amount of GH¢175,617.47 from January 2022 to September 2024 which according to Management was a result of non-availability of funds.

620. The Assembly stood the risk of disconnection by ECG, which could bring its activities to a halt.

621. We recommended to Management of the Assembly to take the necessary action to pay the outstanding bills and in future make payments on due dates for the avoidance of any legal suit by ECG leading to loss of funds to the Assembly and also disconnection which could disrupt government business at the Assembly.

### **Failure to publish or gazette the 2024 by-laws or fee-fixing resolution of the Assembly**

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

623. Contrarily, Management of the Suaman District Assembly did not publish or gazette the 2024 by-laws of the Assembly.

624. In the absence of gazetted by-laws, the Assembly may lack the power and authority to enforce its laws in case of any dispute.

625. We recommended to Management of the Assembly to put measures in place to ensure that the Assembly publishes or gazettes all its by-laws, including the fee fixing resolutions to give authority to the implementors.

### Payroll Irregularities

#### Unearned salaries –GH¢139,710.28

626. Regulation 92 of the PFM Regulations, 2019 (L.I. 2378) states, that the Principal Spending Officer of Covered Entity shall ensure the immediate stoppage of payment of salary to public servants and notify the Controller and Accountant General on vacation of post by an employee.

627. Contrary to the above Regulation, our examination of personnel records, Employee Salary Payment Vouchers and attendance register of Bodi and Sefwi Akontombra District Assemblies revealed that the Coordinating Directors and the Human Resource Officers validated salary payments of GH¢139,710.28 to five employees of the Assembly for no work done for the period. Details are provided below:

| Assembly                  | Name of Separated staff | Grade                   | Period of Separation | Total Unearned Salary | Remarks          |
|---------------------------|-------------------------|-------------------------|----------------------|-----------------------|------------------|
| Bodi District             | George Mintah           | Procurement Assistant   | January 2024         | 13,093.98             | Vacation of post |
|                           | Bismark Agyekum         | Asst. Quantity Surveyor | January 2024         | 13,773.03             | Vacation of post |
| Sefwi Akontombra District | Nicholas Arthur         | Internal Auditor        | January 2023         | 47,444.09             | Vacation of post |
|                           | Stephen Atuahene        | Driver                  | June 2024            | 17,180.45             | Vacation of post |
|                           | Benjamin Akoi-Wuntumi   | Technician Engineer     | January 2023         | 48,218.73             | Vacation of post |
|                           | <b>Total</b>            |                         |                      | <b>139,710.28</b>     |                  |

628. Management of Bodi District could not give reason for the anomaly. However, Management of Akontombra explained that the unearned salary was occasioned by the Member of Parliament for Sefwi Akontombra via letters dated 16 August 2022 (Nicholas Arthur) and 17 May 2024 (Stephen Atuahene) to the Chief Executive to release the two officers to him to serve as his personal assistant and driver respectively. However, no letters of approval from the Office of the Head of Local Government Service for the release of the staff were received before the staff heeded to the request of the MP leaving their posts at the Assembly.

629. The payment of unearned salaries could lead to loss of funds to the State.

630. We recommended a recovery of the unearned salary of GH¢139,710.28 from the beneficiaries into the Auditor-General's Recoveries Account Number 1018331470015 at Bank of Ghana or Number 1011200005912 at GCB Bank Ltd, failure of which the Coordinating Directors and Human Resource personnel should be jointly held liable to refund the amount.

#### **Unpaid salaries of casual staff - GH¢43,746.20**

631. Section 76 (4) of the Labour Act, 2003, (Act 651) requires the Employer to pay a temporary or casual worker the full minimum remuneration for each day on which the worker attends work.

632. We noted that the Management of Bodi District Assembly was indebted to eight casual staff of GH¢43,746.20 for the period September 2023 to December 2024 contrary to the above provision of the Act. Details are provided below:

| <b>No.</b> | <b>Name</b>         | <b>Job Title</b>         | <b>Total</b>     |
|------------|---------------------|--------------------------|------------------|
| 1          | Appiah K. Simon     | Radio Operator           | 7,220.40         |
| 2          | Jennifer Ocran      | Assistant Radio Officer  | 7,220.40         |
| 3          | Samuel Anaba        | Security                 | 7,094.80         |
| 4          | Gordon Adu Fuachie  | Higher Executive Officer | 7,094.80         |
| 5          | Albert Bright Nkuah | Gardener                 | 7,094.80         |
| 6          | Peter Nkuah         | Driver                   | 7,094.80         |
| 7          | Pius Boateng        | Accounts Assistant       | 463.1            |
| 8          | Eric Ennin          | Procurement Assistant    | 463.1            |
|            | <b>Total</b>        |                          | <b>43,746.20</b> |

633. Management attributed the indebtedness to the staff to lack of funds. As a result of which the staff involved were denied financial resources for their livelihood.



634. We recommended to the Chief Executive, Coordinating Director, and Finance Officer to take immediate steps to pay the salary arrears of GH¢43,746.20 to the eight staff and desist from delay payment of salaries to staff.

**Unremitted Tier 2 contribution to Pension Fund Manager - GH¢2,948.00**

635. Section 3 of the National Pension Act, 2008 (Act 766), as amended, states that an employer of an establishment shall deduct from the salary of every worker in the establishment immediately at the end of the month, a worker's contribution of an amount equal to five and half per centum of the worker's salary for the period, irrespective of whether or not the salary is actually paid to the worker. Also, out of the total contribution of eighteen and a half per centum an employer shall within fourteen days from the end of each month transfer the following remittances to the mandatory schemes on behalf of each worker. Thirteen and half per centum to the first -tier mandatory basic national social security scheme, and five per centum to the second-tier mandatory occupational pension scheme.

636. Notwithstanding the above stated provisions, Management of the Bodi District Assembly did not remit the Tier 2 contributions of eight casual staff amounting to GH¢2,948.00 for the period January to December 2024 to the Pensions Fund Manager. Details are provided below:

| No | Name                | Job Title                | Total           |
|----|---------------------|--------------------------|-----------------|
| 1  | Appiah K. Simon     | Radio Operator           | 382.00          |
| 2  | Jennifer Ocran      | Assistant Radio Officer  | 382.00          |
| 3  | Samuel Anaba        | Security                 | 378.00          |
| 4  | Gordon Adu Fuachie  | Higher Executive Officer | 378.00          |
| 5  | Albert Bright Nkuah | Gardener                 | 378.00          |
| 6  | Peter Nkuah         | Driver                   | 378.00          |
| 7  | Pius Boateng        | Accounts Assistant       | 378.00          |
| 8  | Eric Ennin          | Procurement Assistant    | 294.00          |
|    | <b>Total</b>        |                          | <b>2,948.00</b> |

637. Management attributed the infraction to financial challenges facing the Assembly. The non-payment of the Tier 2 contribution to the fund manager could deny the casual staff a decent pension package when they retire to enhance their livelihood.

638. We recommended that Management of the Assembly should promptly pay the Tier 2 contribution to the Fund Manager and the Coordinating Director and Finance Officer be held liable for any penalties payment.

### **Stores Irregularity**

#### **Failure to account for fuel purchased - GH¢65,336.93**

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

640. Notwithstanding the above stated law, Management of three Assemblies spent a total amount of GH¢65,336.93 on fuel purchased but could not provide us with any record of evidence on the use of the fuel in the interest of the Assemblies. Details are provided below:

| <b>No.</b> | <b>Assembly</b>  | <b>Number of transactions</b> | <b>Details</b>         | <b>Amount</b>    |
|------------|------------------|-------------------------------|------------------------|------------------|
| 1          | Suaman           | 20                            | Cost of fuel purchased | 19,011.93        |
| 2          | Sefwi Akontombra | 26                            | Cost of fuel purchased | 39,595.00        |
| 3          | Aowin            | 12                            | Cost of fuel           | 6,730.00         |
|            | <b>Total</b>     | <b>58</b>                     |                        | <b>65,336.93</b> |

641. Consequently, we were unable to authenticate that the fuel purchased were used in the interest of the Assemblies.

642. We therefore recommended recovery of the amount GH¢65,336.93 from Coordinating Directors and the Finance Officers into the designated accounts of the Assemblies.

### **Assets Management Irregularity**

#### **Abandoned vehicles**

643. Section 83 (1) of the Public Procurement Act 2003 (Act 663) as amended states that the head of a procurement entity shall convene a board of survey comprising representatives of departments with vehicles, unserviceable, obsolete or surplus stores, plant and equipment which shall report on the items and subject to a technical report on

them, recommend the best method of disposal after the officer in charge has completed a board of survey form.

644. We noted during our physical inspection of assets that nine unserviceable vehicles and equipment of three Assemblies had been abandoned and left under the mercy of the weather, contrary to the above provisions of the Act. Details are provided below:

| Assembly | Vehicle                  | Registration number | Year of Purchase | Chassis Number     | Condition   | Location                     |
|----------|--------------------------|---------------------|------------------|--------------------|-------------|------------------------------|
| Bia East | Nissan Hard Body Pick Up | GV-1-16             | 2016             | ADCCPUD23 Z0054343 | Broken Down | Mechanic shop at Kumasi      |
| Suaman   | Nissan Patrol            | GT 9225-X           | 2006             | 22Z0077645         | Broken Down | Assembly's premises          |
|          | Nissan Patrol            | GM 5733-12          | 2012             | JN1TCSY61Z0 584428 | Broken Down | Assembly's premises          |
| Juaboso  | Nissan Hard Body Pick Up | GV 83-S             | -                | -                  | Broken Down | District Assembly's Car Park |
|          | Ford Everest 4 x 4 XLT   | GE -1876-W          | 2009             | MNCLS4D107 W203163 | Broken Down | Mechanic shop at Asawinso    |
|          | Nissan Pick Up           | GN -8101-12         | 2012             | ADNCJUD227 0024682 | Broken Down | Mechanic shop at Juaboso     |
|          | Farm Truck               | GV-5140-V           | 2008             | -                  | Broken Down | District Assembly Premises   |
|          | HRM Grader               | GT-5318-09          | 2009             | -                  | Broken Down | Ecomog Bungalow              |
|          | Dongfeng KIA             | GV -83-12           | 2012             | -                  | Broken Down | Ecomog Bungalow              |

645. The unattended to abandoned assets could lead to further deterioration and depletion of their salvage value. It also provides a safe haven for wild reptiles such as snakes, thereby endangering the lives of staff and visitors through unavoidable snake bites.

646. We recommended that Management should take the necessary actions on the abandoned assets by repairing those that are serviceable, and the unserviceable ones should be disposed-off in accordance with existing laws.

### **Expired insurance and roadworthy certificates**

647. Section 7& 8 of the Road Traffic Regulation 2012, (L.I 2180) state that a person shall not (a) drive or use, or (b) permit another person to drive or use a motor vehicle on a road, unless the motor vehicle has a valid road use certificate provided for under the Act. Also, Section 7 (2) of the PFM Act, of 2016 (Act 921) requires that a Principal Spending Officer shall, in the exercise of duties under this Act, establish an effective system of risk management, internal control and internal audit in respect of the resources and transactions of a covered entity.

648. We however noted that Management of Suaman District Assembly had not renewed the insurance and roadworthy certificates of three vehicles currently in use. Details are provided below:

| No | Type of vehicle | Vehicle registration no |
|----|-----------------|-------------------------|
| 1  | Navara Pickup   | GV 21-15                |
| 2  | Nissan Patrol   | GC 2280-18              |
| 3  | Nissan Pickup   | GC 866-18               |

649. Failure to subject official vehicles to technical inspection and certification periodically could increase the risk of vehicle breakdown and endangering the lives of other road users without appropriate compensation.

650. We recommended to Management of Suaman Assembly to ensure that the insurance and roadworthy certificates of all the official vehicles are renewed without further delay.

### **Tax Irregularity**

#### **Failure to withhold / remit tax-GH¢13,854.80**

651. Sections 116 and 117 of the Income Tax Act, 2015 (Act 896) require the Assemblies as withholding tax agents to deduct the appropriate rate of tax from payments for goods and services and remit same to the Commissioner-General of the Ghana Revenue Authority within 15 days after the end of the calenda month in which the tax was withheld.

652. On the contrary, Management of three Assemblies did not withhold tax of GH¢11,663.15 nor remit withheld taxes of GH¢2,191.65 to GRA. Details are provided in the table:

| No. | Assembly     | Source of Fund | Number of Transactions | Gross Amount      | Tax no Deducted  | Tax not Remitted | Total            |
|-----|--------------|----------------|------------------------|-------------------|------------------|------------------|------------------|
| 1   | Suaman       | IGF            | 25                     | 65,214.00         | 4,568.42         |                  | 4,568.42         |
| 2   | Sefwi        | IGF            | 10                     | 42,570.00         |                  | 2,191.65         | 2,191.65         |
|     | Akontombra   | IGF            | 13                     | 97,257.35         | 5,367.48         |                  | 5,367.48         |
| 3   | Aowin        | IGF            | 6                      | 41,390.00         | 1,727.25         |                  | 1,727.25         |
|     | <b>Total</b> |                |                        | <b>246,431.35</b> | <b>11,663.15</b> | <b>2,191.65</b>  | <b>13,854.80</b> |

653. Non-deduction and unremitted taxes to the Commissioner-General could result in the award of penalties against the Assemblies. It also impedes the government's effort in meeting tax revenue targets.

654. We recommended that Management of the Assemblies should ensure compliance with the relevant tax laws and also the Finance Officers remit the withheld taxes of GH¢2,191.65 to GRA. We also recommended that the Finance Officers should be held liable for any penalties to be imposed on the Assemblies.

| Ahafo Region   |                        |                |           |      |               |         |
|----------------|------------------------|----------------|-----------|------|---------------|---------|
| No.            | Assembly               | Capital        | Status    | L.I. | Audited up to | Arrears |
| 1              | Asunafo North          | Goaso          | Municipal | 1873 | 2024          | Nil     |
| 2              | Asunafo South          | Kukuom         | District  | 1773 | 2024          | Nil     |
| 3              | Asutifi North          | Kenyasi        | District  | 2093 | 2024          | Nil     |
| 4              | Asutifi South          | Hwidiem        | District  | 2054 | 2024          | Nil     |
| 5              | Tano North             | Duayaw Nkwanta | Municipal | 1754 | 2024          | Nil     |
| 6              | Tano South             | Bechem         | Municipal | 1755 | 2024          | Nil     |
| Ashanti Region |                        |                |           |      |               |         |
| No.            | Assembly               | Capital        | Status    | L.I. | Audited up to | Arrears |
| 1              | Adansi Asokwa          | Adansi Asokwa  | District  | 2331 | 2024          | Nil     |
| 2              | Adansi North           | Fomena         | District  | 1758 | 2024          | Nil     |
| 3              | Adansi South           | New Adubiase   | District  | 1752 | 2024          | Nil     |
| 4              | Afigya Kwabre North    | Boamang        | District  | 2334 | 2024          | Nil     |
| 5              | Afigya Kwabre South    | Kodie          | District  | 1856 | 2024          | Nil     |
| 6              | Ahafo Ano North        | Tepa           | Municipal | 1402 | 2024          | Nil     |
| 7              | Ahafo Ano South East   | Adugyama       | District  | 2324 | 2024          | Nil     |
| 8              | Ahafo Ano South West   | Mankraso       | District  | 1401 | 2024          | Nil     |
| 9              | Akrofuom               | Akrofuom       | District  | 2329 | 2024          | Nil     |
| 10             | Amansie Central        | Jacobu         | District  | 1774 | 2024          | Nil     |
| 11             | Amansie South          | Manso Adubia   | District  | 2325 | 2024          | Nil     |
| 12             | Amansie West           | Manso Nkwanta  | District  | 1403 | 2024          | Nil     |
| 13             | Asante Akim Central    | Konongo        | Municipal | 2056 | 2024          | Nil     |
| 14             | Asante Akim North      | Agogo          | Municipal | 2057 | 2024          | Nil     |
| 15             | Asante Akim South      | Juaso          | Municipal | 1409 | 2024          | Nil     |
| 16             | Asokore Mampong        | Asokore        | Municipal | 2055 | 2024          | Nil     |
| 17             | Asokwa Municipal       | Asokwa         | Municipal | 2294 | 2024          | Nil     |
| 18             | Atwima Kwanwoma        | Foase          | District  | 1853 | 2024          | Nil     |
| 19             | Atwima Mponua          | Nyinahin       | District  | 1785 | 2024          | Nil     |
| 20             | Atwima Nwabiagya North | Nkawie         | District  | 1738 | 2024          | Nil     |
| 21             | Atwima Nwabiagya South | Barekese       | Municipal | 2327 | 2024          | Nil     |
| 22             | Bekwai                 | Bekwai         | Municipal | 1906 | 2024          | Nil     |
| 23             | Bosome Freho           | Asiwa          | District  | 1852 | 2024          | Nil     |
| 24             | Bosomtwe               | Kuntanase      | District  | 1922 | 2024          | Nil     |
| 25             | Ejisu                  | Ejisu          | Municipal | 1890 | 2024          | Nil     |
| 26             | Ejura Sekyedumase      | Ejura          | Municipal | 2098 | 2024          | Nil     |
| 27             | Juaben                 | Juaben         | Municipal | 2296 | 2024          | Nil     |
| 28             | Kumasi Metro           | Kumasi         | Metro     | 2059 | 2024          | Nil     |
| 29             | Kwabre East            | Mamponteng     | Municipal | 1894 | 2024          | Nil     |
| 30             | Kwadaso                | Kwadaso        | Municipal | 2292 | 2024          | Nil     |
| 31             | Mampong                | Mampong        | Municipal | 1908 | 2024          | Nil     |
| 32             | Obuasi                 | Obuasi         | Municipal | 1795 | 2024          | Nil     |
| 33             | Obuasi East            | Tutuka         | District  | 2332 | 2024          | Nil     |
| 34             | Offinso Municipal      | Offinso        | Municipal | 1909 | 2024          | Nil     |
| 35             | Offinso North          | Akumadan       | District  | 1856 | 2024          | Nil     |

| 36                      | Oforikrom Municipal     | Oforikrom      | Municipal | 2391  | 2024          | Nil     |
|-------------------------|-------------------------|----------------|-----------|-------|---------------|---------|
| 37                      | Old Tafo Municipal      | Tafo           | Municipal | 2293  | 2024          | Nil     |
| 38                      | Sekyere Afram Plains    | Drobonso       | District  | 2058  | 2024          | Nil     |
| 39                      | Sekyere Central         | Nsuta          | District  | 1841  | 2024          | Nil     |
| 40                      | Sekyere East            | Effiduase      | District  | 1900  | 2024          | Nil     |
| 41                      | Sekyere Kumawu          | Kumawu         | District  | 2060  | 2024          | Nil     |
| 42                      | Sekyere South           | Agona          | District  | 1898  | 2024          | Nil     |
| 43                      | Suame                   | Suame          | Municipal | 2295  | 2024          | Nil     |
| <b>Bono Region</b>      |                         |                |           |       |               |         |
| No.                     | Assembly                | Capital        | Status    | L. I. | Audited up to | Arrears |
| 1                       | Banda                   | Banda Ahenkro  | District  | 2092  | 2024          | Nil     |
| 2                       | Berekum East            | Berekum        | Municipal | 1874  | 2024          | Nil     |
| 3                       | Berekum West            | Jinijini       | District  | 2017  | 2024          | Nil     |
| 4                       | Dormaa Central          | Dormaa Ahenkro | Municipal | 2098  | 2024          | Nil     |
| 5                       | Dormaa East             | Wamfie         | District  | 1851  | 2024          | Nil     |
| 6                       | Dormaa West             | Nkrankwanta    | District  | 2094  | 2024          | Nil     |
| 7                       | Jaman North             | Sampa          | District  | 1779  | 2024          | Nil     |
| 8                       | Jaman South             | Drobo          | Municipal | 1777  | 2024          | Nil     |
| 9                       | Sunyani                 | Sunyani        | Municipal | 1924  | 2024          | Nil     |
| 10                      | Sunyani West            | Odumase        | Municipal | 1881  | 2024          | Nil     |
| 11                      | Tain                    | Nsawkaw        | District  | 2090  | 2024          | Nil     |
| 12                      | Wenchi                  | Wenchi         | Municipal | 1876  | 2024          | Nil     |
| <b>Bono East Region</b> |                         |                |           |       |               |         |
| No.                     | Assembly                | Capital        | Status    | L.I.  | Audited up to | Arrears |
| 1                       | Atebubu-Amanten         | Atebubu        | Municipal | 1770  | 2024          | Nil     |
| 2                       | Kintampo                | Kintampo       | Municipal | 1871  | 2024          | Nil     |
| 3                       | Kintampo South          | Jema           | District  | 1781  | 2024          | Nil     |
| 4                       | Nkoranza North          | Busunya        | District  | 1844  | 2024          | Nil     |
| 5                       | Nkoranza South          | Nkoranza       | Municipal | 2089  | 2024          | Nil     |
| 6                       | Pru East                | Yeji           | District  | 1778  | 2024          | Nil     |
| 7                       | Pru West                | Prang          | District  | 2335  | 2024          | Nil     |
| 8                       | Sene East               | Kajaji         | District  | 2091  | 2024          | Nil     |
| 9                       | Sene West               | Kwame Danso    | District  | 2088  | 2024          | Nil     |
| 10                      | Techiman South          | Techiman       | Municipal | 2096  | 2024          | Nil     |
| 11                      | Techiman North          | Tuobodom       | District  | 2095  | 2024          | Nil     |
| <b>Central Region</b>   |                         |                |           |       |               |         |
| No.                     | Assembly                | Capital        | Status    | L.I.  | Audited up to | Arrears |
| 1                       | Abura, Asebu-Kwamankese | Abura Dunkwa   | District  | 1381  | 2024          | Nil     |
| 2                       | Agona East              | Nsaba          | District  | 1921  | 2024          | Nil     |
| 3                       | Agona West              | Agona Swedru   | Municipal | 1920  | 2024          | Nil     |
| 4                       | Ajumako - Enyan Esiam   | Ajumako        | District  | 1383  | 2024          | Nil     |
| 5                       | Asikuma-Odoben -Brakwa  | Breman Asikuma | District  | 1378  | 2024          | Nil     |
| 6                       | Assin Fosu              | Assin Fosu     | Municipal | 1859  | 2024          | Nil     |
| 7                       | Assin North             | Assin Brekum   | District  | 2339  | 2024          | Nil     |



|    |                              |                  |           |      |      |     |
|----|------------------------------|------------------|-----------|------|------|-----|
| 8  | Assin South                  | Nsuem-Kyekyewere | District  | 1760 | 2024 | Nil |
| 9  | Awutu Senya                  | Awutu-Bereku     | District  | 2024 | 2024 | Nil |
| 10 | Awutu Senya East             | Kasoa            | Municipal | 2025 | 2024 | Nil |
| 11 | Cape Coast                   | Cape Coast       | Metro     | 1927 | 2024 | Nil |
| 12 | Effutu                       | Winneba          | Municipal | 1660 | 2024 | Nil |
| 13 | Ekumfi                       | Essarkyir        | District  | 2027 | 2024 | Nil |
| 14 | Gomoa Central                | Afranse          | District  | 2339 | 2024 | Nil |
| 15 | Gomoa East                   | Potsin           | District  | 1883 | 2024 | Nil |
| 16 | Gomoa West                   | Apam             | District  | 1896 | 2024 | Nil |
| 17 | Komenda Edina Eguafo Abrem   | Elmina           | Municipal | 2022 | 2024 | Nil |
| 18 | Mfantseman                   | Saltpond         | Municipal | 1857 | 2024 | Nil |
| 19 | Twifo Atti Morkwa            | Twifo Praso      | Municipal | 2026 | 2024 | Nil |
| 20 | Twifo Hermang Lower Denkyira | Twifo Heman      | District  | 2023 | 2024 | Nil |
| 21 | Upper Denkyira East          | Dunkwa on Offin  | Municipal | 1877 | 2024 | Nil |
| 22 | Upper Denkyira West          | Diaso            | District  | 1848 | 2024 | Nil |

#### Eastern Region

| No. | Assembly                | Capital   | Status        | L.I. | Audited up to | Arrears |
|-----|-------------------------|-----------|---------------|------|---------------|---------|
| 1   | Abuakwa North           | Municipal | Kukurantumi   |      | 2024          | Nil     |
| 2   | Abuakwa South           | Municipal | Kibi          |      | 2024          | Nil     |
| 3   | Achiase                 | District  | Achiase       |      | 2024          | Nil     |
| 4   | Akwapim North           | Municipal | Akropong      |      | 2024          | Nil     |
| 5   | Akwapim South           | Municipal | Aburi         |      | 2024          | Nil     |
| 6   | Akyemansah              | District  | Ofoase        |      | 2024          | Nil     |
| 7   | Asene Manso Akroso      | District  | Manso         |      | 2024          | Nil     |
| 8   | Asuogyaman              | District  | Atimpoku      |      | 2024          | Nil     |
| 9   | Atiwa East              | District  | Anyinam       |      | 2024          | Nil     |
| 10  | Atiwa West              | District  | Kwabeng       |      | 2024          | Nil     |
| 11  | Ayensuano               | District  | Coaltar       |      | 2024          | Nil     |
| 12  | Birim Central           | Municipal | Akim Oda      |      | 2024          | Nil     |
| 13  | Birim North             | District  | New Abirem    |      | 2024          | Nil     |
| 14  | Birim South             | District  | Akim Swedru   |      | 2024          | Nil     |
| 15  | Denkyembour             | District  | Akwatia       |      | 2024          | Nil     |
| 16  | Fanteakwa North         | District  | Begoro        |      | 2024          | Nil     |
| 17  | Fanteakwa South         | District  | Osino         |      | 2024          | Nil     |
| 18  | Kwaebibirem             | Municipal | Kade          |      | 2024          | Nil     |
| 19  | Kwahu Afram Plain North | District  | Donkorkrom    |      | 2024          | Nil     |
| 20  | Kwahu Afram Plain South | District  | Tease         |      | 2024          | Nil     |
| 21  | Kwahu East              | District  | Abetifi       |      | 2024          | Nil     |
| 22  | Kwahu South             | Municipal | Mpraeso       |      | 2024          | Nil     |
| 23  | Kwahu West              | Municipal | Nkawkaw       |      | 2024          | Nil     |
| 24  | Lower Manya Krobo       | Municipal | Odumase Krobo |      | 2024          | Nil     |
| 25  | New Juaben North        | Municipal | Effiduase     |      | 2024          | Nil     |
| 26  | New Juaben South        | Municipal | Koforidua     |      | 2024          | Nil     |
| 27  | Nsawam Adoagyiri        | Municipal | Nsawam        |      | 2024          | Nil     |



|    |                   |           |            |  |      |     |
|----|-------------------|-----------|------------|--|------|-----|
| 28 | Okere             | District  | Adukrom    |  | 2024 | Nil |
| 29 | Suhum             | Municipal | Suhum      |  | 2024 | Nil |
| 30 | Upper Manya Krobo | District  | Asesewa    |  | 2024 | Nil |
| 31 | Upper West Akim   | District  | Adeiso     |  | 2024 | Nil |
| 32 | West Akim         | Municipal | Asamankese |  | 2024 | Nil |
| 33 | Yilo Krobo        | Municipal | Somanya    |  | 2024 | Nil |

#### Greater Accra Region

| No. | Assembly              | Capital          | Status    | L.I. | Audited up to | Arrears |
|-----|-----------------------|------------------|-----------|------|---------------|---------|
| 1   | Ablekuma Central      | Laterbiokorshie  | Municipal | 2376 | 2024          | Nil     |
| 2   | Ablekuma North        | Darkuma          | Municipal | 2308 | 2024          | Nil     |
| 3   | Ablekuma West         | Dansoma          | Municipal | 2309 | 2024          | Nil     |
| 4   | Accra Metro           | Accra            | Metro     | 2034 | 2024          | Nil     |
| 5   | Ada East              | Ada              | District  | 2029 | 2024          | Nil     |
| 6   | Ada West              | Sege             | District  | 2028 | 2024          | Nil     |
| 7   | Adentan               | Adenta           | Municipal | 1888 | 2024          | Nil     |
| 8   | Ashaiman              | Ashaiman         | Municipal | 1889 | 2024          | Nil     |
| 9   | Ayawaso Central       | Kokomlemle       | Municipal | 2366 | 2024          | Nil     |
| 10  | Ayawaso East          | Nima             | Municipal | 2310 | 2024          | Nil     |
| 11  | Ayawaso North         | Accra New Town   | Municipal | 2311 | 2024          | Nil     |
| 12  | Ayawaso West          | Dzorwulu         | Municipal | 2312 | 2024          | Nil     |
| 13  | Ga Central            | Sowutuom         | Municipal | 2036 | 2024          | Nil     |
| 14  | Ga East               | Abokobi          | Municipal | 1864 | 2024          | Nil     |
| 15  | Ga North              | Ofankor          | Municipal | 2314 | 2024          | Nil     |
| 16  | Ga South              | Ngleshie Amanfro | Municipal | 2037 | 2024          | Nil     |
| 17  | Ga West               | Amasaman         | Municipal | 1858 | 2024          | Nil     |
| 18  | Korle Klottey         | Osu              | Municipal | 2365 | 2024          | Nil     |
| 19  | Kpone Katamanso       | Kpone            | Municipal | 2031 | 2024          | Nil     |
| 20  | Krowor                | Nungua           | Municipal | 2318 | 2024          | Nil     |
| 21  | La Dade-Kotopon       | La               | Municipal | 2038 | 2024          | Nil     |
| 22  | La Nkwantanang-Madina | Madina           | Municipal | 2030 | 2024          | Nil     |
| 23  | Ledzokuku             | Teshie           | Municipal | 1865 | 2024          | Nil     |
| 24  | Ningo-Prampram        | Prampram         | District  | 2035 | 2024          | Nil     |
| 25  | Okaikwei North        | Abeka            | Municipal | 2307 | 2024          | Nil     |
| 26  | Shai-Osudoku          | Dodowa           | District  | 2039 | 2024          | Nil     |
| 27  | Tema Metro            | Tema             | Metro     | 2033 | 2024          | Nil     |
| 28  | Tema West             | Tema Community 2 | Municipal | 2317 | 2024          | Nil     |
| 29  | Weija/Gbawe           | Weija            | Municipal | 2315 | 2024          | Nil     |

#### North East Region

| No. | Assembly             | Capital    | Status    | L.I. | Audited up to | Arrears |
|-----|----------------------|------------|-----------|------|---------------|---------|
| 1   | Bunkprugu Nakpanduri | Bunkpurugu | District  | 1748 | 2024          | Nil     |
| 2   | Yunyoo-Nasuan        | Yunyoo     | District  | 2349 | 2024          | Nil     |
| 3   | Chereponi            | Chereponi  | District  | 1854 | 2024          | Nil     |
| 4   | East Mamprusi        | Walewale   | Municipal | 2274 | 2024          | Nil     |
| 5   | Mamprugu-Moagduri    | Yagaba     | District  | 2063 | 2024          | Nil     |
| 6   | West Mamprusi        | Gambaga    | Municipal | 2276 | 2024          | Nil     |

| Northern Region   |                  |             |              |      |               |         |
|-------------------|------------------|-------------|--------------|------|---------------|---------|
| No.               | Assembly         | Capital     | Status       | L.I. | Audited to    | Arrears |
| 1                 | Gushiegu         | Gushiegu    | Municipal    | 2277 | 2024          | Nil     |
| 2                 | Karaga           | Karaga      | District     | 1787 | 2024          | Nil     |
| 3                 | Kpandai          | Kpandai     | District     | 1845 | 2024          | Nil     |
| 4                 | Kumbugu          | Kumbugu     | District     | 2062 | 2024          | Nil     |
| 5                 | Mion             | Sang        | District     | 2089 | 2024          | Nil     |
| 6                 | Nanumba North    | Bimbilla    | Municipal    | 2347 | 2024          | Nil     |
| 7                 | Nanumba South    | Wulensi     | District     | 1754 | 2024          | Nil     |
| 8                 | Saboba           | Saboba      | District     | 1763 | 2024          | Nil     |
| 9                 | Sagnarigu        | Sagnarigu   | Municipal    | 1854 | 2024          | Nil     |
| 10                | Savelugu         | Savelugu    | Municipal    | 2272 | 2024          | Nil     |
| 11                | Nanton           | Nanton      | District     | 2071 | 2024          | Nil     |
| 12                | Tamale           | Tamale      | Metropolitan | 2068 | 2024          | Nil     |
| 13                | Tatale-Sanguli   | Tatale      | District     | 2067 | 2024          | Nil     |
| 14                | Tolon            | Tolon       | District     | 2142 | 2024          | Nil     |
| 15                | Yendi            | Yendi       | Municipal    | 2070 | 2024          | Nil     |
| 16                | Zabzugu          | Zabzugu     | District     | 2053 | 2024          | Nil     |
| Oti Region        |                  |             |              |      |               |         |
| No.               | Assembly         | Capital     | Status       | L.I. | Audited       | Arrears |
| 1                 | Biakoye          | Ahenkro     | District     | 1887 | 2024          | Nil     |
| 2                 | Jasikan          | Jasikan     | Municipal    | 1901 | 2024          | Nil     |
| 3                 | Kadjebi          | Kadjebi     | District     | 1465 | 2024          | Nil     |
| 4                 | Krachi East      | Dambai      | Municipal    | 2084 | 2024          | Nil     |
| 5                 | Krachi Ntsumuru  | Kete Krachi | District     | 1843 | 2024          | Nil     |
| 6                 | Krachi West      | Chinderi    | Municipal    | 2078 | 2024          | Nil     |
| 7                 | Nkwanta North    | Kpassa      | District     | 1846 | 2024          | Nil     |
| 8                 | Nkwanta South    | Nkwanta     | Municipal    | 2081 | 2024          | Nil     |
| 9                 | Guan             | Likpe-Mate  | District     | 2416 | 2024          | Nil     |
| Savannah Region   |                  |             |              |      |               |         |
| No.               | Assembly         | Capital     | Status       | L.I. | Audited up to | Arrears |
| 1                 | Bole             | Bole        | District     | 1786 | 2024          | Nil     |
| 2                 | Central Gonja    | Buipe       | District     | 1750 | 2024          | Nil     |
| 3                 | East Gonja       | Salaga      | Municipal    | 1938 | 2024          | Nil     |
| 4                 | North Gonja      | Daboya      | District     | 2065 | 2024          | Nil     |
| 5                 | Sawla Tuna Kalba | Sawla       | District     | 1768 | 2024          | Nil     |
| 6                 | West Gonja       | Damongo     | Municipal    | 2398 | 2024          | Nil     |
| 7                 | North East Gonja | Kpalbe      | District     | 2367 | 2024          | Nil     |
| Upper East Region |                  |             |              |      |               |         |
| No.               | Assembly         | Capital     | Status       | L.I. | Audited up to | Arrears |
| 1                 | Bawku            | Bawku       | Municipal    | 1442 | 2024          | Nil     |
| 2                 | Bawku West       | Zebilla     | District     | 2107 | 2024          | Nil     |
| 3                 | Binduri          | Binduri     | District     | 2108 | 2024          | Nil     |
| 4                 | Bolga            | Bolgatanga  | Municipal    | 2321 | 2024          | Nil     |

|    |                           |          |           |      |      |        |
|----|---------------------------|----------|-----------|------|------|--------|
| 5  | Bolga East                | Zuarungu | District  | 2350 | 2024 | Nil    |
| 6  | Bongo                     | Bongo    | District  | 1447 | 2024 | Nil    |
| 7  | Builsa North              | Sandema  | Municipal | 2422 | 2024 | Nil    |
| 8  | Builsa South              | Fumbisi  | District  | 2105 | 2023 | 1 year |
| 9  | Garu                      | Garu     | District  | 1797 | 2024 | Nil    |
| 10 | Kassena Nankana Municipal | Navrongo | Municipal | 1769 | 2024 | Nil    |
| 11 | Kassena Nankana West      | Paga     | District  | 2106 | 2024 | Nil    |
| 12 | Nabdam                    | Nangodi  | District  | 2104 | 2024 | Nil    |
| 13 | Pusiga                    | Pusiga   | District  | 2110 | 2024 | Nil    |
| 14 | Talensi                   | Tongo    | District  | 2148 | 2024 | Nil    |
| 15 | Tempane                   | Tempane  | District  | 2352 | 2024 | Nil    |

#### Upper West Region

| No. | Assembly             | Capital   | Status    | L.I. | Audited to | Arrears |
|-----|----------------------|-----------|-----------|------|------------|---------|
| 1   | Daffiama-Bussie-Issa | Issa      | District  | 2100 | 2024       | Nil     |
| 2   | Jirapa               | Jirapa    | Municipal | 1902 | 2024       | Nil     |
| 3   | Lambussie-Karni      | Lambussie | District  | 1849 | 2024       | Nil     |
| 4   | Lawra                | Lawra     | Municipal | 2099 | 2024       | Nil     |
| 5   | Nadowli Kaleo        | Nadowli   | District  | 2101 | 2024       | Nil     |
| 6   | Nandom               | Nandom    | Municipal | 2102 | 2024       | Nil     |
| 7   | Sissala East         | Tumu      | Municipal | 1766 | 2024       | Nil     |
| 8   | Sissala West         | Gowllu    | District  | 1771 | 2024       | Nil     |
| 9   | Wa                   | Wa        | Municipal | 1751 | 2024       | Nil     |
| 10  | Wa East              | Funsi     | District  | 1800 | 2024       | Nil     |
| 11  | Wa West              | Wechiau   | District  | 1746 | 2024       | Nil     |

#### Volta Region

| No. | Assembly       | Capital       | Status    | L.I. | Audited up to | Arrears |
|-----|----------------|---------------|-----------|------|---------------|---------|
| 1   | Adaklu         | Adaklu        | District  | 2085 | 2024          | Nil     |
| 2   | Afadzato South | Ve-Golokwati  | District  | 2079 | 2024          | Nil     |
| 3   | Agotime-Ziope  | Kpetoe        | District  | 2080 | 2024          | Nil     |
| 4   | Akatsi North   | Ave Dakpa     | District  | 2082 | 2024          | Nil     |
| 5   | Akatsi South   | Akatsi        | Municipal | 2086 | 2024          | Nil     |
| 6   | Anloga         | Anloga        | District  | 2372 | 2024          | Nil     |
| 7   | Central Tongu  | Adidome       | District  | 2077 | 2024          | Nil     |
| 8   | Ho             | Ho            | Municipal | 2074 | 2024          | Nil     |
| 9   | Ho West        | Dzodokpuita   | District  | 2083 | 2024          | Nil     |
| 10  | Hohoe          | Hohoe         | Municipal | 2072 | 2024          | Nil     |
| 11  | Keta           | Keta          | Municipal | 1886 | 2024          | Nil     |
| 12  | Ketu North     | Dzodze        | Municipal | 1897 | 2024          | Nil     |
| 13  | Ketu South     | Denu          | Municipal | 2073 | 2024          | Nil     |
| 14  | Kpando         | Kpando        | Municipal | 1755 | 2024          | Nil     |
| 15  | North Dayi     | Amfoega       | District  | 1892 | 2024          | Nil     |
| 16  | North Tongu    | Battor Dugame | District  | 2076 | 2024          | Nil     |
| 17  | South Dayi     | Kpeve         | District  | 1753 | 2024          | Nil     |
| 18  | South Tongu    | Sogakope      | District  | 1466 | 2024          | Nil     |

#### Western Region

| No.                         | Assembly                 | Capital        | Status    | L.I. | Audited up to | Arrears |
|-----------------------------|--------------------------|----------------|-----------|------|---------------|---------|
| 1                           | Ahanta West              | Agona Nkwanta  | Municipal | 1395 | 2024          | Nil     |
| 2                           | Ellembelle               | Nkroful        | District  | 2020 | 2024          | Nil     |
| 3                           | Effia-Kwesimintsim       | Effia Kuma     | Municipal | 2322 | 2024          | Nil     |
| 4                           | Jomoro                   | Half Assini    | Municipal | 2019 | 2024          | Nil     |
| 5                           | Mpohor                   | Mpohor         | District  | 1840 | 2024          | Nil     |
| 6                           | Nzema East               | Axim           | Municipal | 1884 | 2024          | Nil     |
| 7                           | Prestea-Huni Valley      | Bogoso         | Municipal | 2015 | 2024          | Nil     |
| 8                           | Sekondi / Takoradi Metro | Sekondi        | Metro     | 2016 | 2024          | Nil     |
| 9                           | Shama                    | Shama          | District  | 1886 | 2024          | Nil     |
| 10                          | Tarkwa-Nsuaem            | Tarkwa         | Municipal | 2011 | 2024          | Nil     |
| 11                          | Wassa Amenfi Central     | Manso Amenfi   | District  | 1757 | 2024          | Nil     |
| 12                          | Wassa Amenfi East        | Wassa Akropong | Municipal | 2017 | 2024          | Nil     |
| 13                          | Wassa Amenfi West        | Asankragua     | Municipal | 2014 | 2024          | Nil     |
| 14                          | Wassa East               | Daboase        | District  | 2018 | 2024          | Nil     |
| <b>Western North Region</b> |                          |                |           |      |               |         |
| No.                         | Assembly                 | Capital        | Status    | L.I. | Audited up to | Arrears |
| 1                           | Bodi                     | Bodi           | District  | 1394 | 2024          | Nil     |
| 2                           | Juaboso                  | Juaboso        | District  | 1917 | 2024          | Nil     |
| 3                           | Sefwi Wiawso             | Sefwi Wiawso   | Municipal | 1882 | 2024          | Nil     |
| 4                           | Bibiani/ Anhwiaso/Bekwai | Bibiani        | Municipal | 1918 | 2024          | Nil     |
| 5                           | Bia East                 | Essam/Debiso   | District  | 2021 | 2024          | Nil     |
| 6                           | Bia West                 | Adabokrom      | District  | 1387 | 2024          | Nil     |
| 7                           | Aowin                    | Enchi          | Municipal | 1392 | 2024          | Nil     |
| 8                           | Suaman                   | Dadieso        | District  | 2016 | 2024          | Nil     |
| 9                           | Sefwi Akontombra         | Akontombra     | District  | 1884 | 2024          | Nil     |

| <b>Ahafo Region</b>   |                        |                      |                       |                      |
|-----------------------|------------------------|----------------------|-----------------------|----------------------|
| <b>No.</b>            | <b>Assembly</b>        | <b>2023 (A)</b>      | <b>2024 (B)</b>       | <b>C = B - A</b>     |
| 1                     | Asunafo North          | 20,490,106.35        | 31,490,979.69         | 11,000,873.34        |
| 2                     | Asunafo South          | 8,951,698.18         | 13,836,147.84         | 4,884,449.66         |
| 3                     | Asutifi North          | 20,512,372.55        | 32,391,322.76         | 11,878,950.21        |
| 4                     | Asutifi South          | 10,059,930.42        | 22,418,389.32         | 12,358,458.90        |
| 5                     | Tano North             | 15,501,597.82        | 28,400,904.62         | 12,899,306.80        |
| 6                     | Tano South             | 10,464,756.66        | 17,654,722.72         | 7,189,966.06         |
| <b>Total</b>          |                        | <b>85,980,461.98</b> | <b>146,192,466.95</b> | <b>60,212,004.97</b> |
| <b>Ashanti Region</b> |                        |                      |                       |                      |
| <b>No.</b>            | <b>Assembly</b>        | <b>2023 (A)</b>      | <b>2024 (B)</b>       | <b>C = B - A</b>     |
| 1                     | Adansi Asokwa          | 5,280,715.31         | 8,075,471.83          | 2,794,756.52         |
| 2                     | Adansi North           | 6,657,905.83         | 13,324,154.22         | 6,666,248.39         |
| 3                     | Adansi South           | 7,843,996.53         | 11,899,266.30         | 4,055,269.77         |
| 4                     | Afigya Kwabre North    | 6,848,870.99         | 11,372,313.34         | 4,523,442.35         |
| 5                     | Afigya Kwabre South    | 10,525,840.56        | 14,142,556.10         | 3,616,715.54         |
| 6                     | Ahafo Ano North        | 11,770,293.58        | 18,451,933.78         | 6,681,640.20         |
| 7                     | Ahafo Ano South East   | 6,949,139.93         | 9,649,097.67          | 2,699,957.74         |
| 8                     | Ahafo Ano South West   | 7,373,196.46         | 10,198,196.60         | 2,825,000.14         |
| 9                     | Akrofuom               | 7,854,709.34         | 10,918,098.98         | 3,063,389.64         |
| 10                    | Amansie Central        | 8,866,031.26         | 9,968,808.40          | 1,102,777.14         |
| 11                    | Amansie South          | 7,988,515.53         | 11,631,381.86         | 3,642,866.33         |
| 12                    | Amansie West           | 11,144,327.64        | 15,570,122.11         | 4,425,794.47         |
| 13                    | Asante Akim Central    | 10,625,271.46        | 18,095,312.45         | 7,470,040.99         |
| 14                    | Asante Akim North      | 7,631,614.35         | 11,060,060.48         | 3,428,446.13         |
| 15                    | Asante Akim South      | 8,837,865.02         | 13,382,347.23         | 4,544,482.21         |
| 16                    | Asokore Mampong        | 11,711,091.64        | 16,441,201.34         | 4,730,109.70         |
| 17                    | Asokwa Municipal       | 46,245,426.60        | 54,609,854.52         | 8,364,427.92         |
| 18                    | Atwima Kwanwoma        | 12,547,004.47        | 16,678,440.02         | 4,131,435.55         |
| 19                    | Atwima Mponua          | 8,418,010.99         | 10,555,166.31         | 2,137,155.32         |
| 20                    | Atwima Nwabiagya North | 7,564,115.41         | 12,029,791.00         | 4,465,675.59         |
| 21                    | Atwima Nwabiagya South | 11,325,050.05        | 16,846,501.33         | 5,521,451.28         |
| 22                    | Bekwai Municipal       | 11,097,113.26        | 12,705,261.54         | 1,608,148.28         |
| 23                    | Bosome Freho           | 4,946,807.39         | 9,504,156.95          | 4,557,349.56         |
| 24                    | Bosomtwe               | 11,207,304.90        | 14,534,942.03         | 3,327,637.13         |
| 25                    | Ejisu                  | 12,293,382.00        | 17,666,665.60         | 5,373,283.60         |
| 26                    | Ejura Sekyedumase      | 9,726,450.33         | 16,321,926.04         | 6,595,475.71         |
| 27                    | Juaben Municipal       | 7,436,228.36         | 11,845,911.38         | 4,409,683.02         |
| 28                    | Kumasi Metro           | 71,390,607.07        | 89,474,642.77         | 18,084,035.70        |
| 29                    | Kwabre East            | 41,243,154.65        | 61,868,524.48         | 20,625,369.83        |
| 30                    | Kwadaso Municipal      | 15,088,698.92        | 23,778,576.67         | 8,689,877.75         |
| 31                    | Mampong Municipal      | 10,915,254.57        | 17,235,643.93         | 6,320,389.36         |
| 32                    | Obuasi Municipal       | 35,420,092.84        | 30,428,363.97         | (4,991,728.87)       |
| 33                    | Obuasi East            | 10,742,158.35        | 15,321,103.63         | 4,578,945.28         |
| 34                    | Offinso Municipal      | 6,790,587.96         | 12,160,270.02         | 5,369,682.06         |

|    |                       |                |                |                |
|----|-----------------------|----------------|----------------|----------------|
| 35 | Offinso North         | 8,664,775.28   | 20,668,644.29  | 12,003,869.01  |
| 36 | Oforikrom Municipal   | 13,725,605.09  | 19,362,970.01  | 5,637,364.92   |
| 37 | Old Tafo Municipal    | 34,549,392.92  | 41,420,942.50  | 6,871,549.58   |
| 38 | Sekyere Affram Plains | 6,236,515.76   | 9,098,892.54   | 2,862,376.78   |
| 39 | Sekyere Central       | 6,746,675.13   | 9,229,200.00   | 2,482,524.87   |
| 40 | Sekyere East          | 7,946,015.32   | 12,256,191.13  | 4,310,175.81   |
| 41 | Sekyere Kumawu        | 8,929,212.16   | 11,904,202.06  | 2,974,989.90   |
| 42 | Sekyere South         | 11,361,736.50  | 16,114,163.62  | 4,752,427.12   |
| 43 | Suame Municipal       | 39,771,673.17  | 53,210,040.04  | 13,438,366.87  |
|    | Total                 | 610,238,434.88 | 841,011,311.07 | 230,772,876.19 |
|    |                       |                |                |                |

#### Bono Region

| No. | Assembly                 | 2023 (A)       | 2024 (B)       | C = B - A     |
|-----|--------------------------|----------------|----------------|---------------|
| 1   | Banda District           | 6,603,492.50   | 11,814,767.12  | 5,211,274.62  |
| 2   | Berekum East District    | 25,513,236.35  | 38,720,652.15  | 13,207,415.80 |
| 3   | Berekum West Municipal   | 7,068,290.58   | 12,197,944.24  | 5,129,653.66  |
| 4   | Dormaa Central Municipal | 18,240,045.68  | 25,449,079.44  | 7,209,033.76  |
| 5   | Dormaa East District     | 8,161,568.42   | 12,392,533.70  | 4,230,965.28  |
| 6   | Dormaa West              | 6,883,821.53   | 11,536,181.38  | 4,652,359.85  |
| 7   | Jaman North District     | 10,695,082.53  | 14,790,530.79  | 4,095,448.26  |
| 8   | Jaman South Municipal    | 10,771,808.56  | 17,795,240.99  | 7,023,432.43  |
| 9   | Sunyani Municipal        | 55,213,933.11  | 72,799,385.09  | 17,585,451.98 |
| 10  | Sunyani West Municipal   | 12,949,638.60  | 20,236,325.04  | 7,286,686.44  |
| 11  | Tain District            | 7,667,205.18   | 21,573,635.39  | 13,906,430.21 |
| 12  | Wenchi Municipal         | 14,659,543.36  | 18,503,133.45  | 3,843,590.09  |
|     | Total                    | 184,427,666.40 | 277,809,408.78 | 93,381,742.38 |
|     |                          |                |                |               |

#### Bono East Region

| No. | Assembly           | 2023 (A)       | 2024 (B)       | C = B - A     |
|-----|--------------------|----------------|----------------|---------------|
| 1   | Atebubu-Amanten    | 8,778,480.90   | 10,548,249.67  | 1,769,768.77  |
| 2   | Kintampo Municipal | 10,825,934.81  | 14,985,272.15  | 4,159,337.34  |
| 3   | Kintampo South     | 6,100,763.95   | 16,593,926.85  | 10,493,162.90 |
| 4   | Nkoranza North     | 11,808,446.22  | 8,159,005.64   | -3,649,440.58 |
| 5   | Nkoranza South     | 20,671,725.75  | 23,179,273.19  | 2,507,547.44  |
| 6   | Pru East           | 6,588,143.49   | 9,872,583.13   | 3,284,439.64  |
| 7   | Pru West           | 7,611,147.17   | 10,716,491.09  | 3,105,343.92  |
| 8   | Sene East          | 4,100,027.20   | 7,186,684.18   | 3,086,656.98  |
| 9   | Sene West          | 8,074,916.40   | 12,684,214.25  | 4,609,297.85  |
| 10  | Techiman Municipal | 47,276,038.24  | 65,803,955.47  | 18,527,917.23 |
| 11  | Techiman North     | 8,186,701.40   | 17,029,624.16  | 8,842,922.76  |
|     | Total              | 140,022,325.53 | 196,759,279.78 | 56,736,954.25 |
|     |                    |                |                |               |

#### Central Region

| No. | Assembly                         | 2023 (A)      | 2024 (B)      | C = B - A     |
|-----|----------------------------------|---------------|---------------|---------------|
| 1   | Abura, Asebu-Kwamankese District | 7,996,133.14  | 11,667,297.45 | 3,671,164.31  |
| 2   | Agona East District              | 6,603,543.41  | 11,420,877.00 | 4,817,333.59  |
| 3   | Agona West Municipal             | 30,313,757.67 | 41,044,256.00 | 10,730,498.33 |



|    |                                       |                |                |                |
|----|---------------------------------------|----------------|----------------|----------------|
| 4  | Ajumako - Enyan Esiam District        | 7,996,133.14   | 14,364,079.00  | 6,367,945.86   |
| 5  | Asikuma-Odoben -Brakwa District       | 8,057,240.13   | 11,982,415.00  | 3,925,174.87   |
| 6  | Assin Fosu Municipal                  | 15,743,098.42  | 13,954,797.79  | (1,788,300.63) |
| 7  | Assin North District                  | 6,805,754.16   | 9,391,411.00   | 2,585,656.84   |
| 8  | Assin South Municipal                 | 7,093,042.70   | 10,179,014.00  | 3,085,971.30   |
| 9  | Awutu Senya West District             | 9,663,668.45   | 14,369,966.45  | 4,706,298.00   |
| 10 | Awutu Senya East Municipal            | 51,629,565.70  | 73,382,279.65  | 21,752,713.95  |
| 11 | Cape Coast Metropolitan               | 25,108,403.84  | 27,085,356.00  | 1,976,952.16   |
| 12 | Effutu Municipal                      | 11,608,881.61  | 18,146,639.53  | 6,537,757.92   |
| 13 | Ekumfi District                       | 4,520,709.59   | 17,422,122.69  | 12,901,413.10  |
| 14 | Gomoa Central District                | 9,384,605.00   | 14,113,796.00  | 4,729,191.00   |
| 15 | Gomoa East District                   | 12,078,590.72  | 17,756,620.00  | 5,678,029.28   |
| 16 | Gomoa West District                   | 10,016,661.78  | 13,581,613.24  | 3,564,951.46   |
| 17 | Komenda Edina Eguafo Abrem Municipal  | 11,192,443.00  | 15,137,543.00  | 3,945,100.00   |
| 18 | Mfantseman Municipal                  | 29,943,949.91  | 38,737,085.81  | 8,793,135.90   |
| 19 | Twifo Atti Morkwa District            | 7,809,169.24   | 11,484,997.91  | 3,675,828.67   |
| 20 | Twifo Hermang Lower Denkyira District | 7,071,445.73   | 9,438,152.54   | 2,366,706.81   |
| 21 | Upper Denkyira East Municipal         | 7,180,434.91   | 12,211,316.00  | 5,030,881.09   |
| 22 | Upper Denkyira West District          | 8,653,699.75   | 12,075,995.43  | 3,422,295.68   |
|    | Total                                 | 296,470,932.00 | 418,947,631.49 | 122,476,699.49 |
|    |                                       |                |                |                |

#### Eastern Region

| No. | Assembly                          | 2023 (A)      | 2024 (B)      | C = B - A    |
|-----|-----------------------------------|---------------|---------------|--------------|
| 1   | Abuakwa North Municipal           | 9,432,588.30  | 16,772,401.75 | 7,339,813.45 |
| 2   | Achiase District                  | 3,606,737.57  | 8,038,722.71  | 4,431,985.14 |
| 3   | Abuakwa South Municipal           | 9,801,443.07  | 15,758,374.18 | 5,956,931.11 |
| 4   | Akwapem North Municipal           | 8,935,164.00  | 18,466,054.34 | 9,530,890.34 |
| 5   | Akwapem South District            | 12,278,316.00 | 13,300,104.78 | 1,021,788.78 |
| 6   | Akyemansa District                | 9,942,389.17  | 13,169,051.89 | 3,226,662.72 |
| 7   | Asuogyaman District               | 6,437,755.20  | 13,096,633.13 | 6,658,877.93 |
| 8   | Atiwa East District Assembly      | 7,469,591.00  | 11,768,891.53 | 4,299,300.53 |
| 9   | Atiwa West District               | 10,114,152.00 | 15,262,638.26 | 5,148,486.26 |
| 10  | Ayensuano District                | 7,979,572.00  | 13,435,174.59 | 5,455,602.59 |
| 11  | Birim Central Municipal           | 26,067,629.40 | 30,878,651.93 | 4,811,022.53 |
| 12  | Birim North District              | 15,041,455.43 | 20,605,261.00 | 5,563,805.57 |
| 13  | Birim South Municipal             | 7,860,802.53  | 11,922,506.61 | 4,061,704.08 |
| 14  | Denkyembour District              | 7,649,715.36  | 11,332,969.84 | 3,683,254.48 |
| 15  | Fanteakwa North District          | 8,505,777.86  | 13,018,427.91 | 4,512,650.05 |
| 16  | Fanteakwa South District          | 6,829,411.02  | 11,709,875.48 | 4,880,464.46 |
| 17  | Kwaebibirem Municipal             | 8,860,358.01  | 12,303,228.74 | 3,442,870.73 |
| 18  | Kwahu Afram Plains North District | 6,807,790.77  | 9,676,307.69  | 2,868,516.92 |
| 19  | Kwahu Afram Plains South District | 6,340,766.73  | 10,923,861.53 | 4,583,094.80 |
| 20  | Kwahu East Municipal              | 7,390,188.88  | 10,534,546.10 | 3,144,357.22 |
| 21  | Kwahu South District              | 5,933,616.50  | 13,795,534.43 | 7,861,917.93 |

|    |                             |                |                |                 |
|----|-----------------------------|----------------|----------------|-----------------|
| 22 | Kwahu West Municipal        | 13,573,323.81  | 18,735,255.22  | 5,161,931.41    |
| 23 | Lower Manya Krobo Municipal | 23,681,145.60  | 34,676,834.45  | 10,995,688.85   |
| 24 | Manso Asene Akroso District | 6,562,937.20   | 14,432,477.76  | 7,869,540.56    |
| 25 | New Juaben North Municipal  | 9,469,337.75   | 15,041,102.18  | 5,571,764.43    |
| 26 | New Juaben South Municipal  | 45,564,387.44  | 25,840,253.00  | (19,724,134.44) |
| 27 | Nsawam Adoagyiri Municipal  | 14,582,296.83  | 20,669,867.76  | 6,087,570.93    |
| 28 | Okere District -Adukrom     | 8,339,619.00   | 12,995,073.44  | 4,655,454.44    |
| 29 | Suhum Municipal-Suhum       | 10,467,857.27  | 15,405,236.37  | 4,937,379.10    |
| 30 | Upper Manya Krobo District  | 7,442,075.37   | 10,406,566.71  | 2,964,491.34    |
| 31 | Upper West Akim District    | 10,146,626.50  | 15,529,390.78  | 5,382,764.28    |
| 32 | West Akim Municipal         | 16,075,049.31  | 38,774,757.37  | 22,699,708.06   |
| 33 | Yilo Krobo Municipal        | 10,621,793.07  | 15,537,829.37  | 4,916,036.30    |
|    | TOTAL                       | 369,811,669.95 | 533,813,862.83 | 164,002,192.88  |
|    |                             |                |                |                 |

#### Greater Accra Region

| No.   | Assembly              | 2023 (A)       | 2024 (B)       | C = B - A       |
|-------|-----------------------|----------------|----------------|-----------------|
| 1     | Ablekuma Central      | 8,684,379.09   | 20,894,674.46  | 12,210,295.37   |
| 2     | Ablekuma North        | 13,924,721.23  | 23,704,590.71  | 9,779,869.48    |
| 3     | Ablekuma West         | 13,369,758.34  | 17,309,622.90  | 3,939,864.56    |
| 4     | Accra                 | 44,868,438.23  | 79,926,022.54  | 35,057,584.31   |
| 5     | Ada East              | 7,650,883.48   | 13,241,024.18  | 5,590,140.70    |
| 6     | Ada West              | 7,110,581.70   | 10,377,778.68  | 3,267,196.98    |
| 7     | Adentan               | 23,630,148.79  | 33,953,044.71  | 10,322,895.92   |
| 8     | Ashaiman              | 16,544,096.82  | 22,739,112.61  | 6,195,015.79    |
| 9     | Ayawaso East          | 10,693,124.39  | 17,408,286.32  | 6,715,161.93    |
| 10    | Ayawaso West          | 26,587,248.00  | 37,547,123.94  | 10,959,875.94   |
| 11    | Ayawaso Central       | 14,493,775.08  | 17,961,199.27  | 3,467,424.19    |
| 12    | Ayawaso North         | 8,069,034.75   | 13,114,528.00  | 5,045,493.25    |
| 13    | Ga Central            | 15,352,890.10  | 21,373,093.39  | 6,020,203.29    |
| 14    | Ga East               | 20,395,248.56  | 29,795,770.54  | 9,400,521.98    |
| 15    | Ga North              | 12,581,893.35  | 18,842,145.37  | 6,260,252.02    |
| 16    | Weija Gbawe           | 17,362,946.71  | 40,597,309.18  | 23,234,362.47   |
| 17    | Ga South              | 9,584,612.19   | 24,277,015.03  | 14,692,402.84   |
| 18    | Ga West               | 16,857,400.53  | 38,095,956.00  | 21,238,555.47   |
| 19    | Korle Klotey          | 21,395,118.00  | 40,152,952.48  | 18,757,834.48   |
| 20    | Kpone Katamanso       | 30,814,730.17  | 19,110,843.56  | (11,703,886.61) |
| 21    | Krowor                | 12,483,086.53  | 27,337,187.00  | 14,854,100.47   |
| 22    | La Dade-Kotopon       | 22,836,345.40  | 33,990,388.00  | 11,154,042.60   |
| 23    | La-Nkwantanang-Madina | 25,137,783.96  | 19,912,148.52  | (5,225,635.44)  |
| 24    | Ledzokuku             | 16,263,996.02  | 16,602,916.23  | 338,920.21      |
| 25    | Ningo - Prampram      | 11,692,972.97  | 26,907,394.50  | 15,214,421.53   |
| 26    | Okaikwei North        | 16,597,528.95  | 16,494,989.51  | (102,539.44)    |
| 27    | Shai-Osudoku          | 12,487,664.89  | 71,283,690.84  | 58,796,025.95   |
| 28    | Tema                  | 40,806,983.46  | 32,402,859.39  | (8,404,124.07)  |
| 29    | Tema West             | 21,048,949.27  | 25,306,486.33  | 4,257,537.06    |
| Total |                       | 519,326,340.96 | 810,660,154.19 | 291,333,813.23  |
|       |                       |                |                |                 |

#### North East Region



| No.                    | Assembly                 | 2023 (A)       | 2024 (B)       | C = B - A      |
|------------------------|--------------------------|----------------|----------------|----------------|
| 1                      | Bunkprugu Nakpanduri     | 6,078,509.33   | 11,831,338.84  | 5,752,829.51   |
| 2                      | Yunyoo-Nasuan            | 7,327,620.87   | 12,779,372.23  | 5,451,751.36   |
| 3                      | Chereponi                | 6,858,660.15   | 11,773,791.64  | 4,915,131.49   |
| 4                      | East Mamprusi            | 9,036,081.76   | 34,983,075.45  | 25,946,993.69  |
| 5                      | Mamprugu-Moagduri        | 5,809,764.06   | 9,997,324.26   | 4,187,560.20   |
| 6                      | West Mamprusi            | 10,384,880.52  | 30,292,165.62  | 19,907,285.10  |
| Total                  |                          | 45,495,516.69  | 111,657,068.04 | 66,161,551.35  |
| <b>Northern Region</b> |                          |                |                |                |
| No.                    | Assembly                 | 2023 (A)       | 2024 (B)       | C = B - A      |
| 1                      | Gushiegu                 | 7,419,703.27   | 15,246,425.72  | 7,826,722.45   |
| 2                      | Karaga                   | 8,642,785.08   | 12,574,632.63  | 3,931,847.55   |
| 3                      | Kpandai                  | 4,817,923.98   | 10,189,037.36  | 5,371,113.38   |
| 4                      | Kumbungu                 | 10,727,726.25  | 16,884,034.76  | 6,156,308.51   |
| 5                      | Mion                     | 8,697,128.96   | 14,675,139.11  | 5,978,010.15   |
| 6                      | Nanumba North            | 8,663,673.27   | 15,973,692.06  | 7,310,018.79   |
| 7                      | Nanumba South            | 6,396,897.34   | 10,468,343.32  | 4,071,445.98   |
| 8                      | Saboba                   | 5,717,279.89   | 11,315,773.53  | 5,598,493.64   |
| 9                      | Sagnarigu                | 58,420,988.58  | 83,364,057.13  | 24,943,068.55  |
| 10                     | Savelugu                 | 6,341,206.12   | 15,544,770.61  | 9,203,564.49   |
| 11                     | Nanton                   | 8,982,936.78   | 14,793,403.90  | 5,810,467.12   |
| 12                     | Tamale                   | 18,921,356.78  | 35,427,098.37  | 16,505,741.59  |
| 13                     | Tatale-Sanguli           | 4,869,348.26   | 7,973,265.63   | 3,103,917.37   |
| 14                     | Tolon                    | 4,086,296.22   | 9,549,881.64   | 5,463,585.42   |
| 15                     | Yendi                    | 19,806,025.76  | 29,725,577.16  | 9,919,551.40   |
| 16                     | Zabzugu                  | 6,368,981.67   | 6,254,521.44   | -114,460.23    |
| Total                  |                          | 188,880,258.21 | 309,959,654.37 | 121,079,396.16 |
| <b>Oti Region</b>      |                          |                |                |                |
| No.                    | Assembly                 | 2023 (A)       | 2024 (B)       | C = B - A      |
| 1                      | Biakoye District         | 3,889,992.89   | 7,716,145.57   | 3,826,152.68   |
| 2                      | Guan District            | 2,427,825.93   | 4,586,438.24   | 2,158,612.31   |
| 3                      | Jasikan Municipal        | 6,233,455.12   | 10,207,894.56  | 3,974,439.44   |
| 4                      | Kadjebi District         | 6,037,157.88   | 10,859,076.31  | 4,821,918.43   |
| 5                      | Krachi East Municipal    | 14,792,320.49  | 23,661,440.67  | 8,869,120.18   |
| 6                      | Krachi Nchumuru District | 4,138,184.09   | 8,798,509.97   | 4,660,325.88   |
| 7                      | Krachi West Municipal    | 7,437,156.50   | 10,484,203.13  | 3,047,046.63   |
| 8                      | Nkwanta North District   | 5,615,823.81   | 13,355,976.31  | 7,740,152.50   |
| 9                      | Nkwanta South Municipal  | 8,640,495.09   | 14,278,129.91  | 5,637,634.82   |
| Total                  |                          | 59,212,411.80  | 103,947,814.67 | 44,735,402.87  |
| <b>Savannah Region</b> |                          |                |                |                |
| No.                    | Assembly                 | 2023 (A)       | 2024 (B)       | C = B - A      |
| 1                      | Bole                     | 6,977,801.78   | 13,854,016.08  | 6,876,214.30   |
| 2                      | Central Gonja            | 7,747,786.12   | 13,377,031.09  | 5,629,244.97   |
| 3                      | East Gonja               | 17,503,674.44  | 23,902,109.50  | 6,398,435.06   |
| 4                      | North Gonja              | 5,392,004.30   | 12,861,556.18  | 7,469,551.88   |

|                          |                               |                       |                       |                      |
|--------------------------|-------------------------------|-----------------------|-----------------------|----------------------|
| 5                        | Sawla Tuna Kalba              | 8,653,784.59          | 13,989,807.90         | 5,336,023.31         |
| 6                        | West Gonja                    | 13,060,602.09         | 17,124,523.52         | 4,063,921.43         |
| 7                        | North East Gonja              | 3,786,183.11          | 11,501,963.28         | 7,715,780.17         |
| <b>Total</b>             |                               | <b>63,121,836.43</b>  | <b>106,611,007.55</b> | <b>43,489,171.12</b> |
| <b>Upper East Region</b> |                               |                       |                       |                      |
| <b>No.</b>               | <b>Assembly</b>               | <b>2023 (A)</b>       | <b>2024 (B)</b>       | <b>C = B - A</b>     |
| 1                        | Bawku Municipal               | 10,208,701.56         | 32,432,314.89         | 22,223,613.33        |
| 2                        | Bawku West District           | 9,487,181.62          | 16,439,933.19         | 6,952,751.57         |
| 3                        | Binduri District              | 6,698,738.52          | 11,900,682.17         | 5,201,943.65         |
| 4                        | Bolga Municipal               | 36,453,310.53         | 39,630,717.61         | 3,177,407.08         |
| 5                        | Bolga East District           | 7,898,388.91          | 13,875,033.83         | 5,976,644.92         |
| 6                        | Bongo District                | 10,277,031.82         | 16,997,922.93         | 6,720,891.11         |
| 7                        | Builsa North Municipal        |                       | 13,534,351.52         | 13,534,351.52        |
| 8                        | Builsa South District         | 7,795,859.66          | -                     | -7,795,859.66        |
| 9                        | Garu District                 | 7,902,456.00          | 13,924,466.03         | 6,022,010.03         |
| 10                       | Kassena Nankana Municipal     | 9,913,024.97          | 17,374,549.87         | 7,461,524.90         |
| 11                       | Kassena Nankana West District | 8,274,182.72          | 14,569,922.60         | 6,295,739.88         |
| 12                       | Nabdam District               | 7,320,681.85          | 12,035,339.96         | 4,714,658.11         |
| 13                       | Pusiga District               | 7,844,242.82          | 12,804,538.46         | 4,960,295.64         |
| 14                       | Talensi District              | 9,239,247.07          | 14,629,135.69         | 5,389,888.62         |
| 15                       | Tempene District              | 6,620,675.29          | 12,952,926.06         | 6,332,250.77         |
| <b>Total</b>             |                               | <b>145,933,723.34</b> | <b>243,101,834.81</b> | <b>97,168,111.47</b> |
| <b>Upper West Region</b> |                               |                       |                       |                      |
| <b>No.</b>               | <b>Assembly</b>               | <b>2023 (A)</b>       | <b>2024 (B)</b>       | <b>C = B - A</b>     |
| 1                        | Daffiama-Bussie-Issa          | 7,035,788.48          | 11,680,636.45         | 4,644,847.97         |
| 2                        | Jirapa                        | 6,565,237.72          | 12,539,852.24         | 5,974,614.52         |
| 3                        | Lambussie-Karni               | 4,514,531.17          | 7,070,493.00          | 2,555,961.83         |
| 4                        | Lawra                         | 8,399,557.64          | 11,838,178.50         | 3,438,620.86         |
| 5                        | Nadowli Kaleo                 | 8,356,827.12          | 14,539,409.45         | 6,182,582.33         |
| 6                        | Nandom                        | 7,328,340.90          | 12,564,658.95         | 5,236,318.05         |
| 7                        | Sissala East                  | 9,314,834.64          | 15,596,423.84         | 6,281,589.20         |
| 8                        | Sissala West                  | 7,579,625.30          | 18,944,376.57         | 11,364,751.27        |
| 9                        | Wa East                       | 6,124,600.53          | 8,422,160.00          | 2,297,559.47         |
| 10                       | Wa                            | 32,357,323.75         | 49,779,619.42         | 17,422,295.67        |
| 11                       | Wa West                       | 7,976,427.46          | 12,701,528.84         | 4,725,101.38         |
| <b>Total</b>             |                               | <b>105,553,094.71</b> | <b>175,677,337.26</b> | <b>70,124,242.55</b> |
| <b>Volta Region</b>      |                               |                       |                       |                      |
| <b>No.</b>               | <b>Assembly</b>               | <b>2023 (A)</b>       | <b>2024 (B)</b>       | <b>C = B - A</b>     |
| 1                        | Adaklu                        | 5,632,362.47          | 10,457,467.92         | 4,825,105.45         |
| 2                        | Afadzato South                | 6,480,598.18          | 4,883,804.24          | (1,596,793.94)       |
| 3                        | Agotime-Ziope                 | 5,655,401.08          | 9,657,856.72          | 4,002,455.64         |
| 4                        | Akatsi North                  | 5,259,165.87          | 7,950,646.51          | 2,691,480.64         |
| 5                        | Akatsi South                  | 2,619,617.34          | 11,361,394.82         | 8,741,777.48         |
| 6                        | Anloga                        | 2,716,256.79          | 5,507,039.65          | 2,790,782.86         |
| 7                        | Central Tongu                 | 6,888,156.57          | 10,122,416.06         | 3,234,259.49         |

|              |             |                       |                       |                      |
|--------------|-------------|-----------------------|-----------------------|----------------------|
| 8            | Ho          | 40,704,999.57         | 57,116,935.86         | 16,411,936.29        |
| 9            | Ho West     | 8,350,100.21          | 12,107,034.13         | 3,756,933.92         |
| 10           | Hohoe       | 25,969,784.40         | 29,368,323.44         | 3,398,539.04         |
| 11           | Keta        | 9,163,122.92          | 14,423,678.43         | 5,260,555.51         |
| 12           | Ketu North  | 7,418,170.81          | 11,857,818.46         | 4,439,647.65         |
| 13           | Ketu South  | 9,090,365.66          | 12,673,530.76         | 3,583,165.10         |
| 14           | Kpando      | 6,994,086.06          | 5,116,292.11          | (1,877,793.95)       |
| 15           | North Dayi  | 5,581,574.00          | 8,748,283.89          | 3,166,709.89         |
| 16           | North Tongu | 8,338,962.22          | 11,329,547.16         | 2,990,584.94         |
| 17           | South Dayi  | 6,531,277.16          | 10,822,967.54         | 4,291,690.38         |
| 18           | South Tongu | 7,919,801.80          | 12,650,882.62         | 4,731,080.82         |
| <b>Total</b> |             | <b>171,313,803.11</b> | <b>246,155,920.32</b> | <b>74,842,117.21</b> |
|              |             |                       |                       |                      |

#### Western Region

| No.          | Assembly             | 2023 (A)              | 2024 (B)              | C = B - A             |
|--------------|----------------------|-----------------------|-----------------------|-----------------------|
| 1            | Ahanta West          | 25,592,771.00         | 30,518,662.00         | 4,925,891.00          |
| 2            | Ellembelle           | 10,223,332.27         | 18,046,995.04         | 7,823,662.77          |
| 3            | Effia-Kwesimintsim   | 49,768,632.11         | 61,718,667.78         | 11,950,035.67         |
| 4            | Jomoro               | 6,589,849.29          | 13,649,887.72         | 7,060,038.43          |
| 5            | Mpohor               | 7,469,524.00          | 9,986,786.00          | 2,517,262.00          |
| 6            | Nzema East           | 6,882,564.54          | 11,029,428.13         | 4,146,863.59          |
| 7            | Prestea-Huni Valley  | 14,377,274.63         | 31,123,551.53         | 16,746,276.90         |
| 8            | Sekondi / Takoradi   | 51,785,041.00         | 68,279,949.22         | 16,494,908.22         |
| 9            | Shama                | 13,129,196.00         | 20,314,064.00         | 7,184,868.00          |
| 10           | Tarkwa-Nsuaem        | 30,675,724.00         | 47,254,748.00         | 16,579,024.00         |
| 11           | Wassa Amenfi Central | 5,753,322.37          | 9,278,215.08          | 3,524,892.71          |
| 12           | Wassa Amenfi East    | 10,388,364.40         | 14,735,289.49         | 4,346,925.09          |
| 13           | Wassa Amenfi West    | 7,563,619.16          | 11,478,036.07         | 3,914,416.91          |
| 14           | Wassa East           | 11,242,351.36         | 14,473,545.79         | 3,231,194.43          |
| <b>Total</b> |                      | <b>251,441,566.13</b> | <b>361,887,825.85</b> | <b>110,446,259.72</b> |
|              |                      |                       |                       |                       |

#### Western North Region

| No.          | Assembly                  | 2023 (A)             | 2024 (B)              | C = B - A            |
|--------------|---------------------------|----------------------|-----------------------|----------------------|
| 1            | Aowin Municipal           | 8,154,723.86         | 12,461,421.66         | 4,306,697.80         |
| 2            | Bia East                  | 910,926.94           | 10,261,929.00         | 9,351,002.06         |
| 3            | Bia West                  | 582,079.38           | 16,863,577.00         | 16,281,497.62        |
| 4            | Bibiani/ Anhwiaso/ Bekwai | 200,273.00           | 19,854,455.00         | 19,654,182.00        |
| 5            | Bodi District             | 6,392,654.01         | 10,240,057.98         | 3,847,403.97         |
| 6            | Juaboso District          | 8,063,227.79         | 11,983,429.92         | 3,920,202.13         |
| 7            | Sefwi Akontombra District | 6,019,068.76         | 11,099,772.00         | 5,080,703.24         |
| 8            | Sefwi Wiawso Municipal    | 24,329,983.00        | 33,780,189.00         | 9,450,206.00         |
| 9            | Suaman District           | 7,715,499.44         | 9,629,974.61          | 1,914,475.17         |
| <b>Total</b> |                           | <b>62,368,436.18</b> | <b>136,174,806.17</b> | <b>73,806,369.99</b> |
|              |                           |                      |                       |                      |

#### Summary

| No. | Region  | 2023 (A)       | 2024 (B)       | C = B - A      |
|-----|---------|----------------|----------------|----------------|
| 1   | Ahafo   | 85,980,461.98  | 146,192,466.95 | 60,212,004.97  |
| 2   | Ashanti | 610,238,434.88 | 841,011,311.07 | 230,772,876.19 |

|              |               |                         |                         |                         |
|--------------|---------------|-------------------------|-------------------------|-------------------------|
| 3            | Bono          | 184,427,666.40          | 277,809,408.78          | 93,381,742.38           |
| 4            | Bono East     | 140,022,325.53          | 196,759,279.78          | 56,736,954.25           |
| 5            | Central       | 296,470,932.00          | 418,947,631.49          | 122,476,699.49          |
| 6            | Eastern       | 369,811,669.95          | 533,813,862.83          | 164,002,192.88          |
| 7            | Greater Accra | 519,326,340.96          | 810,660,154.19          | 291,333,813.23          |
| 8            | North East    | 45,495,516.69           | 111,657,068.04          | 66,161,551.35           |
| 9            | Northern      | 188,880,258.21          | 309,959,654.37          | 121,079,396.16          |
| 10           | Oti           | 59,212,411.80           | 103,947,814.67          | 44,735,402.87           |
| 11           | Savannah      | 63,121,836.43           | 106,611,007.55          | 43,489,171.12           |
| 12           | Upper East    | 145,933,723.34          | 243,101,834.81          | 97,168,111.47           |
| 13           | Upper West    | 105,553,094.71          | 175,677,337.26          | 70,124,242.55           |
| 14           | Volta         | 171,313,803.11          | 246,155,920.32          | 74,842,117.21           |
| 15           | Western       | 251,441,566.13          | 361,887,825.85          | 110,446,259.72          |
| 16           | Western North | 62,368,436.18           | 136,174,806.17          | 73,806,369.99           |
| <b>Total</b> |               | <b>3,299,598,478.30</b> | <b>5,020,367,384.13</b> | <b>1,720,768,905.83</b> |

| <b>Ahafo Region</b>   |                        |                      |                      |                     |
|-----------------------|------------------------|----------------------|----------------------|---------------------|
| <b>No.</b>            | <b>Assembly</b>        | <b>2023(A)</b>       | <b>2024(B)</b>       | <b>C=B-A</b>        |
| 1                     | Asunafo North          | 3,111,715.45         | 4,397,565.27         | 1,285,849.82        |
| 2                     | Asunafo South          | 702,880.56           | 414,131.06           | -288,749.50         |
| 3                     | Asutifi North          | 10,147,979.44        | 15,829,031.13        | 5,681,051.69        |
| 4                     | Asutifi South          | 1,784,730.79         | 2,393,728.08         | 608,997.29          |
| 5                     | Tano North             | 4,012,169.09         | 5,857,628.94         | 1,845,459.85        |
| 6                     | Tano South             | 1,196,708.28         | 1,090,611.20         | -106,097.08         |
| <b>Total</b>          |                        | <b>20,956,183.61</b> | <b>29,982,695.68</b> | <b>9,026,512.07</b> |
|                       |                        |                      |                      |                     |
| <b>Ashanti Region</b> |                        |                      |                      |                     |
| <b>No.</b>            | <b>Assembly</b>        | <b>2023(A)</b>       | <b>2024(B)</b>       | <b>C=B-A</b>        |
| 1                     | Adansi Asokwa          | 458,869.00           | 728,775.00           | 269,906.00          |
| 2                     | Adansi North           | 558,495.44           | 1,005,099.45         | 446,604.01          |
| 3                     | Adansi South           | 954,987.52           | 911,241.35           | (43,746.17)         |
| 4                     | Afigya Kwabre North    | 883,807.73           | 1,250,528.71         | 366,720.98          |
| 5                     | Afigya Kwabre South    | 2,396,789.93         | 2,760,773.33         | 363,983.40          |
| 6                     | Ahafo Ano North        | 829,560.44           | 791,732.04           | (37,828.40)         |
| 7                     | Ahafo Ano South East   | 392,727.56           | 248,001.57           | (144,725.99)        |
| 8                     | Ahafo Ano South West   | 750,323.61           | 840,213.67           | 89,890.06           |
| 9                     | Akrofuom               | 1,291,143.71         | 1,475,054.73         | 183,911.02          |
| 10                    | Amansie Central        | 2,496,629.40         | 1,802,513.89         | (694,115.51)        |
| 11                    | Amansie South          | 3,283,988.08         | 3,605,155.61         | 321,167.53          |
| 12                    | Amansie West           | 3,598,486.23         | 4,710,516.51         | 1,112,030.28        |
| 13                    | Asante Akim Central    | 2,002,269.30         | 2,086,004.40         | 83,735.10           |
| 14                    | Asante Akim North      | 1,001,895.26         | 927,831.31           | (74,063.95)         |
| 15                    | Asante Akim South      | 1,244,915.09         | 1,734,261.69         | 489,346.60          |
| 16                    | Asokore Mampong        | 1,322,640.47         | 1,995,751.45         | 673,110.98          |
| 17                    | Asokwa Municipal       | 9,523,586.28         | 8,402,799.50         | (1,120,786.78)      |
| 18                    | Atwima Kwanwoma        | 2,586,833.21         | 2,404,345.08         | (182,488.13)        |
| 19                    | Atwima Mponua          | 1,562,866.18         | 1,399,908.62         | (162,957.56)        |
| 20                    | Atwima Nwabiagya North | 916,544.04           | 1,139,481.00         | 222,936.96          |
| 21                    | Atwima Nwabiagya South | 2,774,515.75         | 3,902,095.79         | 1,127,580.04        |
| 22                    | Bekwai Municipal       | 2,060,870.89         | 2,475,590.95         | 414,720.06          |
| 23                    | Bosome Freho           | 221,395.45           | 492,636.76           | 271,241.31          |
| 24                    | Bosomtwe               | 1,237,218.86         | 1,670,122.45         | 432,903.59          |
| 25                    | Ejisu                  | 3,129,152.94         | 4,272,931.62         | 1,143,778.68        |
| 26                    | Ejura Sekyedumase      | 2,007,364.97         | 2,926,165.19         | 918,800.22          |
| 27                    | Juaben Municipal       | 858,000.03           | 1,108,249.57         | 250,249.54          |
| 28                    | Kumasi Metro           | 28,247,237.56        | 36,104,177.00        | 7,856,939.44        |
| 29                    | Kwabre East            | 2,202,169.92         | 6,981,893.82         | 4,779,723.90        |
| 30                    | Kwadaso Municipal      | 2,412,519.63         | 3,602,458.16         | 1,189,938.53        |
| 31                    | Mampong Municipal      | 2,129,027.82         | 1,812,669.26         | (316,358.56)        |
| 32                    | Obuasi Municipal       | 5,845,685.17         | 14,630,683.21        | 8,784,998.04        |
| 33                    | Obuasi East            | 2,359,259.94         | 2,450,435.55         | 91,175.61           |
| 34                    | Offinso Municipal      | 1,841,486.60         | 2,358,003.56         | 516,516.96          |

|              |                       |                       |                       |                      |
|--------------|-----------------------|-----------------------|-----------------------|----------------------|
| 35           | Offinso North         | 779,467.80            | 927,516.56            | 148,048.76           |
| 36           | Oforikrom Municipal   | 3,275,716.70          | 4,014,194.88          | 738,478.18           |
| 37           | Old Tafo Municipal    | 2,059,206.01          | 2,126,001.80          | 66,795.79            |
| 38           | Sekyere Affram Plains | 605,030.80            | 422,482.33            | (182,548.47)         |
| 39           | Sekyere Central       | 585,540.73            | 664,995.49            | 79,454.76            |
| 40           | Sekyere East          | 860,341.77            | 1,200,409.77          | 340,068.00           |
| 41           | Sekyere Kumawu        | 1,043,126.08          | 797,682.36            | (245,443.72)         |
| 42           | Sekyere South         | 925,876.54            | 1,042,617.34          | 116,740.80           |
| 43           | Suame                 | 2,363,212.29          | 7,594,448.23          | 5,231,235.94         |
| <b>Total</b> |                       | <b>107,880,782.73</b> | <b>143,798,450.56</b> | <b>35,917,667.83</b> |

#### Bono Region

| No.          | Assembly                 | 2023(A)              | 2024(B)              | C=B-A               |
|--------------|--------------------------|----------------------|----------------------|---------------------|
| 1            | Banda District           | 321,416.75           | 409,937.71           | 88,520.96           |
| 2            | Berekum East District    | 1,727,887.80         | 1,955,970.25         | 228,082.45          |
| 3            | Berekum West Municipal   | 295,451.50           | 322,698.00           | 27,246.50           |
| 4            | Dormaa Central Municipal | 1,849,177.96         | 2,012,431.91         | 163,253.95          |
| 5            | Dormaa East District     | 680,724.59           | 864,593.97           | 183,869.38          |
| 6            | Dormaa West              | 932,481.84           | 1,604,141.31         | 671,659.47          |
| 7            | Jaman North District     | 3,155,126.09         | 3,309,124.39         | 153,998.30          |
| 8            | Jaman South Municipal    | 1,168,531.03         | 1,193,448.33         | 24,917.30           |
| 9            | Sunyani Municipal        | 3,956,992.91         | 4,022,695.83         | 65,702.92           |
| 10           | Sunyani West Municipal   | 1,224,746.93         | 1,342,071.16         | 117,324.23          |
| 11           | Tain District            | 542,332.98           | 622,762.33           | 80,429.35           |
| 12           | Wenchi Municipal         | 1,674,536.61         | 2,704,392.72         | 1,029,856.11        |
| <b>Total</b> |                          | <b>17,529,406.99</b> | <b>20,364,267.91</b> | <b>2,834,860.92</b> |

#### Bono East Region

| No.          | Assembly           | 2023(A)              | 2024(B)              | C=B-A             |
|--------------|--------------------|----------------------|----------------------|-------------------|
| 1            | Atebubu Amantin    | 2,518,074.20         | 2,416,587.99         | -101,486.21       |
| 2            | Kintampo Municipal | 1,403,255.17         | 1,402,899.08         | -356.09           |
| 3            | Kintampo South     | 579,131.88           | 554,546.92           | -24,584.96        |
| 4            | Nkoranza North     | 440,430.70           | 444,401.74           | 3,971.04          |
| 5            | Nkoranza South     | 944,803.84           | 1,007,279.40         | 62,475.56         |
| 6            | Pru East           | 1,400,047.29         | 1,294,106.80         | -105,940.49       |
| 7            | Pru West           | 494,452.37           | 504,814.42           | 10,362.05         |
| 8            | Sene East          | 343,126.38           | 444,022.03           | 100,895.65        |
| 9            | Sene West          | 597,611.13           | 518,829.58           | -78,781.55        |
| 10           | Techiman Municipal | 3,729,717.79         | 3,886,714.70         | 156,996.91        |
| 11           | Techiman North     | 855,344.21           | 1,221,562.98         | 366,218.77        |
| <b>Total</b> |                    | <b>13,305,994.96</b> | <b>13,695,765.64</b> | <b>389,770.68</b> |

#### Central Region

| No. | Assembly                         | 2023(A)      | 2024(B)      | C=B-A        |
|-----|----------------------------------|--------------|--------------|--------------|
| 1   | Abura, Asebu-Kwamankese District | 397,526.97   | 748,881.11   | 351,354.14   |
| 2   | Agona East District              | 414,712.26   | 576,602.00   | 161,889.74   |
| 3   | Agona West Municipal             | 2,114,757.15 | 3,532,578.00 | 1,417,820.85 |



|              |                                       |                      |                      |                      |
|--------------|---------------------------------------|----------------------|----------------------|----------------------|
| 4            | Ajumako - Enyan Esiam District        | 675,757.92           | 721,127.00           | 45,369.08            |
| 5            | Asikuma-Odoben -Brakwa District       | 969,354.20           | 728,934.00           | (240,420.20)         |
| 6            | Assin Fosu Municipal                  | 796,583.09           | 3,604,419.84         | 2,807,836.75         |
| 7            | Assin North District                  | 233,454.61           | 246,869.00           | 13,414.39            |
| 8            | Assin South Municipal                 | 487,563.99           | 533,215.00           | 45,651.01            |
| 9            | Awutu Senya District                  | 1,360,937.55         | 2,279,940.53         | 919,002.98           |
| 10           | Awutu Senya East Municipal            | 4,585,217.07         | 6,994,001.38         | 2,408,784.31         |
| 11           | Cape Coast Metropolitan               | 4,766,533.65         | 5,774,293.00         | 1,007,759.35         |
| 12           | Effutu Municipal                      | 1,624,530.64         | 2,007,726.73         | 383,196.09           |
| 13           | Ekumfi District                       | 273,983.34           | 313,700.50           | 39,717.16            |
| 14           | Gomoa Central District                | 1,241,599.00         | 1,185,034.00         | (56,565.00)          |
| 15           | Gomoa East District                   | 3,699,968.06         | 5,553,715.00         | 1,853,746.94         |
| 16           | Gomoa West District                   | 748,451.07           | 1,109,479.47         | 361,028.40           |
| 17           | Komenda Edina Eguafo Abrem Municipal  | 1,312,722.00         | 1,402,074.00         | 89,352.00            |
| 18           | Mfantseman Municipal                  | 2,101,390.67         | 2,619,372.26         | 517,981.59           |
| 19           | Twifo Atti Morkwa District            | 717,074.12           | 1,046,750.27         | 329,676.15           |
| 20           | Twifo Hermang Lower Denkyira District | 566,277.76           | 984,466.20           | 418,188.44           |
| 21           | Upper Denkyira East Municipal         | 1,561,767.49         | 2,194,863.95         | 633,096.46           |
| 22           | Upper Denkyira West District          | 2,103,947.25         | 3,452,842.14         | 1,348,894.89         |
| <b>Total</b> |                                       | <b>32,754,109.86</b> | <b>47,610,885.38</b> | <b>14,856,775.52</b> |
|              |                                       |                      |                      |                      |

#### Eastern Region

| No. | Assembly                                | 2023(A)      | 2024(B)      | C=B-A        |
|-----|---|--------------|--------------|--------------|
| 1   | Abuakwa North Municipal-Kukurantumi     | 1,449,661.11 | 1,767,349.87 | 317,688.76   |
| 2   | Achiase District Assembly               | 437,150.45   | 580,312.01   | 143,161.56   |
| 3   | Abuakwa South Municipal-Kibi            | 1,332,424.84 | 1,753,467.36 | 421,042.52   |
| 4   | Akwapem North Municipal-Akropong        | 2,172,011.00 | 4,185,946.77 | 2,013,935.77 |
| 5   | Akwapem South District- Aburi           | 1,923,799.00 | 2,376,801.69 | 453,002.69   |
| 6   | Akyemansa District - Ofoase             | 874,490.17   | 479,277.45   | (395,212.72) |
| 7   | Asuogyaman District-Atimpoku            | 663,850.99   | 2,220,953.74 | 1,557,102.75 |
| 8   | Atiwa East District Assembly-Anyinam    | 1,625,280.00 | 2,829,437.04 | 1,204,157.04 |
| 9   | Atiwa West District-Kwabeng             | 1,838,379.00 | 2,173,197.26 | 334,818.26   |
| 10  | Ayensuano District-Coaltar              | 769,681.87   | 2,276,631.44 | 1,506,949.57 |
| 11  | Birim Central Municipal-Akim Oda        | 2,232,460.31 | 4,195,119.18 | 1,962,658.87 |
| 12  | Birim North District- New Abriem        | 7,839,820.69 | 9,174,428.31 | 1,334,607.62 |
| 13  | Birim South Municipal-Akim Swedru       | 352,859.53   | 571,806.45   | 218,946.92   |
| 14  | Denkyembour District-Akwatia            | 1,349,167.31 | 1,804,288.41 | 455,121.10   |
| 15  | Fanteakwa North District-Begoro         | 898,240.44   | 1,368,290.29 | 470,049.85   |
| 16  | Fanteakwa South District Assembly-Osino | 940,224.74   | 1,254,792.50 | 314,567.76   |
| 17  | Kwaebibirem Municipal-Kade              | 1,060,711.86 | 1,471,242.24 | 410,530.38   |

|                             |  |                      |                      |                      |
|-----------------------------|--|----------------------|----------------------|----------------------|
| 18                          | Kwahu Afram Plains North District-Donkorkrom | 468,774.59           | 491,069.28           | 22,294.69            |
| 19                          | Kwahu Afram Plains South District-Tease      | 622,408.58           | 1,744,357.52         | 1,121,948.94         |
| 20                          | Kwahu East Municipal -Abetifi                | 756,506.60           | 1,025,312.67         | 268,806.07           |
| 21                          | Kwahu South District-Mpraeso                 | 1,032,869.65         | 770,169.36           | (262,700.29)         |
| 22                          | Kwahu West Municipal-Nkawkaw                 | 2,939,172.15         | 1,920,351.75         | (1,018,820.40)       |
| 23                          | Lower Manya Krobo Municipal-Odumasi Krobo    | 1,173,938.97         | 2,150,541.53         | 976,602.56           |
| 24                          | Manso Asene Akroso District-Asene Manso      | 752,305.10           | 4,908,720.24         | 4,156,415.14         |
| 25                          | New Juaben North Municipal-K' dua Effiduase  | 1,273,527.75         | 1,774,523.54         | 500,995.79           |
| 26                          | New Juaben South Municipal -Koforidua        | 5,189,600.35         | 6,576,075.40         | 1,386,475.05         |
| 27                          | Nsawam Adoagyiri Municipal-Nsawam            | 2,455,299.01         | 3,624,162.74         | 1,168,863.73         |
| 28                          | Okere District -Adukrom                      | 795,724.00           | 918,594.10           | 122,870.10           |
| 29                          | Suhum Municipal-Suhum                        | 1,212,316.67         | 1,740,553.29         | 528,236.62           |
| 30                          | Upper Manya Krobo District-Asesewa           | 671,579.14           | 307,506.37           | (364,072.77)         |
| 31                          | Upper West Akim District-Adeiso              | 662,425.50           | 1,771,699.62         | 1,109,274.12         |
| 32                          | West Akim Municipal-Asamankese               | 2,775,898.88         | 1,826,825.91         | (949,072.97)         |
| 33                          | Yilo Krobo Municipal-Somanya                 | 2,103,654.06         | 1,681,835.42         | (421,818.64)         |
| <b>Total</b>                |  | <b>52,646,214.31</b> | <b>73,715,640.75</b> | <b>21,069,426.44</b> |
|                             |  |                      |                      |                      |
| <b>Greater Accra Region</b> |  |                      |                      |                      |
| <b>No.</b>                  | <b>Assembly</b>                              | <b>2023(A)</b>       | <b>2024(B)</b>       | <b>C=B-A</b>         |
| 1                           | Ablekuma Central                             | 3,705,273.10         | 5,227,555.44         | 1,522,282.34         |
| 2                           | Ablekuma North                               | 3,550,443.14         | 5,709,936.19         | 2,159,493.05         |
| 3                           | Ablekuma West Municipal                      | 4,425,718.80         | 4,090,718.42         | (335,000.38)         |
| 4                           | Accra  | 22,821,871.52        | 27,062,431.56        | 4,240,560.04         |
| 5                           | Ada East Municipal                           | 1,933,566.60         | 2,532,953.31         | 599,386.71           |
| 6                           | Ada West District                            | 1,629,822.68         | 2,529,228.73         | 899,406.05           |
| 7                           | Adentan Municipal                            | 13,178,834.40        | 19,081,817.66        | 5,902,983.26         |
| 8                           | Ashaiman Municipal                           | 4,517,678.79         | 5,804,728.62         | 1,287,049.83         |
| 9                           | Ayawaso East Municipal                       | 2,185,629.64         | 3,562,581.25         | 1,376,951.61         |
| 10                          | Ayawaso Central Municipal                    | 5,765,026.45         | 6,168,023.13         | 402,996.68           |
| 11                          | Ayawaso North                                | 1,077,348.72         | 1,514,737.00         | 437,388.28           |
| 12                          | Ayawaso west                                 | 15,975,662.00        | 24,883,640.94        | 8,907,978.94         |
| 13                          | Ga Central Municipal                         | 5,146,278.67         | 6,368,517.26         | 1,222,238.59         |
| 14                          | Ga East Municipal                            | 8,889,218.15         | 12,750,354.42        | 3,861,136.27         |
| 15                          | Ga North                                     | 5,770,884.76         | 6,390,871.71         | 619,986.95           |
| 16                          | Weiija Gbawe Municipal                       | 5,361,594.51         | 7,934,954.05         | 2,573,359.54         |
| 17                          | Ga South                                     | 3,771,942.26         | 5,796,744.73         | 2,024,802.47         |
| 18                          | Ga West                                      | 7,028,428.79         | 8,625,862.36         | 1,597,433.57         |
| 19                          | Korle Klotey Municipal                       | 14,747,648.00        | 25,398,140.00        | 10,650,492.00        |
| 20                          | Kpone Katamanso Municipal                    | 20,188,259.36        | 22,656,131.62        | 2,467,872.26         |



|              |                          |                       |                       |                      |
|--------------|--------------------------|-----------------------|-----------------------|----------------------|
| 21           | Krowor Municipal         | 4,844,498.29          | 6,886,461.95          | 2,041,963.66         |
| 22           | La Dade-Kotopon          | 13,717,319.87         | 19,212,013.00         | 5,494,693.13         |
| 23           | La-Nkwantanang-Madina    | 12,766,731.49         | 14,099,052.00         | 1,332,320.51         |
| 24           | Ledzokuku                | 6,392,772.84          | 12,006,810.61         | 5,614,037.77         |
| 25           | Ningo - Prampram         | 4,267,751.27          | 5,816,174.55          | 1,548,423.28         |
| 26           | Okaikwei North Municipal | 6,936,445.81          | 8,070,647.89          | 1,134,202.08         |
| 27           | Shai-Osudoku District    | 5,297,144.80          | 4,831,527.73          | (465,617.07)         |
| 28           | Tema                     | 22,336,539.00         | 34,003,050.64         | 11,666,511.64        |
| 29           | Tema West Municipal      | 14,080,901.30         | 18,810,679.44         | 4,729,778.14         |
| <b>Total</b> |                          | <b>242,311,235.01</b> | <b>327,826,346.21</b> | <b>85,515,111.20</b> |
|              |                          |                       |                       |                      |

#### North East Region

| No.          | Assembly             | 2023(A)           | 2024(B)             | C=B-A             |
|--------------|----------------------|-------------------|---------------------|-------------------|
| 1            | Bunkprugu Nakpanduri | 116,426.46        | 133,659.44          | 17,232.98         |
| 2            | Yunyo-Nansua         | 50,928.80         | 84,261.24           | 33,332.44         |
| 3            | Chereponi            | 143,650.44        | 165,343.18          | 21,692.74         |
| 4            | East Mamprusi        | 73,151.15         | 151,426.41          | 78,275.26         |
| 5            | Mamprugu-Moagduri    | 115,002.80        | 265,044.23          | 150,041.43        |
| 6            | West Mamprusi        | 354,240.54        | 584,241.94          | 230,001.40        |
| <b>Total</b> |                      | <b>853,400.19</b> | <b>1,383,976.44</b> | <b>530,576.25</b> |
|              |                      |                   |                     |                   |

#### Northern Region

| No.          | Assembly       | 2023(A)             | 2024(B)             | C=B-A               |
|--------------|----------------|---------------------|---------------------|---------------------|
| 1            | Gushegu        | 242,474.90          | 508,103.70          | 265,628.80          |
| 2            | Karaga         | 158,671.78          | 153,363.03          | -5,308.75           |
| 3            | Kpandai        | 149,860.16          | 256,331.99          | 106,471.83          |
| 4            | Kumbugu        | 266,282.45          | 250,740.85          | -15,541.60          |
| 5            | Mion           | 137,687.13          | 222,170.04          | 84,482.91           |
| 6            | Nanumba North  | 665,190.15          | 470,065.66          | -195,124.49         |
| 7            | Nanumba South  | 172,617.13          | 175,587.03          | 2,969.90            |
| 8            | Saboba         | 89,273.14           | 99,007.00           | 9,733.86            |
| 9            | Sagnarigu      | 688,857.80          | 1,063,953.40        | 375,095.60          |
| 10           | Savelugu       | 321,297.19          | 463,682.79          | 142,385.60          |
| 11           | Nanton         | 106,897.50          | 145,226.32          | 38,328.82           |
| 12           | Tamale         | 3,261,317.29        | 3,931,596.36        | 670,279.07          |
| 13           | Tatale-Sanguli | 135,504.80          | 199,885.00          | 64,380.20           |
| 14           | Tolon          | 349,040.90          | 691,201.81          | 342,160.91          |
| 15           | Yendi          | 693,563.16          | 536,359.35          | -157,203.81         |
| 16           | Zabzugu        | 285,547.57          | 256,771.01          | -28,776.56          |
| <b>Total</b> |                | <b>7,724,083.05</b> | <b>9,424,045.34</b> | <b>1,699,962.29</b> |
|              |                |                     |                     |                     |

#### Oti Region

| No. | Assembly      | 2023(A)    | 2024(B)    | C=B-A      |
|-----|---------------|------------|------------|------------|
| 1   | Biakoye       | 373,850.30 | 375,599.56 | 1,749.26   |
| 2   | Guan District | 97,278.28  | 114,568.00 | 17,289.72  |
| 3   | Jasikan       | 311,400.08 | 429,854.27 | 118,454.19 |
| 4   | Kadjebi       | 401,259.98 | 354,264.30 | -46,995.68 |
| 5   | Krachi East   | 719,385.19 | 939,390.69 | 220,005.50 |

|                          |                               |                     |                     |                     |
|--------------------------|-------------------------------|---------------------|---------------------|---------------------|
| 6                        | Krachi Nchumuru               | 291,870.28          | 261,645.02          | -30,225.26          |
| 7                        | Krachi West                   | 346,950.47          | 417,242.45          | 70,291.98           |
| 8                        | Nkwanta North                 | 857,139.54          | 1,060,631.99        | 203,492.45          |
| 9                        | Nkwanta South                 | 444,180.88          | 382,275.56          | -61,905.32          |
| <b>Total</b>             |                               | <b>3,843,315.00</b> | <b>4,335,471.84</b> | <b>492,156.84</b>   |
| <b>Savannah Region</b>   |                               |                     |                     |                     |
| <b>No.</b>               | <b>Assembly</b>               | <b>2023(A)</b>      | <b>2024(B)</b>      | <b>C=B-A</b>        |
| 1                        | Bole                          | 929,776.17          | 1,152,026.79        | 222,250.62          |
| 2                        | Central Gonja                 | 1,517,571.09        | 2,703,355.43        | 1,185,784.34        |
| 3                        | East Gonja                    | 286,610.96          | 373,778.42          | 87,167.46           |
| 4                        | North Gonja                   | 258,424.51          | 248,231.97          | -10,192.54          |
| 5                        | Sawla Tuna Kalba              | 435,049.63          | 459,778.00          | 24,728.37           |
| 6                        | West Gonja                    | 530,108.97          | 788,322.28          | 258,213.31          |
| 7                        | North East Gonja              | 153,693.95          | 73,810.00           | -79,883.95          |
| <b>Total</b>             |                               | <b>4,111,235.28</b> | <b>5,799,302.89</b> | <b>1,688,067.61</b> |
| <b>Upper East Region</b> |                               |                     |                     |                     |
| <b>No.</b>               | <b>Assembly</b>               | <b>2023(A)</b>      | <b>2024(B)</b>      | <b>C=B-A</b>        |
| 1                        | Bawku Municipal               | 543,479.57          | 523,460.01          | -20,019.56          |
| 2                        | Bawku West                    | 548,277.55          | 962,740.93          | 414,463.38          |
| 3                        | Binduri District              | 60,844.74           | 139,825.00          | 78,980.26           |
| 4                        | Bolga Municipal               | 1,846,745.94        | 2,071,916.87        | 225,170.93          |
| 5                        | Bolga East District           | 136,653.70          | 162,101.26          | 25,447.56           |
| 6                        | Bongo District                | 308,874.22          | 200,930.40          | -107,943.82         |
| 7                        | Builsa North Municipal        |                     | 168,924.79          | 168,924.79          |
| 8                        | Builsa South District         | 176,965.32          | -                   | -176,965.32         |
| 9                        | Garu District                 | 110,427.10          | 88,736.60           | -21,690.50          |
| 10                       | Kassena Nankana Municipal     | 699,653.47          | 621,734.08          | -77,919.39          |
| 11                       | Kassena Nankana West District | 597,709.06          | 677,650.57          | 79,941.51           |
| 12                       | Nabdam District               | 366,214.86          | 230,317.62          | -135,897.24         |
| 13                       | Pusiga District               | 293,731.02          | 277,231.93          | -16,499.09          |
| 14                       | Talensi District              | 1,432,391.84        | 1,301,377.67        | -131,014.17         |
| 15                       | Tempene District              | 100,712.47          | 94,133.00           | -6,579.47           |
| <b>Total</b>             |                               | <b>7,222,680.86</b> | <b>7,521,080.73</b> | <b>298,399.87</b>   |
| <b>Upper West Region</b> |                               |                     |                     |                     |
| <b>No.</b>               | <b>Assembly</b>               | <b>2023(A)</b>      | <b>2024(B)</b>      | <b>C=B-A</b>        |
| 1                        | Daffiama-Bussie-Issa          | 200,968.18          | 215,620.52          | 14,652.34           |
| 2                        | Jirapa                        | 407,753.10          | 532,612.08          | 124,858.98          |
| 3                        | Lambussie-Karni               | 247,232.01          | 414,155.00          | 166,922.99          |
| 4                        | Lawra                         | 248,244.75          | 223,946.39          | -24,298.36          |
| 5                        | Nadowli Kaleo                 | 336,834.03          | 450,444.42          | 113,610.39          |
| 6                        | Nandom                        | 170,391.42          | 251,526.65          | 81,135.23           |
| 7                        | Sissala East                  | 590,549.84          | 640,736.60          | 50,186.76           |
| 8                        | Sissala West                  | 500,697.36          | 455,524.06          | -45,173.30          |
| 9                        | Wa East                       | 415,598.64          | 352,290.00          | -63,308.64          |
| 10                       | Wa Municipal                  | 1,953,343.64        | 2,096,645.48        | 143,301.84          |

|                             |                        |                      |                       |                      |
|-----------------------------|------------------------|----------------------|-----------------------|----------------------|
| 11                          | Wa West                | 205,704.25           | 200,432.74            | -5,271.51            |
| <b>Total</b>                |                        | <b>5,277,317.22</b>  | <b>5,833,933.94</b>   | <b>556,616.72</b>    |
| <b>Volta Region</b>         |                        |                      |                       |                      |
| <b>No.</b>                  | <b>Assembly</b>        | <b>2023(A)</b>       | <b>2024(B)</b>        | <b>C=B-A</b>         |
| 1                           | Adaklu                 | 400,997.94           | 431,734.71            | 30,736.77            |
| 2                           | Afadzato South         | 225,365.93           | 235,636.42            | 10,270.49            |
| 3                           | Agotime-Ziope          | 180,357.03           | 292,202.44            | 111,845.41           |
| 4                           | Akatsi North           | 154,897.89           | 134,179.02            | (20,718.87)          |
| 5                           | Akatsi South           | 624,692.72           | 1,042,101.33          | 417,408.61           |
| 6                           | Anloga                 | 782,100.26           | 932,166.56            | 150,066.30           |
| 7                           | Central Tongu          | 361,014.72           | 309,342.61            | (51,672.11)          |
| 8                           | Ho                     | 4,544,545.31         | 4,630,404.00          | 85,858.69            |
| 9                           | Ho West                | 531,156.55           | 652,454.72            | 121,298.17           |
| 10                          | Hohoe                  | 1,258,380.91         | 1,747,635.55          | 489,254.64           |
| 11                          | Keta                   | 1,628,028.68         | 2,104,622.15          | 476,593.47           |
| 12                          | Ketu North             | 1,181,577.88         | 1,411,152.56          | 229,574.68           |
| 13                          | Ketu South             | 2,332,596.25         | 2,052,937.82          | (279,658.43)         |
| 14                          | Kpando                 | 648,473.15           | 781,276.22            | 132,803.07           |
| 15                          | North Dayi             | 250,364.85           | 278,889.01            | 28,524.16            |
| 16                          | North Tongu            | 860,889.38           | 879,587.78            | 18,698.40            |
| 17                          | South Dayi             | 510,120.04           | 569,386.79            | 59,266.75            |
| 18                          | South Tongu            | 1,026,293.93         | 795,493.89            | (230,800.04)         |
| <b>Total</b>                |                        | <b>17,501,853.42</b> | <b>19,281,203.58</b>  | <b>1,779,350.16</b>  |
| <b>Western Region</b>       |                        |                      |                       |                      |
| <b>No.</b>                  | <b>Assembly</b>        | <b>2023(A)</b>       | <b>2024(B)</b>        | <b>C=B-A</b>         |
| 1                           | Ahanta West            | 2,983,300.62         | 4,373,246.00          | 1,389,945.38         |
| 2                           | Ellembelle             | 4,112,354.15         | 6,092,111.84          | 1,979,757.69         |
| 3                           | Effia-Kwesimintsim     | 3,025,453.21         | 4,797,129.40          | 1,771,676.19         |
| 4                           | Jomoro                 | 1,099,757.24         | 2,326,415.22          | 1,226,657.98         |
| 5                           | Mpohor                 | 1,968,056.50         | 1,360,649.00          | (607,407.50)         |
| 6                           | Nzema East             | 798,871.96           | 1,523,998.59          | 725,126.63           |
| 7                           | Prestea-Huni Valley    | 9,086,317.67         | 19,868,644.09         | 10,782,326.42        |
| 8                           | Sekondi / Takoradi     | 13,300,869.77        | 15,885,135.00         | 2,584,265.23         |
| 9                           | Shama                  | 3,538,027.53         | 6,125,787.00          | 2,587,759.47         |
| 10                          | Tarkwa-Nsuaem          | 20,834,469.17        | 32,362,300.00         | 11,527,830.83        |
| 11                          | Wassa Amenfi Central   | 1,369,312.93         | 1,237,229.38          | (132,083.55)         |
| 12                          | Wassa Amenfi East      | 3,790,741.94         | 4,125,073.24          | 334,331.30           |
| 13                          | Wassa Amenfi West      | 1,211,451.25         | 1,428,642.18          | 217,190.93           |
| 14                          | Wassa East             | 2,019,033.00         | 2,885,834.11          | 866,801.11           |
| <b>Total</b>                |                        | <b>69,138,016.94</b> | <b>104,392,195.05</b> | <b>35,254,178.11</b> |
| <b>Western North Region</b> |                        |                      |                       |                      |
| <b>No.</b>                  | <b>Assembly</b>        | <b>2023(A)</b>       | <b>2024(B)</b>        | <b>C=B-A</b>         |
| 1                           | Sefwi Wiawso Municipal | 2,372,994.00         | 3,732,363.00          | 1,359,369.00         |
| 2                           | Juaboso District       | 995,464.56           | 1,128,805.29          | 133,340.73           |
| 3                           | Bodi District          | 272,102.45           | 450,892.31            | 178,789.86           |

|                |                           |                       |                       |                       |
|----------------|---------------------------|-----------------------|-----------------------|-----------------------|
| 5              | Bia East                  | 910,927.00            | 1,528,629.00          | 617,702.00            |
| 6              | Bia West                  | 582,079.38            | 888,858.00            | 306,778.62            |
| 7              | Bibiani/ Anhwiaso/ Bekwai | 1,997,313.00          | 5,571,929.00          | 3,574,616.00          |
| 9              | Aowin Municipal           | 1,152,677.11          | 1,618,510.98          | 465,833.87            |
| 10             | Suaman District           | 320,508.36            | 515,838.42            | 195,330.06            |
| 11             | Sefwi Akontombra District | 623,816.16            | 716,026.00            | 92,209.84             |
| <b>Total</b>   |                           | <b>9,227,882.02</b>   | <b>16,151,852.00</b>  | <b>6,923,969.98</b>   |
|                |                           |                       |                       |                       |
| <b>Summary</b> |                           |                       |                       |                       |
| <b>No.</b>     | <b>Region</b>             | <b>2023(A)</b>        | <b>2024(B)</b>        | <b>C=B-A</b>          |
| 1              | Ahafo                     | 20,956,183.61         | 29,982,695.68         | 9,026,512.07          |
| 2              | Ashanti                   | 107,880,782.73        | 143,798,450.56        | 35,917,667.83         |
| 3              | Bono                      | 17,529,406.99         | 20,364,267.91         | 2,834,860.92          |
| 4              | Bono East                 | 13,305,994.96         | 13,695,765.64         | 389,770.68            |
| 5              | Central                   | 32,754,109.86         | 47,610,885.38         | 14,856,775.52         |
| 6              | Eastern                   | 52,646,214.31         | 73,715,640.75         | 21,069,426.44         |
| 7              | Greater Accra             | 242,311,235.01        | 327,826,346.21        | 85,515,111.20         |
| 8              | North East                | 853,400.19            | 1,383,976.44          | 530,576.25            |
| 9              | Northern                  | 7,724,083.05          | 9,424,045.34          | 1,699,962.29          |
| 10             | Oti                       | 3,843,315.00          | 4,335,471.84          | 492,156.84            |
| 11             | Savannah                  | 4,111,235.28          | 5,799,302.89          | 1,688,067.61          |
| 12             | Upper East                | 7,222,680.86          | 7,521,080.73          | 298,399.87            |
| 13             | Upper West                | 5,277,317.22          | 5,833,933.94          | 556,616.72            |
| 14             | Volta                     | 17,501,853.42         | 19,281,203.58         | 1,779,350.16          |
| 15             | Western                   | 69,138,016.94         | 104,392,195.05        | 35,254,178.11         |
| 16             | Western North             | 9,227,882.02          | 16,151,852.00         | 6,923,969.98          |
| <b>Total</b>   |                           | <b>612,283,711.45</b> | <b>831,117,113.94</b> | <b>218,833,402.49</b> |

| Ahafo Region   |                      |      |               |             |              |             |             |                          |                  |                     |                |                   |                |
|----------------|----------------------|------|---------------|-------------|--------------|-------------|-------------|--------------------------|------------------|---------------------|----------------|-------------------|----------------|
| No             | Assembly             | Year | Cash/ Bank    | Investments | Receivables  | Inventories | Prepayments | Plant Property Equipment | Work-in-Progress | Investment Property | Total Assets   | Total Liabilities | Net Assets     |
| 1              | Asumrafo North       | 2023 | 9,378,175.42  |             |              |             |             | 239,855,633.43           | 3,377,604.54     | -                   | 252,611,413.39 | 2,660.84          | 252,608,752.55 |
|                |                      | 2024 | 2,781,539.06  |             |              |             |             | 240,894,265.28           | 23,532,098.09    |                     | 267,207,902.43 | 521,193.00        | 266,686,709.43 |
| 2              | Asumrafo South       | 2023 | 298,880.63    |             | 6,433.00     |             |             | 51,509,522.49            | 800,038.96       | -                   | 52,614,875.08  | 81,085.02         | 52,533,790.06  |
|                |                      | 2024 | 844,964.80    |             |              |             |             | 58,455,224.83            | 1,090,462.35     |                     | 60,390,651.98  | 30,039.72         | 60,360,612.26  |
| 3              | Asitiffo North       | 2023 | 1,243,811.44  |             | 72,600.00    |             |             | 431,477,493.02           | 3,775,570.19     | -                   | 436,569,474.65 | 233,658.48        | 436,335,816.17 |
|                |                      | 2024 | 3,637,036.76  |             | 1,802,224.50 |             |             | 424,529,928.99           | 10,779,525.77    |                     | 440,748,716.02 | 473,426.80        | 440,275,289.22 |
| 4              | Asutiffo South       | 2023 | 492,663.24    |             | 425,175.37   | 750.00      |             | 16,388,220.98            | 4,231,773.13     | -                   | 21,538,582.72  | 146,018.34        | 21,392,564.38  |
|                |                      | 2024 | 1,997,591.22  |             | 435,127.62   |             |             | 33,248,545.70            | 1,989,901.48     |                     | 37,671,166.02  | 143,653.79        | 37,527,512.23  |
| 5              | Tano North           | 2023 | 1,781,235.00  |             |              |             |             | 91,270,206.00            | 913,458.00       | -                   | 93,964,899.00  | 297,272.00        | 93,667,627.00  |
|                |                      | 2024 | 375,186.78    |             |              | 11,649.20   |             | 104,529,460.71           | 2,183,010.13     |                     | 107,099,306.82 | 1,170,000.00      | 105,929,306.82 |
| 6              | Tano South           | 2023 | 562,318.81    |             |              |             |             | 6,633,570.20             | 1,860,507.12     | -                   | 9,056,396.13   | 13.63             | 9,056,382.50   |
|                |                      | 2024 | 676,867.08    |             | 635,863.85   |             |             | 16,789,241.91            | 3,421,439.30     |                     | 21,523,412.14  | 506,989.70        | 21,016,422.44  |
| Total          |                      | 2024 | 10,313,185.70 | -           | 2,873,215.97 | 11,649.20   | -           | 878,446,667.42           | 42,996,437.12    | -                   | 934,641,155.41 | 2,845,303.01      | 931,795,852.40 |
|                |                      |      |               |             |              |             |             |                          |                  |                     |                |                   |                |
|                |                      |      |               |             |              |             |             |                          |                  |                     |                |                   |                |
| Ashanti Region |                      |      |               |             |              |             |             |                          |                  |                     |                |                   |                |
| No.            | Assembly             | Year | Cash/ Bank    | Investments | Receivables  | Inventories | Prepayments | Plant Property Equipment | Work-in-Progress | Investment Property | Total Assets   | Total Liabilities | Net Assets     |
| 1              | Adansi Asokwa        | 2023 | 507,290.82    |             |              | 15,604.00   |             | 67,534,541.28            |                  |                     | 68,057,436.10  | 41,303.00         | 68,016,133.10  |
|                |                      | 2024 | 1,355,356.87  | -           | 126,374.25   | 135,979.75  | -           | 53,867,835.13            |                  |                     | 55,485,546.00  | 423,229.75        | 55,062,316.25  |
| 2              | Adansi North         | 2023 | 257,576.14    |             | 2,385.00     |             | 2,967.00    | 88,147,305.55            |                  |                     | 88,410,233.69  | 305,453.75        | 88,104,779.94  |
|                |                      | 2024 | 959,451.19    | -           | 27,385.00    | -           | 2,967.00    | 94,520,198.12            |                  |                     | 95,510,001.31  | 110,497.97        | 95,399,503.34  |
| 3              | Adansi South         | 2023 | 726,877.83    |             | 10,230.00    |             |             | 87,067,317.40            |                  |                     | 87,804,425.23  | 53.43             | 87,804,371.80  |
|                |                      | 2024 | 228,752.47    | -           | 6,600.00     | -           | -           | 95,016,404.68            |                  |                     | 95,251,757.15  | 52.35             | 95,251,704.80  |
| 4              | Afigya Kwabre North  | 2023 | 136,971.47    | -           | 78,331.96    | -           | -           | 33,775,746.61            |                  |                     | 33,991,050.04  | 16,268.59         | 33,974,781.45  |
|                |                      | 2024 | 293,425.52    | -           | 48,722.00    | -           | -           | 41,075,616.09            |                  |                     | 41,417,763.61  | 12,646.32         | 41,405,117.29  |
| 5              | Afigya Kwabre South  | 2023 | 542,589.32    | -           | 85,100.00    | -           | -           | 38,375,944.95            |                  |                     | 39,003,634.27  | 485,918.17        | 38,517,716.10  |
|                |                      | 2024 | 1,123,027.02  | -           | 210,350.00   | -           | -           | 46,202,523.81            |                  |                     | 47,535,900.83  | 431,580.30        | 47,104,320.53  |
| 6              | Ahafo Ano North      | 2023 | 5,052,804.85  | -           | 8,200.00     |             |             | 11,966,704.92            |                  |                     | 17,027,709.77  | 1,973,553.82      | 15,054,155.95  |
|                |                      | 2024 | 6,615,695.77  | -           | 300,000.00   | -           | 917,362.04  | 22,119,772.53            |                  |                     | 29,952,830.34  | 114,714.26        | 29,838,116.08  |
| 7              | Ahafo Ano South East | 2023 | 545,146.71    | -           | -            | -           | -           | 6,893,655.07             |                  |                     | 7,438,801.78   | 1,303,487.62      | 6,135,314.16   |

|    |                        |      |               |   |  |  |  |              |              |   |                |  |  |  |                |               |                |
|----|------------------------|------|---------------|---|--|--|--|--------------|--------------|---|----------------|--|--|--|----------------|---------------|----------------|
| 8  | Ahafo Ano South West   | 2024 | 871,913.82    | - |  |  |  |              | -            | - | 15,118,922.33  |  |  |  | 15,990,836.15  | 600,462.76    | 15,390,373.39  |
|    |                        | 2023 | 422,011.88    |   |  |  |  |              |              |   | 28,264,890.38  |  |  |  | 28,686,902.26  | 18,465.84     | 28,668,436.42  |
| 9  | Akroftum               | 2024 | 2,122,805.35  | - |  |  |  |              | -            | - | 66,822,146.03  |  |  |  | 68,944,951.38  | 174,050.00    | 68,770,901.38  |
|    |                        | 2023 | 592,741.35    | - |  |  |  |              | -            | - | 71,798,229.51  |  |  |  | 72,390,970.86  | 106,021.51    | 72,284,949.35  |
|    |                        | 2024 | 954,751.41    | - |  |  |  | 2,354.18     | -            | - | 80,244,631.72  |  |  |  | 81,201,737.31  | 48,949.00     | 81,152,788.31  |
| 10 | Amansie Central        | 2023 | 580,975.18    | - |  |  |  | 195,500.00   | -            | - | 68,803,912.64  |  |  |  | 69,580,387.82  | -             | 69,580,387.82  |
|    |                        | 2024 | 977,067.67    | - |  |  |  | -            | -            | - | 74,896,970.38  |  |  |  | 75,874,038.05  | -             | 75,874,038.05  |
| 11 | Amansie South          | 2023 | 569,688.41    | - |  |  |  | -            | -            | - | 5,324,725.19   |  |  |  | 5,894,413.60   | 21,366.00     | 5,873,047.60   |
|    |                        | 2024 | 1,337,494.49  | - |  |  |  | 18,568.90    | -            | - | 13,557,102.23  |  |  |  | 14,913,165.62  | 26,227.21     | 14,886,938.41  |
| 12 | Amansie West           | 2023 | 984,618.18    | - |  |  |  | 9,355.00     | -            | - | 60,652,277.36  |  |  |  | 61,646,250.54  | 16,529.73     | 61,629,720.81  |
|    |                        | 2024 | 1,587,493.41  | - |  |  |  | 11,560.00    | -            | - | 73,243,573.57  |  |  |  | 74,842,626.98  | 540,162.60    | 74,302,464.38  |
| 13 | Asante Akim Central    | 2023 | 869,462.04    |   |  |  |  | 2,700.00     |              |   | 40,874,943.09  |  |  |  | 41,747,105.13  | 80,500.78     | 41,666,604.35  |
|    |                        | 2024 | 950,865.05    | - |  |  |  | 45,200.00    | -            | - | 53,731,572.99  |  |  |  | 54,727,638.04  | 441,502.76    | 54,286,135.28  |
| 14 | Asante Akim North      | 2023 | 496,195.12    | - |  |  |  | -            | -            | - | 25,942,449.17  |  |  |  | 26,438,644.29  | 23,143.65     | 26,415,500.64  |
|    |                        | 2024 | 439,299.56    | - |  |  |  | 71,633.92    | -            | - | 38,015,130.36  |  |  |  | 38,526,063.84  | 44,100.61     | 38,481,963.23  |
| 15 | Asante Akim South      | 2023 | 721,937.39    | - |  |  |  | -            | -            | - | 179,282,847.72 |  |  |  | 180,004,785.11 | 12,308,756.76 | 167,696,028.35 |
|    |                        | 2024 | 262,004.30    | - |  |  |  | -            | -            | - | 187,081,469.69 |  |  |  | 187,343,473.99 | 3,100.00      | 187,340,373.99 |
| 16 | Asokore Mampong        | 2023 | 974,691.46    |   |  |  |  | -            | 16,385.70    |   | 33,505,987.23  |  |  |  | 34,497,064.39  | 71,482.01     | 34,425,582.38  |
|    |                        | 2024 | 709,086.87    | - |  |  |  | 49,861.67    | 19,947.40    |   | 44,922,916.71  |  |  |  | 45,701,812.65  | 30,348.57     | 45,671,464.08  |
| 17 | Asokwa Municipal       | 2023 | 10,179,931.47 | - |  |  |  | 3,630,476.01 | 120,109.00   | - | 106,619,757.32 |  |  |  | 120,550,273.80 | 285,501.53    | 120,264,772.27 |
|    |                        | 2024 | 9,662,788.15  | - |  |  |  | 2,897,778.91 | 2,096,916.00 | - | 143,906,708.66 |  |  |  | 158,564,191.72 | 356,001.02    | 158,208,190.70 |
| 18 | Atwima Kwanwoma        | 2023 | 760,357.82    | - |  |  |  | -            | -            | - | 13,004,444.36  |  |  |  | 13,764,802.18  | -             | 13,764,802.18  |
|    |                        | 2024 | 1,033,329.57  | - |  |  |  | -            | 55,494.12    |   | 24,689,391.67  |  |  |  | 25,778,215.36  | 9,000.00      | 25,769,215.36  |
| 19 | Atwima Mponua          | 2023 | 410,625.57    | - |  |  |  | 55,700.00    | -            | - | 56,193,517.74  |  |  |  | 56,659,843.31  | 88,987.10     | 56,570,856.21  |
|    |                        | 2024 | 1,064,988.43  | - |  |  |  | 41,200.00    | -            | - | 64,424,903.71  |  |  |  | 65,531,092.14  | 58,699.23     | 65,472,392.91  |
| 20 | Atwima Nwabiyaga North | 2023 | 403,837.18    |   |  |  |  | 17,555.00    |              |   | 4,134,020.00   |  |  |  | 4,555,412.18   | 302,658.62    | 4,252,753.56   |
|    |                        | 2024 | 373,727.26    | - |  |  |  | 17,555.00    | -            | - | 12,305,357.41  |  |  |  | 12,696,639.67  | 302,659.13    | 12,393,980.54  |
| 21 | Atwima Nwabiyaga South | 2023 | 359,468.95    | - |  |  |  | 93,777.19    | -            | - | 724,804,093.15 |  |  |  | 725,257,339.29 | 535,867.07    | 724,721,472.22 |
|    |                        | 2024 | 321,348.23    | - |  |  |  | 93,777.19    | -            | - | 719,967,743.17 |  |  |  | 720,382,868.59 | 484,348.99    | 719,898,519.60 |
| 22 | Bekwai Municipal       | 2023 | 300,053.49    |   |  |  |  | 1,907,138.89 |              |   | 6,137,835.53   |  |  |  | 8,345,027.91   | 1,039,040.51  | 7,305,987.40   |



|    |                      |  |      |               |   |  |              |              |              |                |  |  |  |                |              |                |
|----|----------------------|--|------|---------------|---|--|--------------|--------------|--------------|----------------|--|--|--|----------------|--------------|----------------|
|    |                      |  | 2024 | 438,381.41    | - |  | 1,909,676.89 | -            | -            | 86,265,757.54  |  |  |  | 88,613,815.84  | 738,102.97   | 87,875,712.87  |
| 23 | Bosome Freho         |  | 2023 | 319,850.97    | - |  | -            | -            | -            | 44,929,219.68  |  |  |  | 45,249,070.65  | 720,483.33   | 44,528,587.32  |
|    |                      |  | 2024 | 857,466.45    | - |  | -            | -            | 2,300,074.82 | 53,386,608.61  |  |  |  | 56,544,149.88  | 788,015.52   | 55,756,134.36  |
| 24 | Bosomtwe             |  | 2023 | 1,333,789.62  | - |  | 117,500.00   | -            | -            | 13,781,228.18  |  |  |  | 15,237,165.10  | 910,200.44   | 14,326,964.66  |
|    |                      |  | 2024 | 2,468,048.23  | - |  | 173,162.99   | -            | -            | 26,617,704.81  |  |  |  | 29,380,644.03  |              | 29,380,644.03  |
| 25 | Ejisu                |  | 2023 | 654,155.84    | - |  | 79,700.00    | 14,855.00    | -            | 31,589,350.75  |  |  |  | 32,338,061.59  | 82,330.09    | 32,255,731.50  |
|    |                      |  | 2024 | 1,929,185.94  | - |  | 8,000.00     | -            | -            | 42,106,316.54  |  |  |  | 44,043,502.48  | 121,521.40   | 43,921,981.08  |
| 26 | Ejura Sekyere-Dumasi |  | 2023 | 413,891.46    |   |  | 81,166.42    | 132,066.00   |              | 8,249,177.96   |  |  |  | 8,876,301.84   | 138,132.69   | 8,738,169.15   |
|    |                      |  | 2024 | 665,646.21    | - |  | 663,661.00   | 8,662.00     | -            | 18,932,684.89  |  |  |  | 20,270,654.10  | 103,286.14   | 20,167,367.96  |
| 27 | Juaben Municipal     |  | 2023 | 805,835.25    |   |  | 12,550.00    |              |              | 19,320,872.04  |  |  |  | 20,139,257.29  | 19,275.00    | 20,119,982.29  |
|    |                      |  | 2024 | 809,317.65    | - |  | 23,660.00    | -            | -            | 28,815,142.61  |  |  |  | 29,648,120.26  | 40,635.81    | 29,607,484.45  |
| 28 | Kumasi Metro         |  | 2023 | 3,000,229.28  |   |  | 3,242,464.78 | 1,780,422.19 |              | 89,582,725.94  |  |  |  | 97,605,842.19  | 5,617,376.29 | 91,988,465.90  |
|    |                      |  | 2024 | 1,739,687.74  | - |  | 200,563.96   | 2,008,264.37 | -            | 118,136,709.66 |  |  |  | 122,085,225.73 | 5,108,710.25 | 116,976,515.48 |
| 29 | Kwabre East          |  | 2023 | 26,052,396.00 |   |  | -            | -            | -            | 29,920,324.30  |  |  |  | 55,972,720.30  | 112,931.05   | 55,859,789.25  |
|    |                      |  | 2024 | 25,853,406.81 | - |  | 30,000.00    | -            | -            | 83,454,646.08  |  |  |  | 109,338,052.89 | 306,900.73   | 109,031,152.16 |
| 30 | Kwadaso Municipal    |  | 2023 | 268,729.95    | - |  | 81,750.00    | 13,127.00    |              | 35,107,443.89  |  |  |  | 35,471,050.84  | 269,558.31   | 35,201,492.53  |
|    |                      |  | 2024 | 240,069.13    | - |  | 82,500.00    | 39,211.46    | -            | 45,745,651.79  |  |  |  | 46,107,432.38  | 439,852.08   | 45,667,580.30  |
| 31 | Mampong              |  | 2023 | 684,990.81    | - |  | 62,772.62    | -            | -            | 10,506,962.06  |  |  |  | 11,254,725.49  | 148,977.98   | 11,105,747.51  |
|    |                      |  | 2024 | 295,310.36    | - |  | 709,164.28   | -            | -            | 19,880,838.05  |  |  |  | 20,885,312.69  | 360,306.50   | 20,525,006.19  |
| 32 | Obuasi Municipal     |  | 2023 | 14,993,709.98 |   |  | -            | 27,759.30    |              | 294,072,194.13 |  |  |  | 309,093,663.41 | 79,049.05    | 309,014,614.36 |
|    |                      |  | 2024 | 2,118,466.30  | - |  | -            | 27,759.30    | -            | 312,772,037.63 |  |  |  | 314,918,263.23 | 79,049.05    | 314,839,214.18 |
| 33 | Obuasi East          |  | 2023 | 1,181,810.69  | - |  | -            | -            | -            | 24,952,481.29  |  |  |  | 26,134,291.98  | 201,003.35   | 25,933,288.63  |
|    |                      |  | 2024 | 366,589.62    | - |  | -            | -            | -            | 34,614,847.85  |  |  |  | 34,981,437.47  | 404,728.87   | 34,576,708.60  |
| 34 | Offinso Municipal    |  | 2023 | 470,874.56    |   |  | 32,128.00    | -            | -            | 47,037,606.40  |  |  |  | 47,540,608.96  | 107,700.00   | 47,432,908.96  |
|    |                      |  | 2024 | 359,043.29    | - |  | 32,128.00    | -            | -            | 57,470,809.17  |  |  |  | 57,861,980.46  | 51,945.11    | 57,810,035.35  |
| 35 | Offinso North        |  | 2023 | 344,092.88    |   |  | 1,733,561.55 | -            | -            | 168,216,816.50 |  |  |  | 170,329,591.06 | 4,830,632.37 | 165,498,958.69 |
|    |                      |  | 2024 | 454,451.93    | - |  | 47,346.13    | -            | -            | 183,313,321.80 |  |  |  | 183,898,285.69 | 4,818,406.37 | 179,079,879.32 |
| 36 | Oforikrom            |  | 2023 | 937,237.12    | - |  | 41,050.00    | -            | -            | 107,172,345.43 |  |  |  | 108,150,632.55 | 29,234.60    | 108,121,397.95 |
|    |                      |  | 2024 | 681,893.87    | - |  | 150,570.00   | -            | -            | 115,747,666.21 |  |  |  | 116,580,130.08 | 813,283.07   | 115,766,847.01 |
| 37 | Old Tafo Municipal   |  | 2023 | 20,129,616.72 | - |  | 17,864.00    | 10,398.00    |              | 30,366,051.57  |  |  |  | 50,523,930.29  | 40,431.54    | 50,483,498.75  |
|    |                      |  | 2024 | 26,855,718.06 | - |  | -            | 10,398.00    |              | 57,592,891.97  |  |  |  | 84,578,150.28  | 234,517.20   | 84,343,633.08  |
| 38 | Sekyere Afram Plains |  | 2023 | 718,004.43    | - |  | 425,946.13   | -            | -            | 20,549,598.77  |  |  |  | 21,693,549.33  | 332,968.53   | 21,360,580.80  |
|    |                      |  | 2024 | 149,360.30    | - |  | 3,128.00     | -            | -            | 30,024,179.77  |  |  |  | 30,176,668.07  | 149,792.50   | 30,026,875.57  |
| 39 | Sekyere Central      |  | 2023 | 1,045,416.13  |   |  |              |              |              | 10,397,332.66  |  |  |  | 11,442,748.79  | 629,740.76   | 10,813,008.03  |
|    |                      |  | 2024 | 1,482,159.00  | - |  | -            | -            | -            | 18,409,682.00  |  |  |  | 19,891,841.00  | 267,640.00   | 19,624,201.00  |

| 40          | Sekyere East             | 2023 | 260,676.64     | -            | 133,826.00   | -            | 18,433,834.10    |                          |                  | 18,828,336.74       | 866,768.20     | 17,961,568.54    |
|-------------|--------------------------|------|----------------|--------------|--------------|--------------|------------------|--------------------------|------------------|---------------------|----------------|------------------|
|             |                          | 2024 | 420,557.94     | -            | 84,515.00    | -            | 25,410,826.00    |                          |                  | 26,114,859.24       | 778,780.85     | 25,336,078.39    |
| 41          | Sekyere Kumawu           | 2023 | 601,828.85     |              | 495,961.52   | -            | 62,213,530.67    |                          |                  | 63,311,321.04       | 508,427.29     | 62,802,893.75    |
|             |                          | 2024 | 159,248.94     | -            | 56,456.16    | -            | 73,585,192.19    |                          |                  | 74,242,002.66       | 614,595.44     | 73,627,407.22    |
| 42          | Sekyere South            | 2023 | 967,986.57     |              | 16,150.00    | -            | 71,554,965.24    |                          |                  | 72,539,101.81       | 80,837.96      | 72,458,263.85    |
|             |                          | 2024 | 777,008.10     | -            | 17,304.40    | -            | 78,807,341.51    |                          |                  | 79,601,654.01       | 38,829.00      | 79,562,825.01    |
| 43          | Suame Municipal          | 2023 | 22,578,787.17  | -            | 38,619.11    |              | 40,252,466.36    |                          |                  | 62,869,872.64       | 4,000,355.86   | 58,869,516.78    |
|             |                          | 2024 | 29,238,996.69  | -            | 38,619.11    | -            | 73,500,123.78    |                          |                  | 102,777,739.58      | 2,949,967.78   | 99,827,771.80    |
| Total       |                          | 2024 | 131,604,686.38 | -            | 8,199,376.94 | 4,402,632.40 | 3,550,321,871.44 |                          |                  | 3,698,713,072.77    | 23,421,199.47  | 3,675,291,873.30 |
|             |                          |      |                |              |              |              |                  |                          |                  |                     |                |                  |
|             |                          |      |                |              |              |              |                  |                          |                  |                     |                |                  |
| Bono Region |                          |      |                |              |              |              |                  |                          |                  |                     |                |                  |
| No          | Assembly                 | Year | Cash/Bank      | Investments  | Receivables  | Inventories  | Prepayments      | Plant Property Equipment | Work-in-Progress | Investment Property | Total Assets   | Net Assets       |
| 1           | Banda District           | 2023 | 1,059,105.03   | -            |              |              |                  | 3,655,950.30             | 2,346,106.64     |                     | 7,061,161.97   | 5,749,031.72     |
|             |                          | 2024 | 1,127,617.64   | -            |              |              |                  | 11,652,909.89            | 3,484,640.51     |                     | 16,265,168.04  | 14,593,008.87    |
| 2           | Berekum East             | 2023 | 7,046,553.99   | -            |              |              |                  | 24,060,082.54            | 42,038.35        |                     | 31,148,674.88  | 28,132,372.20    |
|             |                          | 2024 | 488,411.39     | -            |              |              |                  | 58,179,822.29            | 4,479,946.15     |                     | 63,148,179.83  | 62,604,262.06    |
| 3           | Berekum West             | 2023 | 67,248.84      | -            |              |              |                  | 10,100,328.81            | 90,599.10        |                     | 10,258,176.75  | 8,939,766.26     |
|             |                          | 2024 | 430,665.03     | -            |              |              |                  | 18,091,916.84            | 90,599.10        |                     | 18,613,180.97  | 16,577,536.24    |
| 4           | Dormaa Central Municipal | 2023 | 4,942,564.66   | -            |              |              |                  | 99,405,091.73            | 967,963.91       |                     | 105,315,620.30 | 103,799,384.11   |
|             |                          | 2024 | 2,327,169.05   | 450.00       |              |              |                  | 102,957,571.13           | 19,799,718.75    |                     | 125,084,908.93 | 119,628,010.26   |
| 5           | Dormaa East District     | 2023 | 46,176.25      | -            |              |              |                  | 4,728,640.21             | 3,529,673.26     |                     | 8,304,489.72   | 8,077,850.66     |
|             |                          | 2024 | 241,628.76     |              |              |              |                  | 10,936,731.14            | 2,567,733.99     |                     | 13,746,093.89  | 13,742,373.89    |
| 6           | Dormaa West              | 2023 | 430,734.72     | 332,727.92   |              |              |                  | 17,544,905.35            | 822,980.93       |                     | 19,131,348.92  | 18,657,559.72    |
|             |                          | 2024 | 197,634.54     | 324,990.06   |              |              |                  | 24,869,232.15            | 2,194,119.40     |                     | 27,585,976.15  | 27,178,162.73    |
| 7           | Jaman North District     | 2023 | 394,881.69     | -            |              |              |                  | 86,845,675.84            | 2,581,342.29     |                     | 89,821,899.82  | 89,384,111.52    |
|             |                          | 2024 | 674,171.12     | -            |              |              |                  | 89,753,220.63            | 3,473,336.68     |                     | 93,906,476.22  | 93,587,484.88    |
| 8           | Jaman South Municipal    | 2023 | 411,003.02     | 420.00       |              | 2,030.00     |                  | 14,588,008.05            | 1,721,180.16     |                     | 16,722,641.23  | 15,998,947.02    |
|             |                          | 2024 | 591,149.24     | 420.00       |              | 2,030.00     |                  | 21,240,068.69            | 1,960,677.79     |                     | 23,794,345.72  | 23,013,357.44    |
| 9           | Sunyani Municipal        | 2023 | 19,127,909.00  | 8,867,400.00 |              |              |                  | 23,919,375.00            | 736,766.00       |                     | 52,651,450.00  | 50,878,662.00    |
|             |                          | 2024 | 14,065,320.79  | 100.00       | 167,355.46   |              |                  | 41,269,966.05            | 35,685,064.92    |                     | 91,187,807.22  | 89,739,196.30    |
| 10          | Sunyani West Municipal   | 2023 | 836,212.34     | -            |              |              |                  | 24,807,676.56            | 1,140,939.69     |                     | 26,784,828.59  | 25,043,050.23    |
|             |                          | 2024 | 659,652.30     |              | 370,750.48   |              |                  | 31,441,911.34            | 2,749,002.77     |                     | 35,221,316.89  | 33,120,803.33    |



|                  |                                  |      |               |             |             |             |             |                          |                  |                     |                  |                   |                  |                |
|------------------|----------------------------------|------|---------------|-------------|-------------|-------------|-------------|--------------------------|------------------|---------------------|------------------|-------------------|------------------|----------------|
| 11               | Tain District                    | 2023 | 832,944.19    | -           |             |             |             |                          | 3,546,917.43     | -                   |                  | 4,379,861.62      | 32,153.61        | 4,347,708.01   |
|                  |                                  | 2024 | 889,648.38    | -           |             |             |             |                          | 10,963,468.69    | 597,033.12          |                  | 12,572,706.85     | 81,630.80        | 12,491,076.05  |
| 12               | Wench<br>Municipal               | 2023 | 1,217,265.29  | 100.00      |             | 206,248.00  |             |                          | 3,199,512.78     | 3,545,523.42        |                  | 8,186,244.49      | 2,311,840.18     | 5,874,404.31   |
|                  |                                  | 2024 | 583,146.26    | 100.00      |             | 224,019.57  |             |                          | 12,345,707.44    | 6,172,353.69        |                  | 19,342,921.96     | 2,349,378.34     | 16,993,543.62  |
| Total            |                                  | 2024 | 22,276,214.50 | 326,060.06  |             | 762,125.51  | 2,030.00    |                          | 433,702,526.28   | 83,254,226.87       | -                | 540,469,082.67    | 17,200,267.00    | 523,268,815.67 |
|                  |                                  |      |               |             |             |             |             |                          |                  |                     |                  |                   |                  |                |
|                  |                                  |      |               |             |             |             |             |                          |                  |                     |                  |                   |                  |                |
| Bono East Region |                                  |      |               |             |             |             |             |                          |                  |                     |                  |                   |                  |                |
| No               | Assembly                         | Year | Cash/Bank     | Investments | Receivables | Inventories | Prepayments | Plant Property Equipment | Work-in-Progress | Investment Property | Total Assets     | Total Liabilities | Net Assets       |                |
| 1                | Atebubu-<br>Amanten<br>Municipal | 2023 | 559,558.43    |             | 15,317.00   |             |             | 49,230,270.95            |                  |                     | 49,805,146.38    | 17,075.80         | 49,788,070.58    |                |
|                  |                                  | 2024 | 1,437,421.89  |             | 15,317.00   |             |             | 49,497,121.83            |                  |                     | 50,949,860.72    |                   | 50,932,785.72    |                |
| 2                | Kintampo<br>Municipal            | 2023 | 492,269.56    |             |             |             |             | 5,091,553.51             |                  |                     | 5,583,823.07     | 226,140.37        | 5,357,682.70     |                |
|                  |                                  | 2024 | 780,247.46    |             |             |             |             | 14,356,345.97            |                  |                     | 15,136,593.43    | 158,146.57        | 14,978,446.86    |                |
| 3                | Kintampo South                   | 2023 | 144,371.56    |             |             |             |             | 42,234,763.13            |                  |                     | 42,379,134.69    | -                 | 42,379,134.69    |                |
|                  |                                  | 2024 | 87,833.45     |             |             |             |             | 49,025,474.18            |                  |                     | 49,113,307.63    |                   | 49,113,307.63    |                |
| 4                | Nkoranza North                   | 2023 | 925,872.42    |             | 160,754.88  |             |             | 33,956,851.33            |                  |                     | 35,043,478.63    | 412,779.05        | 34,630,699.58    |                |
|                  |                                  | 2024 | 494,286.92    |             |             |             |             | 42,706,295.42            |                  |                     | 43,200,582.34    | 310,257.84        | 42,890,324.50    |                |
| 5                | Nkoranza South<br>Municipal      | 2023 | 5,247,819.97  |             |             |             |             | 484,314,548.75           |                  |                     | 489,562,368.72   | 621,618.61        | 488,940,750.11   |                |
|                  |                                  | 2024 | 2,046,898.85  |             |             |             |             | 490,913,150.62           |                  |                     | 492,960,049.47   |                   | 492,960,049.47   |                |
| 6                | Pru East                         | 2023 | 824,243.57    |             |             |             |             | 13,438,483.92            |                  |                     | 14,262,727.49    | 39,455.56         | 14,223,271.93    |                |
|                  |                                  | 2024 | 1,017,977.90  |             |             |             |             | 21,916,733.38            |                  |                     | 22,934,711.28    | 39,455.56         | 22,895,255.72    |                |
| 7                | Pru West                         | 2023 | 575,645.78    |             |             |             |             | 11,889,822.10            |                  |                     | 12,465,467.88    | -                 | 12,465,467.88    |                |
|                  |                                  | 2024 | 1,266,812.36  |             |             |             |             | 18,009,072.91            |                  |                     | 19,275,885.27    | 917,239.95        | 18,358,645.32    |                |
| 8                | Sene East                        | 2023 | 493,481.72    |             |             |             |             | 610,851.95               |                  |                     | 2,872,829.70     | 416,600.31        | 2,456,229.39     |                |
|                  |                                  | 2024 | 77,996.73     |             |             |             |             | 26,592,812.08            |                  |                     | 26,670,851.81    | 1,639,784.18      | 25,031,067.63    |                |
| 9                | Sene West                        | 2023 | 940,878.41    |             |             |             |             | 134,692,277.76           |                  |                     | 135,633,446.17   | 45,983.82         | 135,587,462.35   |                |
|                  |                                  | 2024 | 1,358,486.45  |             |             |             |             | 138,794,904.10           |                  |                     | 140,153,680.55   | 756,625.87        | 139,397,054.68   |                |
| 10               | Techiman<br>Municipal            | 2023 | 24,626,414.60 |             |             |             |             | 102,940,567.88           |                  |                     | 127,575,451.70   | 199,508.97        | 127,375,942.73   |                |
|                  |                                  | 2024 | 5,137,794.23  |             |             |             |             | 172,243,327.00           |                  |                     | 177,381,121.23   | 2,606,927.72      | 174,774,193.51   |                |
| 11               | Techiman North                   | 2023 | 676,042.80    |             |             |             |             | 1,551,738.55             |                  |                     | 2,227,781.35     |                   | 2,227,781.35     |                |
|                  |                                  | 2024 | 539,026.57    |             |             |             |             | 8,910,529.58             |                  |                     | 9,449,556.15     | 1,395,474.24      | 8,054,081.91     |                |
| Total            |                                  | 2023 | 14,244,782.81 | -           | 15,650.00   | -           | -           | 1,032,965,767.07         | -                | -                   | 1,047,226,199.88 | 7,840,986.93      | 1,039,385,212.95 |                |
|                  |                                  |      |               |             |             |             |             |                          |                  |                     |                  |                   |                  |                |

| Central Region |                                  |      |               |             |             |             |             |                          |                  |                     |                  |                   |                  |  |
|----------------|----------------------------------|------|---------------|-------------|-------------|-------------|-------------|--------------------------|------------------|---------------------|------------------|-------------------|------------------|--|
| No.            | Assembly                         | Year | Cash/ Bank    | Investments | Receivables | Inventories | Prepayments | Plant Property Equipment | Work-in-Progress | Investment Property | Total Assets     | Total Liabilities | Net Assets       |  |
| 1              | Abura, Asebu-Kwamankese District | 2023 | 179,027.60    | -           | 770.00      |             |             | 10,062,798.61            | 1,450,043.44     |                     | 11,692,639.65    | 154,241.43        | 11,538,398.22    |  |
|                |                                  | 2024 | 159,659.25    | -           | 770.00      |             |             | 17,145,130.22            | 1,576,163.00     |                     | 18,881,722.47    | 255,913.84        | 18,625,808.63    |  |
| 2              | Agona East District              | 2023 | -55,926.00    | -           | -           |             |             | 19,510,170.71            | 1,431,659.06     |                     | 20,885,903.77    | 1,576,448.09      | 19,309,455.68    |  |
|                |                                  | 2024 | -57,382.66    | -           | 138,740.00  |             |             | 26,280,970.00            | 1,965,563.00     |                     | 28,327,890.34    | 1,715,188.00      | 26,612,702.34    |  |
| 3              | Agona West Municipal             | 2023 | 12,665,046.60 | -           | 39,300.00   |             |             | 134,028,583.41           | 17,972,218.87    |                     | 164,705,148.88   | 526,514.00        | 164,178,634.88   |  |
|                |                                  | 2024 | 1,496,233.00  | -           | 107,184.00  |             |             | 136,568,887.00           | 53,129,909.00    |                     | 191,302,213.00   | 3,367,105.91      | 187,935,107.09   |  |
| 4              | Ajumako - Enyan Esiam District   | 2023 | 1,102,681.50  | -           | 306,901.38  |             |             | 60,620,933.50            | 1,773,972.70     |                     | 63,804,489.32    | 211,974.06        | 63,592,515.26    |  |
|                |                                  | 2024 | 477,269.00    | -           | 343,223.00  |             |             | 65,000,982.00            | 6,321,000.00     |                     | 72,142,474.00    | 84,446.00         | 72,058,028.00    |  |
| 5              | Asikuma-Odoben-Brakwa District   | 2023 | 405,219.33    | -           | 170,700.00  |             |             | 365,525,602.81           | 387,177.39       |                     | 366,488,699.53   | 533,358.07        | 365,955,341.46   |  |
|                |                                  | 2024 | 678,464.90    | -           | 90,000.00   |             |             | 359,119,924.00           | 900,194.00       |                     | 360,788,582.90   | 342,859.76        | 360,445,723.14   |  |
| 6              | Assin Fosu Municipal             | 2023 | 4,733,260.00  | -           | 54,830.00   |             |             | 128,572,838.72           | -                |                     | 133,360,928.72   | 35,261.00         | 133,325,667.72   |  |
|                |                                  | 2024 | 2,386,712.76  | -           | 205,896.17  |             |             | 131,923,265.25           | 10,141,335.38    |                     | 144,657,209.56   | 208,753.25        | 144,448,456.31   |  |
| 7              | Assin North District             | 2023 | 716,540.00    | -           | 233,455.00  |             |             | 16,384,376.53            | 559,559.69       |                     | 17,893,931.22    | 294,833.00        | 17,599,098.22    |  |
|                |                                  | 2024 | 1,974,541.00  | -           | 211,736.00  |             |             | 23,767,038.00            | 2,468,623.00     |                     | 28,421,938.00    | 309,371.72        | 28,112,566.00    |  |
| 8              | Assin South Municipal            | 2023 | 1,089,038.00  | -           | 28,880.00   |             |             | 3,334,521.06             | 1,923,597.96     |                     | 6,376,037.02     | 7,085.00          | 6,368,952.02     |  |
|                |                                  | 2024 | 425,409.00    | -           | 81,026.00   |             |             | 11,400,484.46            | 704,596.41       |                     | 12,611,515.87    | 85,667.00         | 12,525,849.00    |  |
| 9              | Awutu Senya District             | 2023 | 324,206.49    | -           | 24,100.00   |             |             | 14,702,884.88            | 388,545.72       |                     | 15,439,737.09    | 150,784.80        | 15,288,952.29    |  |
|                |                                  | 2024 | 311,729.27    | -           | 169,117.50  |             |             | 21,978,754.80            | 988,999.26       |                     | 23,448,600.83    | 160,235.78        | 23,288,365.05    |  |
| 10             | Awutu Senya East Municipal       | 2023 | 30,273,884.43 | -           | 148,014.41  |             |             | 59,283,795.37            | 7,861,250.88     |                     | 97,566,945.09    | 621,114.08        | 96,945,831.01    |  |
|                |                                  | 2024 | 10,373,524.59 | -           | 45,692.00   |             | 84,760.72   | 65,210,580.27            | 75,278,075.88    |                     | 150,992,633.46   | 2,518,969.74      | 148,473,663.72   |  |
| 11             | Cape Coast Metropolitan          | 2023 | 242,533.29    | -           | -           | -           |             | 212,509,278.00           | 1,018,457.00     |                     | 213,770,268.29   | 65,365.10         | 213,704,903.19   |  |
|                |                                  | 2024 | 109,742.00    | -           | 102,643.00  | 7,445.00    |             | 229,076,064.00           | 2,040,558.00     |                     | 231,336,452.00   | 412,600.00        | 230,923,852.00   |  |
| 12             | Effutu Municipal                 | 2023 | 1,136,195.00  | -           | 53,250.00   |             |             | 2,692,412,662.77         | -                |                     | 2,693,602,107.77 | 148,646.00        | 2,693,453,461.77 |  |
|                |                                  | 2024 | 1,343,098.53  | -           | 242,923.00  |             |             | 161,249,125.00           | 1,957,085.00     |                     | 164,792,231.53   | 72,443.91         | 164,719,787.62   |  |
| 13             | Ekumfi District                  | 2023 | 178,223.98    | -           | 63,620.00   |             |             | 25,106,790.89            | 187,994.70       |                     | 25,536,629.57    | 56,644.70         | 25,479,984.87    |  |
|                |                                  | 2024 | 820,561.78    | -           | 86,650.00   |             |             | 32,229,490.93            | 981,322.54       |                     | 34,118,025.25    | 932,267.75        | 33,185,757.50    |  |

|                |                                       |      |               |             |             |              |             |                          |                  |                     |                |                   |                  |               |                  |
|----------------|---------------------------------------|------|---------------|-------------|-------------|--------------|-------------|--------------------------|------------------|---------------------|----------------|-------------------|------------------|---------------|------------------|
| 14             | Gomoa Central District                | 2023 | 85,350.00     | -           |             | 47,990.00    |             |                          |                  | 19,680,634.00       | 1,253,163.00   |                   | 21,067,137.00    | 384,851.00    | 20,682,286.00    |
|                |                                       | 2024 | 38,058.00     | -           |             | 116,178.00   |             |                          |                  | 27,180,915.00       | 1,821,987.00   |                   | 29,157,138.00    | 3,059,138.00  | 26,098,000.00    |
| 15             | Gomoa East District                   | 2023 | 627,935.31    | -           |             | 215,253.00   |             |                          |                  | 10,304,258.92       | 9,795,380.51   |                   | 20,942,827.74    | 67,300.00     | 20,875,527.74    |
|                |                                       | 2024 | 1,815,712.00  | -           |             | 550,000.00   |             |                          |                  | 15,979,988.00       | 2,652,865.00   |                   | 20,998,565.00    | 418,649.00    | 20,579,916.00    |
| 16             | Gomoa West District                   | 2023 | 710,744.00    | -           |             | 41,574.00    |             |                          |                  | 16,622,289.00       | 1,202,351.00   |                   | 18,576,958.00    | 607,699.00    | 17,969,259.00    |
|                |                                       | 2024 | 884,700.00    | -           |             | 41,574.00    |             |                          |                  | 23,388,889.00       | 1,388,343.00   |                   | 25,703,506.00    | 265,177.65    | 25,438,328.35    |
| 17             | Komenda Edina Eguafio Abrem Municipal | 2023 | 103,530.00    | -           |             | 147,889.00   |             |                          |                  | 23,167,409.00       | 214,148.00     |                   | 23,632,976.00    | 118,368.00    | 23,514,608.00    |
|                |                                       | 2024 | 683,851.00    | -           |             | 758,160.00   |             |                          |                  | 28,088,819.00       | 614,877.00     |                   | 30,145,707.00    | 186,418.00    | 29,959,289.00    |
| 18             | Mfantseman Municipal                  | 2023 | 16,885,996.59 | -           |             | 1,500,042.21 |             |                          |                  | 67,699,304.05       | 1,461,897.00   |                   | 87,547,239.85    | 1,219,440.25  | 86,327,799.60    |
|                |                                       | 2024 | 5,108,678.57  | -           |             | 150,015.72   |             |                          |                  | 72,387,430.87       | 39,654,795.65  |                   | 117,300,920.81   | 1,736,486.35  | 115,564,434.46   |
| 19             | Twifo Atti Morkwa District            | 2023 | 288,278.00    | -           | -           | 47,080.00    |             |                          |                  | 55,491,674.97       | 260,195.38     |                   | 56,087,228.35    | 45,304.00     | 56,041,924.35    |
|                |                                       | 2024 | 674,540.74    | -           |             | 54,000.00    |             |                          |                  | 59,956,568.18       | 282,517.53     |                   | 60,967,626.45    | 18,099.00     | 60,949,527.45    |
| 20             | Twifo Hermang Lower Denkyira District | 2023 | 625,306.07    | -           |             | 56,304.00    |             |                          |                  | 11,418,854.48       | 1,166,815.57   |                   | 13,267,280.12    | 1,064,143.48  | 12,203,136.64    |
|                |                                       | 2024 | 1,021,262.13  | -           |             | 37,320.00    |             |                          |                  | 17,636,376.58       | 1,364,680.03   |                   | 20,059,638.74    | 960,504.56    | 19,099,134.18    |
| 21             | Upper Denkyira East Municipal         | 2023 | 89,369.82     | -           |             | 217,560.00   |             |                          |                  | 193,335,632.89      | 201,596,930.00 |                   | 395,239,492.71   | 195,062.84    | 395,044,429.87   |
|                |                                       | 2024 | 1,130,045.00  | -           |             | 629,403.00   |             |                          |                  | 193,099,452.00      | 651,634.00     |                   | 195,509,519.00   | 178,437.58    | 195,331,081.42   |
| 22             | Upper Denkyira West District          | 2023 | 537,635.62    | -           |             | 198,238.00   |             |                          |                  | 2,632,601.83        | 5,944,256.78   |                   | 9,312,732.23     | 160,567.96    | 9,152,164.27     |
|                |                                       | 2024 | 1,237,396.92  | -           |             | 300.00       |             |                          |                  | 10,493,695.72       | 6,988,696.61   |                   | 18,720,089.25    | 7,460,779.03  | 11,259,310.22    |
| Total          |                                       | 2024 | 33,093,806.78 | -           |             | 4,162,551.39 | 7,445.00    | 84,760.72                |                  | 1,729,046,150.07    | 213,873,820.29 |                   | 1,980,384,199.46 | 24,749,511.83 | 1,955,634,687.48 |
|                |                                       |      |               |             |             |              |             |                          |                  |                     |                |                   |                  |               |                  |
|                |                                       |      |               |             |             |              |             |                          |                  |                     |                |                   |                  |               |                  |
| Eastern Region |                                       |      |               |             |             |              |             |                          |                  |                     |                |                   |                  |               |                  |
| No.            | Assembly                              | Year | Cash/Bank     | Investments | Receivables | Inventories  | Prepayments | Plant Property Equipment | Work-in-Progress | Investment Property | Total Assets   | Total Liabilities | Net Assets       |               |                  |
| 1              | Abuakwa North                         | 2024 | 532,450.60    | -           | 15,010.00   | -            |             | 20,329,178.42            | -                |                     | 20,876,639.02  | 37,588.40         | 20,839,050.62    |               |                  |
|                |                                       | 2023 | 278,725.63    | -           | -           | -            |             | 10,282,621.90            | 66,844.35        |                     | 10,628,191.88  | 50,291.13         | 10,577,900.75    |               |                  |
| 2              | Abuakwa South                         | 2024 | 7,617,030.50  | -           | 199,260.00  | -            |             | 4,068,407.00             | 14,756,252.61    |                     | 26,640,950.11  | 135,864.71        | 26,505,085.40    |               |                  |
|                |                                       | 2023 | 4,068,407.00  | -           | -           | -            |             | 126,018,756.00           | 13,786,249.00    |                     | 143,873,412.00 | 147,652.00        | 143,725,760.00   |               |                  |
| 3              | Achiase                               | 2024 | 209,711.03    | -           | 58,767.88   | -            |             | 11,822,213.27            | 4,044,060.72     |                     | 16,134,752.90  | 22,189.28         | 16,112,563.62    |               |                  |



|                      |                   |      |               |               |              |             |             |                          |                  |                     |                  |                   |                  |
|----------------------|-------------------|------|---------------|---------------|--------------|-------------|-------------|--------------------------|------------------|---------------------|------------------|-------------------|------------------|
|                      |                   | 2023 | 226,560.43    | 596.96        | 164,472.67   | -           | -           |                          | 1,688,961.04     | 698,119.22          | 2,778,710.32     | 5,900.00          | 2,772,810.32     |
| 22                   | Kwahu West        | 2024 | 177,795.10    | -             | 19,280.00    | -           | -           |                          | 103,484,773.83   | 582,598.44          | 104,264,447.37   | 7,193.00          | 104,257,254.37   |
|                      |                   | 2023 | 43,294.40     | -             | -            | -           | -           |                          | 7,717,245.97     | 407,073.44          | 8,167,613.81     | 546,192.68        | 7,621,421.13     |
| 23                   | Lower Manya Krobo | 2024 | 4,586,604.03  | 72,473.75     | 15,562.70    | 46,448.44   |             |                          | 140,742,312.00   | 42,929,621.43       | 188,393,022.35   | 3,109,112.37      | 185,283,909.98   |
|                      |                   | 2023 | 7,368,655.96  | 72,473.75     | 7,870.00     | -           | -           |                          | 134,273,210.32   | 20,750,708.23       | 162,472,918.26   | 3,244,780.04      | 159,228,138.22   |
| 24                   | New Juaben South  | 2024 | 21,141,799.73 | -             | 143,594.19   | -           | -           |                          | 70,670,729.28    | -                   | 91,956,123.20    | 189,189.30        | 91,766,933.90    |
|                      |                   | 2023 | 25,517,217.54 | -             | 143,594.19   | -           | -           |                          | 7,459,528.55     | 24,685,011.38       | 57,805,351.66    | 189,189.30        | 57,616,162.36    |
| 25                   | Nsawam Adoagyiri  | 2024 | 303,342.59    | -             | 70,631.19    | 90,708.56   |             |                          | 109,573,494.77   | 2,057,687.50        | 112,095,864.61   | 864,606.12        | 111,231,258.49   |
|                      |                   | 2023 | 1,082,304.23  | -             | 92,757.19    | 132,799.29  |             |                          | 104,284,811.29   | 1,156,667.61        | 106,749,339.61   | 131,292.36        | 106,618,047.25   |
| 26                   | Okere             | 2024 | 898,029.58    | -             | 96,196.62    | -           | -           |                          | 37,945,845.39    | 4,272,228.92        | 43,212,300.51    | 562,778.26        | 42,649,522.25    |
|                      |                   | 2023 | 444,829.00    | -             | 15,825.00    | -           | -           |                          | 34,193,674.00    | 2,621,932.00        | 37,276,260.00    | 622,102.00        | 36,654,158.00    |
| 27                   | Suhum             | 2024 | 1,971,331.80  | -             | 330,262.34   | -           | -           |                          | 231,672,785.41   | 2,171,922.76        | 236,146,302.31   | 88,432.80         | 236,057,869.51   |
|                      |                   | 2023 | 1,447,438.83  | 2,575,452.84  | 1,775,040.56 | -           | -           |                          | 4,765,643.05     | 791,527.31          | 11,355,102.59    | 882,123.50        | 10,472,979.09    |
| 28                   | Upper Manya Krobo | 2024 | 1,504,187.70  | -             | 336,978.40   | -           | -           |                          | 51,137,276.67    | 4,201,413.56        | 57,179,856.33    | 652,682.73        | 56,527,173.60    |
|                      |                   | 2023 | 349,375.29    | -             | 99,211.69    | -           | -           |                          | 44,446,409.92    | 3,308,087.75        | 48,203,084.65    | 611,122.73        | 47,591,961.92    |
| 29                   | Upper West Akim   | 2024 | 878,187.53    | -             | 3,950.67     | -           | -           |                          | 21,100,421.31    | 3,721,933.79        | 25,704,493.30    | 243,663.38        | 25,460,829.92    |
|                      |                   | 2023 | 131,932.51    | -             | 156,200.67   | -           | -           |                          | 15,760,636.90    | 1,714,298.28        | 17,763,068.36    | 61,927.48         | 17,701,140.88    |
| 30                   | West Akim         | 2024 | 3,525,773.08  | -             | 216,680.74   | -           | -           |                          | 144,595,398.21   | 20,761,738.11       | 169,099,590.14   | 3,878,387.90      | 165,221,202.24   |
|                      |                   | 2023 | 1,254,327.80  | -             | 3,240.00     | -           | -           |                          | 13,850,039.90    | 1,120,810.64        | 16,228,418.34    | 4,301,990.18      | 11,926,428.16    |
| 31                   | Yilo Krobo        | 2024 | 754,486.19    | 69,450.00     | 378,462.00   | -           | -           |                          | 72,029,956.22    | 1,850,232.60        | 75,082,587.01    | 210,518.85        | 74,872,068.16    |
|                      |                   | 2023 | 278,964.93    | 69,450.00     | 933,578.42   | -           | -           |                          | 5,434,407.60     | -                   | 6,716,400.95     | 417,448.85        | 6,298,952.10     |
| 32                   | Kwaebibirem       | 2024 | 1,566,716.47  | -             | 188,836.32   | -           | -           |                          | 34,996,508.61    | 1,754,117.56        | 38,506,178.96    | 34,821.15         | 38,471,357.81    |
|                      |                   | 2023 | 193,902.60    | -             | 116,704.00   | -           | -           |                          | 28,216,636.23    | 1,299,159.63        | 29,826,402.46    | 29,372.87         | 29,797,029.59    |
| 33                   | New Juaben North  | 2024 | 2,804,965.17  | 27,500,672.00 | 37,542.90    | -           | -           |                          | 47,566,588.11    | 2,887,766.01        | 80,797,534.19    | 262,328.57        | 80,535,205.62    |
|                      |                   | 2023 | 1,005,218.00  | 27,500,672.00 | 56,472.00    | -           | -           |                          | 23,487,905.00    | 88,148.00           | 52,138,415.00    | 319,003.00        | 51,819,412.00    |
| Total                |                   | 2024 | 72,335,919.42 | 27,716,369.10 | 8,088,892.81 | 183,152.59  |             |                          | 2,025,008,926.82 | 168,490,598.89      | 2,301,823,859.63 | 17,849,107.37     | 2,283,974,752.26 |
|                      |                   |      |               |               |              |             |             |                          |                  |                     |                  |                   |                  |
| Greater Accra Region |                   |      |               |               |              |             |             |                          |                  |                     |                  |                   |                  |
| No.                  | Assembly          | Year | Cash/ Bank    | Investments   | Receivables  | Inventories | Prepayments | Plant Property Equipment | Work-in-Progress | Investment Property | Total Assets     | Total Liabilities | Net Assets       |
| 1                    | Adentan Municipal | 2023 | 3,256,866.78  |               | 33,141.80    |             |             | 114,490,444.75           |                  |                     | 117,780,453.33   | 606,665.69        | 117,173,787.64   |
|                      |                   | 2024 | 4,714,287.03  |               | 7,989.00     |             |             | 124,774,860.35           |                  |                     | 129,497,136.38   | 989,695.61        | 128,507,440.77   |

|    |                              |      |              |  |  |  |  |  |  |  |  |                |  |  |  |  |                |               |                |
|----|------------------------------|------|--------------|--|--|--|--|--|--|--|--|----------------|--|--|--|--|----------------|---------------|----------------|
| 2  | Weija Gbawe Municipal        | 2023 | 251,053.32   |  |  |  |  |  |  |  |  | 134,073,232.96 |  |  |  |  | 135,361,651.13 | 3,053,840.00  | 132,307,811.13 |
|    |                              | 2024 | 14,687.92    |  |  |  |  |  |  |  |  | 147,527,895.05 |  |  |  |  | 148,643,439.44 | 2,837,762.64  | 145,805,676.80 |
| 3  | Ningo-Prampram District      | 2023 | 267,591.46   |  |  |  |  |  |  |  |  | 3,235,630.06   |  |  |  |  | 3,503,221.52   | -             | 3,503,221.52   |
|    |                              | 2024 | 89,762.89    |  |  |  |  |  |  |  |  | 12,922,244.94  |  |  |  |  | 13,012,007.83  | 3,000.00      | 13,009,007.83  |
| 4  | Tema West Municipal Assembly | 2023 | 1,391,133.11 |  |  |  |  |  |  |  |  | 7,624,525.26   |  |  |  |  | 9,015,385.37   | 772,191.06    | 8,243,194.31   |
|    |                              | 2024 | 2,475,716.21 |  |  |  |  |  |  |  |  | 17,757,177.62  |  |  |  |  | 21,572,508.60  | 2,917,630.38  | 18,654,878.22  |
| 5  | Okakwei North Municipal      | 2023 | 1,158,242.48 |  |  |  |  |  |  |  |  | 17,959,488.00  |  |  |  |  | 19,117,730.00  | 1,207,332.00  | 17,910,398.00  |
|    |                              | 2024 | 1,153,502.94 |  |  |  |  |  |  |  |  | 32,269,619.18  |  |  |  |  | 35,781,660.38  | 1,287,495.82  | 34,494,164.56  |
| 6  | Ga central Municipal         | 2023 | 296,576.00   |  |  |  |  |  |  |  |  | 36,737,364.00  |  |  |  |  | 37,038,213.00  | 465,476.82    | 36,572,736.18  |
|    |                              | 2024 | 1,777,547.28 |  |  |  |  |  |  |  |  | 37,496,769.72  |  |  |  |  | 39,451,369.87  | 678,223.03    | 38,773,146.84  |
| 7  | Ga East Municipal            | 2023 | 865,873.00   |  |  |  |  |  |  |  |  | 259,320,190.00 |  |  |  |  | 260,263,159.00 | -             | 260,263,159.00 |
|    |                              | 2024 | 2,795,472.27 |  |  |  |  |  |  |  |  | 249,770,538.18 |  |  |  |  | 254,314,444.63 | 3,998,122.50  | 250,316,322.13 |
| 8  | La Nkwantanang-Madina        | 2023 | 1,964,603.20 |  |  |  |  |  |  |  |  | 112,113,661.80 |  |  |  |  | 118,189,472.84 | 665,206.57    | 117,524,266.27 |
|    |                              | 2024 | 812,992.00   |  |  |  |  |  |  |  |  | 122,045,919.00 |  |  |  |  | 127,340,852.00 | 171,519.00    | 127,169,333.00 |
| 9  | Ayawaso West Municipal       | 2023 | 4,654,633.52 |  |  |  |  |  |  |  |  | 25,827,987.15  |  |  |  |  | 32,319,050.28  | 429,155.27    | 31,889,895.01  |
|    |                              | 2024 | 2,928,040.00 |  |  |  |  |  |  |  |  | 34,943,919.72  |  |  |  |  | 45,420,746.72  | 2,562,563.58  | 42,858,183.14  |
| 10 | Ablekuma West Municipal      | 2023 | 1,103,812.47 |  |  |  |  |  |  |  |  | 13,816,816.20  |  |  |  |  | 16,417,979.54  | 522,674.77    | 15,895,304.77  |
|    |                              | 2024 | 3,436,583.52 |  |  |  |  |  |  |  |  | 26,075,209.55  |  |  |  |  | 29,564,812.74  | 469,986.78    | 29,094,825.96  |
| 11 | Ada West Municipal           | 2023 | 602,025.96   |  |  |  |  |  |  |  |  | 53,288,968.04  |  |  |  |  | 53,890,994.00  | 33,223.73     | 53,857,770.27  |
|    |                              | 2024 | 542,671.33   |  |  |  |  |  |  |  |  | 61,339,093.76  |  |  |  |  | 62,003,048.09  | 232,916.72    | 61,770,131.37  |
| 12 | Accra Metropolitan           | 2023 | 1,734,814.91 |  |  |  |  |  |  |  |  | 251,672,374.43 |  |  |  |  | 258,092,395.24 | 36,058,809.97 | 222,033,585.27 |
|    |                              | 2024 | 1,799,633.28 |  |  |  |  |  |  |  |  | 260,799,074.64 |  |  |  |  | 267,388,233.92 | 31,373,604.07 | 236,014,629.85 |
| 13 | Shai-Osudoku District        | 2023 | 732,476.36   |  |  |  |  |  |  |  |  | 51,157,498.53  |  |  |  |  | 52,103,586.15  | 2,678,847.43  | 49,424,738.72  |
|    |                              | 2024 | 1,717,739.79 |  |  |  |  |  |  |  |  | 60,738,931.84  |  |  |  |  | 62,426,734.59  | 2,568,650.25  | 59,858,084.34  |
| 14 | Ledzokuku Municipal          | 2023 | 1,224,800.37 |  |  |  |  |  |  |  |  | 61,518,969.25  |  |  |  |  | 62,832,802.18  | 3,794,786.13  | 59,038,016.05  |
|    |                              | 2024 | 3,296,802.11 |  |  |  |  |  |  |  |  | 62,952,272.63  |  |  |  |  | 66,999,152.77  | 4,236,817.36  | 62,762,335.41  |



|    |                            |      |              |           |  |  |  |               |  |                  |  |  |  |  |                  |              |                  |
|----|----------------------------|------|--------------|-----------|--|--|--|---------------|--|------------------|--|--|--|--|------------------|--------------|------------------|
| 15 | Ablekuma Central Municipal | 2023 | 1,257,224.14 |           |  |  |  |               |  | 25,453,708.41    |  |  |  |  | 26,710,932.55    | 394,077.05   | 26,316,855.50    |
|    |                            | 2024 | 1,590,149.51 |           |  |  |  |               |  | 33,032,176.87    |  |  |  |  | 34,622,326.38    | 756,315.28   | 33,866,011.10    |
| 16 | Ayawaso North Municipal    | 2023 | 791,184.70   |           |  |  |  | 11,820.00     |  | 11,840,108.40    |  |  |  |  | 12,643,113.10    | 680,543.14   | 11,962,569.96    |
|    |                            | 2024 | 420,482.00   |           |  |  |  |               |  | 21,213,407.00    |  |  |  |  | 21,633,889.00    | 377,859.00   | 21,256,030.00    |
| 17 | Krowor Municipal           | 2023 | 425,007.73   |           |  |  |  | 67,763.00     |  | 5,095,971.15     |  |  |  |  | 5,588,741.88     | 997,437.39   | 4,591,304.49     |
|    |                            | 2024 | 573,758.02   |           |  |  |  | 90,216.00     |  | 16,004,301.79    |  |  |  |  | 16,668,275.81    | 1,446,112.07 | 15,222,163.74    |
| 18 | Ayawaso Central Municipal  | 2023 | 1,734,792.80 |           |  |  |  | 558,842.75    |  | 8,164,731.90     |  |  |  |  | 10,458,367.45    | 197,942.74   | 10,260,424.73    |
|    |                            | 2024 | 3,706,468.05 |           |  |  |  | 475,444.75    |  | 16,836,881.24    |  |  |  |  | 21,018,794.04    | 2,039,213.96 | 18,979,580.08    |
| 19 | La Dade-Kotopon Municipal  | 2023 | 1,082,331.47 |           |  |  |  | 1,648,053.25  |  | 11,543,774.54    |  |  |  |  | 14,274,159.26    | 468,684.81   | 13,805,474.45    |
|    |                            | 2024 | 1,761,374.00 |           |  |  |  | 681,147.00    |  | 23,097,493.00    |  |  |  |  | 25,540,014.00    | 255,321.00   | 25,284,693.00    |
| 20 | Kpone Katamanso Municipal  | 2023 | 1,374,164.63 |           |  |  |  | 1,461,205.22  |  | 5,933,132.03     |  |  |  |  | 8,768,501.88     | 997,900.43   | 7,770,601.45     |
|    |                            | 2024 | 2,201,036.25 |           |  |  |  | 1,534,972.64  |  | 17,382,450.77    |  |  |  |  | 21,443,489.28    | 1,282,721.50 | 20,160,767.78    |
| 21 | Ga South Municipal         | 2023 | 419,795.66   |           |  |  |  | 58,920.00     |  | 14,245,864.00    |  |  |  |  | 14,724,579.66    | 391,892.00   | 14,332,687.66    |
|    |                            | 2024 | 252,915.85   |           |  |  |  | 1,941,415.55  |  | 33,151,505.59    |  |  |  |  | 35,345,836.99    | 255,115.99   | 35,090,721.00    |
| 22 | Ayawaso East Municipal     | 2023 | 3,184,617.85 |           |  |  |  |               |  | 365,223,712.20   |  |  |  |  | 368,408,330.05   | 451,325.20   | 367,957,004.85   |
|    |                            | 2024 | 4,849,584.83 |           |  |  |  |               |  | 372,576,134.24   |  |  |  |  | 377,425,719.07   | 422,402.83   | 377,003,316.24   |
| 24 | Korle Klotey Municipal     | 2023 | 2,012,058.00 |           |  |  |  | 1,686,401.00  |  | 1,220,255,881.00 |  |  |  |  | 1,223,954,340.00 | 547,568.00   | 1,223,406,772.00 |
|    |                            | 2024 | 3,692,299.00 |           |  |  |  | 1,636,853.00  |  | 1,240,994,740.00 |  |  |  |  | 1,246,338,892.00 | 617,420.00   | 1,245,721,472.00 |
| 25 | Ga West Municipal          | 2023 | 1,821,710.34 | 32,651.00 |  |  |  | 537,247.32    |  | 162,707,927.08   |  |  |  |  | 165,066,884.74   | 5,461,388.58 | 159,605,496.16   |
|    |                            | 2024 | 2,121,898.71 | 32,651.00 |  |  |  | 31,776.00     |  | 172,624,690.68   |  |  |  |  | 174,811,016.39   | 5,686,021.71 | 169,124,994.68   |
| 26 | Ablekuma North Municipal   | 2023 | 1,045,380.00 |           |  |  |  | 8,843,302.00  |  | 33,207,198.00    |  |  |  |  | 43,095,880.00    | 357,855.00   | 42,738,025.00    |
|    |                            | 2024 | 1,153,428.73 |           |  |  |  | 8,845,271.84  |  | 36,864,511.02    |  |  |  |  | 46,863,211.59    | 1,527,949.83 | 45,335,261.76    |
| 27 | Ga North Municipal         | 2023 | 865,790.81   |           |  |  |  | 12,118,785.02 |  | 18,586,269.46    |  |  |  |  | 31,570,845.29    | 881,641.94   | 30,689,203.35    |
|    |                            | 2024 | 1,458,695.67 |           |  |  |  | 10,704,410.76 |  | 25,589,016.26    |  |  |  |  | 38,069,547.69    | 1,638,620.48 | 36,430,927.21    |
| 28 | Ashaiman Municipal         | 2023 | 985,648.70   |           |  |  |  | 96,902.07     |  | 7,160,537.90     |  |  |  |  | 8,243,088.67     | 170,191.73   | 8,072,896.94     |
|    |                            | 2024 | 2,847,113.33 |           |  |  |  | 119,197.94    |  | 17,693,276.19    |  |  |  |  | 20,693,724.88    | 490,390.92   | 20,203,333.96    |

|                   |                      |      |               |             |               |             |             |                          |                  |                     |                   |                   |                   |               |                  |
|-------------------|----------------------|------|---------------|-------------|---------------|-------------|-------------|--------------------------|------------------|---------------------|-------------------|-------------------|-------------------|---------------|------------------|
| 29                | Ada East Municipal   | 2023 | 773,903.75    |             | 662,440.17    |             |             |                          | 378,278,713.87   |                     |                   |                   | 379,715,057.79    | 341,235.40    | 379,373,822.39   |
|                   |                      | 2024 | 90,738.14     |             | 430,457.95    |             |             |                          | 357,770,446.88   |                     |                   |                   | 358,299,092.97    | 992,725.31    | 357,306,367.66   |
| Total             |                      | 2024 | 54,275,380.66 | 32,651.00   | 47,331,696.54 |             |             |                          | 3,636,244,557.71 |                     |                   |                   | 3,742,189,978.05  | 72,116,177.62 | 3,670,073,800.43 |
|                   |                      |      |               |             |               |             |             |                          |                  |                     |                   |                   |                   |               |                  |
|                   |                      |      |               |             |               |             |             |                          |                  |                     |                   |                   |                   |               |                  |
| North East Region |                      |      |               |             |               |             |             |                          |                  |                     |                   |                   |                   |               |                  |
| No                | Assembly             | Year | Cash/Bank     | Investments | Receivables   | Inventories | Prepayments | Plant Property Equipment | Work-in-Progress | Investment Property | Total Assets      | Total Liabilities | Net Assets        |               |                  |
| 1                 | Bunkprugu Nakpanduri | 2023 | 457,486.75    |             |               |             |             | 17,251,479.09            | 2,015,470.59     |                     | 19,724,436.43     | -                 | 19,724,436.43     |               |                  |
|                   |                      | 2024 | 756,467.40    |             |               |             |             | 25,421,122.01            | 5,944,264.41     |                     | 32,121,853.82     |                   | 32,121,853.82     |               |                  |
| 2                 | Yunyo-Nansua         | 2023 | 1,484,292.39  |             |               |             |             | 6,849,090.23             | 933,710.17       |                     | 9,267,092.79      | -                 | 9,267,092.79      |               |                  |
|                   |                      | 2024 | 2,388,687.77  |             |               |             |             | 16,894,988.52            | 933,709.87       |                     | 20,217,386.16     |                   | 20,217,386.16     |               |                  |
| 3                 | Chereponi            | 2023 | 1,760,958.98  |             |               |             |             | 47,136,415.19            | 19,075,500.68    |                     | 67,972,874.85     | 14,321.00         | 67,958,553.85     |               |                  |
|                   |                      | 2024 | 2,720,802.52  |             |               |             |             | 53,462,963.53            | 23,214,766.17    |                     | 79,398,532.22     |                   | 79,398,532.22     |               |                  |
| 4                 | East Mamprusi        | 2023 | 4,501,612.28  | 1,040.00    |               |             |             | 33,095,319.74            | 1,847,110.82     |                     | 39,445,082.84     | -                 | 39,445,082.84     |               |                  |
|                   |                      | 2024 | 3,017,729.56  | 1,040.00    |               |             |             | 61,304,271.79            | 3,053,483.82     |                     | 67,376,525.17     |                   | 67,376,525.17     |               |                  |
| 5                 | Mamprugu-Moagduri    | 2023 | 1,560,825.58  |             |               |             |             | 21,382,509.04            | 375,715.79       |                     | 23,319,050.41     | -                 | 23,319,050.41     |               |                  |
|                   |                      | 2024 | 655,204.85    |             |               |             |             | 26,995,055.73            | 4,742,224.63     |                     | 32,392,485.21     |                   | 32,392,485.21     |               |                  |
| 6                 | West Mamprusi        | 2023 | 1,611,859.55  | 48,308.01   |               |             |             | 64,810,287.41            | 5,111,277.49     |                     | 71,581,732.46     | -                 | 71,581,732.46     |               |                  |
|                   |                      | 2024 | 2,039,822.49  | 48,303.01   |               |             |             | 75,945,874.96            | 7,557,527.76     |                     | 85,591,528.22     |                   | 85,591,528.22     |               |                  |
| Total             |                      | 2024 | 11,578,714.59 | 49,343.01   |               |             |             | 260,024,276.54           | 45,445,976.66    | -                   | 317,098,310.80    | -                 | 317,098,310.80    |               |                  |
|                   |                      |      |               |             |               |             |             |                          |                  |                     |                   |                   |                   |               |                  |
|                   |                      |      |               |             |               |             |             |                          |                  |                     |                   |                   |                   |               |                  |
|                   |                      |      |               |             |               |             |             |                          |                  |                     |                   |                   |                   |               |                  |
| Northern Region   |                      |      |               |             |               |             |             |                          |                  |                     |                   |                   |                   |               |                  |
| No                | Assembly             | Year | Cash/Bank     | Investments | Receivables   | Inventories | Prepayments | Plant Property Equipment | Work-in-Progress | Investment Property | Total Assets      | Total Liabilities | Net Assets        |               |                  |
| 1                 | Gushiegu             | 2023 | 1,524,933.25  |             | 5,840.00      |             |             | 123,477,712.11           | 12,184,975.74    |                     | 137,193,461.10    | 82,294.11         | 137,111,166.99    |               |                  |
|                   |                      | 2024 | 2,379,798.15  |             | 5,840.00      |             |             | 129,778,386.71           | 13,908,735.44    |                     | 146,072,760.30    | 82,294.11         | 145,990,466.19    |               |                  |
| 2                 | Karaga               | 2023 | 1,304,585.68  |             | 6,110.00      |             |             | 65,662,676,515.76        | 269,785.09       |                     | 65,664,256,996.53 |                   | 65,664,256,996.53 |               |                  |
|                   |                      | 2024 | 730,904.51    |             | 6,110.00      |             |             | 3,048,375,452.20         | 433,872.75       |                     | 3,049,546,339.46  | 34,548.00         | 3,049,511,791.46  |               |                  |
| 3                 | Kpandai              | 2023 | 342,483.67    |             |               |             |             | 53,957,496.98            | 2,081,376.47     |                     | 56,381,357.12     | 614,309.18        | 55,767,047.94     |               |                  |
|                   |                      | 2024 | 1,230,089.50  |             |               |             |             | 61,031,671.92            | 2,825,599.27     |                     | 65,087,360.69     | 614,309.18        | 64,473,051.51     |               |                  |
| 4                 | Kumbungu             | 2023 | 84,604.10     |             |               |             |             | 5,268,362.36             | 237,050.42       |                     | 5,590,016.88      | 122,906.00        | 5,467,110.88      |               |                  |
|                   |                      | 2024 | 138,858.08    |             |               |             |             | 12,790,784.25            | 501,855.00       |                     | 13,431,497.33     | 122,906.00        | 13,308,591.33     |               |                  |
| 5                 | Mion                 | 2023 | 268,524.82    |             |               |             |             | 18,323,678.85            | 598,081.22       |                     | 19,190,284.89     | -                 | 19,190,284.89     |               |                  |
|                   |                      | 2024 | 638,467.68    |             |               |             |             | 24,536,031.45            | 2,521,900.87     |                     | 27,696,400.00     |                   | 27,696,400.00     |               |                  |



|            |                       |      |               |             |             |             |             |                          |                  |                     |                |                   |                  |              |                  |
|------------|-----------------------|------|---------------|-------------|-------------|-------------|-------------|--------------------------|------------------|---------------------|----------------|-------------------|------------------|--------------|------------------|
| 6          | Nanumba North         | 2023 | 1,194,998.41  |             |             |             |             |                          |                  | 262,332,785.11      | 223,140.97     |                   | 263,750,924.49   | -            | 263,750,924.49   |
|            |                       | 2024 | 941,112.61    |             |             |             |             |                          |                  | 265,551,033.45      | 402,658.80     |                   | 266,909,249.16   |              | 266,909,249.16   |
| 7          | Nanumba South         | 2023 | 210,718.48    |             |             |             |             |                          |                  | 50,409,385.16       | 3,061,570.78   |                   | 53,681,674.42    | -            | 53,681,674.42    |
|            |                       | 2024 | 156,953.13    |             |             |             |             |                          |                  | 57,067,735.24       | 3,061,570.78   |                   | 60,286,259.15    |              | 60,286,259.15    |
| 8          | Saboba                | 2023 | 826,298.12    |             |             |             |             |                          |                  | 12,089,065.00       | 620,593.56     |                   | 13,535,956.68    |              | 13,535,956.68    |
|            |                       | 2024 | 1,935,211.55  |             |             |             |             |                          |                  | 19,088,896.33       | 2,749,624.31   |                   | 23,773,732.19    | 22,565.00    | 23,751,167.19    |
| 9          | Sagnarigu             | 2023 | 41,984,790.72 |             |             |             |             |                          |                  | 26,575,712.25       | 800,014.78     |                   | 69,360,517.75    |              | 69,360,517.75    |
|            |                       | 2024 | 33,950,021.37 |             |             |             |             |                          |                  | 50,692,132.55       | 59,799,724.95  |                   | 144,441,878.87   |              | 144,441,878.87   |
| 10         | Savelugu              | 2023 | 186,150.35    | 69,392.01   |             |             |             |                          |                  | 536,877,862.60      |                |                   | 537,133,404.96   |              | 537,133,404.96   |
|            |                       | 2024 | 1,255,329.73  | 69,392.01   |             |             |             |                          |                  | 530,830,079.50      | 406,360.20     |                   | 532,561,161.44   |              | 532,561,161.44   |
| 11         | Nanton                | 2023 | 2,102,361.64  | 104,850.20  |             |             |             |                          |                  | 15,417,719.36       | 8,858,696.06   |                   | 26,483,627.26    | 170,817.51   | 26,312,809.75    |
|            |                       | 2024 | 636,916.13    |             |             |             |             |                          |                  | 192,018,103.85      | 2,249,064.32   |                   | 194,904,084.30   |              | 194,904,084.30   |
| 12         | Tamale                | 2023 | 796,917.49    |             |             |             |             |                          |                  | 60,543,602.17       | 1,183,385.96   |                   | 62,523,905.62    | 297,301.63   | 62,226,603.99    |
|            |                       | 2024 | 647,214.64    |             | 107,664.00  |             |             |                          |                  | 73,382,298.02       | 4,544,129.66   |                   | 78,681,306.32    | 876,262.72   | 77,805,043.60    |
| 13         | Tatale Sanguli        | 2023 | 1,673,236.10  |             |             |             |             |                          |                  | 22,514,240.98       | 340,791.95     |                   | 24,528,269.03    |              | 24,528,269.03    |
|            |                       | 2024 | 1,620,106.77  |             |             |             |             |                          |                  | 28,739,960.82       | 4,457,231.86   |                   | 34,817,299.45    |              | 34,817,299.45    |
| 14         | Tolon                 | 2023 | 1,354,243.19  | 104,092.97  |             |             |             |                          |                  | 5,105,043.17        | 238,415.87     |                   | 6,801,795.20     | 426,664.59   | 6,375,130.61     |
|            |                       | 2024 | 718,535.72    |             | 60,552.87   |             |             |                          |                  | 15,389,587.72       | 84,361.56      |                   | 16,253,037.87    | 229,070.16   | 16,023,967.71    |
| 15         | Yendi                 | 2023 | 9,497,962.11  |             |             |             |             |                          |                  | 209,082,356.04      | 1,190,257.16   |                   | 219,770,575.31   | 1,138,959.16 | 218,631,616.15   |
|            |                       | 2024 | 4,373,453.55  |             |             |             |             |                          |                  | 234,217,195.12      | 1,190,257.16   |                   | 239,780,905.83   | 1,130,953.24 | 238,649,952.59   |
| 16         | Zabzugu               | 2023 | 517,267.52    | 16,000.00   |             |             |             |                          |                  | 3,760,363.38        | 195,260.97     |                   | 4,488,891.87     |              | 4,488,891.87     |
|            |                       | 2024 | 179,227.77    | 16,000.00   |             |             |             |                          |                  | 12,152,331.49       | 667,721.01     |                   | 13,015,280.27    |              | 13,015,280.27    |
| Total      |                       | 2024 | 51,532,200.89 | 85,392.01   | 119,614.00  | 60,552.87   | -           |                          |                  | 4,755,641,680.62    | 99,804,667.94  |                   | 4,907,258,552.63 | 3,112,908.41 | 4,904,145,644.22 |
|            |                       |      |               |             |             |             |             |                          |                  |                     |                |                   |                  |              |                  |
|            |                       |      |               |             |             |             |             |                          |                  |                     |                |                   |                  |              |                  |
| Oti Region |                       |      |               |             |             |             |             |                          |                  |                     |                |                   |                  |              |                  |
| No         | Assembly              | Year | Cash/Bank     | Investments | Receivables | Inventories | Prepayments | Plant Property Equipment | Work-in-Progress | Investment Property | Total Assets   | Total Liabilities | Net Assets       |              |                  |
| 1          | Biakoye District      | 2023 | 280,791.99    | 760.00      | 900.00      |             |             | 1,921,480.40             |                  |                     | 2,203,932.39   | 435,335.82        | 1,768,596.57     |              |                  |
|            |                       | 2024 | 358,955.34    | -           | 900.00      |             |             | 17,182,245.59            |                  |                     | 17,542,100.93  | 407,443.82        | 17,134,657.11    |              |                  |
| 2          | Guan District         | 2023 | 310,139.88    |             | 900.00      |             |             | 1,996,209.12             |                  |                     | 2,307,249.00   | 85,033.38         | 2,222,215.62     |              |                  |
|            |                       | 2024 | 1,486,147.16  | -           | 3,020.00    |             |             | 9,453,340.47             |                  |                     | 10,942,507.63  | 338,966.88        | 10,603,540.75    |              |                  |
| 3          | Jasikan District      | 2023 | 415,269.48    |             | 7,445.00    |             |             | 29,119,777.96            |                  |                     | 29,542,492.44  | 427,980.31        | 29,114,512.13    |              |                  |
|            |                       | 2024 | 263,345.67    | -           | 7,445.00    |             |             | 29,137,605.10            |                  |                     | 29,408,395.77  | 463,838.31        | 28,944,557.46    |              |                  |
| 4          | Kadjebi District      | 2023 | 316,359.48    |             |             |             |             | 350,516,884.74           |                  |                     | 350,833,244.22 | 65,146.08         | 350,768,098.14   |              |                  |
|            |                       | 2024 | 437,220.97    | -           | 113,200.00  |             |             | 348,967,729.83           |                  |                     | 349,518,150.80 | 214,948.38        | 349,303,202.42   |              |                  |
| 5          | Krachi East Municipal | 2023 | 4,947,700.39  |             | 38,781.44   |             |             | 6,160,844.66             |                  |                     | 11,147,326.49  | 279,308.73        | 10,868,017.76    |              |                  |
|            |                       | 2024 | 2,831,784.99  | -           | 34,481.44   |             |             | 22,786,514.59            |                  |                     | 25,652,781.02  | 520,499.31        | 25,132,281.71    |              |                  |

|                   |                         |      |               |             |             |             |             |                          |                  |                     |                |                   |                |              |                |
|-------------------|-------------------------|------|---------------|-------------|-------------|-------------|-------------|--------------------------|------------------|---------------------|----------------|-------------------|----------------|--------------|----------------|
| 6                 | Krachi Nchumuru         | 2023 | 73,934.79     |             |             |             |             |                          | 10,123,533.85    |                     |                |                   | 10,197,468.64  | 306,983.29   | 9,890,485.35   |
|                   |                         | 2024 | 284,008.76    | -           | -           |             |             |                          | 16,411,939.08    |                     |                |                   | 16,695,947.84  | 503,651.39   | 16,192,296.45  |
| 7                 | Krachi West Municipal   | 2023 | 1,744,397.00  |             | 30,400.00   |             |             |                          | 43,149,859.00    |                     |                |                   | 44,924,656.00  | 90,061.65    | 44,834,594.35  |
|                   |                         | 2024 | 2,336,918.12  | -           | -           |             |             |                          | 50,986,734.01    |                     |                |                   | 53,323,652.13  | 90,061.65    | 53,233,590.48  |
| 8                 | Nkwanta North           | 2023 | 476,604.86    | 77,147.00   | 543,381.59  |             |             |                          | 15,022,671.96    |                     |                |                   | 16,119,805.41  | 289,145.10   | 15,830,660.31  |
|                   |                         | 2024 | 660,004.30    | -           | -           |             |             |                          | 27,061,583.67    |                     |                |                   | 27,721,587.97  | 883,040.41   | 26,838,547.56  |
| 9                 | Nkwanta South Municipal | 2023 | 433,653.61    |             | 17,076.35   |             |             |                          | 7,068,835.82     |                     |                |                   | 7,519,565.78   | 565,869.19   | 6,953,696.59   |
|                   |                         | 2024 | 704,568.81    | -           | -           |             |             |                          | 16,984,829.14    |                     |                |                   | 17,689,397.95  | 15,283.50    | 17,674,114.45  |
|                   | Total                   | 2024 | 9,362,954.12  | -           | 159,046.44  | -           | -           | -                        | 538,972,521.48   | -                   | -              | -                 | 548,494,522.04 | 3,437,733.65 | 545,056,788.39 |
| Savannah Region   |                         |      |               |             |             |             |             |                          |                  |                     |                |                   |                |              |                |
| No                | Assembly                | Year | Cash/ Bank    | Investments | Receivables | Inventories | Prepayments | Plant Property Equipment | Work-in-Progress | Investment Property | Total Assets   | Total Liabilities | Net Assets     |              |                |
| 1                 | Bole                    | 2023 | 2,102,361.64  |             | 187,867.60  |             |             | 15,417,719.36            | 8,858,696.06     |                     | 26,566,644.66  | 170,817.51        | 26,395,827.15  |              |                |
|                   |                         | 2024 | 2,250,529.89  |             | 2,360.00    | 15,000.00   |             | 25,449,870.16            | 9,388,459.16     | 104,850.20          | 37,211,069.41  | 57,408.75         | 37,153,660.66  |              |                |
| 2                 | Central Gonja           | 2023 | 328,580.05    | 712,624.21  |             |             |             | 9,661,467.45             | 497,450.29       |                     | 11,200,122.00  | 120,919.18        | 11,079,202.82  |              |                |
|                   |                         | 2024 | 1,608,242.94  | 712,624.21  |             |             |             | 17,345,656.11            | 821,941.12       |                     | 20,488,464.38  | 120,919.18        | 20,367,545.20  |              |                |
| 3                 | East Gonja              | 2023 | 6,475,879.81  | 10,959.62   | 22,544.00   |             |             | 32,436,649.46            | 10,000.00        |                     | 38,956,032.89  | 372,660.01        | 38,583,372.88  |              |                |
|                   |                         | 2024 | 4,142,698.32  | 10,959.62   | 81,420.00   |             |             | 44,844,513.10            | 10,120,937.30    |                     | 59,201,316.92  | 338,391.30        | 58,862,925.62  |              |                |
| 4                 | North Gonja             | 2023 | 883,086.11    |             |             |             |             | 3,625,392.99             |                  |                     | 4,508,479.10   |                   | 4,508,479.10   |              |                |
|                   |                         | 2024 | 775,983.23    |             |             |             |             | 11,623,855.65            | 1,348,922.35     |                     | 13,748,761.23  |                   | 13,748,761.23  |              |                |
| 5                 | Sawla Tuna Kalba        | 2023 | 1,149,716.19  | 27,830.00   | 1,030.00    |             |             | 12,844,318.24            | 2,525,402.32     |                     | 16,548,296.75  | 107,206.63        | 16,441,090.12  |              |                |
|                   |                         | 2024 | 1,110,503.35  | 27,830.00   |             |             |             | 22,409,022.38            | 2,811,989.92     |                     | 26,359,345.65  | 27,206.63         | 26,332,139.02  |              |                |
| 6                 | West Gonja              | 2023 | 4,490,581.85  | 1,000.00    |             |             |             | 20,671,840.76            | 1,907,924.58     |                     | 27,071,347.19  | 44,863.95         | 27,026,483.24  |              |                |
|                   |                         | 2024 | 2,321,500.47  | 1,000.00    |             |             |             | 27,881,868.07            | 12,308,083.34    |                     | 42,531,318.55  | 44,863.95         | 42,486,454.60  |              |                |
| 7                 | North East Gonja        | 2023 | 1,812,502.04  |             |             |             |             | 5,386,413.98             | 1,829,360.81     |                     | 9,028,276.83   |                   | 9,028,276.83   |              |                |
|                   |                         | 2024 | 1,022,862.87  |             |             |             |             | 17,257,067.72            | 2,191,283.81     |                     | 20,471,214.40  | 285,408.62        | 20,185,805.78  |              |                |
| Total             |                         | 2024 | 13,232,321.07 | 752,413.83  | 83,780.00   | 15,000.00   | -           | 166,811,853.19           | 38,991,617.00    | 104,850.20          | 220,011,490.54 | 874,198.43        | 219,137,292.11 |              |                |
| Upper East Region |                         |      |               |             |             |             |             |                          |                  |                     |                |                   |                |              |                |
| No                | Assembly                | Year | Cash/ Bank    | Investments | Receivables | Inventories | Prepayments | Plant Property Equipment | Work-in-Progress | Investment Property | Total Assets   | Total Liabilities | Net Assets     |              |                |
| 1                 | Bawku Municipal         | 2023 | 2,202,271.19  |             | 197,071.00  |             |             | 35,959,451.46            |                  |                     | 38,358,793.65  | 3,540,739.29      | 34,818,054.36  |              |                |
|                   |                         | 2024 | 8,693,075.20  |             | 321,678.45  |             | 5,000.00    | 52,080,438.04            |                  |                     | 61,100,191.69  |                   | 61,100,191.69  |              |                |

|                   |                               |      |               |              |            |   |  |            |                  |   |  |  |                  |              |                  |
|-------------------|-------------------------------|------|---------------|--------------|------------|---|--|------------|------------------|---|--|--|------------------|--------------|------------------|
| 2                 | Bawku West District           | 2023 | 565,622.69    | 148,617.94   |            |   |  |            | 60,436,130.03    |   |  |  | 61,150,370.66    | 32,610.24    | 61,117,760.42    |
|                   |                               | 2024 | 1,651,479.57  | 257,568.30   |            |   |  |            | 68,199,015.09    |   |  |  | 70,108,062.96    | 9,699.43     | 70,098,363.53    |
| 3                 | Binduri District              | 2023 | 1,595,125.75  |              |            |   |  |            | 11,998,387.84    |   |  |  | 13,593,513.59    | 44,064.83    | 13,549,448.76    |
|                   |                               | 2024 | 3,114,616.21  |              |            |   |  |            | 22,962,761.88    |   |  |  | 26,077,378.09    |              | 26,077,378.09    |
| 4                 | Bolga Municipal               | 2023 | 14,619,988.48 | 1,099.11     | 45,030.90  |   |  |            | 36,209,933.65    |   |  |  | 50,876,052.14    | 463,760.91   | 50,412,291.23    |
|                   |                               | 2024 | 19,395,716.73 | 1,099.11     |            |   |  | 116,750.90 | 62,317,158.64    |   |  |  | 81,830,725.38    | 277,754.96   | 81,552,970.42    |
| 5                 | Bolga East District           | 2023 | 1,395,693.79  |              | 130,366.64 |   |  |            | 20,209,713.47    |   |  |  | 21,735,773.90    | 1,675,158.57 | 20,060,615.33    |
|                   |                               | 2024 | 1,043,204.26  |              |            |   |  |            | 31,132,703.31    |   |  |  | 32,175,907.57    | 1,550,016.37 | 30,625,891.20    |
| 6                 | Bongo District                | 2023 | 2,176,596.01  | 650,309.40   |            |   |  |            | 109,238,858.26   |   |  |  | 112,065,763.67   | 1,119,081.64 | 110,946,682.03   |
|                   |                               | 2024 | 2,948,698.23  | 650,309.40   |            |   |  |            | 117,237,641.09   |   |  |  | 120,836,648.72   | 1,119,081.64 | 119,717,567.08   |
| 7                 | Bulsara North District        | 2023 | 600,667.98    |              | 54,798.17  |   |  |            | 1,780,092,206.17 |   |  |  | 1,780,747,672.32 | -465,570.47  | 1,781,213,242.79 |
|                   |                               | 2024 | 1,748,159.00  | 75,749.84    |            |   |  |            | 85,229,622.04    |   |  |  | 87,053,530.88    | 362,600.00   | 86,690,930.88    |
| 8                 | Bulsara South District        | 2023 | 926,019.04    |              | 8,049.00   |   |  |            | 25,434,952.06    |   |  |  | 26,369,020.10    | 14,180.00    | 26,354,840.10    |
|                   |                               | 2024 |               |              |            |   |  |            |                  |   |  |  |                  |              |                  |
| 9                 | Garu District                 | 2023 | 1,442,249.38  | 7,121.46     | 236,157.55 |   |  |            | 469,959,006.74   |   |  |  | 471,644,535.13   | 812,521.15   | 470,832,013.98   |
|                   |                               | 2024 | 2,948,950.99  | 7,121.46     |            |   |  |            | 469,869,889.25   |   |  |  | 472,825,961.70   | 1,544,485.84 | 471,281,475.86   |
| 10                | Kassena Nankana Municipal     | 2023 | 1,133,686.13  | 235,068.44   | 99,922.60  |   |  |            | 101,109,050.37   |   |  |  | 102,577,727.54   | 36,991.17    | 102,540,736.37   |
|                   |                               | 2024 | 626,976.00    | 235,068.44   | 38,968.00  |   |  |            | 108,485,533.44   |   |  |  | 109,386,545.88   |              | 109,386,545.88   |
| 11                | Kassena Nankana West District | 2023 | 1,203,374.80  |              | 348,046.34 |   |  |            | 26,054,199.46    |   |  |  | 27,605,620.60    | 653,027.85   | 26,952,592.75    |
|                   |                               | 2024 | 636,673.82    |              |            |   |  |            | 36,802,017.44    |   |  |  | 37,438,691.26    | 255,829.87   | 37,182,861.39    |
| 12                | Nabdam District               | 2023 | 626,830.78    |              |            |   |  |            | 15,765,649.58    |   |  |  | 16,392,480.36    | 653,364.65   | 15,739,115.71    |
|                   |                               | 2024 | 732,930.59    | -            | -          |   |  |            | 27,599,791.41    |   |  |  | 28,332,722.00    |              | 28,332,722.00    |
| 13                | Pusiga District               | 2023 | 1,442,807.35  |              |            |   |  |            | 17,916,268.89    |   |  |  | 19,359,076.24    | 114,253.00   | 19,244,823.24    |
|                   |                               | 2024 | 3,576,828.62  |              |            |   |  |            | 25,655,715.23    |   |  |  | 29,232,543.85    |              | 29,232,543.85    |
| 14                | Talensi District              | 2023 | 1,381,315.84  |              | 413,150.76 |   |  |            | 2,502,387,481.26 |   |  |  | 2,504,181,947.86 | 649,780.29   | 2,503,532,167.57 |
|                   |                               | 2024 | 1,053,738.31  |              |            |   |  |            | 2,508,565,326.42 |   |  |  | 2,509,619,064.73 |              | 2,509,619,064.73 |
| 15                | Tempane District              | 2023 | 1,973,984.00  | -            | 6,420.00   |   |  |            | 18,013,619.00    |   |  |  | 19,994,023.00    | 147,079.00   | 19,846,944.00    |
|                   |                               | 2024 | 3,042,296.87  |              | 6,420.00   |   |  |            | 27,013,714.06    |   |  |  | 30,062,430.93    |              | 30,062,430.93    |
| Total             |                               | 2024 | 51,213,344.40 | 1,226,916.55 | 367,066.45 | - |  | 121,750.90 | 3,643,151,327.33 | - |  |  | 3,696,080,405.63 | 5,119,468.11 | 3,690,960,937.52 |
| Upper West Region |                               |      |               |              |            |   |  |            |                  |   |  |  |                  |              |                  |

| No           | Assembly             | Year | Cash/Bank     | Investments | Receivables | Inventories | Prepayments | Plant Property Equipment | Work-in-Progress | Investment Property | Total Assets     | Total Liabilities | Net Assets       |
|--------------|----------------------|------|---------------|-------------|-------------|-------------|-------------|--------------------------|------------------|---------------------|------------------|-------------------|------------------|
| 1            | Daffiama-Bissie-Issa | 2023 | 1,624,186.00  | -           |             |             |             | 37,079,470.00            | 166,094.00       |                     | 38,869,750.00    | 104,608.00        | 38,765,142.00    |
|              |                      | 2024 | 2,912,152.00  | -           |             |             |             | 42,088,046.91            | 1,387,966.85     |                     | 46,388,165.76    | 94,607.90         | 46,293,557.86    |
| 2            | Jirapa               | 2023 | 767,081.26    | 17,932.00   |             |             |             | 37,801,177.44            | 604,160.23       |                     | 39,190,350.93    | 9,670.30          | 39,180,680.63    |
|              |                      | 2024 | 553,759.05    | 17,932.00   |             |             |             | 44,486,609.07            | 3,819,643.52     |                     | 48,877,943.64    | 201,921.09        | 48,676,022.55    |
| 3            | Lambussie            | 2023 | 1,409,271.29  | -           |             |             |             | 14,160,867.41            | -                |                     | 15,570,138.70    | 77,277.20         | 15,492,861.50    |
|              |                      | 2024 | 471,162.00    | -           |             |             |             | 21,909,950.00            |                  |                     | 22,381,112.00    |                   | 22,381,112.00    |
| 4            | Lawra                | 2023 | 2,188,739.00  | 55,217.00   |             |             |             | 30,976,265.00            | -                |                     | 33,220,221.00    | 112,825.00        | 33,107,396.00    |
|              |                      | 2024 | 1,877,243.05  | 65,217.00   |             |             |             | 37,665,604.11            | 2,888,069.79     |                     | 42,496,133.95    | 1,566,967.66      | 40,929,166.29    |
| 5            | Nadowli-Kaleo        | 2023 | 1,289,555.66  | -           |             |             |             | 8,331,432,895.59         | 18,488,147.34    |                     | 8,351,210,598.59 | 703,206.19        | 8,350,507,392.40 |
|              |                      | 2024 | 2,947,519.58  | -           |             |             |             | 77,721,533.51            | 17,673,989.34    |                     | 98,343,042.43    | 520,628.03        | 97,822,414.40    |
| 6            | Nandom               | 2023 | 1,358,239.68  | -           | 540.00      |             |             | 283,519,509.15           | -                |                     | 284,878,288.83   | 456,440.80        | 284,421,848.03   |
|              |                      | 2024 | 1,133,654.38  | -           |             |             |             | 287,546,316.23           |                  |                     | 288,679,970.61   | 1,566,065.13      | 287,113,905.48   |
| 7            | Sissala East         | 2023 | 862,739.72    | 247,537.00  | 20,000.00   |             |             | 139,610,948.95           | -                |                     | 140,741,225.67   | 108,452.40        | 140,632,773.27   |
|              |                      | 2024 | 1,630,848.15  | 247,537.00  | 35,465.00   |             |             | 143,795,037.81           |                  |                     | 145,708,887.96   | 210,550.00        | 145,498,337.96   |
| 8            | Sissala West         | 2023 | 1,845,812.74  | 15,982.60   |             |             |             | 47,198,589.25            | -                |                     | 49,060,384.59    | 239,378.41        | 48,821,006.18    |
|              |                      | 2024 | 1,815,116.29  | 15,982.60   |             |             |             | 52,197,149.26            | 1,709,878.34     |                     | 55,738,126.49    | 247,146.41        | 55,490,980.08    |
| 9            | Wa Municipal         | 2023 | 25,375,774.79 | -           |             |             |             | 189,531,271.86           | 1,419,940.54     |                     | 216,326,987.19   | 219,533.20        | 216,107,453.99   |
|              |                      | 2024 | 2,635,132.00  | -           |             |             |             | 213,571,700.19           | 35,146,055.66    |                     | 251,352,887.85   | 112,061.00        | 251,240,826.85   |
| 10           | Wa East              | 2023 | 1,689,511.82  | 15,000.00   |             |             |             | 26,447,963.31            | -                |                     | 28,152,475.13    | 122,061.47        | 28,030,413.66    |
|              |                      | 2024 | 174,590.00    | 15,000.00   |             |             |             | 35,320,960.00            | 430,681.00       |                     | 35,941,231.00    | 201,227.00        | 35,740,004.00    |
| 11           | Wa West              | 2023 | 1,164,257.54  | -           | 12,916.00   |             |             | 9,476,739.85             | 468,547.49       |                     | 11,122,460.88    | 101,404.00        | 11,021,056.88    |
|              |                      | 2024 | 978,332.61    | -           |             |             |             | 14,486,032.91            | 468,547.49       |                     | 15,932,913.01    | 246,298.80        | 15,686,614.21    |
| Total        |                      | 2024 | 17,129,509.11 | 361,668.60  | 35,465.00   | -           |             | 970,788,940.00           | 63,524,831.99    | -                   | 1,051,840,414.70 | 4,967,473.02      | 1,046,872,941.68 |
|              |                      |      |               |             |             |             |             |                          |                  |                     |                  |                   |                  |
|              |                      |      |               |             |             |             |             |                          |                  |                     |                  |                   |                  |
| Volta Region |                      |      |               |             |             |             |             |                          |                  |                     |                  |                   |                  |
| No.          | Assembly             | Year | Cash/Bank     | Investments | Receivables | Inventories | Prepayments | Plant Property Equipment | Work-in-Progress | Investment Property | Total Assets     | Total Liabilities | Net Assets       |
| 1            | Adaklu               | 2023 | 376,764.19    |             |             |             |             | 3,235,335.22             |                  |                     | 3,612,099.41     | 368,218.26        | 3,243,881.15     |
|              |                      | 2024 | 130,994.45    |             |             |             |             | 13,563,020.91            |                  |                     | 13,694,015.36    | -                 | 13,694,015.36    |
| 2            | Afadzato South       | 2023 | 347,973.82    |             | 65,994.91   |             |             | 17,120,549.66            |                  |                     | 17,534,518.39    | 1,664,400.39      | 15,870,118.00    |
|              |                      | 2024 | 1,321,315.69  |             | 65,994.91   |             |             | 23,099,833.51            |                  |                     | 24,487,144.11    | 1,822,467.57      | 22,664,676.54    |
| 3            | Agotime-Ziope        | 2023 | 462,640.15    |             | 65,994.91   |             |             | 5,633,349.19             |                  |                     | 6,161,984.25     | 3,557,829.79      | 2,604,154.46     |
|              |                      | 2024 | 975,987.85    |             | 4,710.00    |             |             | 17,340,476.57            |                  |                     | 18,321,174.42    | 1,136,114.88      | 17,185,059.54    |
| 4            | Akatsi North         | 2023 | 836,696.78    |             |             | 72,957.42   |             | 8,383,552.46             |                  |                     | 9,293,206.66     | 120,000.00        | 9,173,206.66     |
|              |                      | 2024 | 1,598,352.71  |             |             |             |             | 16,122,792.52            |                  |                     | 17,721,145.23    | 120,000.00        | 17,601,145.23    |
| 5            | Akatsi South         | 2023 | 706,787.60    |             |             |             |             | 36,306,789.87            |                  |                     | 37,013,577.47    | 56,483.80         | 36,957,093.67    |



|                      |                        |      |               |             |             |               |             |                          |                   |                     |                |                   |                |                   |
|----------------------|------------------------|------|---------------|-------------|-------------|---------------|-------------|--------------------------|-------------------|---------------------|----------------|-------------------|----------------|-------------------|
| 4                    | Jomoro                 | 2023 | 281,447.33    | 100.00      |             | 95,796.00     |             | 107,913.45               | 46,164,239.33     | 13,740,468.87       |                | 60,389,964.98     | -              | 60,389,964.98     |
|                      |                        | 2024 | 641,823.99    | 100.00      |             | 25,200.00     |             | 107,913.45               | 52,203,043.51     | 17,261,380.92       |                | 70,239,461.87     | 55,166.18      | 70,184,295.69     |
| 5                    | Mpohor                 | 2023 | 589,631.00    | -           |             | 10,317,094.00 |             |                          | 45,993,943.00     | -                   |                | 56,900,668.00     | 1,136,281.00   | 55,764,387.00     |
|                      |                        | 2024 | 663,615.00    | -           |             | -             |             |                          | 54,999,187.00     | -                   |                | 55,662,802.00     | 1,472,354.00   | 54,190,448.00     |
| 6                    | Nzema East             | 2023 | 213,791.32    | -           |             | 320,000.00    |             |                          | 72,183,327.53     | -                   |                | 72,717,118.85     | 157,431.70     | 72,559,687.15     |
|                      |                        | 2024 | 995,249.35    | -           |             | 320,000.00    |             |                          | 80,665,950.19     | 439,901.45          |                | 82,421,100.99     | 747,274.73     | 81,673,826.26     |
| 7                    | Prestia Huni Valley    | 2023 | 375,848.40    | 100,000.00  |             | 86,242.55     |             |                          | 77,307,018.59     | 3,427,053.64        |                | 81,296,163.18     | 4,328,101.78   | 76,968,061.40     |
|                      |                        | 2024 | 980,198.42    | 100,000.00  |             | 86,242.25     |             |                          | 85,133,588.56     | 5,884,299.76        |                | 92,184,328.99     | 5,770,118.22   | 86,414,210.77     |
| 8                    | Sekondi/Takoradi       | 2023 | 5,822,623.00  | -           |             | -             |             | 121,953.00               | 37,087,165.00     | 847,284.00          |                | 43,879,025.00     | 1,415,126.00   | 42,463,899.00     |
|                      |                        | 2024 | 724,157.00    | -           |             | -             |             | 161,953.00               | 47,596,975.00     | 1,125,487.00        |                | 49,608,572.00     | 2,516,049.00   | 47,092,523.00     |
| 9                    | Shama                  | 2023 | 1,187,926.00  | -           |             | 6,915,454.00  |             |                          | 15,567,031.00     | 3,487,068.00        |                | 27,157,479.00     | 1,292,098.00   | 25,865,381.00     |
|                      |                        | 2024 | 70,966.00     | -           |             | 92,165.00     |             |                          | 20,487,102.00     | 4,950,317.00        |                | 25,600,550.00     | 254,768.00     | 25,345,782.00     |
| 10                   | Tarkwa Nsuaem          | 2023 | 1,681,891.00  | -           |             | -             |             |                          | 46,614,538,212.00 | 19,040,496.00       |                | 46,635,260,599.00 | 3,866,779.00   | 46,631,393,820.00 |
|                      |                        | 2024 | -155,774.00   | -           |             | -             |             | 310,210.00               | 45,665,434,288.00 | 32,703,130.00       |                | 45,698,291,854.00 | 7,884,935.00   | 45,690,406,919.00 |
| 11                   | Wassa Amenfi Central   | 2023 | 1,480,132.06  | -           |             | 143,151.83    |             |                          | 38,455,682.51     | 7,801,569.50        |                | 47,880,535.90     | 245,068.93     | 47,635,466.97     |
|                      |                        | 2024 | 1,428,935.48  | -           |             | -             |             |                          | 42,511,623.54     | 9,953,703.94        |                | 53,894,262.96     | 383,620.64     | 53,510,642.32     |
| 12                   | Wassa Amenfi East      | 2023 | 1,505,267.01  | -           |             | -             |             |                          | 6,418,879.33      | 4,882,721.61        |                | 12,806,867.95     | 1,638,212.49   | 11,168,655.46     |
|                      |                        | 2024 | 2,132,617.75  | -           |             | -             |             |                          | 19,275,981.48     | 3,462,208.70        |                | 24,870,807.93     | 1,717,520.24   | 23,153,287.69     |
| 13                   | Wassa Amenfi West      | 2023 | -26,061.14    | 244,440.00  |             | 222,102.88    |             |                          | 26,001,370.54     | 2,458,784.63        |                | 28,900,636.91     | 122,464.56     | 28,778,172.35     |
|                      |                        | 2024 | 437,258.16    | 244,440.00  |             | 222,102.88    |             |                          | 33,388,141.63     | 2,703,784.63        |                | 36,995,727.30     | 107,464.56     | 36,888,262.74     |
| 14                   | Wassa East             | 2023 | 375,124.86    | -           |             | -             |             |                          | 120,918,386.46    | 14,653,123.07       |                | 135,946,634.39    | -              | 135,946,634.39    |
|                      |                        | 2024 | 1,105,781.07  | -           |             | -             |             |                          | 125,353,733.48    | 14,802,684.07       |                | 141,262,198.62    | -              | 141,262,198.62    |
| Total                |                        | 2024 | 13,657,780.37 | 344,540.00  |             | 878,162.99    | -           | 580,076.45               | 46,327,572,287.78 | 186,976,567.49      |                | 46,530,009,415.08 | 46,650,685.77  | 46,483,358,729.31 |
| Western North Region |                        |      |               |             |             |               |             |                          |                   |                     |                |                   |                |                   |
| No.                  | Assembly               | Year | Cash/Bank     | Investments | Receivables | Inventories   | Prepayments | Plant Property Equipment | Work-in-Progress  | Investment Property | Total Assets   | Total Liabilities | Net Assets     |                   |
| 1                    | Sefwi Wiawso Municipal | 2024 | 3,132,216.00  | 1,678.00    | 431,015.00  |               |             | 72,064,484.00            | 27,879,902.00     |                     | 103,509,295.00 | 1,176,717.00      | 102,332,578.00 |                   |
|                      |                        | 2023 | 8,468,949.00  | 1,678.00    | 220,153.00  |               |             | 64,392,190.00            | 9,961,389.00      |                     | 83,044,359.00  | 687,037.00        | 82,357,322.00  |                   |
| 2                    | Juaboso District       | 2024 | 1,941,874.53  | -           | 2,650.00    |               |             | 121,824,713.16           | 4,991,193.00      |                     | 128,760,430.69 | 124,917.36        | 128,635,513.33 |                   |
|                      |                        | 2023 | 1,138,668.17  | -           | 2,650.00    |               |             | 115,476,840.07           | 4,325,751.50      |                     | 120,943,909.74 | 49,804.00         | 120,894,105.74 |                   |
| 3                    | Sefwi Bodi District    | 2024 | 176,392.25    | -           | 116,700.00  |               |             | 24,622,149.83            | 3,761,138.20      |                     | 28,676,380.28  | 104,023.62        | 28,572,356.66  |                   |
|                      |                        | 2023 | 44,717.46     | -           | 60,100.00   |               |             | 16,797,306.70            | 3,705,088.20      |                     | 20,607,212.36  | 56,768.75         | 20,550,443.61  |                   |



| 4       | Bibiani/<br>Anhwiaso/<br>Bekwai<br>Municipal | 2024 | -85,099.00     | 224,796.00    | 26,222.00     |              |              |                              | 186,739.00           | 2,672,947.00           |                   | 3,025,605.00         | -                 | 3,025,605.00   |
|---------|--|------|----------------|---------------|---------------|--------------|--------------|------------------------------|----------------------|------------------------|-------------------|----------------------|-------------------|----------------|
|         |  | 2023 | 479,057.00     | 224,796.00    | 57,343.00     |              |              |                              | 952,015.00           | 2,672,947.00           |                   | 4,386,158.00         | -                 | 4,386,158.00   |
| 5       | Bia East District                            | 2024 | 829,410.00     | -             | 337,911.00    |              |              |                              | 10,128.00            | 19,000.00              |                   | 1,196,449.00         | -                 | 1,196,449.00   |
|         |  | 2023 | 113,445.00     | -             | 1,000.00      |              |              |                              | 7,420,367.00         | -                      |                   | 7,534,812.00         | -                 | 7,534,812.00   |
| 6       | Bia West District                            | 2024 | 517,382.00     | 51,943.00     | 167,764.00    |              |              |                              | 147,332.00           | 669,816.00             |                   | 1,554,237.00         | -                 | 1,554,237.00   |
|         |  | 2023 | 215,617.00     | 51,943.00     | 156,137.00    |              |              |                              | 25,235.00            | 1,213,093.00           |                   | 1,662,025.00         | -                 | 1,662,025.00   |
| 7       | Aowin Municipal                              | 2024 | 618,669.70     | 71,040.00     | -             |              |              |                              | 27,130,222.66        | 526,692.50             |                   | 28,346,624.86        | 159,208.46        | 28,187,416.40  |
|         |  | 2023 | 670,645.95     | 71,040.00     | 8,476,651.62  |              |              |                              | 18,672,056.84        | 206,543.00             |                   | 28,096,937.41        | -                 | 28,096,937.41  |
| 8       | Suaman District                              | 2024 | 436,799.99     | -             | 361,200.00    |              |              |                              | 20,928,070.09        | 1,801,764.60           |                   | 23,527,834.68        | 306,973.02        | 23,220,861.66  |
|         |  | 2023 | 654,996.13     | -             | 11,427,905.86 |              |              |                              | 10,534,115.33        | 80,236.48              |                   | 22,697,253.80        | 42,853.58         | 22,654,400.22  |
| 9       | Sefwi<br>Akontombra<br>District              | 2024 | 1,035,031.97   | -             | 13,950.00     |              |              |                              | 15,231,984.82        | 2,635,548.76           |                   | 18,902,565.55        | 85,898.00         | 18,816,667.55  |
|         |  | 2023 | 797,869.16     | -             | 8,327,230.00  |              |              |                              | 8,274,258.38         | 1,576,548.86           |                   | 10,662,626.40        | 49,096.54         | 10,613,529.86  |
|         |  | 2024 | 8,602,677.44   | 349,457.00    | 1,457,412.00  |              |              |                              | 282,145,823.56       | 44,958,002.06          |                   | 337,499,422.06       | 1,957,737.46      | 335,541,684.60 |
| Summary |  |      |                |               |               |              |              |                              |                      |                        |                   |                      |                   |                |
| No.     | Regions                                      | Year | Cash/Bank      | Investments   | Receivables   | Inventories  | Prepayments  | Property, Plant<br>Equipment | Work-in-<br>Progress | Investment<br>Property | Total Assets      | Total<br>Liabilities | Net Assets        |                |
| 1       | Ahafo  | 2024 | 10,313,185.70  | -             | 2,873,215.97  | 11,649.20    | -            | 878,446,667.42               | 42,996,437.12        | -                      | 934,641,155.41    | 2,845,303.01         | 931,795,852.40    |                |
| 2       | Ashanti                                      | 2024 | 131,604,686.38 | -             | 8,199,376.94  | 4,402,632.40 | 4,184,505.61 | 3,550,321,871.44             | -                    | -                      | 3,698,713,072.77  | 23,421,199.47        | 3,675,291,873.30  |                |
| 3       | Bono   | 2024 | 22,276,214.50  | 326,060.06    | 762,125.51    | 2,030.00     | 140,151.66   | 433,702,526.28               | 83,254,226.87        | -                      | 540,469,082.67    | 17,200,267.00        | 523,268,815.67    |                |
| 4       | Bono East                                    | 2024 | 14,244,782.81  | -             | 15,650.00     | -            | -            | 1,032,965,767.07             | -                    | -                      | 1,047,226,199.88  | 7,840,986.93         | 1,039,385,212.95  |                |
| 5       | Central                                      | 2024 | 33,093,806.78  | -             | 4,162,551.39  | 7,445.00     | 84,760.72    | 1,729,046,150.07             | 213,873,820.29       | -                      | 1,980,384,199.46  | 24,749,511.83        | 1,955,634,687.48  |                |
| 6       | Eastern                                      | 2024 | 72,335,919.42  | 27,716,369.10 | 8,088,892.81  | 183,152.59   | -            | 2,025,008,926.82             | 168,490,598.89       | -                      | 2,301,823,859.63  | 17,849,107.37        | 2,283,974,752.26  |                |
| 7       | Greater Accra                                | 2024 | 54,275,380.66  | 32,651.00     | 47,331,696.54 | -            | -            | 3,636,244,557.71             | -                    | -                      | 3,742,189,978.05  | 72,116,177.62        | 3,670,073,800.43  |                |
| 8       | North East                                   | 2024 | 11,578,714.59  | 49,343.01     | -             | -            | -            | 260,024,276.54               | 45,445,976.66        | -                      | 317,098,310.80    | -                    | 317,098,310.80    |                |
| 9       | Northern                                     | 2024 | 51,532,200.89  | 85,392.01     | 119,614.00    | 60,552.87    | -            | 4,755,641,680.62             | 99,804,667.94        | -                      | 4,907,258,552.63  | 3,112,908.41         | 4,904,145,644.22  |                |
| 10      | Oti  | 2024 | 9,362,954.12   | -             | 159,046.44    | -            | -            | 538,972,521.48               | -                    | -                      | 548,494,522.04    | 3,437,733.65         | 545,056,788.39    |                |
| 11      | Savannah                                     | 2024 | 13,232,321.07  | 752,413.83    | 83,780.00     | 15,000.00    | -            | 166,811,853.19               | 38,991,617.00        | 104,850.20             | 220,011,490.54    | 874,198.43           | 219,137,292.11    |                |
| 12      | Upper East                                   | 2024 | 51,213,344.40  | 1,226,916.55  | 367,066.45    | -            | 121,750.90   | 3,643,151,327.33             | -                    | -                      | 3,696,080,405.63  | 5,119,468.11         | 3,690,960,937.52  |                |
| 13      | Upper West                                   | 2024 | 17,129,509.11  | 361,668.60    | 35,465.00     | -            | -            | 970,788,940.00               | 63,524,831.99        | -                      | 1,051,840,414.70  | 4,967,473.02         | 1,046,872,941.68  |                |
| 14      | Volta  | 2024 | 24,366,948.72  | -             | 803,576.09    | 71,878.00    | -            | 1,224,303,040.05             | -                    | -                      | 1,249,545,442.86  | 21,733,645.66        | 1,227,811,797.20  |                |
| 15      | Western                                      | 2024 | 13,657,780.37  | 344,540.00    | 878,162.99    | -            | 580,076.45   | 46,327,572,287.78            | 186,976,567.49       | -                      | 46,530,009,415.08 | 46,650,685.77        | 46,483,358,729.31 |                |
| 16      | Western North                                | 2024 | 8,602,677.44   | 349,457.00    | 1,457,412.00  | -            | -            | 282,145,823.56               | 44,958,002.06        | -                      | 337,499,422.06    | 1,957,737.46         | 335,541,684.60    |                |
| Total   |  | 2024 | 538,820,426.96 | 31,244,811.16 | 75,337,632.13 | 4,754,340.06 | 5,111,245.34 | 71,455,148,217.37            | 988,316,746.31       | 104,850.20             | 73,103,285,524.22 | 253,876,403.74       | 72,849,409,120.33 |                |

# NATIONAL SUMMARY OF IRREGULARITIES

## APPENDIX E

| IRREGULARITIES/<br>REGIONS                       | Ahafo             | Ashanti             | Bono                | Bono East           | Central             | Eastern             | Greater<br>Accra  | North<br>East    | Northern          | Oti              | Savannah          | Upper<br>East     | Upper<br>West     | Volta               | Western             | Western<br>North    | TOTAL                | No. of<br>MMDAs |
|--|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|------------------|-------------------|------------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|----------------------|-----------------|
| <b>CASH IRREGULARITIES</b>                       |                   |                     |                     |                     |                     |                     |                   |                  |                   |                  |                   |                   |                   |                     |                     |                     |                      |                 |
| Uncollected revenue                              |                   | 281,095.00          | 51,898.00           |                     | 1,159,824.50        | 853,455.20          | 641,374.42        |                  |                   |                  |                   |                   |                   | 1,116,704.87        | 602,683.00          | 382,254.69          | 5,089,289.68         | 27              |
| Inefficient revenue collection                   | 969,413.56        | 869,135.65          | 1,499,483.19        | 945,546.55          | 959,917.44          | 487,411.46          |                   |                  | 316,370.24        |                  | 68,070.80         | 207,671.52        | 185,241.43        |                     | 171,101.96          | 277,756.64          | 6,957,120.44         | 55              |
| Unrecovered rent                                 |                   | 681,122.00          |                     |                     | 443,185.00          |                     |                   |                  |                   |                  |                   |                   |                   |                     | 49,800.00           | 77,810.00           | 1,251,917.00         | 16              |
| Unaccounted revenue                              |                   | 249,059.00          |                     | 240,387.00          | 78,221.44           |                     |                   |                  |                   |                  | 24,358.00         |                   | 20,793.00         | 252,168.56          | 49,400.50           | 7,730.00            | 922,117.50           | 21              |
| Unsupported payments                             |                   | 57,462.85           |                     |                     |                     |                     | 71,050.00         |                  |                   | 32,752.00        |                   | 28,700.00         |                   | 81,355.02           | 191,887.24          | 141,605.00          | 604,812.11           | 15              |
| Unaccounted payment                              |                   |                     |                     | 6,450.00            | 193,565.34          |                     |                   |                  |                   |                  |                   |                   |                   |                     |                     |                     | 200,015.34           | 7               |
| Unpresented Market tickets                       |                   |                     |                     |                     | 200.00              |                     |                   |                  |                   |                  |                   | 5,500.00          |                   | 135,580.00          |                     | 32,400.00           | 173,680.00           | 7               |
| Unpresented payment vouchers                     |                   |                     |                     |                     |                     |                     |                   |                  |                   |                  |                   |                   |                   |                     |                     | 110,060.00          | 110,060.00           | 2               |
| <b>Sub total</b>                                 | <b>969,413.56</b> | <b>2,137,874.50</b> | <b>1,551,381.19</b> | <b>1,192,383.55</b> | <b>2,834,913.72</b> | <b>1,340,866.66</b> | <b>712,424.42</b> | <b>-</b>         | <b>316,370.24</b> | <b>32,752.00</b> | <b>92,428.80</b>  | <b>241,871.52</b> | <b>206,034.43</b> | <b>1,585,808.45</b> | <b>1,064,872.70</b> | <b>1,029,616.33</b> | <b>15,309,012.07</b> | <b>150</b>      |
| <b>PAYROLL IRREGULARITIES</b>                    |                   |                     |                     |                     |                     |                     |                   |                  |                   |                  |                   |                   |                   |                     |                     |                     |                      |                 |
| Unearned salaries                                | 302,306.35        | 4,089.79            | 9,376.05            | 62,364.83           | 97,254.56           | 6,729.40            | 44,279.86         | 30,759.16        | 6,327.45          |                  | 146,968.33        | 22,684.56         | 42,302.40         | 65,166.03           |                     | 139,710.28          | 980,319.05           | 22              |
| Unreserved bond                                  |                   | 134,708.70          |                     |                     |                     |                     |                   |                  |                   |                  |                   |                   |                   |                     |                     |                     | 134,708.70           | 1               |
| Non-payment of Tier 1 and 2 contributions        |                   |                     |                     |                     | 44,590.70           |                     | 78,635.29         |                  |                   |                  |                   |                   |                   | 23,881.44           |                     | 2,948.00            | 150,055.43           | 9               |
| Failure to pay IGf staff salaries                |                   |                     |                     |                     | 21,402.00           |                     |                   |                  |                   |                  |                   |                   |                   | 19,620.00           |                     | 43,746.20           | 84,768.20            | 3               |
| Failure to pay salaries of Commission Collectors |                   |                     |                     |                     | 67,850.28           |                     |                   |                  |                   |                  |                   |                   |                   |                     |                     |                     | 67,850.28            | 1               |
| Casual workers paid below minimum wage           | 62,132.40         |                     |                     |                     |                     |                     |                   |                  |                   |                  |                   |                   |                   | 8,586.60            |                     |                     | 70,719.00            | 2               |
| Penalty for non-payment of SSNIT                 |                   |                     |                     |                     |                     |                     |                   |                  | 4,132.59          |                  |                   |                   |                   |                     | 8,276.43            |                     | 12,409.02            | 2               |
| <b>Sub total</b>                                 | <b>364,438.75</b> | <b>138,798.49</b>   | <b>9,376.05</b>     | <b>62,364.83</b>    | <b>231,097.54</b>   | <b>6,729.40</b>     | <b>122,915.15</b> | <b>30,759.16</b> | <b>10,460.04</b>  | <b>-</b>         | <b>146,968.33</b> | <b>22,684.56</b>  | <b>42,302.40</b>  | <b>117,254.07</b>   | <b>8,276.43</b>     | <b>186,404.48</b>   | <b>1,500,829.68</b>  | <b>40</b>       |
| <b>PROCUREMENT &amp; STORE IRREGULARITIES</b>    |                   |                     |                     |                     |                     |                     |                   |                  |                   |                  |                   |                   |                   |                     |                     |                     |                      |                 |
| Missing assets                                   |                   | 16,598.00           |                     |                     |                     |                     |                   |                  |                   | 9,000.00         |                   |                   |                   |                     |                     |                     | 25,598.00            | 2               |
| Unaccounted fuel purchased                       |                   |                     |                     |                     |                     |                     |                   |                  |                   |                  |                   |                   |                   | 103,582.91          | 40,847.00           | 65,336.93           | 209,766.84           | 6               |
| Procured Software not put to use                 |                   |                     |                     |                     | 25,000.00           |                     |                   |                  |                   |                  |                   |                   |                   |                     |                     |                     | 25,000.00            | 1               |
| Short supply of fertilizer                       |                   |                     |                     | 87,000.00           |                     |                     |                   |                  |                   |                  |                   |                   |                   |                     |                     |                     | 87,000.00            | 1               |
| Disposal of Assembly's Assets without approval   |                   |                     |                     |                     |                     |                     |                   | 84,000.00        |                   |                  |                   |                   |                   |                     |                     |                     | 84,000.00            | 1               |
| <b>Sub total</b>                                 | <b>-</b>          | <b>16,598.00</b>    | <b>-</b>            | <b>87,000.00</b>    | <b>25,000.00</b>    | <b>-</b>            | <b>-</b>          | <b>84,000.00</b> | <b>-</b>          | <b>9,000.00</b>  | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>103,582.91</b>   | <b>40,847.00</b>    | <b>65,336.93</b>    | <b>431,364.84</b>    | <b>11</b>       |



|  |              |              |              |              |              |              |            |            |            |           |            |            |            |     |
|--|--------------|--------------|--------------|--------------|--------------|--------------|------------|------------|------------|-----------|------------|------------|------------|-----|
| <b>CONTRACT IRREGULARITIES</b>             |              |              |              |              |              |              |            |            |            |           |            |            |            |     |
| Abandoned project                          |              |              |              |              |              |              |            |            |            |           |            |            |            | 3   |
| Delayed Projects                           | 127,331.10   |              |              | 129,505.00   |              | 702,407.82   |            |            |            |           |            | 120,000.00 |            | 3   |
| Payment for portions of works not executed |              |              |              |              |              |              |            |            |            |           |            |            |            | 1   |
| Sub total                                  | 127,331.10   | -            | -            | 129,505.00   | -            | 702,407.82   | 23,977.00  | -          | -          | -         | 110,293.00 | 0          | 0          | 7   |
| <b>TAX IRREGULARITIES</b>                  |              |              |              |              |              |              |            |            |            |           |            |            |            |     |
| Taxes not remitted                         |              | 18,269.55    |              |              | 169,590.00   | 14,662.41    | 28,407.61  |            |            |           |            | 60,668.27  | 2,191.65   | 8   |
| Taxes not withheld                         |              |              |              |              | 8,216.90     |              |            |            |            |           |            |            | 11,663.15  | 3   |
| Penalty on unremitted taxes                |              |              |              |              | 95,815.30    |              |            |            |            |           |            |            |            | 1   |
| Failure to obtain VAT invoice              |              |              |              |              | 19,992.87    |              |            |            |            |           |            |            |            | 3   |
| Sub total                                  |              | 18,269.55    |              |              | 293,615.07   | 14,662.41    | 28,407.61  |            |            |           |            | -          | 13,854.80  | 15  |
| GRAND TOTAL                                | 1,461,183.41 | 2,311,540.54 | 1,560,757.24 | 1,471,253.38 | 3,384,626.33 | 2,064,666.29 | 887,724.18 | 114,759.16 | 326,830.28 | 41,752.00 | 239,397.13 | 374,849.08 | 248,336.83 | 223 |
| Unpresented Value Books                    |              | 10           | 1            |              | 28           |              | 3          |            |            |           |            | 7          |            | 8   |

# SUMMARY OF IRREGULARITIES - 2024

## AHAFO REGION

| No. | MMDA                   | CASH IRREGULARITIES             |                                  | PAYROLL IRREGULARITIES |  | CONTRACT IRREGULARITY |
|-----|------------------------|---------------------------------|----------------------------------|------------------------|--|-----------------------|
|     |                        | Weak revenue mobilisation drive | High Cost of revenue collections | Unearned salary        | Payment of casual workers below minimum wage | Delayed projects      |
| 1   | Tano South Municipal   | 35,517.80                       | 238,360.74                       | 5,432.40               |  | 32,108.40             |
| 2   | Asutifi North District | 1,666,060.00                    | 128,038.45                       |                        |  |                       |
| 3   | Asunafo South District | 103,007.00                      | 330,666.33                       | 275,417.32             |  |                       |
| 4   | Tano North Municipal   |                                 | 272,348.04                       |                        |  |                       |
| 5   | Asutifi South District | 182,884.75                      |                                  | 10,897.88              |  |                       |
| 6   | Asunafo North District |                                 |                                  | 10,558.75              | 62,132.40                                    | 95,222.70             |
|     | Total                  | 1,987,469.55                    | 969,413.56                       | 302,306.35             | 62,132.40                                    | 127,331.10            |
|     | No of MMDAs            | 4                               | 4                                | 4                      | 1  | 2                     |

# ASHANTI REGION

| No.          | Name of Assembly              | CASH IRREGULARITIES            |                 |                  |                     |                     |                      |                         |                 |                 |                             | PAYROLL IRREGULARITIES |  | TAX IRR   | ASSETS MGT |
|--------------|-------------------------------|--------------------------------|-----------------|------------------|---------------------|---------------------|----------------------|-------------------------|-----------------|-----------------|-----------------------------|------------------------|--|-----------|------------|
|              |                               | Inefficient revenue collection | Rent defaulters | Unpresented GCRs | Unaccounted revenue | Uncollected revenue | Unsupported payments | Payments outside GIFMIS | Unserviced bond | Unearned salary | Withheld taxes not remitted | Missing assets         |  |           |            |
| 1            | Adansi North District         |                                |                 |                  |                     |                     |                      | 250,882.31              |                 |                 |                             |                        |  |           |            |
| 2            | Adansi South District         |                                |                 |                  |                     |                     |                      | 43,990.85               |                 |                 |                             |                        |  |           |            |
| 3            | Afigya Kwabre South District  | 173,179.97                     |                 |                  | 124,950.00          |                     |                      |                         |                 |                 |                             |                        |  |           |            |
| 4            | Ahafo Ano North District      | 49,344.60                      | 17,320.00       |                  |                     |                     |                      |                         |                 |                 |                             |                        |  | 16,598.00 |            |
| 5            | Ahafo Ano South East District | 76,778.55                      |                 |                  | 46,104.00           |                     |                      |                         |                 |                 |                             | 5,283.20               |  |           |            |
| 6            | Ahafo Ano South West District |                                | 19,622.00       |                  | 783.00              |                     |                      |                         |                 |                 |                             |                        |  |           |            |
| 7            | Amansie Central District      | 113,547.52                     |                 |                  |                     |                     |                      |                         |                 | 4,089.79        |                             |                        |  |           |            |
| 8            | Asante Akim North Municipal   |                                |                 |                  |                     |                     | 13,472.00            |                         |                 |                 |                             |                        |  |           |            |
| 9            | Asante Akim South District    |                                |                 | 4                | 33,359.00           |                     |                      |                         |                 |                 |                             |                        |  |           |            |
| 10           | Atwima Mponua District        |                                |                 |                  |                     |                     |                      |                         |                 |                 |                             | 12,986.35              |  |           |            |
| 11           | Atwima Nwabiagya Municipal    |                                | 40,710.00       |                  |                     |                     |                      |                         | 134,708.70      |                 |                             |                        |  |           |            |
| 12           | Bosomtwe District             | 151,955.32                     |                 |                  |                     |                     |                      |                         |                 |                 |                             |                        |  |           |            |
| 13           | Ejura Sekyedumase Municipal   |                                | 514,780.00      |                  |                     |                     |                      |                         |                 |                 |                             |                        |  |           |            |
| 14           | Kumasi Metropolitan (KMA)     |                                | 88,690.00       |                  |                     | 236,333.96          |                      |                         |                 |                 |                             |                        |  |           |            |
| 15           | Mampong Municipal             |                                |                 |                  |                     | 12,000.00           |                      |                         |                 |                 |                             |                        |  |           |            |
| 16           | Old Tafo Municipal            | 24,762.12                      |                 |                  | 43,863.00           |                     |                      |                         |                 |                 |                             |                        |  |           |            |
| 17           | Sekyere Afram plains District |                                |                 | 6                |                     |                     |                      | 21,140.17               |                 |                 |                             |                        |  |           |            |
| 18           | Sekyere Central District      | 147,241.33                     |                 |                  |                     | 32,761.04           |                      |                         |                 |                 |                             |                        |  |           |            |
| 19           | Suame Municipal               | 132,326.24                     |                 |                  |                     |                     |                      |                         |                 |                 |                             |                        |  |           |            |
| Total        |                               | 869,135.65                     | 681,122.00      | 10               | 249,059.00          | 281,095.00          | 57,462.85            | 272,022.48              | 134,708.70      | 4,089.79        | 18,269.55                   | 16,598.00              |  |           |            |
| No. of MMDAs |                               | 8                              | 5               | 2                | 5                   | 3                   | 2                    | 2                       | 1               | 1               | 2                           | 1                      |  |           |            |

## BONO REGION

|              |                        | CASH IRREGULARITIES              |                     |                  | PAYROLL IRREGULARITIES |
|--------------|------------------------|----------------------------------|---------------------|------------------|------------------------|
| No.          | MMDA                   | High Cost of revenue collections | Unaccounted revenue | Unpresented GCRs | Unearned Salary        |
|              |                        |                                  |                     |                  |                        |
| 1            | Banda District         | 81,335.08                        |                     |                  |                        |
| 2            | Berekum East District  | 416,529.13                       |                     |                  |                        |
| 3            | Dormaa East District   | 227,175.57                       |                     |                  |                        |
| 4            | Sunyani West Municipal | 308,317.52                       |                     |                  |                        |
| 5            | Tain District          | 466,125.89                       | 33,853.00           | -                |                        |
| 6            | Wenchi Municipal       |                                  | 18,045.00           |                  |                        |
| 7            | Dormaa West District   |                                  |                     |                  | 9,376.05               |
| Total        |                        | 1,499,483.19                     | 51,898.00           | -                | 9,376.05               |
| No. of MMDAs |                        | 5                                | 2                   | 1                | 1                      |

## BONO EAST REGION

| No.          | MMDA                     | CASH IRREGULARITIES |                                  |                            | PAYROLL IRREGULARITIES | CONTRACT IRREGULARITIES | ASSETS & STORES IRREGULARITIES |
|--------------|--------------------------|---------------------|----------------------------------|----------------------------|------------------------|-------------------------|--------------------------------|
|              |                          | Unaccounted Revenue | High Cost of revenue collections | Payments not accounted for | Unearned Salaries      | Abandoned Project       | Short supply of fertilizer     |
| 1            | Techiman Metropolitan    | 6,800.00            | 142,953.32                       |                            |                        | 129,505.00              |                                |
| 2            | Sene West District       | 8,367.00            |                                  | 6,450.00                   |                        |                         |                                |
| 3            | Kintampo North Municipal | 225,220.00          | 180,551.37                       |                            | 23,717.31              |                         |                                |
| 4            | Kintampo South District  |                     | 216,842.07                       |                            |                        |                         |                                |
| 5            | Nkoranza South Municipal |                     | 332,496.43                       |                            |                        |                         | 87000.00                       |
| 6            | Pru West District        |                     | 72,703.36                        |                            | 38,647.52              |                         |                                |
| Total        |                          | 240,387.00          | 945,546.55                       | 6,450.00                   | 62,364.83              | 129,505.00              | 87,000.00                      |
| No. of MMDAs |                          | 3                   | 5                                | 1                          | 2                      | 1                       | 1                              |

# CENTRAL REGION

| No. | Name of Assembly                     | CASH IRREGULARITIES |                                |             |                     |                     |                         |                            |  |                        |                   | PAYROLL IRREGULARITIES                    |  |                                   |                                  | STORE IRREG. | TAX IRREGULARITIES |                    |                               |                             |
|-----|--------------------------------------|---------------------|--------------------------------|-------------|---------------------|---------------------|-------------------------|----------------------------|--|------------------------|-------------------|---|--|-----------------------------------|----------------------------------|--------------|--------------------|--------------------|-------------------------------|-----------------------------|
|     |                                      | Uncollected revenue | Inefficient revenue collection | Unpaid rent | Unaccounted payment | Unaccounted revenue | Unpresented Value Books | Unpresented Market tickets | Failure to grant building permits to 50 applicants | Payment outside GIFMIS | Unearned salaries | Non-payment of tier 1 and 2 contributions | Failure to pay salaries of Commission Collectors | Failure to pay ICF staff salaries | Procured Software not put to use |              | Taxes not withheld | Taxes not remitted | Failure to obtain VAT invoice | Penalty on unremitted taxes |
| 1   | Agona East District                  | 4,500.00            | 104,683.07                     | 17,800.00   |                     |                     |                         |                            |  |                        |                   | 6,661.86                                  |  |                                   |                                  |              |                    |                    |                               |                             |
| 2   | Agona West Municipal                 |                     | 145,057.17                     |             | 19,524.59           |                     |                         |                            |  |                        |                   | 8,463.56                                  |  |                                   |                                  |              |                    | 3,181.14           |                               |                             |
| 3   | Ajomako Anyan Essian District        |                     | 106,189.08                     | 13,394.00   |                     |                     |                         |                            |  |                        |                   |   |  |                                   |                                  |              |                    |                    |                               |                             |
| 4   | Asikuma Odoben Brakwa                |                     | 2,285.80                       | 2,490.00    | 4,186.00            |                     |                         |                            |  |                        |                   |   |  |                                   |                                  |              | 5,536.87           |                    |                               |                             |
| 5   | Assin Foso Municipal                 |                     | 54,495.99                      | 185,880.00  |                     |                     |                         |                            |  |                        |                   |   |  |                                   |                                  |              |                    |                    |                               |                             |
| 6   | Assin North District                 | 27,044.00           |                                |             |                     |                     |                         |                            |  |                        |                   |   |  |                                   |                                  |              |                    |                    |                               |                             |
| 7   | Assin South District                 |                     | 81,879.08                      |             | 4,184.00            | 6,190.00            |                         |                            |  |                        |                   |   |  |                                   |                                  |              |                    |                    |                               |                             |
| 8   | Awutu Senya District                 | 117,682.50          | 148,605.98                     | 55,725.00   | 94,501.24           |                     |                         |                            | 103,796.00   |                        |                   |   |  |                                   | 25,000.00                        |              |                    |                    |                               |                             |
| 9   | Awutu Senya East Municipal           | 324,000.00          |                                |             |                     | 42,920.44           | 2                       |                            |  |                        | 27,581.78         | 23,439.23                                 |  |                                   |                                  |              | 166,408.86         |                    |                               | 95,815.30                   |
| 10  | Effutu Municipal                     |                     |                                |             |                     |                     |                         |                            |  | 70,300.00              |                   |   |  |                                   |                                  |              |                    |                    |                               |                             |
| 11  | Ekumfi District                      |                     |                                |             |                     |                     |                         |                            |  | 62,623.00              |                   |   |  |                                   |                                  |              |                    |                    |                               |                             |
| 12  | Gomoa Central District               | 116,298.00          |                                |             |                     | 13,386.00           |                         |                            |  |                        |                   |   |  |                                   |                                  |              |                    |                    |                               |                             |
| 13  | Gomoa East District                  | 550,000.00          |                                |             | 37,135.00           | 15,725.00           | 26                      | 200.00                     |  |                        | 69,672.78         |   |  |                                   |                                  |              |                    |                    |                               |                             |
| 14  | Komenda Edina Eguafu Abirem District |                     |                                |             | 34,094.51           |                     |                         |                            |  |                        |                   |   |  |                                   |                                  |              |                    |                    |                               |                             |
| 15  | Mfanteman Municipal                  | 20,300.00           | 85,467.92                      | 30,736.00   |                     |                     |                         |                            |  |                        |                   |   |  |                                   |                                  |              |                    |                    | 484.40                        |                             |

| No.          | Name of Assembly                     | CASH IRREGULARITIES |                                |             |                     |                     |                         |                            |  |                        |                   | PAYROLL IRREGULARITIES                    |  |                                   |                                  | STORE IRREG.       | TAX IRREGULARITIES |                               |                             |  |
|--------------|--------------------------------------|---------------------|--------------------------------|-------------|---------------------|---------------------|-------------------------|----------------------------|--|------------------------|-------------------|---|--|-----------------------------------|----------------------------------|--------------------|--------------------|-------------------------------|-----------------------------|--|
|              |                                      | Uncollected revenue | Inefficient revenue collection | Unpaid rent | Unaccounted payment | Unaccounted revenue | Unpresented Value Books | Unpresented Market tickets | Failure to grant building permits to 50 applicants | Payment outside GIFMIS | Unearned salaries | Non-payment of tier 1 and 2 contributions | Failure to pay salaries of Commission Collectors | Failure to pay IGF staff salaries | Procured Software not put to use | Taxes not withheld | Taxes not remitted | Failure to obtain VAT invoice | Penalty on unremitted taxes |  |
| 16           | Twifo Atti-Morkwa District           |                     | 116,345.40                     |             |                     |                     |                         |                            |  |                        |                   |   |  |                                   |                                  |                    |                    |                               |                             |  |
| 17           | Twifo Hemang Lower Denkyira District |                     | 81,750.82                      |             |                     |                     |                         |                            |  |                        |                   |   |  |                                   |                                  | 2,680.03           |                    | 1,815.54                      |                             |  |
| 18           | Upper Denkyira East Municipal        |                     | 33,157.13                      | 137,160.00  |                     |                     |                         |                            |  |                        |                   |   |  |                                   |                                  |                    |                    | 17,692.93                     |                             |  |
| Total        |                                      | 1,159,824.50        | 959,917.44                     | 443,185.00  | 193,565.34          | 78,221.44           | 28                      | 200.00                     | 103,796.00   | 132,923.00             | 97,254.56         | 44,590.70                                 | 67,850.28  | 21,402.00                         | 25,000.00                        | 8,216.90           | 169,590.00         | 19,992.87                     | 95,815.30                   |  |
| No. of MMDAs |                                      | 7                   | 11                             | 7           | 6                   | 4                   | 2                       | 1                          | 1  | 2                      | 2                 | 4   | 1  | 1                                 | 1                                | 2                  | 2                  | 3                             | 1                           |  |

## EASTERN REGION

| No.                 | Name of Assembly           | CASH IRREGULARITIES |                                |                        | PAYROLL IRREG.  | CONTRACT IRREG.    | TAX IRREG.                    |
|---------------------|----------------------------|---------------------|--------------------------------|------------------------|-----------------|--------------------|-------------------------------|
|                     |                            | Uncollected revenue | Inefficient revenue collection | Payment outside GIFMIS | Unearned salary | Abandoned projects | Failure to remit Withheld tax |
| 1                   | Abuakwa North Municipal    |                     | 50,953.77                      |                        |                 |                    |                               |
| 2                   | Atiwa West District        |                     | 54,622.20                      |                        |                 |                    |                               |
| 3                   | Ayensuano District         |                     | 81,125.41                      |                        |                 |                    |                               |
| 4                   | Fanteakwa North            |                     |                                |                        |                 | 702,407.82         |                               |
| 5                   | Kwahu East District        | 805,405.20          | 140,316.64                     |                        |                 |                    |                               |
| 6                   | Kwahu West Municipal       |                     |                                |                        | 6,729.40        |                    |                               |
| 7                   | New Juaben North Municipal | 34,200.00           |                                |                        |                 |                    |                               |
| 8                   | New Juaben South Municipal |                     |                                | 119,670.76             |                 |                    | 14,662.41                     |
| 9                   | Nsawam Adoagyiri Municipal | 13,850.00           |                                |                        |                 |                    |                               |
| 10                  | Yilo Krobo Municipal       |                     | 160,393.44                     |                        |                 |                    |                               |
| <b>Total</b>        |                            | <b>853,455.20</b>   | <b>487,411.46</b>              | <b>119,670.76</b>      | <b>6,729.40</b> | <b>702,407.82</b>  | <b>14,662.41</b>              |
| <b>No. of MMDAs</b> |                            | <b>3</b>            | <b>5</b>                       | <b>1</b>               | <b>1</b>        | <b>1</b>           | <b>1</b>                      |

## GREATER ACCRA REGION

| No.                 | Name of Assembly        | CASH IRREGULARITIES |                      |              | PAYROLL IRREG.                 |                              | CONTRACT IRREG.                            | TAX IRREG.                    |
|---------------------|-------------------------|---------------------|----------------------|--------------|--------------------------------|------------------------------|--|-------------------------------|
|                     |                         | Uncollected revenue | Unsupported payments | Missing GCRs | Failure to remit Pension Funds | Payment of unearned salaries | Payment for portions of works not executed | Failure to remit withheld tax |
| 1                   | Ablekuma West Municipal |                     |                      |              |                                |                              | 23,977.00                                  |                               |
| 2                   | Adenta Municipal        |                     |                      |              |                                | 10,836.10                    |  |                               |
| 3                   | Ashaiman Municipal      | 399,330.42          |                      |              |                                |                              |  |                               |
| 4                   | Ga South Municipal      | 85,900.00           |                      |              |                                | 22,330.36                    |  |                               |
| 5                   | Ga West Municipal       | 58,944.00           | 71,050.00            |              |                                |                              |  |                               |
| 6                   | Shai Osudoku District   |                     |                      |              | 78,635.29                      |                              |  |                               |
| 7                   | Tema Metropolitan       | 97,200.00           |                      | 3            |                                | 11,113.40                    |  | 28,407.61                     |
| <b>Total</b>        |                         | <b>641,374.42</b>   | <b>71,050.00</b>     | <b>3</b>     | <b>78,635.29</b>               | <b>44,279.86</b>             | <b>23,977.00</b>                           | <b>28,407.61</b>              |
| <b>No. of MMDAs</b> |                         | <b>4</b>            | <b>1</b>             | <b>1</b>     | <b>1</b>                       | <b>3</b>                     | <b>1</b>                                   | <b>1</b>                      |

### NORTH EAST REGION

|                     |                            | PAYROLL<br>IRREGULARITIES | ASSETS & STORES IRREGULARITIES                 |
|---------------------|----------------------------|---------------------------|--|
| No.                 | MMDA                       | Unearned Salary           | Disposal of Assembly's Assets without approval |
|                     |                            |                           |  |
| 1                   | Yunyoo-Nasuan District     | 30,759.16                 |  |
| 2                   | Mamprugu Moagduri District |                           | 84,000.00                                      |
| <b>Total</b>        |                            | <b>30,759.16</b>          | <b>84,000.00</b>                               |
| <b>No. of MMDAs</b> |                            | <b>1</b>                  | <b>1</b>                                       |

### NORTHERN REGION

|                     |                    | CASH<br>IRREGULARITIES           | PAYROLL IRREGULARITIES |   |
|---------------------|--------------------|----------------------------------|------------------------|---|
| No.                 | MMDA               | High Cost of revenue collections | Unearned Salary        | Penalty for non-payment of SSNIT Contribution |
|                     |                    |                                  |                        |   |
| 1                   | Saboba District    | 23,219.00                        |                        |   |
| 2                   | Karaga District    | 224,778.87                       |                        |   |
| 3                   | Kumbungu District  | 68,372.37                        |                        |   |
| 4                   | Savelugu Municipal |                                  | 6,327.45               | 4,132.59                                      |
| <b>Total</b>        |                    | <b>316,370.24</b>                | <b>6,327.45</b>        | <b>4,132.59</b>                               |
| <b>No. of MMDAs</b> |                    | <b>3</b>                         | <b>1</b>               | <b>1</b>                                      |

### OTI REGION

| No.                 | MMDA                       | CASH IRREGULARITIES  | ASSETS & STORES IRREGULARITIES |
|---------------------|----------------------------|----------------------|--------------------------------|
|                     |                            | Unsupported payments | Missing GPRS machine           |
|                     |                            |                      |                                |
| 1                   | Nkwanta North Municipal    | 32,752.00            |                                |
| 2                   | Agriculture Office Nkwanta |                      | 9,000.00                       |
| <b>Total</b>        |                            | <b>32,752.00</b>     | <b>9,000.00</b>                |
| <b>No. of MMDAs</b> |                            | <b>1</b>             | <b>1</b>                       |

### SAVANNAH REGION

| No.                 | MMDA                      | CASH<br>IRREGULARITIES           |                     | PAYROLL<br>IRREGULARITIES |
|---------------------|---------------------------|----------------------------------|---------------------|---------------------------|
|                     |                           | High Cost of revenue collections | Unaccounted Revenue | Unearned Salaries         |
|                     |                           |                                  |                     |                           |
| 1                   | Bole District             | 68,070.80                        |                     | 146,968.33                |
| 2                   | East Gonja Municipal      |                                  | 19,338.00           |                           |
| 3                   | North-East Gonja District |                                  | 5,020.00            |                           |
| <b>Total</b>        |                           | <b>68,070.80</b>                 | <b>24,358.00</b>    | <b>146,968.33</b>         |
| <b>No. of MMDAs</b> |                           | <b>1</b>                         | <b>2</b>            | <b>1</b>                  |



### UPPER EAST REGION

| No.                 | MMDA                      | CASH IRREGULARITIES  |                                |                         | PAYROLL IRREGULARITIES | CONTRACT IRREGULARITIES |
|---------------------|---------------------------|----------------------|--------------------------------|-------------------------|------------------------|-------------------------|
|                     |                           | Unsupported payments | Inefficient revenue collection | Unaccounted Value books | Unearned salary        | Delayed projects        |
|                     |                           |                      |                                |                         |                        |                         |
| 1                   | Bolga East District       | 15,500.00            |                                |                         |                        |                         |
| 2                   | Builsa North Municipal    | 6,000.00             |                                |                         |                        |                         |
| 3                   | Kassena Nankana Municipal |                      | 23,298.68                      | 5,500.00                |                        |                         |
| 4                   | Bongo District            |                      | 15,406.04                      |                         |                        |                         |
| 5                   | Bawku West District       | 7,200.00             | 77,325.28                      |                         |                        | 110,293.00              |
| 6                   | Nabdam District           |                      | 91,641.52                      |                         |                        |                         |
| 7                   | Builsa South District     |                      |                                |                         | 22,684.56              |                         |
| <b>Total</b>        |                           | <b>28,700.00</b>     | <b>207,671.52</b>              | <b>5,500.00</b>         | <b>22,684.56</b>       | <b>110,293.00</b>       |
| <b>No. of MMDAs</b> |                           | <b>3</b>             | <b>4</b>                       | <b>1</b>                | <b>1</b>               | <b>1</b>                |

### UPPER WEST REGION

| No.                 | MMDA                          | CASH IRREGULARITIES             |                                  |                                     | PAYROLL IRREGULARITIES |
|---------------------|-------------------------------|---------------------------------|----------------------------------|-------------------------------------|------------------------|
|                     |                               | Weak revenue mobilisation drive | High Cost of revenue collections | Revenue collected not accounted for | Unearned salary        |
|                     |                               |                                 |                                  |                                     |                        |
| 1                   | Wa East District              | 271,160.00                      |                                  | 2,180.00                            |                        |
| 2                   | Daffiama Issa Bussie District | 71,142.88                       |                                  |                                     |                        |
| 3                   | Sissala East Municipal        | 346,918.80                      |                                  |                                     |                        |
| 4                   | Sissala West Municipal        | 111,355.94                      |                                  |                                     | 42,302.40              |
| 5                   | Lawra Municipal               | 142,431.50                      |                                  |                                     |                        |
| 6                   | Jirapa District               |                                 |                                  | 18,613.00                           |                        |
| 7                   | Nandom Municipal              |                                 | 32,394.10                        |                                     |                        |
| 8                   | Wa Municipal                  |                                 | 85,936.49                        |                                     |                        |
| 9                   | Wa West District              |                                 | 66,910.84                        |                                     |                        |
|                     |                               | <b>943,009.12</b>               | <b>185,241.43</b>                | <b>20,793.00</b>                    | <b>42,302.40</b>       |
| <b>No. of MMDAs</b> |                               | <b>5</b>                        | <b>3</b>                         | <b>2</b>                            | <b>1</b>               |

## VOLTA REGION

| No.          | Name of Assembly        | CASH IRREGULARITIES |                     |                         |                  |                      | CONTRACT IRREG. | PAYROLL IRREGULARITIES |                              |   |  | STORES IRREG. |
|--------------|-------------------------|---------------------|---------------------|-------------------------|------------------|----------------------|-----------------|------------------------|------------------------------|---|--|---------------|
|              |                         | Uncollected revenue | Unaccounted revenue | Unpresented Value Books | Unpresented GCRs | Unsupported payments |                 | Abandoned project      | Payment of unearned salaries | Failure to pay pension contributions of temporary staff | Casual workers paid below minimum wage |               |
| 1            | Adaklu                  |                     | 56,126.00           | 36,400.00               |                  | 21,640.00            |                 |                        | 11,821.65                    | 8,586.60  |  |               |
| 2            | Afadzato South District |                     |                     |                         |                  |                      |                 |                        |                              |   | 19,620.00                              |               |
| 3            | Akatsi North            |                     |                     | 2,680.00                |                  |                      |                 |                        | 920.00                       |   |  |               |
| 4            | Anloga                  | 28,000.00           |                     |                         |                  |                      |                 |                        |                              |   |  |               |
| 5            | Central Tongu District  |                     | 2,340.00            |                         |                  |                      |                 |                        |                              |   |  |               |
| 6            | Ho Municipal            | 862,281.44          | 193,702.56          | 96,500.00               |                  | 59,715.02            |                 |                        |                              |   |  | 103,582.91    |
| 7            | Hohoe Municipal         |                     |                     |                         | 1                |                      | 120,000.00      |                        |                              |   |  |               |
| 8            | Keta Municipal          | 226,423.43          |                     |                         | 6                |                      |                 |                        |                              |   |  |               |
| 9            | Kpando Municipal        |                     |                     |                         |                  |                      |                 | 65,166.03              |                              |   |  |               |
| 10           | South Tongu             |                     |                     |                         |                  |                      |                 |                        | 11,139.79                    |   |  |               |
| Total        |                         | 1,116,704.87        | 252,168.56          | 135,580.00              | 7                | 81,355.02            | 120,000.00      | 65,166.03              | 23,881.44                    | 8,586.60  | 19,620.00                              | 103,582.91    |
| No. of MMDAs |                         | 3                   | 3                   | 3                       | 2                | 2                    | 1               | 1                      | 3                            | 1   | 1                                      | 1             |

# WESTERN REGION

| No.          | Name of Assembly   | CASH IRREGULARITIES |                      |                                |                  |                           | PAYROLL IRREG. | PROCUREMENT/STORES IRREG. |   |  | TAX IRREG. |
|--------------|--------------------|---------------------|----------------------|--------------------------------|------------------|---------------------------|----------------|---------------------------|---|--|------------|
|              |                    | Uncollected revenue | Unsupported payments | Inefficient revenue collection | Unrecovered rent | Revenue not accounted for |                | Unaccounted for Fuel      | Absence of records on procurement proceedings | Contracts not included in procurement plan |            |
| 1            | Ahanta West        |                     | 16,760.00            |                                |                  |                           |                |                           |   |  |            |
| 2            | Ahanta West        |                     |                      |                                |                  |                           |                | 10,940.00                 |   |  |            |
| 3            | Effia Kwesimintsim |                     | 30,520.00            |                                |                  | 49,400.50                 |                | 29,907.00                 |   |  |            |
| 4            | Ellembelle         |                     |                      |                                |                  |                           |                |                           |   |  |            |
| 5            | Jomoro Municipal   |                     |                      |                                |                  |                           |                |                           |   |  | 60,668.27  |
| 6            | Nzema East         | 320,000.00          |                      |                                |                  |                           |                |                           |   |  |            |
| 7            | Sekondi Takoradi   | 195,768.00          | 144,607.24           |                                | 10,010.00        |                           |                |                           | 574,280.20                                    | 577,105.87                                 |            |
| 8            | Shama              | 86,915.00           |                      | 171,101.96                     |                  |                           | 8,276.43       |                           |   |  |            |
| 9            | Tarkwa Nsuaem      |                     |                      |                                | 39,790.00        |                           |                |                           |   |  |            |
| Total        |                    | 602,683.00          | 191,887.24           | 171,101.96                     | 49,800.00        | 49,400.50                 | 8,276.43       | 40,847.00                 | 574,280.20                                    | 577,105.87                                 | 60,668.27  |
| No. of MMDAs |                    | 3                   | 3                    | 1                              | 2                | 1                         | 1              | 2                         | 1   | 1  | 1          |

# WESTERN NORTH REGION

| No.          | Name of Assembly                | CASH IRREGULARITIES            |                     |                  |                         |                      |                              |                         |                              |  |                   | PAYROLL IRREGULARITIES          |                                       |                 |                  | STORES IRREG. | TAX IRREG. | Tax not Remitted |
|--------------|---------------------------------|--------------------------------|---------------------|------------------|-------------------------|----------------------|------------------------------|-------------------------|------------------------------|--|-------------------|---------------------------------|---------------------------------------|-----------------|------------------|---------------|------------|------------------|
|              |                                 | Inefficient revenue collection | Uncollected revenue | Unrecovered rent | Revenue unaccounted for | Unsupported payments | Unpresented payment vouchers | Unpresented value books | Outstanding Electricity Bill | Unremitted Tier 2 contribution to Pension Fund Manager | Unearned salaries | Unpaid salaries of casual staff | Failure to account for fuel purchased | Tax no Deducted | Tax not Remitted |               |            |                  |
| 1            | Bibiani/<br>Anhwiaso/<br>Bekwai | 86,760.96                      |                     |                  |                         |                      |                              | 12,000.00               |                              |  |                   |                                 |                                       |                 |                  |               |            |                  |
| 2            | Bodi                            | 39,856.07                      |                     |                  |                         |                      |                              |                         | 175,617.47                   | 2,948.00   | 26,867.01         | 43,746.20                       |                                       |                 |                  |               |            |                  |
| 3            | Juaboso District                | 124,742.68                     | 126,000.00          |                  |                         |                      |                              |                         |                              |  |                   |                                 |                                       |                 |                  |               |            |                  |
| 4            | Bia East                        | 8,025.32                       |                     |                  |                         |                      |                              |                         |                              |  |                   |                                 |                                       |                 |                  |               |            |                  |
| 5            | Suaman                          |                                |                     |                  |                         | 19,880.00            |                              |                         |                              |  |                   |                                 | 19,011.93                             | 4,568.42        |                  |               |            |                  |
| 6            | Sefwi Akontombra                | 18,371.61                      |                     |                  |                         |                      |                              | 20,400.00               |                              |  | 112,843.27        |                                 | 39,595.00                             | 5,367.48        | 2,191.65         |               |            |                  |
| 7            | Sefwi Wiawso                    |                                | 256,254.69          | 64,880.00        |                         |                      |                              |                         |                              |  |                   |                                 |                                       |                 |                  |               |            |                  |
| 8            | Aowin                           |                                |                     | 12,930.00        |                         | 19,050.00            | 16,060.00                    |                         |                              |  |                   |                                 | 6,730.00                              | 1,727.25        |                  |               |            |                  |
| 9            | Bia West District               |                                |                     |                  | 7,730.00                | 102,675.00           | 94,000.00                    |                         |                              |  |                   |                                 |                                       |                 |                  |               |            |                  |
| Total        |                                 | 277,756.64                     | 382,254.69          | 77,810.00        | 7,730.00                | 141,605.00           | 110,060.00                   | 32,400.00               | 175,617.47                   | 2,948.00   | 139,710.28        | 43,746.20                       | 65,336.93                             | 11,663.15       | 2,191.65         |               |            |                  |
| No. of MMDAs |                                 | 5                              | 2                   | 2                | 1                       | 3                    | 2                            | 2                       | 1                            | 1  | 2                 | 1                               | 3                                     | 3               | 1                |               |            |                  |

# MISSION STATEMENT

The Ghana Audit Service exists

**To Promote**

Good governance in the areas of transparency,  
accountability and probity in Ghana's Public  
financial management system

**By auditing**

to recognised international standards

**And**

reporting audit results to Parliament

