



REPUBLIC OF GHANA

REPORT OF THE AUDITOR–GENERAL ON THE ACCOUNTS OF DISTRICT ASSEMBLIES FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2014



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

Richard Quartey
Auditor General
Ghana Audit Service
15 October 2015

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

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TRANSMITTAL LETTER

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15 October 2015

Dear Rt. Honourable Speaker,

REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF DISTRICT ASSEMBLIES FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2014

I have the honour, in accordance with Article 187(5) of the Constitution to present my Report on the audit of the accounts of District Assemblies for the financial year ended 31 December 2014, to be laid before Parliament.

The Report is a consolidation of the significant findings and recommendations made during routine audits conducted by my staff which have been formally conveyed in management letters and annual audit reports to the managements of the Assemblies. The unresolved issues, after considering representations made by the managements provide the basis for the compilation of the Report.

The Report is presented in three parts. Part I outlines our mandate, scope and objectives of the audits. Part II provides an executive summary which includes the significant findings and recommendations and Part III contains the details of the findings and recommendations with appendices to give statistics and amounts relating to each Assembly. I have again included comparative figures for 2012 and

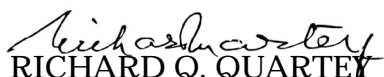
2013, where necessary, on the financial results and irregularities of the Assemblies for purposes of comparing year-on-year performance of the Assemblies.

The Report portrays internal control weaknesses and managerial ineffectiveness which are the major causes of irregularities in the financial management of the Assemblies. The recurrence of these irregularities is a direct result of the low level of commitment by the Coordinating Directors and Finance Officers towards complying with the provisions of the laws to guide management of Assembly funds. Significant among the irregularities noted were misappropriation of funds, unaccounted value books, failure to recover Assembly funds, unearned salary payments, procurement irregularities and statutory tax infractions.

I once again recommend that the Minister of Local Government and the Head of Service, Local Government Service Secretariat (LGSS) should impose penalties on key officials of the Assemblies found to have indulged in grave offences as a measure to deter recurrence of the offences.

I acknowledge the cooperation and assistance provided by the Chief Executives of the various Assemblies and their staff during the audits. The invaluable contributions of my staff towards the production of this Report are also hereby acknowledged.

Yours faithfully,


RICHARD Q. QUARTEY
AUDITOR-GENERAL

THE RIGHT HON. SPEAKER
OFFICE OF PARLIAMENT
PARLIAMENT HOUSE
ACCRA

REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF DISTRICT ASSEMBLIES FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2014

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REPORT OF THE AUDITOR–GENERAL ON THE ACCOUNTS OF DISTRICT ASSEMBLIES FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2014

PART I

MANDATE, SCOPE AND AUDIT OBJECTIVES

Introduction

In accordance with Articles 187(2) and 253 of the Constitution as well as Section 121 of the Local Government Act, (Act 462), the Audit Service has audited the accounts of 216 Metropolitan, Municipal and District Assemblies for the financial year ended 31 December 2014. Although 21 Assemblies were unable to submit their financial statements by the statutory deadline of 31 March, their accounting and other financial records were subjected to interim audits and significant findings arising from these audits have been included in this report.

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

Scope and audit objectives

3. The audits were guided by Section 13 of the Audit Service Act, 2000 (Act 584) and the auditing standards of the International Organisation of Supreme Audit Institutions (INTOSAI). Section 13 of Act 584 requires me to examine, as I think fit, the accounts of audited bodies including District Assemblies and to ascertain whether in my opinion:

- ❖ The accounts have been properly kept;
- ❖ All public monies collected have been fully accounted for and the applicable rules, regulations and procedures are sufficient to provide an effective check on the assessment, collection and proper allocation of revenue;

- ❖ Monies have been spent for the purposes for which they were appropriated and expenditures made as authorized;
- ❖ Essential records are maintained and the applicable rules and procedures are sufficient to safeguard and control the Assemblies' assets; and
- ❖ Programmes and activities of the Assemblies have been undertaken with due regard to economy, efficiency and effectiveness in relation to the resources utilised and results achieved.

4. The audits also ascertained the extent of compliance, among others, with the Financial Administration Act, 2003 (Act 654), Financial Administration Regulations of 2004, the Financial Memoranda for District Assemblies, 2004 and the Public Procurement Act of 2003, (Act 663).

5. We have provided in this Report, extracts from the financial statements for the period 2012 to 2014 for purposes of comparing the year-on-year performance of the Assemblies and to provide an appraisal of Assemblies which consistently defaulted in submitting their financial statements for audit validation and were therefore excluded in the previous reports. These include revenue, expenditure, operational results and assets and liabilities of the Assemblies for the period 2012 to 2014.

PART II

EXECUTIVE SUMMARY

Submission of annual accounts

6. For the financial year ending 31 December 2014, 195 out of the 216 Assemblies submitted their 2014 financial statements for audit validation and publication, thereby satisfying the provision under Part VII Sections 77 and 78 of the Financial Memoranda for District Assemblies. This showed yet another improvement of the previous years' performances as depicted in the table below.

Year	No. of Assemblies	Assemblies with audited financial statements	No. of defaulting Assemblies	% of defaulting Assemblies
2012	216	169	47	21.8
2013	216	186	30	14.0
2014	216	195	21	9.7

7. We noted however, that the performance of Assemblies in the Volta region continues to decline over the years. In 2012, 22 Assemblies prepared and submitted their financial statements for audit validation. This declined to 19 in 2013, with 2014 witnessing the worse performance of 14 Assemblies out of the total of 25 submitting financial statements for validation. Nkwanta South have defaulted for three consecutive years, with Jasikan and Kadjebi Assemblies defaulting for two consecutive years.

Revenue

8. The 195 Assemblies, whose financial statements were validated operated with a total revenue of GH¢956,680,350.68 during the 2014 financial year. The revenue comprised of internally generated funds, District Assemblies Common Fund, Government grants and donor funding. Government grants came in the form of salary payments to employees and budgetary support to decentralized departments, while donor funding included support under the District Development Facility and the Urban Development Grant among others.

Internally Generated Funds

9. Total funds collected from internal sources by the 195 Assemblies amounted to GH¢187,028,624.39 and this accounted for 19.5% of the total revenue of the Assemblies. IGF collections have generally been low across board except for the Metropolitan Assemblies and the Assemblies entitled to royalties from mineral resources.

Operational results

10. Total Expenditure incurred by the 195 Assemblies amounted to GH¢892,769,692.53 which when compared with their revenue of GH¢956,680,350.68, resulted in a surplus of GH¢63,910,658.15. Some 52 Assemblies, however recorded deficits in their operations with some posting deficits in excess of GH¢2 million. Majority of the Assemblies ended the year with surpluses, with the Metropolitan Assemblies recording comparatively high figures, some in the region of GH¢10million, as a result of late receipt of incomes that were not disbursed.

Bank balances

11. The cash resources of the Assemblies as at the end of the year totaled GH¢170,255,992.61. None of the Assemblies reported overdrawn bank balances with as many as 179 of them having balances in excess of GH¢100,000.00 and 39 in excess of GH¢1million. Accra Metropolitan Assembly had the highest cash and bank balance of GH¢39,497,810.00, followed by Kumasi (GH¢14,017,801.03), Sekondi-Takoradi (GH¢6,094,002.80), Tamale (GH¢4,582,755.15) and Tema (GH¢4,485,614.02) Metropolitan Assemblies. The least balance was held by Aowin in the sum of GH¢6,865.80.

Investment

12. Total investments stood at GH¢12,506,393.69 in the books of 101 Assemblies. The investments comprised mainly of unpaid Poverty Alleviation Fund loans, equity shares in banks as well as investments in interest bearing banking products.

Debtors

13. Total Debtors at the end of the year amounted to GH¢3,204,050.76 in the books of 132 Assemblies. Some 17 Assemblies reported unchanged debtor balances from that of 2013 in the sum of GH¢107,135.69 suggesting the likelihood of bad debts.

Creditors

14. As at December 2014, 116 Assemblies owed GH¢9,564,253.81 to suppliers and other service organizations. The most indebted Assemblies were Kumasi Metropolitan in the sum of GH¢2,033,776.04, followed by Ashaiman and Agona West of GH¢1,114,005.74 and GH¢76,009.85 respectively.

Misappropriation of funds

15. Eight Assemblies recorded embezzlement of funds totaling GH¢549,245.59 by diverting cash inflows for their private use and insertions on cheques after endorsement.

16. We recommended to the management to report the cash thefts to the Police for criminal charges to be leveled against the officials and to initiate prompt actions to recover stolen monies.

Funds not accounted for

17. Due to lack of effective supervision and failure on the part of management to sanction staff for not accounting for resources of the Assemblies, officials of 43 Assemblies either failed to pay in total revenue collected, retire imprests granted for official assignments or provide evidence to support receipt and utilization of goods and services totaling GH¢1,012,953.41.

18. We recommended to the managements to recover the amounts from the staff involved and sanction them appropriately. We further advised strict monitoring and supervision over disbursements and accounting for Assembly revenue to forestall any future recurrence.

Indebtedness to Assemblies

19. Apathy on the part of the management of 32 Assemblies in pursuing payments due resulted in unpaid rent, unrecovered advances, unpaid services performed by the Assemblies and outstanding imprests totaling GH¢1,744,271.02.

20. We recommended that management should retrieve all outstanding amounts from the defaulters and institute appropriate measures to ensure prompt recovery of funds.

Direct disbursement from revenue

21. Contrary to Part VIII Section 31 of Financial Memorandum which requires all revenue collected to be paid in full to bank and any disbursements made by cheques, six Assemblies paid for recurrent expenditure amounting to GH¢192,830.05 directly from revenue without lodging the monies to bank.

22. We advised the management to lodge all revenue to bank and subject the disbursements to the prescribed expenditure procedures.

Payments without works order and performance certificate

23. Management of four Assemblies spent a total of GH¢33,314.75 on repairs of equipment and vehicles without works order specifying the work to be done and certificates to show satisfactory performance of works.

24. We recommended that management of the Assemblies should ensure that all payments for repair of equipment and vehicles are supported with works order and performance certificate.

Payment vouchers not pre-audited

25. The management of 18 Assemblies failed to submit payment vouchers used in disbursing GH¢2,869,945.21 to their Internal Audit units for pre-audit in contravention of Part XIII Section 5 of the Financial Memoranda for MMDAs.

26. We recommended that management of the Assemblies should refer the vouchers to the internal audit units for examination and also comply with the law in all future disbursements.

Unapproved loan – GH¢120,000.00

27. Management of Kwabre East Assembly violated Part III Section 3 of the Financial Memoranda for MMDAs by obtaining a loan of GH¢120,000.00 from the Amantin Kasei Rural Bank to procure a new pick-up vehicle for revenue mobilization without the approval of the Minister of Finance.

28. We recommended that management should seek retrospective approval from the Minister to regularise the transaction.

Interest on overdraft – GH¢12,159.44

29. Management of Twifo Atti Morkwa Assembly overdrew their Service bank account with the Twifo Praso Rural Bank to the tune of GH¢40,000.00 and as a result suffered interest charges of GH¢12,159.44.

30. We urged management to intensify their revenue mobilization drive to increase revenue collection and refrain from engaging in overdraft financing.

GCRs not presented for audit

31. Finance Officers and Revenue Supervisors of 11 Assemblies were unable to account for 115 General Counterfoil Receipt (GCR) issued to Collectors for the collection of an unspecified amount of revenue and no action had been taken against the staff involved.

32. We recommended that management of the Assemblies should recover the GCRs and the revenue collected from the defaulters or their guarantors and also institute penal action against them. We further advised the managements to sanction the Finance Officers and Revenue Supervisors for continuing to issue new value books while earlier ones had not been accounted for.

Unearned salary

33. Management of 18 Assemblies delayed in ensuring deletion of names of separated staff from their payroll and as a result paid unearned salaries totalling GH¢271,851.89 in contravention of Regulation 297(1) of FAR 2004 which require heads of departments to stop the payment of salaries to a public servant when that public servant has been absent from duty without leave or reasonable cause or has been convicted, resigned, retired or deceased.

34. We recommended recovery of the amounts from the beneficiaries or the Coordinating Directors and Finance Officers whose negligence caused the losses.

Payments for goods and services not supplied

35. Management of 50 Assemblies paid GH¢718,284.18 for the supply of goods and services but provided no proof of delivery or utilization of the items. These covered payments with no details for our follow-up verification and payments for fuel and other stores with no evidence of delivery or utilization.

36. We recommended that management of the Assemblies should provide evidence of receipt and use of the items and services for which the monies were paid, failing which the Coordinating Directors and Finance Officers should be surcharged with the amounts involved.

Non-competitive procurements

37. Nine Assemblies violated Section 43 of the Public Procurement Act by procuring goods and services costing GH¢369,612.52 without obtaining quotations from alternative sources.

38. We advised the management to obtain at least three quotations when sourcing for supplies as a measure to ensure value for money.

Fuel and other stores not recorded in ledgers

39. In contravention of Part XII Section 60 of Financial Memorandum for MMDAs, 16 Assemblies procured fuel and other store items totaling GH¢631,528.15 but failed to record them in their vehicle log books and store ledgers.

40. We recommended that management of the Assemblies should account for the fuel and stores purchased or the amounts recovered from the authorizing and paying officers.

Contracts register not updated

41. Nabdam Assembly made contract payments totaling GH¢470,719.70, but failed to update their contract register with these payments as required by Part IX Financial Memorandum 74.

42. We recommended that management should have all contract payments recorded in their register and comply with the law in future contract payments.

Abandoned/Delayed projects

43. The Nsawam-Adoagyiri Assembly procured 59 computer monitors at a total cost of GH¢23,600.00 for its district-wide inter-connectivity project but were not used five years on as the remaining components such as systems unit were yet to be procured.

44. We recommended that management should commit additional funds for the completion of the project.

Statutory tax and social security irregularities

45. A number of Assemblies were involved in statutory tax and social security contribution irregularities to the tune of GH¢107,052.79 by either failing to deduct withholding tax, deducting and failing to remit withholding tax, payment of VAT without obtaining VAT invoice, purchase from non-VAT registered entities or failure to remit social security contributions to the Ghana Revenue Authority and SSNIT.

46. We recommended that management of the Assemblies should ensure strict compliance with the tax and social security laws.

Destruction to Assembly property

47. The DCE of Banda was paid an amount of GH¢16,611.00 as refund of the cost of repairs to an official vehicle among other items vandalized by an irate youth from Banda but the management did not report the disturbances and destruction of property to the Police for investigation and prosecution of the culprits.

48. We recommended to the management to report the damage to property to the Police for their investigation or be held personally liable for the cost incurred in repairing the assets.

PART III

DETAILS OF FINDINGS AND RECOMMENDATIONS

ASHANTI REGION

Introduction

49. The Ashanti Region had 30 Assemblies ^[Table 1] in 2014 made up of one Metropolitan, eight Municipals and 21 Districts. We audited the books and accounts of the 30 Assemblies for the year 2014 and validated the financial statements of all the 30 Assemblies. Our findings from the audits are provided in the succeeding paragraphs.

Table 1: List of Assemblies in Ashanti Region

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

Summary of findings and recommendations

50. Management of Atwima Kwanwoma and Offinso North Assemblies did not exercise stringent supervision over accounting for their funds which resulted in GH¢15,070.00 of Assembly funds not accounted for. We recommended that management of the Assemblies should recover the unaccounted revenue from the operators and convert the unaccounted imprests into advances and recover from the salaries of the officials involved.

51. The Adansi North Assembly spent GH¢5,102.04 out of revenue cash on their recurrent expenditure instead of lodging the whole amounts to the bank. We advised management to pay all cash collections in full to bank.

52. Management of Asante Akim Central and South Assemblies did not enforce rules on payment of rent which allowed 56 of their employees in their residential premises to owe a total of GH¢16,740.00 in unpaid rent. The Obuasi Assembly also allowed the KNUST Business School to use its hall for lectures on rental basis without paying the agreed rent of GH¢8,000.00. We advised management to retrieve all outstanding amounts from the defaulters and institute appropriate measures to ensure prompt payment of rent by tenants and users of Assembly facilities.

53. Obuasi Municipal and Sekyere South Assemblies expended a total of GH¢26,059.00 on repairs of equipment and vehicles which were not accompanied by works order specifying the faults and a certificate by the user to confirm performance. We recommended that all payments for repair of equipment and vehicles should be backed by works order and performance certificate.

54. Management of Atwima Mponua, Kumasi Metro and Sekyere Kumawu Assemblies paid a total amount of GH¢895,100.56 on payment vouchers that were not submitted for pre-audit. We recommended that management should refer the vouchers for retrospective review by the internal audit units and to ensure compliance with the law at all times.

55. The Finance Officers at the Kwabre East and Sekyere South Assemblies were unable to account for 22 General Counterfoil Receipt (GCR) books used in collecting an unspecified amount of money. We urged management of the

Assemblies to recover the GCRs together with the revenue collected from the defaulters and their guarantors and also sanction them accordingly.

56. A stenographer Secretary at the Kwabre East Assembly who vacated post in April 2014, was paid unearned salary amounting to GH¢3,624.50 till December 2014. We recommended that management should recover the amount from the beneficiary, failing which the Coordinating Director and Finance Officer should be surcharged for their negligence.

57. Management of Kwabre East District Assembly obtained a loan of GH¢120,000.00 from the Amantin Kasei Rural Bank to procure a pick-up vehicle for revenue mobilization without the approval of the Minister. We recommended that management should seek retrospective approval from the Minister to regularise the transaction.

58. Management of Adansi South and Ahafo Ano South Assemblies procured goods and services worth GH¢22,118.10 without obtaining alternative quotations, nor did they seek the approval of the Public Procurement Authority to engage in sole sourcing. We recommended that management of the Assemblies ensure strict adherence to the Procurement Law at all times.

59. Management of Afigya Kwabre and 10 other Assemblies paid a total amount of GH¢88,188.61 for goods and services that were not delivered. We recommended that management of the Assemblies should recover the amounts involved from the officials who authorized and paid for the goods not supplied with sanctions.

60. Management of Asante Akim Central, Atwima Nwabiagya and Sekyere South Assemblies failed to ensure that GH¢60,316.00 worth of fuel allegedly purchased for their official vehicles were recorded in vehicles log books. We recommended that management should account for the fuel purchased or the amounts recovered from the authorizing and paying officers.

61. The Finance Officer at the Kumasi Metropolitan Assembly did not deduct withholding tax of GH¢2,381.83 from payments totaling GH¢47,636.60 made for goods and services. Similarly, management of Asante Akim South

Assembly procured GH¢63,483.92 worth of stores from non-VAT registered firms thereby avoiding the payment of GH¢9,395.03 as VAT to the State. We recommended strict adherence to the tax laws.

Details of findings and recommendations

Financial reporting

62. All the 30 Assemblies in the region once again prepared and submitted their financial statements for audit validation in compliance with Part VII Sections 77 and 78 of the Financial Memoranda for MMDAs. Comparative figures from the 2012 to 2014 financial statements have been extracted and incorporated at Appendices “B” to “H” of this Report.

Revenue and IGF performance

63. Total revenue of the 30 Assemblies witnessed appreciable rise over the 2012-2014 period increasing from GH¢94,996,260.54 in 2012 to GH¢124,267,878.09 in 2013 and to GH¢159,292,965.70 in 2014. It comprised of Internally Generated Funds, Common Fund allocations, Government Grants and Donor funds. This represented nearly 70% revenue growth over the three year period. The Kumasi Metropolitan Assembly alone accounted for 34% of the revenue collected in the region. The Asante Akim North recorded the least revenue of GH¢1,901,770.74. Three Assemblies recorded a drop in their total revenue over their 2013 figures. These were Adansi North, Asante Akim South and Offinso South Assemblies with their revenues decreasing by GH¢415,779.58, GH¢159,710.56 and GH¢123,274.77 respectively.

64. Total IGF for the 30 Assemblies also increased from GH¢23,062,118.80 in 2012 to GH¢25,004,155.74 in 2013 and to GH¢35,456,733.18 in 2014. The highest IGF recipient was the Kumasi Metro in the sum of GH¢20,124,918.25 accounting for 57% of the Regional total. Other Assemblies with comparatively high IGF figures for 2014 were Obuasi (GH¢2,431,771.15) followed by Ejisu Juaben (GH¢1,350,249.16). The three Assemblies with the lowest IGF collection for the 2013-2014 period were Sekyere Afram Plains, Bosome Freho and Asante Akim South. The Ahafo Ano North, Asante Akim South and Bekwai Assemblies all recorded decreases in their IGF collection

dropping by GH¢5,776.96, GH¢17,484.52 and GH¢510,094.77 respectively over their 2013 collections.

Operational results

65. The 30 Assemblies incurred a total expenditure of GH¢145,079,232.46 out of their total revenue of GH¢159,292,965.70, resulting in a surplus of GH¢14,213,733.24. In all, eight Assemblies overspent their revenue for the year, with Offinso Municipal (GH¢179,958.81) recording the highest deficit, followed by Asante Akim North (GH¢165,660.54), Mampong (GH¢145,961.69) and Bekwai (GH¢123,597.47) Assemblies.

Cash and bank balance – GH¢24,171,814.11

66. The 30 Assemblies reported cash and bank balances totalling GH¢24,171,814.11. Kumasi Metro and Obuasi had the highest cash resources of GH¢14,017,801.03 and GH¢1,950,855.02 respectively, while Asante Akim North (GH¢11,539.72) and Sekyere South (GH¢16,881.21) reported overdrawn balances.

Investment – GH¢1,800,268.04

67. Sixteen Assemblies reported GH¢1,800,268.04 as their total value of investment, with GH¢1,220,373.90 of the amount representing fixed deposit and GH¢501,636.29 as unrecovered Poverty Alleviation Fund loan balances.

Debtors – GH¢191,669.42

68. Twenty-two Assemblies were owed a total of GH¢191,669.42 in unpaid loans and advances as at the end of the year. Seven Assemblies had unchanged receivables as at 31 December 2013 and 2014 suggesting nil recoveries from their debtors. We urged the managements to recover the amounts from the defaulters or the officials whose inaction occasioned non-recovery. These were Adansi North (GH¢2,485.00), Adansi South (GH¢1,450.00), Ahafo Ano South (GH¢2,110.00), Atwima Kwanwoma (GH¢1,785.00), Bekwai (GH¢909.01), Offinso South (GH¢2,700.00) and Sekyere East (GH¢6,150.98).

Creditors – GH¢2,630,622.17

69. Total creditors in the books of 23 Assemblies totaled GH¢2,630,622.17 with three Assemblies carrying unchanged creditors as at the end of 2012,

2013 and 2014. These were Asante Akim Central with GH¢4,433.88, Bekwai with GH¢12,285.38 and Offinso South with GH¢19,317.29.

Management issues

Funds not accounted for – GH¢15,070.00

70. We noted that public latrine operators in eight communities under Atwima Kwanwoma failed to account revenue totaling GH¢8,000.00 to the Assembly and management had not taken any action against these operators.

71. At the Offinso North Assembly, we also noted that 10 different payments in the sum of GH¢7,360.00 were made to the Coordinating Director and the District Engineer to undertake assignments on behalf of the Assembly. At the time of the audit, the officers had not accounted for a total amount of GH¢7,070.00 to the Assembly in violation of Part IX Section 39 of the Financial Memoranda for MMDAs.

72. We recommended that management of the Assemblies should recover the unaccounted revenue from the operators and convert the unaccounted imprests into advances and recover from the salaries of the two officials.

Direct disbursement from revenue – GH¢5,102.04

73. Contrary to Part VIII Section 31 of Financial Memorandum which requires all revenue collected to be paid in full to bank and any disbursements such as payment of commission, salaries, administrative expenses etc to be made by cheques, the Adansi North Assembly spent GH¢5,102.04 out of their revenue on recurrent expenditure instead of lodging the whole amounts to the bank.

74. We recommended that management should ensure that all collections are paid in full to bank before disbursements are made.

Indebtedness to Assemblies – GH¢24,740.00

75. Fifty-six employees who lived in residential premises of the Asante Akim Central and Asante Akim South Assemblies owed rent in the sum of GH¢16,740.00 covering periods of up to two years but the managements did not take any action to recover the amounts. The default persisted in spite of

the low levels of rentals charged. For example, the monthly rentals at the Asante Akim Central Assembly were GH¢3.00 for junior staff quarters, GH¢5.00 for low cost houses and GH¢8.00 for bungalows which were reviewed upwards to GH¢5.00, GH¢8.00 and GH¢10.00 in 2014.

76. The KNUST Business School also rented the Obuasi Municipal hall for use as a lecture hall from March to December 2014 but did not pay the agreed rent of GH¢8,000.00. We found that the Finance Officers did not regularly demand the amounts due from the occupants or prevent occupation of the premises on account of the default.

Table 2: Indebtedness to Assemblies

No.	Assembly	No. of staff/ corporate body	Amount (GH¢)
1.	Asante Akim Central	29	11,576.00
2.	Obuasi	1	8,000.00
3.	Asante Akim South	27	5,164.00
	Total		24,740.00

77. We recommended that management of the Assemblies should retrieve all outstanding amounts from the defaulters and institute appropriate measures to ensure prompt payment of rent by tenants and users of Assembly facilities.

Payments without works order and performance certificate – GH¢26,059.00

78. Management of Obuasi Municipal (GH¢9,110.00) and Sekyere South District (GH¢16,949.00) Assemblies spent a total of GH¢26,059.00 on repairs of equipment and vehicles which were not accompanied by works order specifying the faults and a certificate by the user to confirm performance as required by Section 1522 of Stores Regulation 1984.

79. We recommended that management of the Assemblies should ensure that all payments for repair of equipment and vehicles are supported with works order and performance certificate.

Payment vouchers not pre-audited – GH¢895,100.56

80. The Atwima Mponua (GH¢95,668.00), Kumasi Metro (GH¢795,547.56) and Sekyere Kumawu (GH¢3,885.00) Assemblies paid a total amount of GH¢895,100.56 without submitting the payment vouchers for pre-audit by

their Internal Audit units contrary to Section 120 of the Local Government Act.

81. We recommended that management of the Assemblies should refer the vouchers for retrospective review by their internal audit units and to ensure compliance with the law at all times.

Unpresented GCRs

82. The Finance Officers of the Kwabre East (17) and Sekyere South (5) District Assemblies failed to account for 22 General Counterfoil Receipt (GCR) books used in collecting unspecified amounts of money. The Revenue Collectors who were issued with the GCRs failed to return the books together with the revenue collected in contravention of Part VIII Section 29 of Financial Memorandum for MMDAs. We noted that no action had been taken against the offenders to deter other revenue collectors from indulging in the offence. We also noted that in spite of the default, other quantities of the value books were issued to the officials to collect revenue with the risk of further loss to the Assemblies.

83. We recommended that management of the Assemblies should recover the GCRs together with the revenue collected from the defaulters and their guarantors and also sanction them accordingly. We recommended that the Finance Officers and Revenue Supervisors should be sanctioned for their role in issuing further quantities of value books to the defaulters while earlier ones had not been accounted for.

Unearned salary – GH¢3,624.50

84. A stenographer secretary at Kwabre East Assembly vacated post in April 2014 but her name remained on the Assembly's payroll till December 2014. As a result, the ex-employee's salary bank account was credited with unearned salary amounting to GH¢3,624.50.

85. We noted that the management did not promptly notify the Accountant-General's Department to delete the officer's name from the payroll in violation of Financial Regulation 297(1). The management also did not request the officer's bankers to stop further withdrawals of salary from the

former employee's bank account leading to the payment of GH¢3,624.50 which is now a loss to government.

86. We advised the management to recover the amount from the beneficiary or the Coordinating Director and Finance Officer whose negligence caused the loss.

Unapproved loan – GH¢120,000.00

87. Part III Section 3 of the Financial Memoranda for MMDAs permits Assemblies to finance capital projects from loans applied and approved by the Minister of Finance through the Minister of Local Government and Rural Development. We noted however, that Kwabre East Assembly violated this requirement by obtaining a loan of GH¢120,000.00 from the Amantin Kasei Rural Bank to procure a new pick-up vehicle for revenue mobilization without the approval of the Minister of Finance. The management indicated that they were not aware of the law.

88. We advised the management to seek retrospective approval from the Minister to regularize the transaction.

Non-competitive procurements – GH¢22,118.10

89. The managements at Adansi South (GH¢11,868.60) and Ahafo Ano South (GH¢10,249.50) Assemblies procured GH¢22,118.10 worth of goods and services without obtaining quotations from different suppliers to ensure value for money as stipulated under Section 43(1) of Public Procurement Act, 2003 (Act 663).

90. We advised the managements to in future obtain competitive quotations for their procurements in line with Section 43(1) of the Procurement Act.

Payments for goods and services not supplied – GH¢88,188.61

91. Contrary to Section 16(1a) of the Financial Administration Act, 2003 (Act 654), which provides that 'payment shall not be made for work done, goods supplied or services rendered, unless the head of the government department or any other officer authorised by the head of department certifies that the work has been performed, the goods supplied or the service

rendered,' we noted that 11 Assemblies paid a total amount of GH¢88,188.61 for goods and services that were not delivered. The breakdown is shown below:

Table 3: Payments for goods and services not supplied

No.	Assembly	Amount (GH¢)
1.	Afigya Kwabre	1,200.00
2.	Ahafo Ano North	4,713.50
3.	Amansie Central	25,256.00
4.	Asante Akim Central	14,926.00
5.	Asante Akim North	2,059.00
6.	Atwima Nwabiagya	19,333.73
7.	Bekwai	6,750.00
8.	Kwabre East	8,660.00
9.	Offinso North	2,670.00
10.	Sekyere East	1,470.00
11.	Sekyere Kumawu	1,150.38
	Total	88,188.61

92. We recommended that management of the Assemblies should pursue delivery of all items paid for, failing which the amount should be recovered from the Coordinating Directors and their Finance Officers.

Fuel purchases not recorded in vehicle logbooks – GH¢60,316.00

93. The Asante Akim Central (GH¢7,241.00), Atwima Nwabiagya (GH¢32,993.00) and Sekyere South (GH¢20,082.00) Assemblies had vehicle logbooks for their official vehicles but the management of the Assemblies failed to ensure that fuel worth GH¢60,316.00 were recorded in the logbooks to comply with Part XII Section 60 of FM for MMDAs. We could therefore not confirm the utilization of the fuel by the recipients.

94. We recommended to the management of the Assemblies to ensure accountability of fuel purchased.

Statutory tax irregularities – GH¢11,776.86

95. The Finance Officer at the Kumasi Metropolitan Assembly did not deduct withholding tax of GH¢2,381.83 from payments totaling GH¢47,636.60 made for supply of goods and services in contravention of Section 84(2) of Internal Revenue Act 592.

96. Asante Akim South Assembly also violated Regulation 183(4) of the FAR, 2004 (LI 1802) by procuring GH¢63,483.92 worth of stores from non-VAT registered firms in violation of Financial Regulation 183(4) and in the process avoided the payment of GH¢9,395.03 as VAT to the State.

97. We recommended that management of the Assemblies should ensure strict adherence to the tax laws.

BRONG AHAFO REGION

Introduction

98. The Brong Ahafo Region had 27 Assemblies ^[Table 1] in 2014 made up of eight Municipals and 19 Districts. We conducted audits into the books and accounts of all 27 Assemblies for the year 2014 and validated the financial statements of 26 Assemblies which submitted their financial statements by the statutory deadline. Our audit findings are provided in the succeeding paragraphs.

Table 1: List of Assemblies in Brong Ahafo Region

No.	Assembly	Status	LI No.	Capital
1.	Asunafo North	Municipal	1873	Goaso
2.	Asunafo South	District	1773	Kukuom
3.	Asutifi North	District	2093	Kenyasi
4.	Asutifi South	District	2054	Hwidiem
5.	Atebubu-Amanten	District	1770	Atebubu
6.	Banda	District	2092	Banda Ahenkro
7.	Berekum	Municipal	1874	Berekum
8.	Dormaa Central	Municipal	2098	Dormaa Ahenkro
9.	Dormaa East	District	1851	Wamfie
10.	Dormaa West	District	2094	Nkran Nkwanta
11.	Jaman North	District	1779	Sampa
12.	Jaman South	District	1777	Drobo
13.	Kintampo	Municipal	1871	Kintampo
14.	Kintampo South	District	1781	Jema
15.	Nkoranza North	District	1844	Busunya
16.	Nkoranza South	Municipal	2089	Nkoranza
17.	Pru	District	1778	Yeji
18.	Sene East	District	2091	Kajaji
19.	Sene West	District	2088	Kwame Danso
20.	Sunyani	Municipal	1924	Sunyani
21.	Sunyani West	District	1881	Odumase
22.	Tain	District	2090	Nsawkaw
23.	Tano North	District	1754	Duayaw Nkwanta
24.	Tano South	District	1755	Bechem
25.	Techiman	Municipal	2096	Techiman
26.	Techiman North	District	2095	Tuobodam
27.	Wenchi	Municipal	1876	Wenchi

Summary of findings and recommendations

99. Revenue collectors at Banda failed to account for collections totaling GH¢1,600.00 whilst officials at Sunyani West Assembly failed to account for imprests totaling GH¢7,070.00 given to them to undertake various assignments. We recommended that the management of the Assemblies should recover the amounts involved from the employees with sanctions.

100. Management at the Banda Assembly disbursed GH¢3,138.00 in the form of cash payments from their revenue cash instead of first paying all collections to bank. We advised the management to lodge all revenue to bank and subject the disbursements to the prescribed expenditure procedures.

101. The Sunyani West Assembly engaged the services of a Driver and assigned him to the District Health Insurance Office but the Driver irregularly collected 27 months' salary from both the Assembly and Health Insurance offices resulting in the excess payment of GH¢2,074.50 salary. We recommended recovery of the amount of GH¢2,074.50 from the Driver with sanctions.

102. The Techiman Municipal Assembly engaged in sole sourcing in the procurement of goods and services costing GH¢8,529.00 from four suppliers without requesting for alternative quotations. We advised the management to obtain at least three quotations when sourcing for supplies as a measure to ensure value for money.

103. We observed that three Assemblies disbursed a total of GH¢83,475.41 for the procurement of supplies but these were not delivered, neither did we find any evidence of efforts made by management of the Assemblies to pursue delivery or recover the amounts. We recommended that management of the Assemblies should pursue delivery of all the items, failing which the amount should be recovered from the Coordinating Directors and their Finance Officers.

104. The DCE of Banda was paid an amount of GH¢16,611.00 as refund of the cost of repairs to an official vehicle among other items vandalized by an irate youth from Banda but the management did not report the disturbances

and destruction of property to the Police for their investigation and prosecution of the culprits. We recommended to the management to report the damage to property to the Police for their investigation or be held personally liable for the cost incurred in repairing the assets.

105. The management at Techiman Assembly failed to withhold tax amounting to GH¢3,513.55 from payments made for goods and services; and also procured VAT rated goods and services from non-VAT firms thereby avoiding the payment of GH¢3,383.45 as VAT to the State. We recommended strict adherence to the tax laws.

Details of findings and recommendations

Financial reporting

106. Twenty-six out of the 27 Assemblies submitted their 2014 financial statements for audit validation. Banda Assembly was unable to prepare and submit its financial statements for 2014 by the 31 March deadline. Comparative figures from the 2012 to 2014 financial statements have been extracted and incorporated at Appendices “B” to “H” of this Report.

Revenue and IGF performance

107. Total revenue of the 26 Assemblies for the year amounted to GH¢125,245,089.51 with all the Assemblies recording increases in revenue over their 2013 figures. The highest gainers were Kintampo with an increment of GH¢4,026,100.41, followed by Techiman with GH¢2,511,490.60. The Asutifi South Assembly again recorded the least revenue for the year in the sum of GH¢1,860,080.77.

108. Total IGF for the 26 Assemblies was GH¢11,626,990.19, accounting for 9.3% of their total revenue with external funding accounting for the remaining 90.7%. Kintampo South, Jaman North and Jaman South recorded decreases in their IGF of GH¢27,013.94, GH¢18,882.16 and GH¢3,212.83 respectively. Asutifi North Assembly recorded the highest increment of GH¢996,323.01 in IGF collections over the 2013 performance due mainly to a rather low performance in 2013.

Operational results

109. The 26 Assemblies incurred a total expenditure of GH¢122,861,213.49 during the 2014 financial year. Matching this expenditure against their total revenue of GH¢125,245,089.51 resulted in a surplus of GH¢2,383,876.02. Four Assemblies reported deficits on their operations. These are Asutifi North (GH¢518,340.13), Asutifi South (GH¢147,439.38), Dormaa Central (GH¢162,514.80) and Jaman North (GH¢33,660.43).

Cash and bank balance – GH¢13,139,366.03

110. The 26 Assemblies ended the year with positive cash balances totalling GH¢13,139,366.03. Techiman posted the highest cash balance of GH¢1,575,493.67, followed by Asutifi North (GH¢1,267,697.85) and Wenchi (GH¢1,055,920.47).

Investment – GH¢2,318,107.67

111. Fifteen Assemblies reported investments totaling GH¢2,318,107.67, out of which GH¢554,379.84 relates to Poverty Alleviation Fund Loan balances. Asutifi North Assembly held the highest investment in the value of GH¢1,576,934.34.

Debtors – GH¢342,090.32

112. Of the 26 Assemblies, 14 recorded receivables of GH¢342,090.32 at the end of 2014. Asunafo South and Tain Assemblies had unchanged debtor balances of GH¢32,197.00 and GH¢4,415.00 respectively as at 31 December 2012, 2013 and 2014, while Tano South maintained its balance of GH¢5,325.22 as at 31 December 2013 and 2014.

Creditors – GH¢309,869.05

113. Fourteen Assemblies owed GH¢309,869.05 at the end of the financial year. Assemblies with unchanged creditor balances as at 31 December 2012, 2013 and 2014 were Asutifi North (GH¢633.78) and Wenchi (GH¢10,193.32), while Asunafo South maintained its creditor balance of GH¢25,764.00 as at 31 December 2013 and 2014.

Management issues

Funds not accounted for – GH¢8,670.00

114. Our audit disclosed that nine Revenue Collectors at the Sunyani West Assembly engaged by the management to collect revenue from markets and lorry parks contravened Part VIII Section 29 of the FM for MMDAs by not accounting for market and lorry park tickets with a face value of GH¢1,600.00. The amount had not been retrieved as at the end of the year and the Collectors were all at post.

115. Again at the Banda Assembly, officials given various sums to undertake assignments did not account for GH¢7,070.00 cash balances to the Assembly and the Finance Officer also did not convert the amounts into advances for subsequent recovery from their salaries.

116. We recommended that the management of the Assemblies should recover the amounts involved from the employees with sanctions.

Direct disbursement from revenue – GH¢3,138.00

117. Management at the Banda Assembly disbursed GH¢3,138.00 from their revenue instead of first paying all collections to bank in line with Part VIII Section 31 of FM for MMDAs. The amounts were spent on vehicle maintenance (GH¢1,000.00), payment of commission to revenue collectors (GH¢1,038.00), travelling and transport expenses (GH¢500.00) and other recurrent expenses. With the exception of the payment for official travel, we did not find any urgency in the transactions to warrant the disbursements from the collections.

118. We recommended that management should ensure strict adherence to the law by lodging all revenue to bank and subjecting disbursements to the prescribed expenditure procedures.

Overpayment of salary – GH¢2,074.50

119. We observed that a driver engaged by the Sunyani West Assembly and assigned to the District Health Insurance Office, was paid by both the Assembly and the NHIS office from August 2012 to October 2014 resulting in an excess payment of GH¢2,074.50.

120. We recommended recovery of the amount of GH¢2,074.50 from the driver with sanctions.

Non-competitive procurements – GH¢8,529.00

121. The Techiman Municipal Assembly engaged in sole sourcing in four separate procurement contracts costing GH¢8,529.00. This contravened Section 43(1) of the Public Procurement Act 2003 (Act 663) which require procurement entities to request quotations from as many suppliers or contractors as practicable, but from at least three different sources.

122. We advised the management to obtain at least three quotations when sourcing for supplies as a measure to ensure value for money.

Payments for goods and services not supplied – GH¢83,475.41

123. Contrary to Section 16(1a) of the Financial Administration Act, 2003 (Act 654), our audit disclosed that management of three Assemblies disbursed a total of GH¢83,475.41 for the procurement of supplies that were not delivered. We also did not find any evidence of efforts made by management of the Assemblies to pursue delivery or recover the amounts.

Table 2: Payments for goods and services not supplied

Assembly	Amount (GH¢)
Banda	14,527.00
Sunyani West	21,056.50
Techiman	47,891.91
Total	83,475.41

124. We recommended that management of the Assemblies should pursue delivery of all the items, failing which the amount should be recovered from the Coordinating Directors and their Finance Officers.

Destruction to Assembly property – GH¢16,611.00

125. A group of people who called themselves ‘irate youth of Banda’ vandalized the furniture, glass doors, windows and the official vehicle of the Chief Executive of the Banda Assembly to register their protest against alleged corrupt practices and mismanagement of the Assembly’s resources by Hon Alex Bonsu, a former DCE. At the time of our audit in March 2015, the vehicle,

glass doors and windows had been fixed but the furniture had not been replaced.

126. We noted that management did not report the disturbances and destruction of property to the Police for investigation and possible prosecution of the culprits leaving the Assembly to bear the cost of the repairs and replacements.

127. We recommended to the management to report the damage to property to the Police for their investigation or be held personally liable for the cost incurred in repairing the property.

Statutory tax irregularities – GH¢6,897.00

128. Our audit disclosed management of Techiman Assembly made payments for supplies totaling GH¢70,271.00 on 62 payment vouchers without deducting statutory withholding taxes of GH¢3,513.55 for the Ghana Revenue Authority as required by Section 84(2) of IRS Act. Management also procured goods and services from non-VAT registered entities thereby avoiding the payment of GH¢3,383.45 as VAT to the State.

129. These irregularities violated Section 84(2) of Internal Revenue Act 592 and Regulation 183(4) of FAR 2004 respectively. We recommended strict compliance with the tax laws.

CENTRAL REGION

Introduction

130. The Central Region had 20 Assemblies ^[Table 1] in 2014 made up of one Metropolitan, seven Municipals and 12 Districts. We audited the books and accounts of the 20 Assemblies for the 2014 financial year and validated the financial statements of 17 Assemblies which submitted their financial statements by the statutory deadline. Our findings from the audits are provided in the succeeding paragraphs.

Table 1: List of Assemblies in Central Region

No.	Assembly	Status	LI No.	Capital
1.	Abura/Asebu/Kwamankese	District	1381	Abura Dunkwa
2.	Agona East	District	1921	Nsaba
3.	Agona West	Municipal	1920	Agona Swedru
4.	Ajumako-Enyan-Essiam	District	1383	Ajumako
5.	Asikuma Odoben Brakwa	District	1378	Breman Asikuma
6.	Assin North	Municipal	1859	Assin Foso
7.	Assin South	District	1760	Nsuem-Kyekyewere
8.	Awutu Senya	District	2024	Winneba
9.	Awutu Senya East	Municipal	2025	Kasoa
10.	Cape Coast	Metro	1927	Cape Coast
11.	Effutu	Municipal	1860	Ewutu Breku
12.	Ekumfi	District	2027	Essarkyir
13.	Gomoa East	District	1883	Afranse
14.	Gomoa West	District	1921	Apam
15.	Komenda/EdinaEguafo/Abirem	Municipal	1857	Elmina
16.	Mfantseman	Municipal	2026	Saltpond
17.	Twifo Ati-Morkwa	District	2023	Twifo Praso
18.	Twifo Hemang Lower Denkyira	District	2022	Hemang
19.	Upper Denkyira East	Municipal	1877	Dunkwa on Offin
20.	Upper Denkyira West	District	1848	Diaso

Summary of findings and recommendations

131. Officials of Ajumako Enyan Essiam Assembly failed to hand over imprest balances amounting to GH¢3,330.00 after completion of assignments. We recommended that management should convert the amounts into advances and recover same from the salaries of the officers involved.

132. The Awutu Senya and Cape Coast Assemblies did not subject payments for goods and services in the sum of GH¢1,085,010.76 to pre-audit even though the two Assemblies had functioning internal audit units. We recommended to the management of the Assemblies to submit the vouchers to their internal audit units for their review and urged them to comply with the law.

133. Management of Cape Coast Metro and Effutu Assemblies did not regularly pursue payments due the Assemblies which resulted in unpaid staff rent and advances amounting to GH¢56,590.70. We urged the management to eject the defaulting tenants and recover all outstanding amounts from their monthly salaries.

134. A total amount of GH¢15,067.13 was paid as unearned salaries to former employees of the Awutu Senya and Awutu Senya East Assemblies due to failure of management of the Assemblies to request the banks to withhold payments to the separated staff. We recommended to the management of the Assemblies to recover the amount from the recipients, failing which the amounts should be recovered from the Coordinating Directors and Finance Officers.

135. The management at Twifo Atti Morkwa Assembly overdrew their Service bank account with the Twifo Praso Rural Bank to the tune of GH¢40,000.00 and as a result suffered interest charges of GH¢12,159.44. We urged the management to intensify their revenue mobilization drive to increase revenue collection and refrain from engaging in overdraft financing.

136. Management of four Assemblies paid a total amount of GH¢73,109.56 for the supply of goods and services but the items were not delivered. We recommended to the management of the Assemblies to pursue delivery of the items, failing which the Coordinating Directors and their Finance Officers should be surcharged with the total amount involved for their failure to safeguard the resources of their Assemblies.

137. Awutu Senya East and Komenda-Edina-Eguafo Assemblies procured fuel totaling GH¢119,541.13 but failed to record them in their vehicle log

books. We recommended that management of the Assemblies should account for the fuel purchased or the amounts recovered from the authorizing and paying officers.

138. The Mfantseman Assembly did not pay a total of GH¢8,465.78 withholding taxes to the GRA and another GH¢4,404.80, being social security fund deductions to SSNIT. We advised the management to remit all outstanding amounts due the two institutions and to promptly remit all future deductions to avoid penalty payments.

Details of Findings and recommendations

Financial reporting

139. Out of the 20 Assemblies, 17 submitted their annual financial statements for audit validation by the statutory deadline of 31 March. Abura/Asebu/Kwamankese, Assin South and Komenda/Edina/Eguafo Assemblies were unable to submit their 2014 financial statement for validation. Comparative figures from the 2012 to 2014 financial statements have been extracted and incorporated at Appendices “B” to “H” of this Report.

Revenue and IGF performance

140. The 17 Assemblies received a total revenue of GH¢66,217,241.14 during the period under review. Gomoa East and Awutu Senya East Assemblies recorded decreases in revenue of GH¢401,222.21 and GH¢1,043.96 respectively over their 2013 figures. Cape Coast and Assin North Assemblies recorded the highest increases of GH¢3,346,207.12 and GH¢3,200,456.21 over their previous year's figures.

141. The 17 Assemblies collected a total IGF of GH¢9,313,800.38 which represented 14.1% of their total revenue of GH¢66,217,241.14 with external funding accounting for 85.9%. Awutu Senya East, Twifo Ati Morkwa and Ajumako-Enyan-Essiam Assemblies recorded decreases in their IGF revenue of GH¢793,062.76, GH¢133,678.74 and GH¢61,305.33 respectively. The Awutu Senya posted the highest increment in IGF collections of GH¢1,085,114.18 over its performance in 2013.

Operational results

142. The 17 Assemblies incurred a total expenditure of GH¢56,042,177.91 during the year. Matching this against a total revenue of GH¢66,217,241.14 resulted in a surplus of GH¢10,175,063.23. The Gomoa East Assembly recorded the highest deficit of GH¢357,321.15 on its operations for the year and was the only Assembly with two consecutive years of deficits. Their deficit for 2012 was GH¢68,063.69.

Cash and bank balance – GH¢10,309,130.40

143. The 17 Assemblies ended the year with total cash and bank balances of GH¢10,309,130.40. Six Assemblies, namely: Assin North (GH¢2,062,582.57), Cape Coast (GH¢1,545,457.65), Mfantseman (GH¢1,857,510.64) and Agona West (GH¢1,034,037.54) posted a total balance of GH¢6,499,588.40, representing 63.0% of the regional total.

Investment – GH¢2,645,659.22

144. Nine of the 17 Assemblies had a total investment figure of GH¢2,645,659.22, out of which GH¢977,326.63 relates to Poverty Alleviation Fund loan balances. Asikuma Odoben Brakwa Assembly held the highest investment amount of GH¢1,828,923.73 of which GH¢50,340.00 relates to unpaid PAF loans.

Debtors – GH¢234,791.34

145. Receivables in the region amounted to GH¢234,791.34 and stood in the books of 15 Assemblies.

Creditors – GH¢1,257,885.69

146. Payables in the region also amounted to GH¢1,257,885.69 and were in respect of 14 Assemblies. The most indebted Assembly was Agona West with GH¢767,009.85 as total creditors.

Management issues

Funds not accounted for – GH¢3,330.00

147. At the Ajumako Enyan Essiam Assembly, officials given various sums to carry out official duties did not hand over the cash balances of GH¢3,330.00

to the Assembly. The Finance Officer also did not convert the outstanding amounts into advances for recovery from the defaulting officials.

148. We recommended that management should convert the amounts outstanding to advances and recover same from the salaries of the officers involved.

Payment vouchers not pre-audited – GH¢1,085,010.76

149. The Awutu Senya (GH¢895,388.33) and Cape Coast Assemblies (GH¢189,622.43) did not subject payments for goods and services in the sum of GH¢1,085,010.76 to pre-audit. This occurred even though the two Assemblies had functioning internal audit units.

150. We recommended that management of the Assemblies should submit the vouchers to their internal audit units for review and urged them to comply with the law.

Indebtedness to Assemblies – GH¢56,590.70

151. Apathy on the part of the managements in pursuing payments due the Assemblies resulted in unpaid staff rent and advances in the sum of GH¢56,590.70. At the Effutu Assembly, employees occupying residential accommodation owed GH¢23,621.00 covering default periods of up to 24 months while employees at the Cape Coast Metro and Effutu Municipal together owed unpaid advances amounting to GH¢32,969.70. The Finance Officers also made no efforts at recovering the outstanding amounts from their salaries.

152. We urged the managements to eject the defaulting tenants and recover all outstanding amounts from their monthly salaries. We also recommended regular monitoring of rent and other receivables for prompt action by management.

Unearned salary – GH¢15,067.13

153. A total unearned salary of GH¢15,067.13 was paid to former employees of the Awutu Senya (GH¢5,192.52) and Awutu Senya East (GH¢9,874.61) Assemblies during the 2014 financial year. We noted that management of the

Assemblies delayed in submitting requests to the Accountant-General's Department to delete the names of the officers from their payroll. We further noted that management failed to inform the banks to stop payment of the amounts to the separated staff.

154. We recommended to the management of the Assemblies to recover the total amount of GH¢15,067.13 from the recipients, failing which the amounts should be recovered from the Coordinating Directors and Finance Officers.

Interest on overdraft – GH¢12,159.44

155. Management of Twifo Atti Morkwa Assembly overdrew their Service bank account with the Twifo Praso Rural Bank to the tune of GH¢40,000.00 and as a result suffered interest charges of GH¢12,159.44.

156. We urged management to intensify their revenue mobilization drive to increase revenue collection and refrain from engaging in overdraft financing.

Payments for goods and services not supplied – GH¢73,109.56

157. We observed that management of four Assemblies paid a total amount of GH¢73,109.56 for the supply of goods and services but the items were not delivered. We further observed that copies of the purchase orders were not given to the stores personnel to pursue delivery and no attempts were made by management to ensure delivery or refund the amounts by the suppliers.

Table 2: Payments for goods and services not supplied

No.	Assembly	Amount (GH¢)
1.	Cape Coast	16,679.16
2.	Gomoa East	4,242.00
3.	Gomoa West	11,668.00
4.	Awutu Senya	40,520.40
	Total	73,109.56

158. We recommended to the management of the Assemblies to pursue delivery of the items, failing which the Coordinating Directors and their Finance Officers should be surcharged with the total amount involved for their failure to safeguard the resources of their Assemblies.

Fuel not recorded in log books – GH¢119,541.13

159. In contravention of Part XII Section 60 of Financial Memorandum for MMDAs, Awutu Senya East (GH¢111,686.13) and Komenda-Edina-Eguafo (GH¢7,855.00) Assemblies procured fuel totaling GH¢119,541.13 but failed to record them in their vehicle log books or provide any evidence of receipt and utilization of the fuel purchased.

160. We recommended that management of the Assemblies should account for the fuel purchased or the amounts recovered from the authorizing and paying officers.

Statutory tax and social security irregularities – GH¢12,870.58

161. Management of Mfantseman Assembly deducted withholding taxes amounting to GH¢8,465.78 and social security fund contributions totaling GH¢4,404.80 but failed to remit the amounts to the Ghana revenue Authority and SSNIT respectively in spite of an imposition of GH¢3,294.39 as penalty for late payment of SSNIT contribution the previous year.

162. We recommended to the management to remit all outstanding amounts due the two institutions and to promptly remit all future deductions to avoid penalty payments.

EASTERN REGION

Introduction

163. The Eastern Region had 26 Assemblies [Table 1] in 2014 made up of 10 Municipals and 16 Districts. We conducted audits into the books and accounts of all the 26 Assemblies for the year 2014 and validated the financial statements for all the Assemblies. Our findings from the audits are provided in the succeeding paragraphs.

Table 1: List of Assemblies in the Eastern Region

No.	Assembly	Status	LI No.	Capital
1.	Akuapem North	Municipal	2041	Akropong
2.	Akuapem South	District	2040	Aburi
3.	Akyemasa	District	1919	Akyem Ofoase
4.	Asuogyaman	District	1430	Atimpoku
5.	Atiwa	District	1784	Kwabeng
6.	Ayensuano	District	2052	Coaltar
7.	Birim Central	Municipal	1863	Akim Oda
8.	Birim North	District	1923	New Abirem
9.	Birim South	District	1850	Akyem Swedru
10.	Denkyembour	District	2042	Akwatia
11.	East Akim	Municipal	1878	Kibi
12.	Fanteakwa	District	1411	Begoro
13.	Kwaebibirim	District	2043	Kade
14.	Kwahu Afram Plains North	District	2044	Donkorkrom
15.	Kwahu Afram Plains South	District	2045	Tease
16.	Kwahu East	District	1839	Abetifi
17.	Kwahu South	District	1740	Nkawkaw
18.	Kwahu West	Municipal	1870	Mpraeso
19.	Lower Manya Krobo	Municipal	2046	Odumase Krobo
20.	New Juaben	Municipal	1426	Koforidua
21.	Nsawam/Adoagyiri	Municipal	2047	Nsawam
22.	Suhum/Krabo/Coaltar	Municipal	2048	Suhum
23.	Upper Manya Krobo	District	1842	Asesewa
24.	Upper West Akim	District	2049	Adeiso
25.	West Akim	Municipal	2050	Asamankese
26.	Yilo Krobo	Municipal	2051	Somanya

Summary of findings and recommendations

164. The Finance Officer at the Nsawam-Adoagyiri Municipal Assembly fraudulently inserted figures on 52 cheques signed by the Coordinating Director to withdraw cash of GH¢64,555.00 from the Assembly's bank accounts for his personal use. We recommended that management should report the case to the Police Service for necessary criminal investigations to be carried out and the culprits brought to book.

165. Management of 15 Assemblies made payments totaling GH¢369,898.66 but did not provide details of items paid for, whilst revenue collectors at three Assemblies failed to account for collections totaling GH¢172,444.75. We urged management of the Assemblies to recover the amounts from the collectors and account for all payments made.

166. Absence of monitoring systems in seven Assemblies resulted in the non-payment of rent, advances, fees, rates and licenses to the tune of GH¢281,816.47. We urged management to recover the unpaid rent and advances from the employees and initiate court action to recover the unpaid revenue from the defaulting business/property operators.

167. The management of eight Assemblies did not submit 251 payment vouchers used in disbursing GH¢397,759.75 for pre-audit by their Internal Audit units. We advised the managements to refer the vouchers for internal audit examination and also comply with the law in their future disbursements

168. Revenue Collectors at the Ayensuano and Nsawam-Adoagyiri Assemblies failed to account for 43 GCR books used in collecting unspecified amount of revenue. We recommended to the management of the Assemblies to institute penal actions against the Collectors and hold their guarantors liable for the loss.

169. Fifteen former employees of New Juaben and three other Assemblies were paid unearned salaries totaling GH¢35,053.32. We recommended to the management of the Assemblies to recover the amounts from the recipients, failing which the officials who delayed in effecting the stoppage of payments should be surcharged with the amount involved.

170. Management of 10 Assemblies paid a total amount of GH¢67,553.73 for fuel and other stores that were not delivered. We recommended that management of the Assemblies should pursue delivery of all items paid for, failing which the amount should be recovered from the Coordinating Directors and their Finance Officers.

171. Management of East Akim Assembly failed to ensure that a newly acquired computer and printer valued at GH¢3,955.00 were recorded in their inventory register. We recommended that management should ensure prompt entry of the assets in their records.

172. The Nsawam-Adoagyiri Assembly procured 59 computer monitors at a total cost of GH¢23,600.00 for its district-wide inter-connectivity project but were not used five years on as the remaining components such as systems unit were yet to be procured. We recommended that management should commit additional funds for the completion of the project.

173. Fanteakwa, Kwaebibirem and Kwahu Afram Plains North Assemblies were involved in statutory tax violations to the tune of GH¢5,256.20. We recommended adherence to the tax laws in all procurement transactions.

Details of findings and recommendations

Financial reporting

174. All the 26 Assemblies in the region submitted their 2014 financial statements for audit validation in compliance with Part VII Sections 77 and 78 of the Financial Memoranda for MMDAs. Comparative figures from the 2012 to 2014 financial statements have been extracted and incorporated in Appendices “B” to “H” of this report.

Revenue and IGF performance

175. Total revenue of the 26 Assemblies amounted to GH¢98,838,501.37 with Kwahu Afram Plains North posting the highest revenue of GH¢14,991,302.40. East Akim Assembly recorded the highest increase in revenue over the previous year's figure of GH¢2,426,683.88. Five Assemblies recorded decreases in revenue performance over their previous year's figures in the

sum of Lower Manya Krobo (GH¢2,177,849.66), Suhum (GH¢445,481.45), Upper Manya Krobo (GH¢221,068.25), Fanteakwa (GH¢207,849.10) and Ayensuano (GH¢135,694.76).

176. The 26 Assemblies posted a total IGF of GH¢15,071,239.19, which represents 15.2% of the total revenue. The New Juaben Municipal Assembly collected the highest total IGF of GH¢2,754,380.56 for 2014 and remained the highest collector for the 2012-2014 financial years. The Kwahu South Assembly however posted the highest increment of GH¢468,200.55 over their 2013 collection of GH¢760,591.39. The highest shortfalls in IGF collections over the 2013 figures occurred at Lower Manya Krobo (GH¢620,424.74), West Akim (GH¢196,254.18) and Birim North (GH¢49,327.24),

Operational results

177. The 26 Assemblies incurred a total expenditure of GH¢94,452,664.11 from their total revenue of GH¢98,838,501.37, thereby recording a surplus of GH¢4,385,837.26 from their operations during the year. Fanteakwa and New Juaben Assemblies recorded the highest deficits of GH¢641,759.09 and GH¢620,628.14 respectively.

Cash and bank balance – GH¢10,384,476.74

178. At the end of the financial year, the 26 Assemblies posted a total cash and bank balance of GH¢10,384,476.74. None of the Assemblies carried an overdrawn bank balance in their books. East Akim and West Akim Assemblies had the highest cash and bank balances of GH¢1,132,204.85 and GH¢1,886,954.79 respectively.

Investment – GH¢1,122,016.73

179. Total investments in the books of 13 Assemblies was GH¢1,122,016.73. Of this amount GH¢1,081,924.14 represented Poverty Alleviation Loan Balances.

Debtors – GH¢328,128.40

180. The total debtors as at 31 December 2014 was GH¢328,128.40 at 20 Assemblies. West Akim Assembly reported the highest debtors figure of GH¢105,783.44.

Creditors – GH¢513,716.95

181. Twelve Assemblies owed a total of GH¢513,716.95, with Akuapem North Assembly posting the highest creditors figure of GH¢142,054.97.

Management issues

Embezzlement of Assembly funds – GH¢64,555.00

182. The Finance Officer at the Nsawam-Adoagyiri Municipal Assembly fraudulently manipulated figures on 52 cheques signed by the Coordinating Director and withdrew an amount of GH¢64,555.00 from the Assembly's bank accounts for his personal use. We noted that the theft was not reported to the Police for their investigation and the management did not institute any penal actions against the officer.

183. We recommended to the management to report the case to the Police Service for necessary criminal investigations to be carried out and the culprits brought to book.

Funds not accounted for – GH¢542,343.41

184. Revenue Collectors at three Assemblies did not account for collections totaling GH¢172,444.75 to their Assemblies. In a related development, management of 15 Assemblies made payments totaling GH¢369,898.66 but failed to provide details of items paid for to be supplied. The breakdown is shown below:

Table 2: Funds not accounted for

No.	Assembly	Unaccounted revenue	Unsubstantiated payments
1.	Akuapim North		19,004.00
2.	Akyemmanasa		15,659.40
3.	Ayensuano	126,878.00	15,632.36
4.	Birim Central		48,072.00
5.	Birim North		16,000.00
6.	East Akim		9,094.00
7.	Denkyembour		4,314.53
8.	Fanteakwa		2,372.50
9.	Kwaebibirem		9,278.55
10.	Kwahu Afram Plains North		174,947.32
11.	Lower Manya Krobo	10,356.75	9,995.00

12.	New Juaben		16,360.00
13.	Nsawam-Adoagyiri	35,210.00	7,068.00
14.	Suhum		10,215.00
15.	Upper West Akim		11,886.00
	Total	172,444.75	369,898.66

185. We urged management of the Assemblies to recover the amounts from the collectors and account for all payments made.

Indebtedness to Assemblies – GH¢281,816.47

186. Failure on the part of management to effect monthly rent deduction from staff occupants of residential premises resulted in two Assemblies recording unpaid rents of GH¢9,843.00 by 61 employees as at December 2014. Three other Assemblies recorded unpaid advances by employees totaling GH¢12,985.00 whilst four Assemblies were also owed GH¢258,988.77 in operating permits and property rates by business and property owners within their jurisdiction.

Table 3: Indebtedness to Assemblies

No.	Assembly	Revenue	Unpaid rent	Unrecovered advances
1.	Akuapem North	25,848.15		
2.	Akyemansa	29,587.20		
3.	Atiwa	125,250.00		3,705.00
4.	Birim North	78,303.12		
5.	Fanteakwa			1,050.00
6.	Nsawam-Adoagyiri		7,170.00	8,230.00
7.	West Akim		2,673.00	
	Total	258,988.47	9,843.00	12,985.00

187. We urged management to recover the unpaid rent and advances from the employees and initiate court action to recover the unpaid revenue from the defaulting business/property operators.

Payment vouchers not pre-audited – 397,759.75

188. The management of eight Assemblies failed to submit 251 payment vouchers used in disbursing GH¢397,759.75 to their Internal Audit units for pre-audit in contravention of Part XIII Section 5 of the Financial Memoranda for MMDAs. The Assemblies are listed below:

Table 4: Payment vouchers not pre-audited

No.	Assembly	No. of vouchers	Amount (GH¢)
1.	Akuapem South	29	52,227.76
2.	Birim Central	27	53,664.85
3.	Birim North	10	25,294.00
4.	Fanteakwa	3	7,050.00
5.	New Juaben	4	40,970.24
6.	Nsawam-Adoagyiri	91	200,098.27
7.	Suhum	24	8,210.00
8.	West Akim	63	10,244.63
	Total	251	397,759.75

189. We recommended that management of the Assemblies should refer the vouchers to the internal audit for examination and also comply with the law in their future disbursements.

43 GCRs not presented for audit

190. Revenue Collectors of Ayesuano and Nsawam-Adoagyiri Assemblies failed to account for 35 and eight General Counterfoil Receipt books respectively. We noted that no action had been taken by management of the Assemblies against the offending collectors.

191. We recommended to the managements to institute penal actions against the Collectors and hold their guarantors liable for the loss.

Unearned salaries – GH¢35,053.32

192. Management of four Assemblies delayed in ensuring deletion of names of separated staff from their payroll and as a result paid unearned salaries totalling GH¢35,053.32 to separated staff of their Assemblies. This contravened Regulation 297(1) of FAR 2004 which require heads of departments to stop the payment of salaries to a public servant when that public servant has been absent from duty without leave or reasonable cause or has been convicted, resigned, retired or deceased.

Table 5: Unearned salaries

No.	Assembly	No. of staff	Amount (GH¢)
1.	New Juaben	8	7,694.43
2.	Birim South	4	17,355.07
3.	Akyemmansa	1	6,401.47
4.	Atiwa	2	3,602.35
	Total	15	35,053.32

193. We urged management to ensure prompt deletion of names of separated staff from their payroll and pursue recovery of the unearned salaries from the separated staff or recover the amounts from the Coordinating Director and Finance Officer for their negligence.

Payments for goods and services not supplied – GH¢67,553.73

194. Contrary to Section 16(1a) of the Financial Administration Act, 2003 (Act 654), which provides that ‘payment shall not be made for work done, goods supplied or services rendered, unless the head of the government department or any other officer authorized by the head of department certifies that the work has been performed, the goods supplied or the service rendered,’ we noted that management of 10 Assemblies paid a total amount of GH¢67,553.73 for fuel and other stores that were not delivered. The breakdown is shown below:

Table 6: Payments for goods and services not supplied

No.	Assembly	Unsupplied fuel/ other stores
1.	Akuapem South	3,105.00
2.	Birim Central	6,900.00
3.	Birim North	2,000.00
4.	Birim South	13,974.39
5.	Denkyembour	3,180.00
6.	Kwaebibirem	8,492.00
7.	Lower Manya Krobo	19,369.02
8.	New Juaben	4,880.32
9.	Suhum	2,280.00
10.	Upper West Akim	3,373.00
	Total	67,553.73

195. We recommended that management of the Assemblies should pursue delivery of all items paid for, failing which the amount should be recovered from the Coordinating Directors and their Finance Officers.

Unrecorded stores – GH¢3,955.00

196. We noted that East Akim Assembly acquired a Dell computer and printer valued at GH¢3,955.00 but failed to record the asset in their inventory register. The lapse contravened Regulation 183(3) of FAR 2004 (LI 1802) which mandates the management of institutions to ensure the proper care, custody and use of their assets until their disposal.

197. We recommended that management should ensure prompt entry of the assets in their records.

Delayed projects – GH¢23,600.00

198. The Nsawam-Adoagyiri Assembly procured 59 computer monitors at a total cost of GH¢23,600.00 for its district-wide inter-connectivity project. At the time of our audit, and five years after the purchase, the monitors were packed in the Assembly's storeroom with the remaining components such as systems unit yet to be procured. This resulted in unnecessary lock up of Assembly funds that could have been used for other competing needs of the communities.

199. We recommended that management should commit additional funds for the completion of the project for use by the communities.

Statutory tax irregularities – GH¢5,256.20

200. Kwaebibirem (GH¢343.45) and Kwahu Afram Plains North (GH¢577.05) Assemblies did not remit to the Ghana Revenue Authority with taxes withheld amounting to GH¢920.50, whilst Fanteakwa Assembly failed to withhold tax of GH¢170.70 from payments made for goods and services. Management of Kwaebibirem Assembly further procured goods from non-VAT registered firms thereby avoiding the payment of GH¢4,165.00 as VAT to the State.

201. We recommended that the taxes withheld should be remitted to the GRA without further delay and further urged management of the Assemblies to ensure strict adherence to the tax laws.

GREATER ACCRA REGION

Introduction

202. The Greater Accra Region had 16 Assemblies ^[Table 1] in 2014 made up of two Metropolitans, 10 Municipals and four Districts. We conducted audits into the books and accounts of the 16 Assemblies for the year 2014 and validated the financial statements of all the Assemblies. Our findings from the audits are provided in the succeeding paragraphs.

Table 1: List of Assemblies in the Greater Accra Region

No.	Assembly	Status	LI No.	Capital
1.	Accra	Metro	2034	Accra
2.	Ada East	District	2 029	Ada
3.	Ada West	District	2028	Sege
4.	Adenta	Municipal	1888	Adenta
5.	Ashaiman	Municipal	1889	Ashaiman
6.	Ga Central	Municipal	2036	Sowutuom
7.	Ga East	Municipal	1864	Abokobi
8.	Ga South	Municipal	2037	Weija
9.	Ga West	Municipal	1858	Amasaman
10.	Kpone Katamanso	Municipal	2031	Kpone
11.	La Dade-Kotopon	Municipal	2038	La
12.	La Nkwatanang Madina	Municipal	2030	Madina
13.	Ledzokuku-Krowor	Municipal	1865	Teshie-Nungua
14.	Ningo/Prampram	District	2035	Prampram
15.	Shai/Osudoku	District	2039	Dodowa
16.	Tema	Metro	2033	Tema

Summary of findings and recommendations

203. Revenue collectors and 45 corporate entities engaged to collect revenue on behalf of eight Assemblies failed to account for revenue totaling GH¢357,537.99 to the Assemblies. We recommended to the management of the Assemblies to recover the total amount from the collectors and corporate entities or seek the assistance of the law enforcement agencies to retrieve the amounts.

204. Business operators, property owners and some officials of seven Assemblies had defaulted in the payment of market rent, rates, fees and advances to the tune of GH¢1,245,628.14. We urged the management to institute court action to recover the unpaid revenue from the business

operators and property owners and recover the advances from the salaries of the employees.

205. Management of four Assemblies could not account for nine GCR booklets, and 10 market ticket booklets and also failed to sanction officials responsible for the irregularities. We recommended that management of the Assemblies should report the case to the Police for investigation.

206. Management of Ledzekuku Krowor Assembly delayed in ensuring deletion of names of separated staff from their payroll and as a result paid unearned salaries totalling GH¢44,283.00 to separated staff of the Assembly. We urged management to promptly delete the names of separated staff from their payroll and recover all unearned salaries from the beneficiaries or surcharge the Coordinating Director and Finance Officer for their negligence.

207. The Accra Metro, Ada West, Adenta and Ga South Assemblies procured goods and services valued at GH¢56,200.00 through sole sourcing without approval from the Public Procurement Board. We advised the managements to obtain retrospective approval for the procurements and ensure compliance with the provisions in the Procurement Law in all future transactions.

208. Management of nine Assemblies paid GH¢447,716.02 for the supply of various goods and services but was unable to provide details of items or services paid for. We recommended that management of the Assemblies should provide evidence of receipt and use of the items and services for which the monies were paid, failing which the Coordinating Directors and Finance Officers should be surcharged with the amounts involved.

209. Management of three Assemblies paid GH¢447,716.02 for fuel and other stores, but these were not delivered. We recommended that management of the Assemblies should pursue delivery of all the items, failing which the amount should be recovered from the Coordinating Directors and their Finance Officers.

210. Ada East Assembly paid GH¢4,500.00 in October 2014 for an engine for its Nissan Pickup vehicle grounded and parked at a workshop since 2012, but

this was not supplied. We recommended recovery of the amount paid from the authorizing and paying officials.

211. Statutory tax violations occurred at the Ada West and Ga South Assemblies where ₵1,109.00 withholding taxes were not deducted and GH₵7,191.50 were deducted but not remitted to the Ghana Revenue Authority. We recommended payment of all outstanding amounts to the GRA.

Details of findings and recommendations

Financial reporting

212. All the 16 Assemblies in the region submitted their financial statements for audit validation in compliance with Part VII Sections 77 and 78 of the Financial Memoranda for MMDAs. Comparative figures from the 2012 to 2014 financial statements have been extracted and incorporated at Appendices “B” to “H” of this report.

Revenue and IGF performance

213. Total revenue of the 16 Assemblies rose from GH₵126,363,285.30 in 2013 to GH₵156,896,078.78 in 2014, an increase of GH₵30,532,793.48 or 18.74%. Accra and Tema Metropolitan Assemblies alone received a total of GH₵82,993,873.58 accounting for 52.9% of the revenue received in the region. The Accra Metro again recorded the highest revenue jump with an increment of GH₵18,329,972.33 over their 2013 figure while the Ga East and Ga South recorded a drop in total revenue of GH₵303,817.97 and GH₵97,043.48 respectively.

214. Total IGF for the 16 Assemblies also increased from GH₵58,375,564.17 in 2013 to GH₵78,386,202.10 in 2014. The IGF ratio to total revenue for the year was 50.0%. Accra and Tema Metro Assemblies again collected the highest IGF of GH₵32,840,335.60 and GH₵13,748,336.80 respectively. Ada East and Ada West Assemblies had the least IGF collections in the sum of GH₵504,312.40 and GH₵463,995.50 respectively.

Operational performance

215. The 16 Assemblies incurred a total expenditure of GH¢155,990,221.85 during the year. Compared with a total revenue of GH¢156,896,078.78 resulted in a surplus of GH¢905,856.93. Some Assemblies in the region recorded significant deficits, with Tema Metro posting the highest deficit of GH¢4,054,641.59.

Cash and bank balance – GH¢55,521,590.24

216. The 16 Assemblies reported a total cash and bank balance of GH¢55,521,590.24 at the end of the financial year. The Accra Metropolitan Assembly had the highest cash balance of GH¢39,497,810.00, followed by Tema Metropolitan Assembly with GH¢4,485,614.02. None of the Assemblies recorded an overdrawn bank balance.

Investment – GH¢1,737,677.63

217. Ten Assemblies held investments in the sum of GH¢1,737,677.63, with an amount of GH¢284,371.79 being unpaid Poverty Alleviation Loans in the books of Tema Metropolitan Assembly.

Debtors – GH¢528,556.01

218. Thirteen Assemblies were owed GH¢528,556.01 in the form of advances. The Ga East Assembly was found to have increasing debtor balances from GH¢18,343.39 in 2012 to GH¢24,057.07 in 2013 and to GH¢51,436.10 at the end of 2014.

Creditors – GH¢2,183,730.83

219. A total of GH¢2,183,730.83 stood in the books of nine Assemblies as payables. The Ashaiman Assembly recorded the highest indebtedness in the sum of GH¢1,089,637.40.

Management issues

Funds not accounted for – GH¢357,537.99

220. Revenue collectors and 45 corporate entities engaged to collect revenue on behalf of eight Assemblies failed to account for revenue totaling GH¢357,537.99 to the Assemblies in contravention of Part VIII Section 29 of the Financial Memoranda for MMDAs. The breakdown is shown below:

Table 2: Funds not accounted for

No.	Assembly	Amount (GH¢)
1.	Accra Metro	221,575.30
2.	Ada East	4,428.00
3.	Ada West	89,459.80
4.	Adenta	5,460.15
5.	Ashiaman	725.00
6.	Ga South	20,538.00
7.	Kpone Katamanso	12,050.00
8.	Tema	3,301.74
	Total	357,537.99

221. We recommended to the management of the Assemblies to recover the total amount from the collectors and corporate entities or seek the assistance of the law enforcement agencies to retrieve the amounts.

Indebtedness to Assemblies – GH¢1,245,628.14

222. Our review of revenue registers disclosed that business operators owed the Adentan, Ashaiman and Ga South Assemblies a total of GH¢665,047.73 in rates and fees. We also noted that some 3,956 occupiers of market stalls had defaulted in the payment of GH¢472,658.00 as rent to the Accra Metropolitan Assembly.

223. At Ada West, Ga East, Ga South and La-Nkwantanag-Madina Assemblies, advances given to staff, totaling GH¢107,922.41 had not been recovered from the beneficiaries.

Table 3: Indebtedness to Assemblies

No.	Assembly	Unrecovered advances	Unpaid rates and fees	Unpaid market rent
1.	Accra Metro			472,658.00
2.	Ada West	2,300.00		
3.	Adenta		624,043.73	
4.	Ashaiman		20,466.00	
5.	Ga East	6,182.00		
6.	Ga South	97,140.41	20,538.00	
7.	La Nkwantanang -Madina	2,300.00		
	Total	107,922.41	665,047.73	472,658.00

224. We urged the management to institute court action to recover the unpaid revenue from the business operators and occupiers of market stalls and also recover the advances from the salaries of the employees.

Value books not accounted for – GH¢500.00

225. Our audits disclosed that management of Ashiedu Keteke sub-Metro of Accra Metropolitan Assembly could not account for 10 market tickets booklets with a face value of GH¢500.00. In a similar development Ledzokuku Krowor Assembly failed to account for three GCR booklets used in collecting an unspecified amount of money, whilst Tema Metropolitan Assembly failed to account for six GCR booklets.

226. We recommended that management of the Assemblies should report the case to the Police for investigation.

Unearned salary – GH¢44,283.00

227. Management of Ledzokuku Krowor Assembly delayed in ensuring deletion of names of separated staff from their payroll and also did not stop the banks from crediting the accounts of the separated staff and as a result paid unearned salaries totalling GH¢44,283.00 to their ex-employees. This contravened Regulation 297(1) of FAR 2004 which require heads of departments to stop the payment of salaries to a public servant who has been absent from duty without leave or reasonable cause or has been convicted, resigned, retired or deceased.

228. We recommended that management should ensure prompt deletion of names of separated staff from their payroll and pursue recovery of the unearned salaries from the separated staff, failing which the amounts should be recovered from the Coordinating Directors and their Finance Officers for their negligence.

Uncompetitive procurements – GH¢56,200.00

229. Contrary to Section 43 of the Public Procurement Act, 2003 (Act 663) which mandates procurement entities to request quotations from as many suppliers or contractors as practicable but from at least three different sources, the four Assemblies listed below procured goods and services worth GH¢56,200.00 without obtaining multiple price quotations.

Table 4: Non-competitive procurements

No.	Assembly	Amount (GH¢)
1.	Accra Metro	41,150.00
2.	Ada West	3,970.00
3.	Adenta	6,900.00
4.	Ga South	4,180.00
	Total	56,200.00

230. To ensure transparency and value for money we urged management of the Assemblies to comply with Section 43 of the Public Procurement Act.

Unaccounted supplies – GH¢447,716.02

231. Management of nine Assemblies paid GH¢447,716.02 for the supply of various goods and services but was unable to provide details of items or services paid for. The breakdown is shown below:

Table 5: Unaccounted supplies

No.	Assembly	Amount (GH¢)
1.	Accra Metro	17,893.00
2.	Ada East	5,260.00
3.	Ada West	17,616.25
4.	Adenta	320.00
5.	Ga South	132,253.33
6.	Kpone Katamanso	16,990.00
7.	La-Dade- kotopon	154,340.00
8.	La Nkwantanang Madina	3,800.00
9.	Ningo Prampram	99,243.44
	Total	447,716.02

232. We recommended that management of the Assemblies should provide evidence of receipt and use of the items and services for which the monies were paid, failing which the Coordinating Directors and Finance Officers should be surcharged with the amounts involved.

Payments for goods and services not supplied – GH¢75,518.69

233. Contrary to Section 16(1a) of Financial Administration Act 2003 (Act 654) which provides that ‘payment shall not be made for work done, goods supplied or services rendered, unless the head of the government department or any other officer authorised by the head of department certifies that the work has been performed, the goods supplied or the service rendered,’

management of three Assemblies paid GH¢447,716.02 for fuel and other stores, but these were not delivered. The breakdown is shown below:

Table 6: Payments for goods and services not supplied

No.	Assembly	Amount (GH¢)
1.	Ada West	1,316.50
2.	Ga Central	1,120.00
3.	Ga South	73,082.19
	Total	75,518.69

234. We recommended that management of the Assemblies should pursue delivery of all the items, failing which the amount should be recovered from the Coordinating Directors and their Finance Officers.

Engine purchased for grounded vehicle – GH¢4,500.00

235. We observed during our audit of Ada East Assembly that a Nissan Pickup vehicle with registration number GV 86 S belonging to the Assembly had been grounded and parked at a workshop since 2012 due to a faulty engine. We noted however, that management of the Assembly paid an amount of GH¢4,500.00 in October 2014 for the purchase of an engine that was not supplied.

236. We recommended the immediate recovery of the amount from the authorizing and paying officials.

Statutory tax irregularities – GH¢8,300.50

237. Contrary to Sections 84 and 87 of the Internal Revenue Act, 2000 (Act 592), which require withholding of tax from payments for goods and services exceeding fifty currency points, and remittance of such monies to the Commissioner General within fifteen days after the month in which the amount was withheld, Ga South Assembly failed to withhold taxes amounting to GH¢1,109.00, whilst a total of GH¢7,191.50 withheld by Ga South (GH¢6,574.00) and Ada West (GH¢617.50) Assemblies were not remitted to the Ghana Revenue Authority.

238. We recommended payment of the unremitted amounts to the GRA and urged management at Ga South Assembly to ensure strict adherence to the tax laws.

NORTHERN REGION

Introduction

239. The Northern Region had 26 Assemblies [Table 1] in 2014 made up of one Metropolitan, two Municipals and 23 Districts. We conducted audits into the books and accounts of the 26 Assemblies for the year 2014 and validated the financial statements of 22 Assemblies which were able to meet the submission deadline of 31 March. Our findings from the audits are provided in the succeeding paragraphs.

Table 1: List of Assemblies in the Northern Region

No.	Assembly	Status	LI No.	Capital
1.	Bole	District	1786	Bole
2.	Bunkpurugu/Yunyoo	District	1748	Bunkpurugu
3.	Central Gonja	District	1750	Buipe
4.	Chereponi	District	1854	Chereponi
5.	East Gonja	District	1938	Salaga
6.	East Mamprusi	District	1776	Gambaga
7.	Gushiegu	District	1783	Gushiegu
8.	Karaga	District	1787	Karaga
9.	Kpandai	District	1845	Kpandai
10.	Kumbungu	District	2062	Kumbungu
11.	Mamprugu-Moagduri	District	2063	Yagba
12.	Mion	District	2064	Sang
13.	Nanumba North	District	1754	Bimbilla
14.	Nanumba South	District	1763	Wulensi
15.	North Gonja	District	2065	Daboya
16.	Saboba	District	1904	Saboba
17.	Sagnerigu	District	2066	Sagnerigu
18.	Savelugu/Nanton	Municipal	2071	Savelugu
19.	Sawla/Tuna/Kalba	District	1768	Sawla
20.	Tamale	Metropolitan	2068	Tamale
21.	Tatale Sanguli	District	2067	Tatale
22.	Tolon	District	2142	Tolon
23.	West Gonja	District	2069	Damongo
24.	West Mamprusi	District	2061	Walewale
25.	Yendi	Municipal	2070	Yendi
26.	Zabzugu	District	2053	Zabzugu

Summary of findings and recommendations

240. Revenue collectors at four Assemblies underpaid their revenue collections by a total of GH¢12,144.00 due to failure of Finance Officers and Revenue Accountants to exercise continuous supervision over their work. We recommended that management of the Assemblies should recover the underpaid amounts from the defaulting collectors and sanction the Finance Officers and Revenue Accountants for their negligence.

241. Officials from Savelugu/Nanton and West Mamprusi Assemblies failed to retire imprests totaling GH¢11,695.00. We recommended that management should ensure immediate retirement of the imprests, failing which the amounts should be treated as advances and recovered from the salaries of the recipients.

242. Management of North Gonja and four other Assemblies disbursed a total of GH¢55,208.17 for the procurement of supplies that were not delivered. We recommended that management of the Assemblies should pursue delivery of all the items, failing which the amount should be recovered from the Coordinating Directors and their Finance Officers.

243. Management of Central Gonja, Kpandai and North Gonja Assemblies disbursed a total of GH¢165,910.01 from revenue collected without first lodging the amounts to bank. We urged the management of the Assemblies to comply with the provisions of the Financial Memoranda and FAR.

244. Management of Central Gonja Assembly failed to submit payment vouchers used in disbursing GH¢138,180.93 to their Internal Audit unit for pre-audit before payment. We advised the management to refer the vouchers for audit review and to comply with the law at all times.

245. Nanumba North and North Gonja Assemblies together paid GH¢7,255.75 for the repairs of vehicles and equipment with no works order and performance certificates to authenticate the payments. We recommended that management of the Assemblies should ensure that all future repair works are backed by works order.

246. Mion Assembly hired its grader to Messrs. Ka-Abara Company Ltd for 10 days at a rental fee of GH¢7,000.00 but the Company had not paid the amount. We recommended that management should initiate court action to recover the amount.

247. Revenue Collectors at Chereponi, Karaga, Kpandai, West Mamprusi and Zanzugu Assemblies have not accounted for 41 GCRs issued to them for the collection of revenue. We recommended that management of the Assemblies should report the case to the Police to assist them recover the amounts collected with the use of the value books.

248. Central and West Gonja Assemblies paid a total of GH¢7,517.24 to two separated staff due to delay on the part of managements to stop the payments by the banks. We recommended that management of the Assemblies should recover the unearned salaries from the recipients or surcharge the officials whose inaction resulted in the payment.

249. East Mamprusi Assembly procured goods valued at GH¢81,965.41 without recourse to alternative price quotations. We recommended strict compliance with the provisions of the procurement law.

250. Three Assemblies violated the tax laws by non-deduction of withholding tax of GH¢4,609.95 and failing to obtain VAT invoices for VAT payment of GH¢7,185.00. We recommended strict adherence to the tax laws.

Details of findings and recommendations

Financial reporting

251. Twenty-two out of the 26 Assemblies submitted their 2014 financial statements for audit validation. East Gonja, Kpandai, Kumbungu and West Gonja Assemblies were unable to prepare and submit their 2014 financial statements by the 31 March deadline. Comparative figures from the 2012 to 2014 financial statements have been extracted and incorporated at Appendices “B” to “H” of this Report.

Revenue and IGF performance

252. Total revenue received by the 22 Assemblies for the 2014 financial year was GH¢101,053,663.54. The Assemblies generally posted increases in revenue over their 2013 figures except Bunkpurugu/Yunyoo and Chereponi Assemblies which had decreases in revenue of GH¢70,725.06 and GH¢274,336.14 respectively over their 2013 figures. Nanumba North Assembly posted the highest increase of GH¢8,130,304.23, followed by Tamale (GH¢4,908,505.29) and Bole (GH¢4,362,967.67).

253. The 22 Assemblies collected a total IGF of GH¢5,346,229.80, representing 5.3% of their total revenue of GH¢101,053,663.54 with external funding accounting for the remaining 94.7%. Seven Assemblies recorded decreases in IGF over their 2013 performance. Karaga Assembly recorded the highest shortfall of GH¢224,675.27, followed by Bunkpuru/Yunyoo (GH¢73,227.18) and Mamprugu-Moadguri (GH¢59,970.70). The highest increment in IGF collections however occurred at Bole with GH¢513,080.14.

Operational results

254. Total expenditure compiled from the financial statements of 22 Assemblies was GH¢96,316,684.64. Compared with a total revenue of GH¢101,053,663.54 gives a surplus of GH¢4,736,978.90. Three Assemblies posted deficits of GH¢823,232.95 at Yendi, GH¢774,495.47 at Tatale Sanguli and GH¢585,356.49 at West Mamprusi.

Cash and Bank – GH¢20,074,594.12

255. The 22 Assemblies ended the year with Cash and Bank balances totaling GH¢20,074,594.12 with none of the Assemblies carrying an overdraft.

Investments – GH¢749,521.10

256. The Assemblies reported total investments of GH¢749,521.10, including unpaid Poverty Alleviation loan balances of GH¢609,198.76 in the books of nine Assemblies. The balance of GH¢140,322.34 represents short term investments and equity ownership in rural banks.

Debtors – GH¢152,590.23

257. Thirteen Assemblies reported total debtors of GH¢152,590.23 at the end of the year. Two Assemblies, namely: Nanumba South (GH¢751.05) and Tolon

(GH¢5,323.84) were unable to collect amounts owed over the 2012-2014 period and therefore had unchanged debtor balances.

Creditors – GH¢182,534.38

258. Nine Assemblies owed a total of GH¢182,534.38 as at the end of the year. Again, three Assemblies, Gushiegu (GH¢42,528.57), Karaga (GH¢31,457.60) and Yendi (GH¢5,475.31) reported no movement in their indebtedness for 2012 to 2014.

Management issues

Misappropriation of revenue – GH¢12,144.00

259. The Finance Officers and Revenue Accountants at four Assemblies did not exercise continuous supervision over their revenue collection which allowed their collectors to underpay their revenue collections by a total of GH¢12,144.00. At the time of our audits, the amounts had not been recovered and no actions had been taken against the offending personnel. The breakdown is as follows:

Table 2: Misappropriation of revenue

No.	Assembly	Amount (GH¢)
1.	Chereponi	2,680.00
2.	Karaga	720.00
3.	Nanumba North	1,389.00
4.	Zabzugu	7,355.00
	Total	12,144.00

260. We recommended that management of the Assemblies should recover the misappropriated amount from the defaulting collectors and sanction the Finance Officers for their negligence in supervising the collection and lodgement of revenue.

Unretired imprests – GH¢11,695.00

261. Management of Savelugu/Nanton (GH¢5,800.00) and West Mamprusi (GH¢5,895.00) Assemblies did not take steps to ensure that officials of the Assemblies account for imprests totalling GH¢11,695.00 they received to conduct official business as required by Part IX Section 39 of the Financial Memoranda.

262. We recommended that management should ensure immediate retirement of the imprests, failing which the amounts should be treated as advances and recovered from the salaries of the recipients.

Payments for goods and services not supplied – GH¢55,208.17

263. Contrary to Section 16(1a) of the Financial Administration Act, 2003 (Act 654), our audit disclosed that management of North Gonja and four other Assemblies disbursed a total of GH¢55,208.17 for the procurement of supplies that were not delivered.

264. We noted that GH¢44,094.22 of the amount were payments that did not have any details for our follow-up verification while the remaining GH¢11,113.95 had documentation indicating that they were for fuel and other store replenishments but were also not delivered. The breakdown is shown below:

Table 3: Payments for goods and services not supplied

No.	Assembly	Other supplies	Fuel & other stores
1.	North Gonja		8,811.00
2.	Sagnarigu	8,407.22	
3.	Savelugu/Nanton	33,225.00	
4.	West Gonja		2,302.95
5.	West Mamprusi	2,462.00	
	Total	44,094.22	11,113.95

265. We recommended that management of the Assemblies should pursue delivery of all the items, failing which the amount should be recovered from the Coordinating Directors and their Finance Officers.

Direct disbursement from revenue – GH¢165,910.01

266. The Central Gonja (GH¢111,303.07), Kpandai (GH¢16,992.14) and North Gonja (GH¢37,614.80) Assemblies expended GH¢165,910.01 from revenue collected on administrative expenses instead of lodging the amounts in full to bank. This contravenes Part VIII Section 31 of the Financial Memoranda which disallows expenditure payments out of revenue collected.

267. We urged the managements of the three Assemblies to comply with the law by paying all cash collections to bank before disbursements.

Payment vouchers not pre-audited – GH¢138,180.93

268. Management of Central Gonja Assembly failed to submit payment vouchers used in disbursing a total of GH¢138,180.93 to their Internal Audit unit for pre-audit before payments were made. We recommended that management should refer the vouchers for audit review and ensure compliance with the law at all times.

Payments without works order – GH¢7,255.75

269. Regulation 1522 of the Stores Regulations 1984 provides that ‘a request to any of the workshop for the repair or maintenance of an item of plant or machinery shall be made by means of a Departmental Purchase Order and shall in all cases be supported by a written estimate of the cost of repairs or other work required, signed by a manager or a supervisor of the workshop. The officer who signs the certificate of satisfactory completion of service must satisfy himself that the work has in fact been satisfactorily performed.’

270. Contrary to the above regulation, Nanumba North (GH¢5,255.75) and North Gonja (GH¢2,000.00) Assemblies paid GH¢7,255.75 for the repairs of vehicles and equipment without any works order and performance certificates to authenticate the payments. These occurred because the managements did not involve their Transport and Estate Officers who were to monitor the repairs to confirm performance.

271. We recommended that management of the Assemblies should ensure due compliance in all future repair works.

Indebtedness to Assemblies

272. The Mion Assembly hired its grader to Messrs. Ka-Abara Company Ltd for 10 days at a rental fee of GH¢7,000.00 but the Company had failed to pay the fee to the Assembly. The management accepted a postdated cheque from the Company which was dishonoured on presentation to the bank. We recommended that management should initiate court action to recover the amount.

41 GCRs not produced for audit

273. Revenue Collectors of five Assemblies have failed to surrender and account for 41 GCRs issued to them for the collection of revenue. We noted that management of the Assemblies have not taken any action against the

defaulters to deter recurrence of the irregularity by other Revenue Collectors. The Assemblies are listed below:

Table 4: Value books not accounted for

No.	Assembly	Quantity
1.	Chereponi	8
2.	Karaga	10
3.	Kpandai	5
4.	West Mamprusi	17
5.	Zabzugu	1
	Total	41

274. We recommended that management of the Assemblies should report the case to the Police to assist them recover the amounts collected with the use of the value books.

Payment of unearned salaries – GH¢7,517.24

275. Delay on the part of management of Central Gonja (GH¢4,177.28) and West Gonja (GH¢3,339.96) to stop the salaries of separated staff in their Assemblies resulted in the payment of unearned salary totalling GH¢7,517.24. This contravened Regulation 297(1) of FAR 2004 which require heads of departments to stop the payment of salaries to a public servant when that public servant has been absent from duty without leave or reasonable cause or has been convicted, resigned, retired or deceased.

276. We recommended that management of the Assemblies should recover the unearned salaries from the recipients or surcharge the officials whose inaction resulted in the payment.

Non-competitive procurements – GH¢81,965.41

277. Contrary to Section 43(1) of the Public Procurement Act, 2003 (Act 663) which require procurement entities to obtain alternative price quotations from at least three different sources in the procurement of goods and services, management of East Mamprusi Assembly procured goods valued at GH¢81,965.41 without recourse to alternative price quotations. We recommended strict compliance with the provisions of the procurement law.

Statutory tax irregularities – GH¢11,794.95

278. Contrary to Section 84 of the Internal Revenue Act, 2000 (Act 592), which require withholding of tax from payments for goods and services exceeding fifty currency points, management of East Mamprusi (GH¢2,382.95) and Sagnarigu (GH¢2,227.00) Assemblies failed to withhold tax amounting to GH¢4,609.95 for payments made for goods and services.

279. In a related development, management of Savelugu/Nanton (GH¢4,443.00) and Sagnarigu (GH¢2,742.00) paid VAT totaling GH¢7,185.00, but failed to obtain VAT invoices for the amount paid in contravention of Regulation 183(4) of FAR 2004.

280. We recommended that management of the Assemblies should ensure adherence to the tax laws at all times. Meanwhile, management of Savelugu/Nanton and Sagnarigu should obtain the appropriate VAT invoices from the suppliers involved.

UPPER EAST REGION

Introduction

281. The Upper East Region had 13 Assemblies [Table 1] in 2014 made up of three Municipals and 10 Districts. We conducted audits into the books and accounts of the 13 Assemblies for the year 2014 and validated the financial statements of 12 Assemblies. Our findings from the audits are provided in the succeeding paragraphs.

Table 1: List of Assemblies in the Upper East Region

No.	Assembly	Status	LI No.	Capital
1	Bolgatanga	Municipal	2103	Bolgatanga
2	Bawku	Municipal	1442	Bawku
3	Bawku West	District	2107	Zebilla
4	Garu-Tempane	District	1797	Garu
5	Bongo Assembly	District	1447	Bongo
6	Talensi	District	2148	Tongo
7.	Nabdam	District	2104	Nangodi
8.	Kassena Nankana East	Municipal	1769	Navrongo
9	Kassena Nankana West	District	2106	Paga
10.	Builsa North	District	1895	Sandema
11	Builsa South	District	2105	Fumbisi
12	Binduri	District	2108	Binduri
13	Pusiga	District	2110	Pusiga

Summary of findings and recommendations

282. Ineffective supervision over collection of assembly revenue and payments for supplies led to GH¢5,907.20 Assembly funds that were not accounted for at the Bolga Municipal and two other Assemblies. We recommended to the managements to recover all the outstanding amounts with sanctions and institute appropriate measures to instill financial discipline in their operations.

283. Imprests amounting to GH¢1,650.00 were paid by the Bolga Assembly to its staff for official assignment but the amounts were not accounted for. We recommended the conversion of the imprests into advances and recovered from the defaulting officials.

284. The Bongo, Garu-Tempane and Bolgatanga Assemblies disbursed a total of GH¢10,577.00 for the procurement of supplies that were not delivered. We recommended that management of the Assemblies should pursue delivery of all the items, failing which the amount should be recovered from the Coordinating Directors and their Finance Officers.

285. The Bongo Assembly auctioned seven unserviceable vehicles and a quantity of unserviceable equipment for GH¢20,850.00 but the amount was neither paid to the Assembly or to Government chest. We recommended to the management to recover the total amount realized to chest and sanction the officials responsible for this irregularity.

286. The Bawku West and Bongo Assemblies raised 12 vouchers to pay GH¢92,567.85 that were not reviewed by their internal audit units prior to payment. We urged the managements to refer all payment vouchers for pre-audit.

287. Unrecovered advances and unpaid rent occurred at the Bolga and Bongo Assemblies where beneficiaries of salary advances and occupants of Assembly residential properties were indebted to their Assemblies in the sum of GH¢16,660.00. We recommended to the managements to recover the amounts from the salaries of the defaulting officials.

288. A former Coordinating Director of the Bongo Assembly who retired in November 2013 received unearned salaries of GH¢21,586.13 arising from delay in deleting his name from the Assembly's payroll. We recommended to management to recover the amounts from the officer's pension entitlements.

289. At the Nabdam Assembly, a total of GH¢470,719.70 contract payments was made with no updates in their contracts register to monitor and check contract overpayments. We advised the management to have all contract payments recorded in their register and comply with the law in future contract payments.

290. The Bongo, Bolga and Nabdam Assemblies procured VAT rated goods costing GH¢18,099.00 from non-VAT registered firms even though Financial Regulation 183(4) disallow the practice. We advised the managements to

comply with the law by procuring all VAT rated goods and services from VAT registered firms only.

Details of findings and recommendations

Financial reporting

291. Twelve out of the 13 Assemblies submitted their financial statements for audit validation. Garu Tempene Assembly was unable to prepare and submit their 2014 financial statement for validation by the 31 March deadline. Comparative figures from the 2012 to 2014 financial statements have been extracted and incorporated at Appendices “B” to “H” of this Report.

Revenue and IGF performance

292. Total revenue received by the 12 Assemblies for the year amounted to GH¢56,562,751.10. Ten Assemblies recording increases in revenue over their 2013 figures with Kassena Nankana East recording the highest increase over their 2013 performance by GH¢3,048,443.92. Bolgatanga Municipal Assembly posted the highest revenue of GH¢8,782,635.25, whilst Nabdam Assembly recorded the least revenue of GH¢2,073,684.34.

293. Total IGF for the 12 Assemblies was GH¢3,494,468.98 accounting for 6.1% of their total revenue with external funding accounting for the remaining 93.7%. Kassenana Nankana East recorded the highest reduction in IGF of GH¢43,654.73, followed by Talensi (GH¢18,476.38) and Builsa South (GH¢4,433.48). The highest increment in IGF collections over the 2013 performance however occurred at Bolgatanga Municipal with GH¢537,038.76.

Operational results

294. Total expenditure incurred by the 12 Assemblies was GH¢56,417,581.60 and as compared to their total revenue of GH¢56,562,751.10 gives a surplus of GH¢145,169.50. Three Assemblies recorded deficits in their operations during the year. These are Bawku West (GH¢470,488.33), Bolgatanga (GH¢316,551.97) and Nabdam (GH¢312,239.76).

Cash and bank balances – GH¢7,515,023.10

295. At the end of the financial year, the 12 Assemblies posted a total cash and bank balance of GH¢7,515,023.10. Bawku West Assembly had the least

balance of GH¢207,285.13. None of the Assemblies carried an overdrawn bank balance in their books.

Investments – GH¢231,922.89

296. Total investments in the region at the end of the year, in the books of five Assemblies, was GH¢231,922.89. Of this amount, unpaid Poverty Alleviation Fund loan balances at three Assemblies totaled GH¢228,962.78.

Debtors – GH¢174,641.26

297. Total Debtors stood at GH¢174,641.26 at the end of the financial year. The Bolgatanga Assembly held the highest debtors balance of GH¢116,887.42, accounting for 67% of the regional total.

Creditors – GH¢25,860.23

298. Four Assemblies in the region had creditor balances in their books which totaled GH¢25,860.23. The Bolga Assembly again maintained highest creditor balances of GH¢24,272.90 which accounted for 94% of the regional total.

Management issues

Misappropriation of revenue – GH¢5,907.20

299. Ineffective supervision over collection and payment of assembly revenue resulted in the short payment of GH¢4,967.20 by collectors at Garu-Tempene Assembly. In a related development, a Revenue Collector at the Bolga Municipal Assembly was unable to account for GH¢940.00 forming part of her collections.

300. We recommended to management of the Assemblies to recover the outstanding amounts and sanction the staff involved in the irregularity.

Unretired imprests – GH¢1,650.00

301. Contrary to Part IX, Section 39 of the Financial Memoranda for MMDAs which stipulates that ‘standing imprest shall be retired at the end of each financial year, while special imprest shall be retired within the period

allowed,' imprests of GH¢1,650.00 granted for official assignment by Bolgatanga Municipal Assembly have not been accounted for.

302. We recommended the conversion of the imprests into advances and recovered from the defaulting officials.

Payment for undelivered supplies – GH¢10,577.00

303. Contrary to Section 16(1a) of the Financial Administration Act, 2003 (Act 654), our audit disclosed that management of Bongo (GH¢8,382.00), Garu-Tempane (GH¢1,595.00) and Bolgatanga (GH¢600.00) Assemblies disbursed a total of GH¢10,577.00 for the procurement of supplies that were not delivered.

304. We recommended that management of the Assemblies should pursue delivery of all the items, failing which the amount should be recovered from the Coordinating Directors and their Finance Officers.

Unaccounted proceeds from auctioned items – GH¢20,850.00

305. The Bongo Assembly, in June 2014, auctioned seven unserviceable vehicles and a quantity of unserviceable equipment which realized GH¢20,850.00 but the amount was neither paid to the Assembly or to Government chest. We observed that management had not taken any action to ensure proper accountability of the sale proceeds.

306. We recommended to the management to recover the total amount realized to chest and sanction the officials responsible for this irregularity.

Payment vouchers not pre-audited – GH¢92,567.85

307. The management of Bongo (GH¢89,567.85) and Bawku West (GH¢3,000.00) Assemblies failed to submit 12 payment vouchers used in disbursing GH¢92,567.85 to their Internal Audit units for pre-audit in contravention of Part XIII Section 5 of the Financial Memoranda for MMDAs.

308. We recommended that management of the Assemblies should refer the vouchers to the internal audit for audit examination and also comply with the law in their future disbursements.

Indebtedness to Assemblies – GH¢16,660.00

309. The Bolga Assembly advanced GH¢400.00 as monthly salary to an official from May to November 2013, totaling GH¢2,800.00, to be recovered by April 2014. As at December 2014, only GH¢1,000.00 have been recovered.

310. At the Bongo Assembly, 39 employees living in Assembly residential properties defaulted in payment of rent to the Assembly in the sum of GH¢14,860.00 covering various periods between January to December 2014.

311. We recommended to the management of the Assemblies to recover the amounts from the salaries of the officials involved.

Unearned salary – GH¢21,586.13

312. A former Coordinating Director of the Bongo Assembly who retired in November 2013 continued to receive monthly salary till August 2014, resulting in the payment of unearned salary totaling GH¢21,586.13.

313. We noted that the management did not promptly notify the Accountant-General's Department to delete the officer's name from the payroll in violation of Regulation 297(1) of FAR 2004. Management did not also notify the officer's Bank to stop further withdrawals of salary from the former employee's account.

314. We recommended that management should recover the amount from the officer's pension entitlement or surcharge the Coordinating Director and Finance Officer whose negligence caused the loss.

Contracts register not updated – GH¢470,719.70

315. Nabdam Assembly made contract payments totaling GH¢470,719.70, but failed to update their contract register with these payments as required by Part IX Financial Memorandum 74. Memorandum 74 mandates maintenance and update of a contracts register to record all contract payments as a measure to monitor and check contract overpayments.

316. We recommended that management should have all contract payments recorded in their register and comply with the law in future contract payments.

Procurements from non-VAT firms – GH¢3,167.33

317. Contrary to Regulation 183(4) of FAR 2004 which require public institutions to procure goods and services from only VAT registered entities, Bongo, Bolga and Nabdam Assemblies procured goods costing GH¢18,099.00 from non-VAT registered firms and therefore avoided the payment of GH¢3,167.33 as VAT to the State. The breakdown is as follows:

Table 2: Procurement from non-VAT firms

No.	Assembly	Cost	17.5 % VAT
1.	Bolga	8,863.00	1,551.03
2.	Bongo	7,480.00	1,309.00
3.	Nabdam	1,756.00	307.30
	Total	18,099.00	3,167.33

318. We recommended that management of the Assemblies should ensure compliance with the law at all times.

UPPER WEST REGION

Introduction

319. The Upper West Region had 11 Assemblies [Table 1] in 2014 made up of one Municipal and 10 Districts. We conducted audits into the books and accounts of the 11 Assemblies for the year 2014 and validated the financial statements of 10 Assemblies who were able to submit their financial statements by the statutory deadline. Our findings from the audits are provided in the succeeding paragraphs.

Table 1: List of Assemblies in the Upper West Region

No.	Assembly	Status	LI No.	Capital
1.	Daffiama Bussie Issa	District	2100	Issa
2.	Jirapa	District	1902	Jirapa
3.	Lambussie Karni	District	1849	Lambussie
4.	Lawra	District	2099	Lawra
5.	Nadowli	District	2101	Nadowli
6.	Nandom	District	2102	Nandom
7.	Sissala East	District	1766	Tumu
8.	Sissala West	District	1771	Gwollu
9.	Wa East	District	1800	Funsi
10.	Wa West	District	1746	Wechiau
11.	Wa	Municipal	1751	Wa

Summary of findings and recommendations

320. Revenue Collectors in four Assemblies failed to account for collections amounting to GH¢6,783.30, while officials given imprests totaling GH¢34,407.50 to carry out assignments on behalf of two Assemblies have not also accounted for the monies. We recommended to the management of the Assemblies to recover the outstanding amounts from the collectors and sanction them to deter a recurrence. We also recommended that the imprests should be converted into advances and recovered from the salaries of the officials without further delay.

321. Management of four Assemblies disbursed a total of GH¢139,399.03 for the procurement of supplies that were not delivered. We recommended that management of the Assemblies should pursue delivery of all the items, failing

which the amount should be recovered from the Coordinating Directors and their Finance Officers.

322. The Coordinating Director and Finance Officer at the Lambussie-Karni Assembly approved and paid GH¢230,218.03 on vouchers that were not pre-audited. We recommended to management to send all the payment vouchers for internal audit review and also ensure that all subsequent vouchers are pre-audited before payments are made.

323. Five Assemblies failed to enforce clauses in giving out advances and allocation of bungalows to officials, as a result, staff owe GH¢11,925.00 by way of advances and GH¢43,384.00 in unpaid rent. We recommended that management of the Assemblies should recover the outstanding amounts from the salaries of the officials without further delay.

324. Management of Lawra District and Wa Municipal Assemblies delayed in ensuring deletion of names of separated staff from their payroll and as a result paid unearned salaries totalling GH¢27,114.61. We urged management to ensure prompt deletion of names of separated staff from their payroll and pursue recovery of the unearned salaries from the separated staff or recover the amounts from the Coordinating Director and Finance Officer for their negligence.

325. Management of four Assemblies either failed to or deducted withholding taxes amounting to GH¢17,256.32 but failed to remit the amount to the Ghana Revenue Authority, whilst Sissala West, Lawra and Nandom Assemblies paid VAT totaling GH¢6,284.30, but failed to obtain the requisite VAT invoice for the amount paid. We recommended that management of the Assemblies involved should remit all taxes withheld to the GRA without delay and obtain the appropriate VAT invoices for the VAT paid or the amount recovered from the suppliers involved.

Details of findings and recommendations

Financial reporting

326. Ten out of the 11 Assemblies submitted their 2014 financial statements for audit validation. Wa East was unable to prepare and submit its financial

statements for 2014 by the statutory deadline of 31 March. Comparative figures from the 2012 to 2014 financial statements have been extracted and incorporated at Appendices “B” to “H” of this Report.

Revenue and IGF performance

327. Total revenue of the 10 Assemblies for the year amounted to GH¢50,740,809.58 with each Assembly posting appreciable increases in revenue over their 2013 figures except Lawra whose revenue fell by GH¢79,178.74.

328. The total IGF revenue collected by the 10 Assemblies was GH¢2,465,447.16, representing 4.9% of their total revenue with external funding accounting for the remaining 95.1%. Nandom was the only Assembly with a drop in IGF revenue over their performance in 2013.

Operational results

329. Total expenditure incurred by the 10 Assemblies in 2014 was GH¢48,511,241.20. Compared with a total revenue of GH¢50,740,809.58 resulted in a surplus of GH¢2,229,568.38. Three Assemblies recorded deficits in their operations for the year. These are Lambussie-Bussie-Issa (GH¢522,857.91), Sissala West (GH¢234,537.99) and Nandom (GH¢134,357.67).

Cash and bank balance – GH¢7,723,719.07

330. Total cash and bank balances in the books of the 10 Assemblies amounted to GH¢7,723,719.07. The highest balances stood in the books of Wa West (GH¢1,512,982.25), Nadowli Kaleo (GH¢1,126,918.57) and Wa Municipal (GH¢1,034,909.20), while Lawra had the least balance of GH¢216,184.31.

Investments – GH¢153,191.87

331. The region reported total investment of GH¢153,191.87 in the books of four Assemblies. None of the Assemblies reported outstanding Poverty Alleviation Fund loan balances.

Debtors – GH¢227,306.08

332. The region reported total debtors of GH¢227,306.08, with Lawra Assembly alone posting GH¢225,162.18 or 99% of the total debtors.

Creditors – GH¢755,090.84

333. Total creditors at the end of the financial year was GH¢755,090.84, in the books of six Assemblies. Sissala West Assembly had the highest creditors of GH¢278,500.00, followed by Lawra Assembly with GH¢210,488.57.

Management issues

Funds not accounted for – GH¢41,190.80

334. Revenue Collectors in four Assemblies failed to account for collections amounting to GH¢6,783.30 without any sanctions by the management of the Assemblies.

335. At Wa East and Wa Municipal Assemblies, imprests totaling GH¢34,407.50 given to officials to carry out various assignments on behalf of the Assemblies have not been accounted for in violation of Part IX Section 39 of the Financial Memoranda for MMDAs.

Table 2: Funds not accounted for

No.	Assembly	Revenue not accounted for	Imprest balances not retired
1.	Lawra	2,533.50	
2.	Nadowli/Kaleo	1,120.00	
3.	Nandom	2,068.80	
4.	Sissala East	1,061.00	
5.	Wa		23,774.00
6.	Wa East		10,633.50
	Total	6,783.30	34,407.50

336. We recommended to the management of the Assemblies to recover the outstanding amounts from the collectors and sanction them to deter a recurrence. We also recommended that the imprests should be converted into advances and recovered from the salaries of the officials without further delay.

Payments for goods and services not supplied – GH¢139,399.03

337. Contrary to Section 16(1a) of the Financial Administration Act, 2003 (Act 654), our audit disclosed that management of four Assemblies disbursed a total of GH¢139,399.03 for the procurement of supplies that were not delivered. The breakdown is shown below:

Table 3: Payments for goods and services not supplied

No.	Assembly	Amount (GH¢)
1.	Jirapa	85,014.16
2.	Nadowli/Kaleo	4,558.62
3.	Wa East	14,100.00
4.	Wa West	35,726.25
	Total	139,399.03

338. We recommended that management of the Assemblies should pursue delivery of all the items, failing which the amount should be recovered from the Coordinating Directors and their Finance Officers.

Payment vouchers not pre-audited – GH¢230,218.03

339. In spite of the requirement on the managements of Assemblies to submit payment vouchers to their Internal Audit units for pre-payment reviews, the Coordinating Director and Finance Officer at the Lambussie-Karni Assembly approved and paid GH¢230,218.03 on vouchers that were not pre-audited. Although management agreed to refer the voucher for internal audit examination at the time of our audit, this was not done.

340. We recommended to management to send all the payment vouchers for internal audit review and also ensure that all subsequent vouchers are pre-audited before payments are made.

Indebtedness to Assemblies – GH¢55,309.00

341. Five Assemblies failed to enforce clauses in giving out advances and allocation of bungalows to officials, as a result, staff owe GH¢11,925.00 by way of advances and GH¢43,384.00 in unpaid rent. The breakdown is shown below:

Table 4: Indebtedness to Assemblies

No.	Assembly	Unpaid advances	Unpaid rent
1.	Nadowli-Kaleo		31,020.00
2.	Wa	1,945.00	
3.	Wa East	1,980.00	
4.	Lambussie-Karni	8000.00	
5.	Lawra		12,364.00
	Total	11,925.00	43,384.00

342. We recommended that management of the Assemblies should recover the outstanding amounts from the salaries of the officials without further delay.

Unearned salaries – GH¢27,114.61

343. Management of Lawra (GH¢20,474.77) and Wa Municipal (GH¢6,639.84) Assemblies delayed in ensuring deletion of names of separated staff from their payroll and as a result paid unearned salaries totalling GH¢27,114.61. This contravened Regulation 297(1) of FAR 2004 which require heads of departments to stop the payment of salaries to a public servant when that public servant has been absent from duty without leave or reasonable cause or has been convicted, resigned, retired or deceased.

344. We urged management to ensure prompt deletion of names of separated staff from their payroll and pursue recovery of the unearned salaries from the separated staff or recover the amounts from the Coordinating Directors and Finance Officers for their negligence.

Statutory tax irregularities – GH¢23,540.62

345. Contrary to Sections 84 and 87 of the Internal Revenue Act, 2000 (Act 592), which require withholding of tax from payments for goods and services exceeding fifty currency points, and remittance of such monies to the Commissioner General within fifteen days after the month in which the amount was withheld, Daffiama/Bussie/Issa (GH¢521.00), Lawra (GH¢3,152.65) and Nandom (GH¢4,135.13) Assemblies failed to withhold taxes amounting to GH¢7,808.78; and Lambussie-Karnie Assembly withheld tax amounting to GH¢9,447.54 from payments for goods and services but did not remit the amount to the Ghana Revenue Authority.

346. In a related development, Sissala West (GH¢4,840.07), Lawra (GH¢1,088.55) and Nandom (GH¢355.68) Assemblies paid VAT totaling GH¢6,284.30, but failed to obtain the requisite VAT invoice for the amount paid in contravention of Section 19(1) of the Value Added Tax Act, 1998 (Act 546) which stipulates that “a taxable person shall on making taxable supply of goods or services, issue to the customers or the persons supplied, tax invoices in such form as shall be prescribed by regulations.”

347. We recommended that management of the Assemblies involved should remit all taxes withheld to the GRA without delay and ensure full compliance with the tax laws. We also recommended that the appropriate VAT invoices should be obtained for the VAT paid or the amount recovered from the suppliers involved.

VOLTA REGION

Introduction

348. The Volta Region had 25 Assemblies [Table 1] in 2014 made up of five Municipals and 20 Districts. We conducted audits into the books and accounts of all the 25 Assemblies for the year 2014 and validated the financial statements of 14 Assemblies which submitted their financial statements by the statutory deadline. Our audit findings are provided in the succeeding paragraphs.

Table 1: List of Assemblies in the Volta Region

No.	Assembly	Status	LI No.	Capital
1.	Adaklu	District	2085	Adaklu
2.	Afadzeto	District	2079	Ve-Golokwati
3.	Agortime-Ziope	District	2080	Kpetoe
4.	Akatsi North	District	2082	Ave Dakpa
5.	Akatsi South	District	2086	Akatsi
6.	Biakoye	District	1887	Ahenkro
7.	Central Tongu	District	2077	Adidome
8.	Ho	Municipal	2074	Ho
9.	Ho West	District	2083	Dzolokpuita
10.	Hohoe	Municipal	2072	Hohoe
11.	Jasikan	District	1901	Jasikan
12.	Kadjebi	District	1465	Kadjebi
13.	Keta	Municipal	1886	Keta
14.	Kete Krachi	District	1843	Kete Krachi
15.	Ketu North	District	1897	Dzodze
16.	Ketu South	Municipal	2073	Denu
17.	Kpando	Municipal	1755	Kpando
18.	Krachi East	District	2084	Dambai
19.	Krachi Ntsumuru	District	2078	Chinderi
20.	Nkwanta North	District	1846	Kpassa
21.	North Dayi	District	1892	Anfoega
22.	North Tongu	District	2076	Battor Dugame
23.	Nkwanta South	District	2081	Nkwanta
24.	South Dayi	District	1753	Kpeve
25.	South Tongu	District	1466	Sogakope

Summary of findings and recommendations

349. Revenue Collectors and Revenue Superintendents of four Assemblies short paid and misappropriated revenue collected totaling GH¢7,298.81 belonging to their Assemblies, whilst officials of two Assemblies failed to account for imprests totaling GH¢3,317.40. We recommended to the management of the Assemblies to recover the amounts from the collectors and revenue superintendents and convert the imprests into advances to be recovered from the salaries of the officials.

350. Management of five Assemblies paid a total of GH¢111,483.98 for the supply of goods and services that were not supplied in contravention of Section 16(1a) of the Financial Administration Act 2003 (Act 654). We recommended that management of the Assemblies should pursue delivery of all the items, failing which the amount should be recovered from the Coordinating Directors and their Finance Officers.

351. Management of Afadjato South Assembly disbursed GH¢18,680.00 from revenue collections on recurrent expenditure in contravention of Part VIII Section 31 of Financial Memorandum for MMDAs. We recommended that management should ensure that all collections are paid in full to bank before disbursements are made.

352. Management of Biakoye Assembly made payments totaling GH¢31,107.33 for goods and services without submitting the payment vouchers for pre-audit. We recommended that management should refer the vouchers for retrospective review by their internal audit unit and ensure compliance with the law at all times.

353. Four Assemblies failed to enforce clauses in giving out advances and allocation of bungalows to officials, as a result, staff owed a total of GH¢48,181.71 by way of advances and unpaid rent. We recommended that management of the Assemblies should recover the outstanding amounts from the salaries of the officials and the outstanding bills from Messrs R A Squared Ltd and Bokada Services Ltd without further delay.

354. A total amount of GH¢114,735.52 was paid as unearned salaries to 21 former employees of four Assemblies due to failure of management to request the banks to stop payment of the amounts to the separated staff. We recommended to the management of the Assemblies to recover the total amount from the recipients, failing which the amounts should be recovered from the Coordinating Directors and Finance Officers.

355. Two Assemblies either failed to deduct or deducted withholding taxes amounting to GH¢1,456.25 from payments made for goods and services but failed to remit the amount to the Ghana Revenue Authority, whilst management of two Assemblies failed to pay Social Security deductions amounting to GH¢6,983.31 to SSNIT and a third Assembly delayed in remitting SSF contributions to SSNIT resulting in the imposition of a penalty of GH¢2,949.88. We recommended that management of the Assemblies should adhered to the provisions in the law and promptly remit all taxes withheld and SSF deductions.

Details of findings and recommendations

Financial reporting

356. Out of the 25 Assemblies in the region, only 14 Assemblies submitted their 2014 financial statements for audit validation. Eleven Assemblies were unable to prepare and submit their financial statements for 2014 by the statutory deadline of 31 March as required by Part VII Sections 77 and 78 Financial Memorandum. The Assemblies and years of default are listed in the Table below:

Table 2: Assemblies with uncertified financial statements

No.	Assembly	Arrears
1.	Adaklu	1 year
2.	Agortime-Ziope	1 year
3.	Biakoye	1 year
4.	Hohoe	1 year
5.	Jasikan	2 years
6.	Kadjebi	2 years
7.	Keta	1 year

8.	Ketu South	1 year
9.	Krachi West	1 year
10.	Nkwanta South	3 years
11.	South Dayi	1 year

357. Comparative figures from the 2012 to 2014 financial statements have been extracted and incorporated at Appendices “B” to “H” of this Report.

Revenue and IGF performance

358. Total revenue received by the 14 Assemblies during the year under review was GH¢43,180,212.54. All the 14 Assemblies recorded increases in total revenue over their 2013 figures with Ho Municipal recording the highest increase of GH¢4,336,227.43 or 106.9%, from GH¢4,057,292.33 to GH¢8,393,519.76.

359. Total IGF collected by the 14 Assemblies was GH¢4,087,209.14, accounting for 9.5% of total revenue, with external contribution to total revenue constituting 90.1%. Ketu North was the only Assembly whose IGF decreased from GH¢325,776.88 in 2013 to GH¢195,741.10 in 2014. Ho Municipal posted the highest increase in IGF collection of GH¢375,887.12 over its performance in 2013.

Operational results

360. Total expenditure incurred by the Assemblies whose financial statements were validated amounted to GH¢36,822,534.61. Compared with their total revenue of GH¢43,180,212.54 results in a surplus of GH¢6,357,677.93. Three Assemblies ended their year’s operations with deficits. These are Kpando (GH¢70,377.14), Krachi Ntsumuru (GH¢83,050.30) and North Dayi (GH¢12,851.47).

Cash and bank balances – GH¢4,209,547.87

361. The 14 Assemblies had a total cash and bank balance of GH¢4,209,547.87 with none reporting an overdrawn account. Ho and Krachi East Assemblies recorded the highest balances of GH¢1,975,906.90 and GH¢707,420.60 respectively.

Investments – GH¢765,381.12

362. Total investments of GH¢765,381.12 were held in the books of six Assemblies of which GH¢424,182.28 is unpaid Poverty Alleviation Fund loan balances.

Debtors – GH¢143,518.38

363. Total debtors at the end of the year was GH¢143,518.38 in the name of seven Assemblies. Ho Municipal had the highest amount of GH¢54,669.13.

Creditors – GH¢353,122.99

364. Six Assemblies owed a total of GH¢353,122.99 at the end of the financial year. Ho Municipal owed GH¢162,123.99, constituting 46% of the regional total.

Management issues

Funds not accounted for – GH¢10,616.21

365. Revenue Collectors and Revenue Superintendents of four Assemblies short paid and misappropriated revenue collected totaling GH¢7,298.81 belonging to their Assemblies.

366. At North Dayi, the District Coordinating Director failed to hand over an unspent imprest amounting to GH¢1,547.40, whilst two officials of Biakoye Assembly failed to account for GH¢1,770.00 released to them to attend Assembly programmes in violation of Part VIII Section 39 of Financial Memorandum for MMDAs. The breakdown is shown below:

Table 3: Funds not accounted for

No.	Assembly	Unaccounted revenue	Unretired imprests
1.	Biakoye	1,710.00	1,770.00
2.	Hohoe	1,784.45	
3.	Keta	975.00	
4.	North Dayi		1,547.40
5.	South Tongu	2,829.36	
	Total	7,298.81	3,317.40

367. We recommended to the management of the Assemblies to recover the amounts from the collectors and revenue superintendents and sanction them to deter a recurrence. We also recommended that the imprests should be converted into advances and recovered from the salaries of the officials without further delay.

Payments for goods and services not supplied – GH¢111,483.98

368. Section 16(1a) of the Financial Administration Act, 2003 (Act 654) provides inter alia that ‘payment shall not be made for work done, goods supplied or services rendered, unless the head of department certifies that the work has been performed, the goods supplied or the service rendered.’

369. We noted however, that management of five Assemblies paid a total of GH¢111,483.98 for the supply of goods and services that were not supplied in contravention of the above mentioned requirement. The breakdown is shown below:

Table 4: Payments for goods and services not supplied

No.	Assembly	Amount (GH¢)
1.	Biakoye	7,811.50
2.	North Dayi	17,245.15
3.	North Tongu	3,726.69
4.	Krachi East	51,426.64
5.	South Tongu	31,274.00
	Total	111,483.98

370. We recommended that management of the Assemblies should pursue delivery of all the items, failing which the amount should be recovered from the Coordinating Directors and their Finance Officers.

Direct disbursements from revenue – GH¢18,680.00

371. Contrary to Part VIII Section 31 of Financial Memorandum which requires all revenue collected to be paid in full to bank and any disbursements such as payment of commission, salaries, administrative expenses etc. to be made by cheque, management of Afadjato South Assembly disbursed GH¢18,680.00 from their revenue collections on recurrent expenditure which could not be described as emergency payments.

372. We recommended that management should ensure that all collections are paid in full to bank before disbursements are made.

Payment vouchers not pre-audited – GH¢31,107.33

373. The Biakoye Assembly made payments totaling GH¢31,107.33 for goods and services without submitting the payment vouchers for pre-audit by their Internal Audit unit contrary to Section 120 of the Local Government Act.

374. We recommended that management should refer the vouchers for retrospective review by their internal audit unit and ensure compliance with the law at all times.

Indebtedness to Assemblies – GH¢50,981.71

375. Four Assemblies failed to enforce clauses in giving out advances and allocation of bungalows to officials, as a result, staff owed GH¢3,783.71 by way of advances and GH¢44,398.00 as unpaid rent. The breakdown is shown below:

Table 5: Indebtedness to Assemblies

No.	Assembly	Unpaid rent	Unrecovered advances
1.	Hohoe	21,545.00	
2.	Keta	10,287.00	
3.	Kpando	11,186.00	
4.	Krachi East	1,380.00	3,783.71
	Total	44,398.00	3,783.71

376. We also noted that Messrs R A Squared Ltd and Bokada Services Ltd had not paid for services rendered by the Keta Assembly's grader amounting to GH¢2,800.00.

377. We recommended that management of the Assemblies should recover the outstanding amounts from the salaries of the officials and the outstanding bills from Messrs R A Squared Ltd and Bokada Services Ltd without further delay.

Unearned salaries – GH¢114,735.52

378. Regulation 297(1) of FAR 2004 require heads of departments to stop the payment of salaries to a public servant when that public servant has been

absent from duty without leave or reasonable cause or has been convicted, resigned, retired or deceased.

379. We noted however, that management of four Assemblies delayed in ensuring deletion of names of separated staff from their payroll and as a result paid unearned salaries totalling GH¢114,735.52 to separated staff of their Assemblies. The breakdown is shown below:

Table 6: Unearned Salaries

No.	Assembly	Unearned salary	
		No of staff	Total amount paid
1.	Hohoe	7	24,874.54
2.	Keta	5	8,514.75
3.	Kpando	6	60,219.31
4.	Krachi East	3	21,126.92
	Total	21	114,735.52

380. We urged management to ensure prompt deletion of names of separated staff from their payroll and pursue recovery of the unearned salaries from the separated staff or recover the amounts from the Coordinating Director and Finance Officer for their negligence.

Statutory tax and social security irregularities – GH¢11,389.44

381. Sections 84(2) and 87(1) of the Internal Revenue Act, 2000 (Act 592) require withholding of tax from payments for goods and services exceeding fifty currency points, and remittance of such monies to the Commissioner General within fifteen days after the month in which the amount was withheld.

382. We noted however, that two Assemblies either failed to deduct withholding tax from payments made for goods and services or deducted but failed to remit the amount to the Commissioner General of the Ghana Revenue Authority.

383. In a related development, management of two Assemblies had not paid Social Security deductions amounting to GH¢6,983.31 to SSNIT whilst a third Assembly delayed in remitting SSF contributions amounting to GH¢2,065.35

to SSNIT and was accordingly slapped with a penalty of GH¢2,949.88. The breakdown is shown below:

Table 7: Statutory tax and social security irregularities

No.	Assembly	Un-deducted tax	Unremitted tax not	Unremitted SSF contributions	Penalty for delay in remitting SSF contributions
1.	Afadzato South	236.24			
2.	Biakoye			2,665.36	
3.	Keta		1,220.00		
4.	Kpando				2,949.88
5.	Krachi East			4,317.95	
	Total	236.25	1,220.00	6,983.31	2,949.88

384. We recommended that management of the Assemblies should adhered to the provisions in the law and promptly remit all taxes withheld and SSF deductions.

WESTERN REGION

Introduction

385. The Western Region had 22 Assemblies ^[Table 1] in 2014 made up of one Metropolitan, two Municipals and 19 Districts. We audited the books and accounts of the 22 Assemblies for the year 2014 and validated the financial statements of all the 22 Assemblies. Our findings from the audits are provided in the succeeding paragraphs.

Table 1: List of Assemblies in the Western Region

No.	Assembly	Status	LI No.	Capital
1.	Ahanta West	District	1395	Agona Nkwanta
2.	Amenfi Central	District	1757	Manso Amenfi
3.	Amenfi East	District	2017	Wassa Akropong
4.	Amenfi West	District	2014	Asankragua
5.	Aowin	District	2013	Enchi
6.	Bia East	District	1387	Adabokrom
7.	Bia West	District	2021	Essam-Dabiso
8.	Bibiani/Anhwiaso	District	1918	Bibiani
9.	Bodie	District	1394	Bodi
10.	Ellembele	District	2020	Nkroful
11.	Jomoro	District	2019	Half Assini
12.	Juaboso	District	1917	Juaboso
13.	Mpohor	District	1840	Mpohor
14.	Nzema East	Municipal	1884	Axim
15.	Prestea-Huni Valley	District	2015	Bogoso
16.	Sefwi Akontombra	District	1928	Sefwi Akontombra
17.	Sefwi Wiawso	Municipal	1882	Sefwi Wiawso
18.	Sekondi/Takoradi	Metro	2016	Takoradi
19.	Shama	District	1886	Shama
20.	Suaman	District	2012	Dadieso
21.	Tarkwa-Nsuaem	District	2011	Tarkwa
22.	Wassa East	District	2018	Daboase

Summary of findings and recommendations

386. A former Coordinating Director and Finance Officer at the Bibiani/Anwhiaso/Bekwai Assembly misappropriated GH¢506,639.39 stool lands revenue and have since refunded GH¢40,000.00 leaving a balance of GH¢466,639.39. We recommended that management should report the theft to the Police for further investigations and recovery of the amount.

387. Twenty-seven employees of Ahanta West Assembly living in the Assembly's residential apartments have defaulted in the payment of rent amounting to GH¢4,545.00. We recommended that management should recover the amounts involved from the defaulters.

388. A former revenue collector at Sefwi Bodi Assembly was paid unearned salary amounting to GH¢795.94. We recommended that management should recover the amount from the ex-employee or surcharge the Coordinating Director and Finance Officer for negligence.

389. Bibiani/Anhwiaso/Bekwai and Amenfi West Assemblies violated Section 43(1) of the Public Procurement Act 663 by procuring goods and services worth GH¢200,800.01 without obtaining alternative quotations. We recommended strict adherence to the provisions in the Procurement Law.

390. Juaboso Assembly paid GH¢30,990.20 to the Ministry of Local Government for the supply of street naming project equipment which were partly supplied leaving a balance of GH¢9,270.00 as at December 2014. We recommended to the management to pursue supply of the items or retrieve the balance from the Ministry.

391. Four Assemblies were involved in statutory tax infractions to the tune of GH¢11,959.28 by either failing to remit taxes withheld to the Ghana Revenue Authority, failure to obtain VAT invoices for VAT paid or procuring from non-VAT registered entities. We recommended that management of the Assemblies should remit all taxes withheld to the GRA, obtain the requisite VAT invoices for the VAT paid and ensure strict adherence to the tax laws at all times.

Details of findings and recommendations

Financial reporting

392. All the 22 Assemblies in the region submitted their financial statements for audit validation in compliance with Part VII Sections 77 and 78 of the Financial Memoranda for MMDAs. Comparative figures from the 2012 to 2014 financial statements have been extracted and incorporated at Appendices “B” to “H” of this report.

Revenue and IGF performance

393. Total revenue received by the 22 Assemblies increased from GH¢64,264,670.57 in 2013 to GH¢98,653,037.42 in 2014, an increase of GH¢34,388,366.84 or 53.5%. Sekondi/Takoradi alone received a total revenue of GH¢20,349,025.21, accounting for 20.6% of the revenue received in the region. All the 22 Assemblies recorded increases in total revenue over their 2013 figures, with Ellembele posting the highest increase of GH¢5,685,891.09, followed by Tarkwa-Nsuaem with an increase of GH¢4,128,799.13.

394. Total IGF collected by the 22 Assemblies exhibited a swing movement of GH¢20,213,702.91 in 2012, falling to GH¢12,071,744.96 in 2013 and increasing to GH¢21,780,304.27 in 2014. Tarkwa-Nsuaem and Prestea-Huni Valley Assemblies recorded the highest increase over their 2013 performance by GH¢3,369,530.71 and GH¢2,383,945.29 respectively. Both Assemblies had unusually low IGF revenue in 2013 inconsistent with their pattern of revenue growth. For example, IGF collected by Prestea-Huni Valley dropped from GH¢5,067,775.04 in 2012 to GH¢631,575.35 in 2013 as a result of non-receipt of stool lands revenue for that year. The IGF revenue accounted for 22.1% of their total revenue while external funding accounted for the remaining 77.9%.

Operational results

395. The 22 Assemblies incurred a total expenditure of GH¢80,276,140.66 during the year under review. Compared with a total revenue of GH¢98,653,037.42 resulted in a surplus of GH¢18,376,896.76. Four Assemblies recorded deficits in their operations during the year. These are Nzema East (GH¢783,674.99), Amenfi Central (GH¢293,825.53), Amenfi East (GH¢37,881.34) and Aowin (GH¢3,927.53).

Cash and bank balances – GH¢15,903,515.56

396. The 22 Assemblies reported cash and bank balances totaling GH¢14,227,024.00. Once again, the Metropolitan and mineral resource endowed Assemblies had the highest cash resources and they were Sekondi-Takoradi Metropolitan (GH¢6,094,002.80), Tarkwa-Nsuem (GH¢1,334,270.58) and Prestea-Huni Valley (GH¢1,134,195.63).

Investments – GH¢1,252,395.56

397. At the end of the financial year, 12 Assemblies held investments totaling GH¢1,252,395.56, out of which GH¢973,965.37 represents unpaid Poverty Alleviation Fund loan balances.

Debtors – GH¢953,838.76

398. Total Debtors amounting to GH¢953,838.76 stood in the books of 15 Assemblies at the end of the year.

Creditors – GH¢1,387,283.32

399. At the end of the year, 16 Assemblies recorded total creditors of GH¢1,387,283.32. Jomoro Assembly recorded the highest liability of GH¢387,900.24 whilst Shama Assembly recorded an unchanged creditor balance of GH¢15,743.47 over a three-year period.

Management issues

Misappropriation of stool lands revenue – GH¢466,639.39

400. A former Coordinating Director and Finance Officer at the Bibiani/Anwhiaso/Bekwai Assembly misappropriated GH¢506,639.39 of the stool lands revenue received between January 2012 and April 2014. They reactivated a dormant account and lodged stool land cheques into it and subsequently withdrew the amount for their private use.

401. We noted that the two officials acknowledged the amounts using receipts from GCR booklet number 0971301-0971400 which was not part of the Assembly's value book stock. An amount of GH¢40,000.00 was refunded during the course of the audit leaving a balance of GH¢466,639.39.

402. We recommended that management should report the theft to the Police for further investigations and recovery of the amount.

Indebtedness to Assemblies – GH¢4,545.00

403. Twenty-seven employees of the Ahanta West Assembly occupying residential apartments of the Assembly defaulted in the payment of rent amounting to GH¢4,545.00. Some of the defaulting tenants had unpaid rent for periods in excess of 12 months with no action taken by management.

404. We recommended that management should recover the amounts from the salaries of the staff involved.

Unearned salary – GH¢795.94

405. Due to the delay in promptly causing the deletion of a separated staff from the payroll, a revenue collector at Sefwi Bodi Assembly who vacated her post in September 2014 was paid GH¢795.94 unearned salary for the months of October and November 2014.

406. We recommended that management should recover the amount from the former employee or the Coordinating Director and Finance Officer should be surcharged for negligence.

Non-competitive procurements – GH¢200,800.01

407. Bibiani/Anhwiaso/Bekwai (GH¢145,172.75) and Amenfi West (GH¢55,627.26) Assemblies violated Section 43(1) of the Public Procurement Act 2003, (Act 663) which mandates public institutions to obtain competitive quotations from at least three sources, by procuring goods and services valued at GH¢200,800.01 without obtaining alternative quotations. We could therefore not ascertain whether the Assemblies obtained maximum economic value from the transactions as the practice is open to abuse through inflated pricing.

408. We recommended strict compliance with the provisions of the Public Procurement Act to ensure transparency and value for money in procurement transactions.

Payment for goods and services not supplied – GH¢9,270.00

409. The Juaboso Assembly paid GH¢30,990.20 in April 2014 for the supply of street naming project equipment from the Ministry of Local Government which delivered a quantity of items costing GH¢21,720.20 leaving a balance of

GH¢9,270.00. We found that the remaining items were not delivered eight months up to the time of our audit.

410. We recommended to the management to pursue supply of the items or retrieve the balance of GH¢9,270.00 from the Ministry.

Statutory tax irregularities – GH¢11,959.28

411. The Aowin (GH¢2,787.30) and Amenfi West (GH¢3,571.24) Assemblies deducted withholding tax totaling GH¢6,358.54, but failed to remit the amount to the Ghana Revenue Authority in violation of Section 87(1) of the Internal Revenue Act 592.

412. In a related issue, Bibiani/Anwhiaso/Bekwai did not obtain a VAT invoice for an amount of GH¢1,216.25 paid as VAT to hoteliers, whilst Amenfi West Assembly procured items worth GH¢25,054.25 from non-VAT registered entities, thereby avoiding the payment of GH¢4,384.49 as VAT to the State.

413. We recommended that management of the Assemblies should remit the taxes withheld to the Ghana Revenue Authority and obtain VAT invoices to cover all payments made in respect of VAT. We also recommended that management of Amenfi West Assembly should ensure that all procurements are made from VAT registered entities.

Submission of annual financial statements

Ashanti						
No.	Assembly	Capital	Period covered by financial statements			Arrears
1	Adansi North	Fomena	2012	2013	2014	
2	Adansi South	New Adubiase	2012	2013	2014	
3	Afigya Kwabre	Kodie	2012	2013	2014	
4	Ahafo Ano North	Tepa	2012	2013	2014	
5	Ahafo Ano South	Mankraso	2012	2013	2014	
6	Amansie Central	Jacobu	2012	2013	2014	
7	Amansie West	Manso Nkwanta	2012	2013	2014	
8	Asante Akim Central	Konongo	2012	2013	2014	
9	Asante Akim North	Agogo	2012	2013	2014	
10	Asante Akim South	Juaso	2012	2013	2014	
11	Asokore Mampong	Asokore	2012	2013	2014	
12	Atwima Kwanwoma	Foase	2012	2013	2014	
13	Atwima Mponua	Nyinahin	2012	2013	2014	
14	Atwima Nwabiagya	Nkawie	2012	2013	2014	
15	Bekwai	Bekwai	2012	2013	2014	
16	Bosome Freho	Asiwa	2012	2013	2014	
17	Bosomtwe	Kuntanase	2012	2013	2014	
18	Ejisu Juaben	Ejisu	2012	2013	2014	
19	Ejura Sekyedumase	Ejura	2012	2013	2014	
20	Kumasi Metro	Kumasi	2012	2013	2014	
21	Kwabre East	Mampong	2012	2013	2014	
22	Mampong	Mampong	2012	2013	2014	
23	Obuasi	Obuasi	2012	2013	2014	
24	Offinso Municipal	Offinso	2012	2013	2014	
25	Offinso South	Akumadan	2012	2013	2014	
26	Sekyere Afram Plains	Drobonso	2012	2013	2014	
27	Sekyere Central	Nsuta	2012	2013	2014	
28	Sekyere East	Effiduase	2012	2013	2014	
29	Sekyere Kumawu	Kumawu	2012	2013	2014	
30	Sekyere South	Aqona	2012	2013	2014	

Brong Ahafo						
No.	Assembly	Capital	Period covered by financial statements			Arrears
1	Asunafo North	Goaso	2012	2013	2014	
2	Asunafo South	Kukuom	2012	2013	2014	
3	Asutifi North	Kenyasi	2012	2013	2014	
4	Asutifi South	Hwidiem	2012	2013	2014	
5	Atebubu-Amanten	Atebubu	2012	2013	2014	
6	Banda	Banda Ahenkro	2012	2013		1 year
7	Berekum	Berekum	2012	2013	2014	
8	Dormaa Central	Dormaa Ahenkro	2012	2013	2014	
9	Dormaa East	Wamfie	2012	2013	2014	
10	Dormaa West	Nkrankwanta	2012	2013	2014	
11	Jaman North	Sampa	2012	2013	2014	
12	Jaman South	Drobo	2012	2013	2014	
13	Kintampo	Kintampo	2012	2013	2014	
14	Kintampo South	Jema	2012	2013	2014	
15	Nkoranza North	Busunya	2012	2013	2014	
16	Nkoranza South	Nkoranza	2012	2013	2014	
17	Pru	Yeji	2012	2013	2014	
18	Sene East	Kajaji	2012	2013	2014	
19	Sene West	Kwame Danso	2012	2013	2014	
20	Sunyani	Sunyani	2012	2013	2014	
21	Sunyani West	Odumase	2012	2013	2014	
22	Tain	Nsawkaw	2012	2013	2014	

Submission of annual financial statements

Brong Ahafo contd.						
No.	Assembly	Capital	Period covered by financial statements			Arrears
23	Tano North	Duayaw Nkwanta	2012	2013	2014	
24	Tano South	Bechem	2012	2013	2014	
25	Techiman	Techiman	2012	2013	2014	
26	Techiman North	Tuobodom	2012	2013	2014	
27	Wenchi	Wenchi	2012	2013	2014	

Central						
1	Abura/Asebu/Kwamankese	Abura Dunkwa	2012	2013	-	1 year
2	Agona East	Nsaba	2012	2013	2014	
3	Agona West	Agona Swedru	2012	2013	2014	
4	Ajumako-Enyan-Essiam	Ajumako	2012	2013	2014	
5	Asikuma Odoben Brakwa	Breman Asikuma	2012	2013	2014	
6	Assin North	Assin Foso	2012	2013	2014	
7	Assin South	Nsuem-Kyekyewere	2012	2013	-	1 year
8	Awutu Senya	Winneba	2012	2013	2014	
9	Awutu Senya East	Kasoa	2012	2013	2014	
10	Cape Coast	Cape Coast	2012	2013	2014	
11	Effutu	Ewutu Breku	2012	2013	2014	
12	Ekumfi	Essarkyir	2012	2013	2014	
13	Gomoa East	Afranse	2012	2013	2014	
14	Gomoa West	Apam	2012	2013	2014	
15	Komenda/Edina/Equafo/Abirem	Elmina	2012	2013	-	1 year
16	Mfantseman	Saltpond	2012	2013	2014	
17	Twifo Ati-Morkwa	Twifo Praso	2012	2013	2014	
18	Hemang Lower Denkyira	Hemang	2012	2013	2014	
19	Upper Denkyira East	Dunkwa on Offin	2012	2013	2014	
20	Upper Denkyira West	Diaso	2012	2013	2014	

Eastern						
1	Akuapem North	Akropong	2012	2013	2014	
2	Akuapem South	Aburi	2012	2013	2014	
3	Akyemasa	Akyem Ofoase	2012	2013	2014	
4	Asuogyaman	Atimpoku	2012	2013	2014	
5	Atiwa	Kwabeng	2012	2013	2014	
6	Ayensuano	Coaltar	2012	2013	2014	
7	Birim Central	Akim Oda	2012	2013	2014	
8	Birim North	New Abirem	2012	2013	2014	
9	Birim South	Akyem Swedru	2012	2013	2014	
10	Denkyembour	Akwatia	2012	2013	2014	
11	East Akim	Kibi	2012	2013	2014	
12	Fanteakwa	Begoro	2012	2013	2014	
13	Kwaebibirim	Kade	2012	2013	2014	
14	Kwahu Afram Plains North	Donkorkrom	2012	2013	2014	
15	Kwahu Afram Plains South	Tease	2012	2013	2014	
16	Kwahu East	Abetifi	2012	2013	2014	
17	Kwahu South	Mpraeso	2012	2013	2014	
18	Kwahu West	Nkawkaw	2012	2013	2014	
19	Lower Manya Krobo	Odumase Krobo	2012	2013	2014	
20	New Juaben	Koforidua	2012	2013	2014	
21	Nsawam/Adoagyiri	Nsawam	2012	2013	2014	
22	Suhum/Krabo/Coaltar	Suhum	2012	2013	2014	
23	Upper Manya Krobo	Asesewa	2012	2013	2014	
24	Upper West Akim	Adeiso	2012	2013	2014	
25	West Akim	Asamankese	2012	2013	2014	
26	Yilo Krobo	Somanya	2012	2013	2014	

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Submission of annual financial statements

Greater Accra						
No.	Assembly	Capital	Period covered by financial statements			
1	Accra	Accra	2012	2013	2014	
2	Ada East	Ada	2012	2013	2014	
3	Ada West	Sege	2012	2013	2014	
4	Adenta	Adenta	2012	2013	2014	
5	Ashaiman	Ashaiman	2012	2013	2014	
6	Ga Central	Sowutuom	2012	2013	2014	
7	Ga East	Abokobi	2012	2013	2014	
8	Ga South	Weija	2012	2013	2014	
9	Ga West	Amasaman	2012	2013	2014	
10	Kpone Katamanso	Kpone	2012	2013	2014	
11	La Dade-Kotopon	La	2012	2013	2014	
12	La Nkwatanang Madina	Madina	2012	2013	2014	
13	Lejokuku-Krowor	Teshie-Nunqua	2012	2013	2014	
14	Ningo/Prampram	Prampram	2012	2013	2014	
15	Shai/Osudoku	Dodowa	2012	2013	2014	
16	Tema	Tema	2012	2013	2014	

Northern						
No.	Assembly	Capital	Period covered by financial statements			Arrears
1	Bole	Bole	2012	2013	2014	
2	Bunkpurugu/Yunyoo	Bunkpurugu	2012	2013	2014	
3	Central Gonja	Buipe	2012	2013	2014	
4	Chereponi	Chereponi	2012	2013	2014	
5	East Gonja	Salaga	2012	2013		1 year
6	East Mamprusi	Gambaga	2012	2013	2014	
7	Gushiegu	Gushiegu	2012	2013	2014	
8	Karaga	Karaga	2012	2013	2014	
9	Kpandai	Kpandai	2012	2013		1 year
10	Kumbungu	Kumbungu	2012	2013		1 year
11	Mamprugu-Moagduri	Kubore	2012	2013	2014	
12	Mion	Mion	2012	2013	2014	
13	Nanumba North	Bimbilla	2012	2013	2014	
14	Nanumba South	Wulensi	2012	2013	2014	
15	North Gonja	Daboya	2012	2013	2014	
16	Saboba	Saboba	2012	2013	2014	
17	Sagnerigu	Sagnerigu	2012	2013	2014	
18	Savelugu/Nanton	Savelugu	2012	2013	2014	
19	Sawla/Tuna/Kalba	Sawla	2012	2013	2014	
20	Tamale	Tamale	2012	2013	2014	
21	Tatale Sanguli	Tatale	2012	2013	2014	
22	Tolon	Tolon	2012	2013	2014	
23	West Gonja	Damongo	2012	2013		1 year
24	West Mamprusi	Walewale	2012	2013	2014	
25	Yendi	Yendi	2012	2013	2014	
26	Zabzugu	Zabzugu	2012	2013	2014	

Upper East						
1	Bawku	Bawku	2012	2013	2014	
2	Bawku West	Zebilla	2012	2013	2014	
3	Binduri	Binduri	2012	2013	2014	
4	Bolga	Bolgatanga	2012	2013	2014	
5	Bongo	Bongo	2012	2013	2014	
6	Builsa North	Sandema	2012	2013	2014	
7	Builsa South	Fumbisi	2012	2013	2014	
8	Garu Tempene	Garu	2012	2013		1 year

Submission of annual financial statements

Upper East contd.						
9	Kassena Nankana East	Navrongo	2012	2013	2014	
10	Kassena Nankana West	Paga	2012	2013	2014	
11	Nabdam	Nangodi	2012	2013	2014	
12	Pusiga	Pusiga	2012	2013	2014	
13	Talensi	Tongo	2012	2013	2014	

Upper West						
No.	Assembly	Capital	Period covered by financial statements			Arrears
1	Daffiama-Bussie-Issa	Issa	2012	2013	2014	
2	Jirapa	Jirapa	2012	2013	2014	
3	Lambussie-Karni	Lambussie	2012	2013	2014	
4	Lawra	Lawra	2012	2013	2014	
5	Nadowli Kaleo	Nadowli	2012	2013	2014	
6	Nandom	Nandom	2012	2013	2014	
7	Sissala East	Tumu	2012	2013	2014	
8	Sissala West	Gowlu	2012	2013	2014	
9	Wa East	Fumsi	2012	2013		1 year
10	Wa	Wa	2012	2013	2014	
11	Wa West	Wechau	2012	2013	2014	

Volta						
1	Adaklu	Adaklu	2012	2013		1 year
2	Afadzeto South	Ve-Golokwati	2012	2013	2014	
3	Agortime-Ziope	Kpetoe	2012	2013		1 year
4	Akatsi North	Ave Dakpa	2012	2013	2014	
5	Akatsi South	Akatsi	2012	2013	2014	
6	Biakoye	Ahenkro	2012	2013		1 year
7	Central Tongu	Adidome	2012	2013	2014	
8	Ho	Ho	2012	2013	2014	
9	Ho West	Dzodokpuita	2012	2013	2014	
10	Hohoe	Hohoe	2012	2013		1 year
11	Jasikan	Jasikan	2012			2 years
12	Kadjebi	Kadjebi	2012			2 years
13	Keta	Keta	2012	2013		1 year
14	Ketu North	Dzodze	2012	2013	2014	
15	Ketu South	Denu	2012	2013		1 year
16	Kpando	Kpando	2012	2013	2014	
17	Krachi East	Dambai	2012	2013	2014	
18	Krachi West	Kete Krachi	2012	2013		1 year
19	Krachi Ntsumuru	Chinderi	2012	2013	2014	
20	Nkwanta North	Kpassa	2012	2013	2014	
21	Nkwanta South	Nkwanta				3 years
22	North Dayi	Amfoega	2012	2013	2014	
23	North Tongu	Battor Dugame	2012	2013	2014	
24	South Dayi	Kpeve	2012	2013		1 year
25	South Tongu	Sogakope	2012	2013	2014	

APPENDIX A Contd.

Western						
No.	Assembly	Capital	Period covered by financial statements			Arrears
1	Ahanta West	Agona Nkwanta	2012	2013	2014	
2	Amenfi Central	Manso Amenfi	2012	2013	2014	
3	Amenfi East	Wassa Akropong	2012	2013	2014	
4	Amenfi West	Asankraqua	2012	2013	2014	
5	Aowin	Enchi	2012	2013	2014	
6	Bia East	Adabokrom	2012	2013	2014	
7	Bia West	Essam-Dabiso	2012	2013	2014	
8	Bibiani/Anhwiaso	Bibiani	2012	2013	2014	
9	Bodie	Bodi	2012	2013	2014	
10	Ellembele	Nkroful	2012	2013	2014	
11	Jomoro	Half Assini	2012	2013	2014	
12	Juaboso	Juaboso	2012	2013	2014	
13	Mpohor	Mpohor	2012	2013	2014	
14	Nzema East	Axim	2012	2013	2014	
15	Prestea-Huni Valley	Bogoso	2012	2013	2014	
16	Sefwi Akontombra	Sefwi Akontombra	2012	2013	2014	
17	Sefwi Wiawso	Sefwi Wiawso	2012	2013	2014	
18	Sekondi/Takoradi	Takoradi	2012	2013	2014	
19	Shama	Shama	2012	2013	2014	
20	Suaman	Enchi	2012	2013	2014	
21	Tarkwa-Nsuaem	Tarkwa	2012	2013	2014	
22	Wassa East	Daboase	2012	2013	2014	

Revenue and IGF - 2014

Ashanti Region				
No.	Assembly	Total Revenue	IGF	Percentage of IGF to Total Revenue
1	Adansi North	2,214,351.90	232,002.11	10.5
2	Adansi South	2,811,530.74	447,788.10	15.9
3	Afigya Kwabre	3,726,937.11	696,515.68	18.7
4	Ahafo Ano North	2,580,402.30	292,333.58	11.3
5	Ahafo Ano South	3,295,580.23	424,131.10	12.9
6	Amansie Central	2,509,242.42	338,767.96	13.5
7	Amansie West	3,963,721.82	936,207.74	23.6
8	Asante Akim Central	3,151,602.48	621,417.66	19.7
9	Asante Akim North	1,901,770.74	287,787.82	15.1
10	Asante Akim South	2,117,492.99	168,610.03	8.0
11	Asokore Mampong	3,844,460.34	969,593.13	25.2
12	Atwima Kwanwoma	4,854,108.15	491,510.76	10.1
13	Atwima Mponua	3,857,746.63	365,409.94	9.5
14	Atwima Nwabiagya	4,582,975.15	557,303.24	12.2
15	Bekwai	6,850,266.51	571,408.61	8.3
16	Bosome Freho	2,727,222.49	123,891.52	4.5
17	Bosomtwe	2,894,288.96	244,803.11	8.5
18	Ejisu Juaben	6,250,943.44	1,350,249.16	21.6
19	Ejura Sekyedumase	4,132,403.80	479,965.41	11.6
20	Kumasi Metro	53,763,969.23	20,124,918.25	37.4
21	Kwabre East	3,048,195.25	680,395.65	22.3
22	Mampong	3,928,166.74	457,954.72	11.7
23	Obuasi	6,569,887.14	2,431,771.15	37.0
24	Offinso North	4,262,031.63	310,767.10	7.3
25	Offinso	4,160,024.82	450,171.12	10.8
26	Sekyere Afram Plains	2,329,203.10	82,410.78	3.5
27	Sekyere Central	2,907,838.97	242,077.87	8.3
28	Sekyere East	3,849,896.27	282,281.10	7.3
29	Sekyere Kumawu	3,000,409.84	284,601.76	9.5
30	Sekyere South	3,206,294.51	509,687.02	15.9
Total		159,292,965.70	35,456,733.18	22.3

Brong Ahafo				
1	Asunafo North	5,297,481.21	580,342.45	11.0
2	Asunafo South	3,764,892.69	292,122.68	7.8
3	Asutifi North	3,809,398.61	1,116,857.52	29.3
4	Asutifi South	1,860,080.77	181,466.55	9.8
5	Atebubu-Amanten	5,793,759.13	847,320.00	14.6
6	Banda			
7	Berekum	4,750,857.68	600,443.98	12.6
8	Dormaa Central	4,556,266.92	516,124.58	11.3
9	Dormaa East	3,148,047.58	159,022.20	5.1
10	Dormaa West	2,883,596.16	125,435.63	4.3
11	Jaman North	2,530,949.38	229,395.68	9.1
12	Jaman South	3,824,235.57	183,468.48	4.8
13	Kintampo	18,021,263.76	731,766.90	4.1
14	Kintampo South	3,236,397.73	163,775.78	5.1
15	Nkoranza North	3,128,873.30	176,196.45	5.6
16	Nkoranza South	4,156,146.94	385,260.23	9.3
17	Pru	5,572,564.58	304,386.75	5.5
18	Sene East	2,987,434.74	187,275.10	6.3
19	Sene West	4,173,915.90	255,987.77	6.1
20	Sunyani	8,048,227.54	1,356,818.61	16.9
21	Sunyani West	5,452,151.40	506,710.05	9.3
22	Tain	3,902,329.90	133,297.78	3.4

Revenue and IGF - 2014

Brong Ahafo contd.				
No.	Assembly	Total Revenue	IGF	Percentage of IGF to Total Revenue
23	Tano North	3,301,884.22	212,053.99	6.4
24	Tano South	4,179,139.53	246,520.79	5.9
25	Techiman	9,072,963.18	1,593,499.37	17.6
26	Techiman North	3,031,462.58	155,980.70	5.1
27	Wenchi	4,760,768.51	385,460.17	8.1
Total		125,245,089.51	11,626,990.19	9.3

Central				
1	Abura/Asebu/Kwamankese			
2	Aqona East	3,660,384.93	514,278.90	14.0
3	Aqona West	4,807,005.49	1,276,436.03	26.6
4	Ajumako-Enyan-Essiam	3,440,378.93	144,105.29	4.2
5	Asikuma Odoben Brakwa	3,985,917.08	224,113.15	5.6
6	Assin North	7,101,538.18	452,173.52	6.4
7	Assin South			
8	Awutu Senya	2,912,168.39	1,460,270.63	50.1
9	Awutu Senya East	2,441,792.40	338,362.67	13.9
10	Cape Coast	6,004,080.70	1,316,296.62	21.9
11	Effutu	4,006,476.26	532,460.06	13.3
12	Ekumfi	1,596,749.94	158,727.53	9.9
13	Gomoa East	2,263,086.75	300,603.98	13.3
14	Gomoa West	3,376,749.81	291,612.80	8.6
15	Komenda/Edina/Equafo/Abirem			
16	Mfantseman	5,740,804.09	868,402.80	15.1
17	Twifo Ati-Morkwa	4,179,404.30	393,801.17	9.4
18	Hemang Lower Denkyira	1,890,356.15	195,297.36	10.3
19	Upper Denkyira East	4,430,680.27	514,278.90	11.6
20	Upper Denkyira West	4,379,667.47	332,578.97	7.6
Total		66,217,241.14	9,313,800.38	14.1

Eastern				
1	Akuapem North	3,517,594.29	524,707.74	14.9
2	Akuapem South	1,912,566.30	371,329.83	19.4
3	Akyemasa	3,010,577.50	148,058.35	4.9
4	Asuogyaman	3,538,681.16	652,194.10	18.4
5	Atiwa	4,031,470.63	459,873.75	11.4
6	Ayensuano	1,241,603.24	333,687.00	26.9
7	Birim Central	4,520,465.11	882,771.73	19.5
8	Birim North	2,942,081.08	301,851.89	10.3
9	Birim South	2,709,429.21	287,867.44	10.6
10	Denkyembour	2,711,554.95	146,931.74	5.4
11	East Akim	6,010,380.03	813,979.35	13.5
12	Fanteakwa	2,685,579.42	511,002.00	19.0
13	Kwaebibirim	3,743,338.30	381,490.00	10.2
14	Kwahu Afram Plains North	14,991,302.40	393,323.00	2.6
15	Kwahu Afram Plains South	2,614,047.24	376,472.16	14.4
16	Kwahu East	2,749,839.41	263,087.39	9.6
17	Kwahu South	3,166,323.47	1,228,791.94	38.8
18	Kwahu West	3,708,400.73	665,904.45	18.0
19	Lower Manya Krobo	167,516.09	61,681.40	36.8
20	New Juaben	6,288,332.04	2,754,380.56	43.8
21	Nsawam/Adoagyiri	5,028,039.99	774,022.27	15.4
22	Suhum/Krabo/Coaltar	1,889,627.90	689,950.64	36.5
23	Upper Manya Krobo	2,026,920.52	292,338.48	14.4
24	Upper West Akim	2,222,133.86	196,294.69	8.8
25	West Akim	7,485,529.51	497,793.18	6.7
26	Yilo Krobo	3,925,166.99	1,061,454.11	27.0
Total		98,838,501.37	15,071,239.19	15.2

Revenue and IGF - 2014

Greater Accra				
No.	Assembly	Total Revenue	IGF	Percentage of IGF to Total Revenue
1	Accra	63,165,338.81	32,840,335.60	52.0
2	Ada East	2,050,709.06	504,312.40	24.6
3	Ada West	2,905,977.35	463,995.50	16.0
4	Adenta	6,819,531.78	3,236,141.69	47.5
5	Ashaiman	7,943,110.06	2,514,008.36	31.7
6	Ga Central	3,781,169.95	1,377,662.94	36.4
7	Ga East	4,883,539.56	2,843,549.77	58.2
8	Ga South	5,795,720.16	1,768,881.62	30.5
9	Ga West	5,688,948.29	2,706,293.93	47.6
10	Kpone Katamanso	5,398,802.96	3,479,634.74	64.5
11	La Dade-Kotopon	6,603,728.49	4,046,198.87	61.3
12	La Nkwatanang Madina	4,888,247.00	2,416,862.83	49.4
13	Lejokuku-Krowor	9,984,746.63	3,091,081.06	31.0
14	Ningo/Prampram	3,031,068.71	1,583,303.45	52.2
15	Shai/Osudoku	4,126,905.20	1,765,602.54	42.8
16	Tema	19,828,534.77	13,748,336.80	69.3
Total		156,896,078.78	78,386,202.10	50.0

Northern				
1	Bole	8,184,879.68	890,618.42	10.9
2	Bunkpurugu/Yunyoo	3,698,703.23	41,929.32	1.1
3	Central Gonja	2,869,253.13	403,095.98	14.0
4	Chereponi	3,316,020.69	41,719.01	1.3
5	East Gonja			
6	East Mamprusi	5,110,592.86	86,641.45	1.7
7	Gushiegu	4,338,012.06	188,933.91	4.4
8	Karaga	3,240,611.50	48,614.45	1.5
9	Kpandai			
10	Kumbungu			
11	Mamprugu-Moagduri	2,054,566.89	43,084.00	2.1
12	Mion	1,971,134.09	54,118.22	2.7
13	Nanumba North	9,624,344.05	179,939.17	1.9
14	Nanumba South	5,829,265.88	90,022.90	1.5
15	North Gonja	3,011,591.37	207,221.62	6.9
16	Saboba	4,449,102.49	25,331.07	0.6
17	Sagueriqu	2,640,474.31	197,171.21	7.5
18	Savelugu/Nanton	3,358,995.44	217,325.49	6.5
19	Sawla/Tuna/Kalba	4,715,689.78	173,759.40	3.7
20	Tamale	12,545,590.99	1,237,690.55	9.9
21	Tatale Sanguli	3,613,892.55	36,493.16	1.0
22	Tolon	3,460,490.57	67,909.01	2.0
23	West Gonja			
24	West Mamprusi	3,720,185.63	144,058.26	3.9
25	Yendi	4,990,170.87	801,078.99	16.1
26	Zabzuqu	4,310,095.48	169,474.21	3.9
Total		101,053,663.54	5,346,229.80	5.3

Upper East				
1	Bawku	4,983,236.74	616,272.19	12.4
2	Bawku West	4,810,770.97	198,902.90	4.1
3	Binduri	2,991,586.42	30,840.37	1.0
4	Bolga	8,782,635.25	1,506,146.65	17.1
5	Bongo	5,666,023.34	237,255.61	4.2
6	Builsa North	3,599,702.77	68,325.43	1.9

Revenue and IGF - 2014

Upper East contd.				
7	Builsa South	2,148,130.82	51,453.53	2.40
8	Garu Tempane			
9	Kassena Nankana East	6,871,840.34	157,450.99	2.29
10	Kassena Nankana West	6,020,644.63	176,711.74	2.94
11	Nabdam	2,038,379.00	88,227.47	4.33
12	Pusiga	3,910,437.63	200,439.77	5.13
13	Talensi	4,739,363.19	162,442.33	3.43
Total		56,562,751.10	3,494,468.98	6.18

Upper West				
1	Daffiama-Bussie-Issa	2,287,289.33	188,566.39	8.2
2	Jirapa	3,870,943.17	147,602.82	3.8
3	Lambussie-Karni	3,881,891.13	120,412.86	3.1
4	Lawra	4,055,778.57	105,130.24	2.6
5	Nadowli Kaleo	5,364,982.32	159,842.93	3.0
6	Nandom	4,108,638.85	67,335.65	1.6
7	Sissala East	5,847,027.09	365,830.31	
8	Sissala West	3,887,565.88	280,966.85	
9	Wa East			
10	Wa	10,223,981.51	717,752.55	7.0
11	Wa West	7,212,711.73	312,006.56	4.3
Total		50,740,809.58	2,465,447.16	4.9

Volta				
1	Adaklu			
2	Afadzeto South	2,133,777.42	91,104.30	4.3
3	Aqortime-Ziope			
4	Akatsi North	2,631,828.37	113,690.40	4.3
5	Akatsi South	2,513,522.83	360,252.22	14.3
6	Biakoye			
7	Central Tongu	2,897,978.78	149,353.19	5.2
8	Ho	8,393,519.76	1,342,098.83	16.0
9	Ho West	2,260,588.13	200,524.76	8.9
10	Hohoe			
11	Jasikan			
12	Kadjebi			
13	Keta			
14	Ketu North	2,485,227.35	195,741.10	7.9
15	Ketu South			
16	Kpando	3,123,382.27	251,618.89	8.1
17	Krachi East	3,386,123.85	501,837.02	14.8
18	Krachi West			
19	Krachi Ntsumuru	2,324,343.55	77,773.13	3.3
20	Nkwanta North	2,736,816.86	168,248.71	6.1
21	Nkwanta South			
22	North Dayi	2,362,778.37	138,392.40	5.9
23	North Tongu	2,045,298.32	242,468.37	11.9
24	South Dayi			
25	South Tongu	3,885,026.68	254,105.82	6.5
Total		43,180,212.54	4,087,209.14	9.5

Revenue and IGF - 2014

Western				
No.	Assembly	Total Revenue	IGF	Percentage of IGF to Total Revenue
1	Ahanta West	4,917,928.56	1,040,045.15	21.1
2	Amenfi Central	2,096,368.25	286,437.63	13.7
3	Amenfi East	3,923,659.58	861,172.07	21.9
4	Amenfi West	2,691,922.39	354,328.42	13.2
5	Aowin	2,475,500.44	668,789.05	27.0
6	Bia East	2,092,859.24	164,258.48	7.8
7	Bia West	3,919,969.04	173,228.96	4.4
8	Bibiani/Anhwiaso	4,625,581.52	1,031,543.77	22.3
9	Bodi	1,637,091.22	78,980.63	4.8
10	Ellembele	8,301,797.14	809,924.50	9.8
11	Jomoro	3,222,520.97	870,102.01	27.0
12	Juaboso	2,305,611.03	237,844.04	10.3
13	Mpohor	2,320,590.51	291,964.34	12.6
14	Nzema East	2,913,733.52	123,808.99	4.2
15	Prestea-Huni Valley	7,180,554.77	3,015,521.64	42.0
16	Sefwi Akontombra	2,374,181.23	125,806.36	5.3
17	Sefwi Wiawso	3,749,716.40	923,334.27	24.6
18	Sekondi/Takoradi	20,349,025.21	4,762,737.27	23.4
19	Shama	4,276,121.18	357,630.89	8.4
20	Suaman	1,690,609.55	142,122.50	8.4
21	Tarkwa-Nsuaem	8,186,268.92	4,968,637.31	60.7
22	Wassa East	3,401,426.75	492,085.99	14.5
	Total	98,653,037.42	21,780,304.27	22.1

SUMMARY				
No.	Region	Total Revenue	IGF	Percentage of IGF to Total Revenue
1	Ashanti	159,292,965.70	35,456,733.18	22.3
2	Brong Ahafo	125,245,089.51	11,626,990.19	9.3
3	Central	66,217,241.14	9,313,800.38	14.1
4	Eastern	98,838,501.37	15,071,239.19	15.2
5	Greater Accra	156,896,078.78	78,386,202.10	50.0
6	Northern	101,053,663.54	5,346,229.80	5.3
7	Upper East	56,562,751.10	3,494,468.98	6.2
8	Upper West	50,740,809.58	2,465,447.16	4.9
9	Volta	43,180,212.54	4,087,209.14	9.5
10	Western	98,653,037.42	21,780,304.27	22.1
	Total	956,680,350.68	187,028,624.39	19.5

Revenue Performance - 2012 to 2014

Ashanti Region				
No.	Assembly	Actual Revenue (GH¢)		
		2012	2013	2014
1	Adansi North	2,068,777.38	2,630,131.48	2,214,351.90
2	Adansi South	1,938,768.74	2,344,708.13	2,811,530.74
3	Afigya Kwabre	2,921,685.08	2,487,500.09	3,726,937.11
4	Ahafo Ano North	1,560,974.20	1,480,849.11	2,580,402.30
5	Ahafo Ano South	1,675,533.00	1,741,611.01	3,295,580.23
6	Amansie Central	2,608,148.66	2,348,216.26	2,509,242.42
7	Amansie West	2,258,412.68	2,499,513.66	3,963,721.82
8	Asante Akim Central	2,924,589.05	2,232,049.92	3,151,602.48
9	Asante Akim North	586,289.97	988,302.68	1,901,770.74
10	Asante Akim South	2,248,120.25	2,277,203.55	2,117,492.99
11	Asokore Mampong	524,626.89	2,265,008.11	3,844,460.34
12	Atwima Kwanwoma	2,591,827.49	2,839,223.24	4,854,108.15
13	Atwima Mponua	2,476,057.11	2,309,206.58	3,857,746.63
14	Atwima Nwabiaqya	2,687,613.65	4,130,140.84	4,582,975.15
15	Bekwai	3,193,108.51	5,412,216.85	6,850,266.51
16	Bosome Freho	1,767,763.59	1,639,945.00	2,727,222.49
17	Bosomtwe	1,595,819.57	2,165,424.57	2,894,288.96
18	Ejisu Juaben	3,248,764.20	5,192,716.34	6,250,943.44
19	Ejura Sekyedumase	2,836,899.86	2,780,423.64	4,132,403.80
20	Kumasi Metro	23,282,249.89	42,440,559.26	53,763,969.23
21	Kwabre East	3,810,876.27	2,939,746.68	3,048,195.25
22	Mampong	3,236,555.36	3,852,936.68	3,928,166.74
23	Obuasi	4,509,542.93	6,480,885.57	6,569,887.14
24	Offinso North	2,722,202.94	2,722,139.00	4,262,031.63
25	Offinso South	2,654,626.41	4,283,299.59	4,160,024.82
26	Sekyere Afram Plains	647,788.12	1,776,865.11	2,329,203.10
27	Sekyere Central	2,419,181.24	2,244,349.25	2,907,838.97
28	Sekyere East	3,293,522.97	2,579,389.52	3,849,896.27
29	Sekyere Kumawu	3,007,754.87	2,343,598.95	3,000,409.84
30	Sekyere South	3,698,179.66	2,839,717.42	3,206,294.51
Total		94,996,260.54	124,267,878.09	159,292,965.70

Brong Ahafo				
1	Asunafo North	4,848,003.05	4,582,217.50	5,297,481.21
2	Asunafo South	3,645,748.57	3,763,115.19	3,764,892.69
3	Asutifi North	9,356,837.78	3,809,398.70	3,809,398.61
4	Asutifi South	1,048,262.01	1,357,876.68	1,860,080.77
5	Atebubu-Amanten	4,398,653.13	3,404,111.82	5,793,759.13
6	Banda	334,125.25	1,437,083.32	
7	Berekum	2,706,453.68	3,848,999.28	4,750,857.68
8	Dormaa Central	3,335,550.88	4,167,648.36	4,556,266.92
9	Dormaa East	1,129,693.22	2,369,799.20	3,148,047.58
10	Dormaa West	791,470.90	1,699,554.23	2,883,596.16
11	Jaman North	2,921,851.30	2,258,499.49	2,530,949.38
12	Jaman South	3,798,877.48	3,433,280.32	3,824,235.57
13	Kintampo	4,993,776.59	13,995,163.35	18,021,263.76
14	Kintampo South	2,350,651.08	2,767,242.53	3,236,397.73
15	Nkoranza North	3,414,093.20	2,941,331.16	3,128,873.30
16	Nkoranza South	4,516,655.21	3,483,404.76	4,156,146.94
17	Pru	3,949,295.41	4,533,893.94	5,572,564.58
18	Sene East	403,620.46	2,273,551.67	2,987,434.74
19	Sene West	5,007,898.81		4,173,915.90
20	Sunyani	6,256,381.60	7,006,938.55	8,048,227.54
21	Sunyani West	6,026,993.86	4,010,775.05	5,452,151.40
22	Tain	4,707,797.02	3,163,370.55	3,902,329.90

APPENDIX C Contd.

Revenue Performance - 2012 to 2014

Brong Ahafo contd.				
No.	Assembly	2012	2013	2014
23	Tano North	3,248,379.16	2,450,895.25	3,301,884.22
24	Tano South	3,266,355.68	3,500,727.11	4,179,139.53
25	Techiman	6,198,542.32	6,261,472.58	9,072,963.18
26	Techiman North	612,246.40	1,725,587.89	3,031,462.58
27	Wenchi	4,870,046.64	4,609,018.93	4,760,768.51
Total		98,138,260.69	98,856,970.41	125,245,089.51

Central				
1	Abura/Asebu/Kwamankese	1,297,878.71		
2	Aqona East	1,255,509.36	1,899,419.44	3,660,384.93
3	Aqona West	4,092,159.83	4,644,254.84	4,807,005.49
4	Ajumako-Enyan-Essiam	3,333,150.73	2,224,754.37	3,440,378.93
5	Asikuma Odoben Brakwa	2,865,271.00	3,200,551.90	3,985,917.08
6	Assin North	3,100,556.75	3,901,081.97	7,101,538.18
7	Assin South	2,661,483.68	1,744,379.63	
8	Awutu Senya	2,799,953.17	1,915,521.78	2,912,168.39
9	Awutu Senya East	1,112,656.89	2,442,836.36	2,441,792.40
10	Cape Coast	2,644,369.48	2,657,873.58	6,004,080.70
11	Effutu	2,750,884.04	3,866,412.89	4,006,476.26
12	Ekumfi	271,066.60	1,501,396.69	1,596,749.94
13	Gomoa East	2,136,815.59	2,664,308.96	2,263,086.75
14	Gomoa West	3,206,215.36	2,177,977.92	3,376,749.81
15	Komenda/Edina/Equafo/Abirem	2,583,486.28	3,175,034.80	
16	Mfantseman	4,665,967.18	5,670,535.30	5,740,804.09
17	Twifo Ati-Morkwa	3,176,217.12	1,626,779.02	4,179,404.30
18	Hemang Lower Denkyira	598,508.24	669,665.51	1,890,356.15
19	Upper Denkyira East	1,960,827.93	2,004,918.33	4,430,680.27
20	Upper Denkyira West	2,308,804.15	2,286,319.95	4,379,667.47
Total		48,821,782.09	50,274,023.24	66,217,241.14

Eastern				
1	Akuapem North	3,252,385.72	2,830,833.34	3,517,594.29
2	Akuapem South	183,942.36	828,279.27	1,912,566.30
3	Akyemasa	770,546.89		3,010,577.50
4	Asuogyaman	2,574,237.91	2,888,371.13	3,538,681.16
5	Atiwa	2,686,681.07	3,387,525.81	4,031,470.63
6	Ayensuano	65,057.60	1,377,298.00	1,241,603.24
7	Birim Central	3,838,610.31	3,527,714.32	4,520,465.11
8	Birim North	2,713,045.20	2,513,896.88	2,942,081.08
9	Birim South	2,180,120.57	2,427,529.93	2,709,429.21
10	Denkyembour	770,849.69	2,126,390.78	2,711,554.95
11	East Akim	3,579,990.52	3,583,696.15	6,010,380.03
12	Fanteakwa	3,093,662.29	2,893,428.52	2,685,579.42
13	Kwaebibirim	3,334,697.35	2,407,866.35	3,743,338.30
14	Kwahu Afram Plains North	3,154,769.39	14,591,421.73	14,991,302.40
15	Kwahu Afram Plains South	309,671.00	1,970,093.73	2,614,047.24
16	Kwahu East	2,276,845.00		2,749,839.41
17	Kwahu South	2,152,455.44	2,018,155.57	3,166,323.47
18	Kwahu West	4,539,995.58		3,708,400.73
19	Lower Manya Krobo	4,625,793.27	2,345,365.75	167,516.09
20	New Juaben	6,317,365.27	5,901,955.67	6,288,332.04
21	Nsawam/Adoagyiri	2,336,958.59		5,028,039.99
22	Suhum	3,706,233.66	2,335,109.35	1,889,627.90
23	Upper Manya Krobo	2,499,673.75	2,247,988.77	2,026,920.52
24	Upper West Akim	569,127.75	1,525,518.72	2,222,133.86
25	West Akim	4,771,692.92	7,259,280.84	7,485,529.51
26	Yilo Krobo	3,683,257.15	2,706,103.96	3,925,166.99
Total		69,987,666.25	73,693,824.57	98,838,501.37

APPENDIX C Contd.

Revenue Performance - 2012 to 2014

Greater Accra				
No.	Assembly	2012	2013	2014
1	Accra	42,958,786.53	44,835,366.48	63,165,338.81
2	Ada East		1,742,861.62	2,050,709.06
3	Ada West	283,967.96	1,847,502.38	2,905,977.35
4	Adenta	4,395,335.73	4,273,811.35	6,819,531.78
5	Ashaiman	4,204,789.78	5,133,008.68	7,943,110.06
6	Ga Central	947,709.69	2,756,852.58	3,781,169.95
7	Ga East	4,064,006.14	7,491,866.00	4,883,539.56
8	Ga South	5,630,468.93	5,892,763.64	5,795,720.16
9	Ga West	4,113,669.76	4,322,194.22	5,688,948.29
10	Kpone Katamanso		3,371,579.04	5,398,802.96
11	La Dade-Kotopon		3,904,016.20	6,603,728.49
12	La Nkwatanang Madina	657,330.72	3,327,026.41	4,888,247.00
13	Lejokuku-Krowor	7,748,320.38	6,676,033.60	9,984,746.63
14	Ningo/Prampam	615,600.78	2,221,590.16	3,031,068.71
15	Shai/Osudoku		3,495,615.57	4,126,905.20
16	Tema	17,364,266.51	25,071,197.37	19,828,534.77
Total		92,984,252.91	126,363,285.30	156,896,078.78

Northern				
1	Bole	4,700,114.34	3,821,912.01	8,184,879.68
2	Bunkpurugu/Yunyoo	3,678,462.25	3,769,428.29	3,698,703.23
3	Central Gonja	2,987,854.16	656,886.12	2,869,253.13
4	Chereponi	2,387,526.78	3,590,356.83	3,316,020.69
5	East Gonja	2,475,358.79	5,659,103.63	
6	East Mamprusi	3,751,737.12	3,568,566.06	5,110,592.86
7	Gushiegu	3,660,311.91	3,497,602.82	4,338,012.06
8	Karaga	3,427,814.50	2,869,977.80	3,240,611.50
9	Kpandai	3,922,287.53	4,557,938.34	
10	Kumbungu	279,225.64	1,428,763.59	
11	Mamprugu-Moagduri	392,192.93	1,861,310.30	2,054,566.89
12	Mion	365,170.47	1,594,128.06	1,971,134.09
13	Nanumba North	1,240,999.24	1,494,039.82	9,624,344.05
14	Nanumba South	3,453,159.47	3,209,123.50	5,829,265.88
15	North Gonja	281,852.08	1,687,071.18	3,011,591.37
16	Saboba	2,984,421.81	3,003,509.84	4,449,102.49
17	Sagnerigu	316,459.79	1,783,652.50	2,640,474.31
18	Savelugu/Nanton	2,975,891.99	2,730,262.69	3,358,995.44
19	Sawla/Tuna/Kalba	3,064,774.72	3,621,524.41	4,715,689.78
20	Tamale	7,112,559.96	7,637,085.70	12,545,590.99
21	Tatale Sanguli	382,854.50	3,454,911.99	3,613,892.55
22	Tolon	4,375,687.65	2,815,804.74	3,460,490.57
23	West Gonja	2,660,379.51	2,181,909.94	
24	West Mamprusi	4,028,923.16	3,367,705.14	3,720,185.63
25	Yendi	6,632,531.47	4,897,332.05	4,990,170.87
26	Zabzugu	3,555,508.10	2,160,787.60	4,310,095.48
Total		75,094,059.87	80,920,694.95	101,053,663.54

Upper East				
1	Bawku	4,465,961.33	5,088,093.75	4,983,236.74
2	Bawku West	2,626,298.58	3,400,964.01	4,810,770.97
3	Binduri	422,218.42	1,808,775.05	2,991,586.42
4	Bolga	4,327,011.86	6,367,312.07	8,782,635.25
5	Bongo	2,942,870.28	3,516,682.79	5,666,023.34
6	Builsa North	3,091,419.53		3,599,702.77
7	Builsa South		1,533,345.02	2,148,130.82

Revenue Performance - 2012 to 2014

Upper East contd.				
No.	Assembly	2012	2013	2014
8	Garu Temppane	4,164,796.88	6,503,313.80	
9	Kassena Nankana East	3,621,304.72	3,823,396.42	6,871,840.34
10	Kassena Nankana West	2,319,900.64	3,946,960.29	6,020,644.63
11	Nabdam		2,188,824.01	2,038,379.00
12	Pusiga	730,958.43	2,002,128.91	3,910,437.63
13	Talensi	9,663,101.55	2,284,328.07	4,739,363.19
Total		38,375,842.22	42,464,124.19	56,562,751.10

Upper West				
1	Daffiama-Bussie-Issa	5,244.30	1,497,838.34	2,287,289.33
2	Jirapa	2,618,778.88	3,366,882.16	3,870,943.17
3	Lambussie-Karni	2,140,219.81	2,505,497.07	3,881,891.13
4	Lawra	2,044,392.51	4,134,957.31	4,055,778.57
5	Nadowli Kaleo	1,935,020.13	5,094,486.48	5,364,982.32
6	Nandom	471,133.63	1,749,826.04	4,108,638.85
7	Sissala East	3,417,347.90	3,910,577.10	5,847,027.09
8	Sissala West	920,186.90	2,611,420.79	3,887,565.88
9	Wa East	2,598,436.27	3,775,763.95	
10	Wa	5,411,011.28	7,911,189.07	10,223,981.51
11	Wa West	3,622,487.00	4,510,911.11	7,212,711.73
Total		25,184,258.61	41,069,349.42	50,740,809.58

Volta				
1	Adaklu	589,581.72	1,039,788.31	
2	Afadzeto South	614,890.82	1,458,405.97	2,133,777.42
3	Agortime-Ziope	2,594,956.76	1,810,608.41	
4	Akatsi North	433,874.51	1,281,459.20	2,631,828.37
5	Akatsi South	3,381,492.68	2,154,992.00	2,513,522.83
6	Biakoye	1,320,789.19	1,082,650.28	
7	Central Tongu	2,922,570.14	2,335,291.43	2,897,978.78
8	Ho	4,354,179.27	4,057,292.33	8,393,519.76
9	Ho West	497,381.49	1,406,326.78	2,260,588.13
10	Hohoe	4,156,930.17	3,751,609.23	
11	Jasikan	3,103,684.40		
12	Kadjebi	1,670,074.51		
13	Keta	3,839,279.51	4,587,902.45	
14	Ketu North	2,584,168.40	1,913,212.88	2,485,227.35
15	Ketu South	4,638,512.42	3,014,688.70	
16	Kpando	2,340,409.52	1,593,887.05	3,123,382.27
17	Krachi East	3,352,240.71	2,676,936.39	3,386,123.85
18	Krachi West	2,264,725.12	1,525,255.66	
19	Krachi Ntsumuru	295,085.02	1,862,866.23	2,324,343.55
20	Nkwanta North	2,774,456.99	2,702,004.26	2,736,816.86
21	Nkwanta South			
22	North Dayi	331,401.69	1,140,635.47	2,362,778.37
23	North Tongu	653,996.81	1,621,280.78	2,045,298.32
24	South Dayi	2,268,498.76	4,739,829.21	
25	South Tongu	2,767,859.87	3,166,239.75	3,885,026.68
Total		53,751,040.48	50,923,162.77	43,180,212.54

Revenue Performance - 2012 to 2014

Western				
No.	Assembly	2012	2013	2014
1	Ahanta West	2,754,341.85	3,614,532.10	4,917,928.56
2	Amenfi Central	528,713.65	901,001.96	2,096,368.25
3	Amenfi East	2,672,805.93	1,774,253.11	3,923,659.58
4	Amenfi West	2,802,390.21	1,981,842.86	2,691,922.39
5	Aowin	2,454,348.93	1,963,884.63	2,475,500.44
6	Bia East	442,720.63	1,955,412.65	2,092,859.24
7	Bia West	2,933,741.60	2,277,598.16	3,919,969.04
8	Bibiani/Anhwiaso	4,240,432.62	3,529,453.20	4,625,581.52
9	Bodi	479,313.15	775,683.08	1,637,091.22
10	Ellembele	3,529,783.89	2,615,906.05	8,301,797.14
11	Jomoro	2,637,845.01	2,086,015.35	3,222,520.97
12	Juaboso	2,570,827.65	1,228,471.60	2,305,611.03
13	Mpohor	442,467.08	1,444,754.17	2,320,590.51
14	Nzema East	2,375,547.58	2,620,698.63	2,913,733.52
15	Prestea-Huni Valley	7,029,913.01	3,507,300.63	7,180,554.77
16	Sefwi Akontombra	1,604,248.03	1,850,901.09	2,374,181.23
17	Sefwi Wiawso	3,550,620.38	1,804,592.86	3,749,716.40
18	Sekondi/Takoradi	11,806,150.58	18,798,153.34	20,349,025.21
19	Shama	2,904,906.52	2,504,972.55	4,276,121.18
20	Suaman	294,953.11	1,227,932.15	1,690,609.55
21	Tarkwa-Nsuaem	6,365,034.09	4,057,469.79	8,186,268.92
22	Wassa East	2,623,483.27	1,743,840.61	3,401,426.75
Total		67,044,588.77	64,264,670.57	98,653,037.42

SUMMARY				
No.	Region	2012	2013	2014
1	Ashanti	94,996,260.54	124,267,878.09	159,292,965.70
2	Brong Ahafo	98,138,260.69	98,856,970.41	125,245,089.51
3	Central	48,821,782.09	50,274,023.24	66,217,241.14
4	Eastern	69,987,666.25	73,693,824.57	98,838,501.37
5	Greater Accra	92,984,252.91	126,363,285.30	156,896,078.78
6	Northern	75,094,059.87	80,920,694.95	101,053,663.54
7	Upper East	38,375,842.22	42,464,124.19	56,562,751.10
8	Upper West	25,184,258.61	41,069,349.42	50,740,809.58
9	Volta	53,751,040.48	50,923,162.77	43,180,212.54
10	Western	67,044,588.77	64,264,670.57	98,653,037.42
Total		664,378,012.43	753,097,983.51	956,680,350.68

IGF Performance - 2012 to 2014

Ashanti Region				
No.	Assembly	Actual IGF (GH¢)		
		2012	2013	2014
1	Adansi North	314,917.67	199,542.89	232,002.11
2	Adansi South	316,798.58	283,827.86	447,788.10
3	Afigya Kwabre	527,162.19	519,920.60	696,515.68
4	Ahafo Ano North	278,483.04	298,110.54	292,333.58
5	Ahafo Ano South	169,893.51	204,173.98	424,131.10
6	Amansie Central	551,093.45	265,222.79	338,767.96
7	Amansie West	290,763.16	308,818.03	936,207.74
8	Asante Akim Central	478,389.16	419,753.60	621,417.66
9	Asante Akim North	64,577.40	233,926.47	287,787.82
10	Asante Akim South	140,249.00	186,094.55	168,610.03
11	Asokore Mampong	83,139.80	531,738.81	969,593.13
12	Atwima Kwanwoma	322,916.96	367,024.49	491,510.76
13	Atwima Mponua	334,605.79	189,230.02	365,409.94
14	Atwima Nwabiaqya	539,633.96	449,104.43	557,303.24
15	Bekwai	664,041.61	1,081,503.38	571,408.61
16	Bosome Freho	89,461.97	116,814.34	123,891.52
17	Bosomtwe	188,504.36	227,246.66	244,803.11
18	Ejisu Juaben	577,929.58	769,576.59	1,350,249.16
19	Ejura Sekyedumase	285,493.20	347,961.65	479,965.41
20	Kumasi Metro	12,025,623.68	13,431,250.50	20,124,918.25
21	Kwabre East	584,123.23	507,204.55	680,395.65
22	Mampong	236,448.66	307,100.69	457,954.72
23	Obuasi	2,055,117.94	2,043,707.59	2,431,771.15
24	Offinso North	150,502.04	188,529.11	310,767.10
25	Offinso	819,541.15	330,115.11	450,171.12
26	Sekyere Afram Plains	18,019.70	39,815.30	82,410.78
27	Sekyere Central	173,602.89	225,733.46	242,077.87
28	Sekyere East	255,822.21	230,161.76	282,281.10
29	Sekyere Kumawu	242,499.20	263,552.54	284,601.76
30	Sekyere South	282,763.71	437,393.45	509,687.02
Total		23,062,118.80	25,004,155.74	35,456,733.18

Brong Ahafo				
1	Asunafo North	360,860.81	463,507.05	580,342.45
2	Asunafo South	140,501.70	222,712.80	292,122.68
3	Asutifi North	2,299,569.18	120,534.51	1,116,857.52
4	Asutifi South	667,770.48	132,532.51	181,466.55
5	Atebubu-Amanten	296,875.02	422,651.75	847,320.00
6	Banda	20,619.00	77,390.40	
7	Berekum	277,527.75	337,987.60	600,443.98
8	Dormaa Central	334,849.02	231,527.36	516,124.58
9	Dormaa East	78,845.42	99,788.21	159,022.20
10	Dormaa West	6,956.40	60,050.89	125,435.63
11	Jaman North	166,207.54	248,277.84	229,395.68
12	Jaman South	189,796.96	186,681.31	183,468.48
13	Kintampo	309,645.80	375,042.20	731,766.90
14	Kintampo South	110,465.14	190,789.72	163,775.78
15	Nkoranza North	220,183.09	149,949.35	176,196.45
16	Nkoranza South	206,861.10	228,966.42	385,260.23
17	Pru	285,886.21	284,636.13	304,386.75
18	Sene East	46,629.71	142,477.57	187,275.10
19	Sene West	267,220.69		255,987.77
20	Sunyani	808,737.16	885,345.49	1,356,818.61
21	Sunyani West	225,566.33	279,774.16	506,710.05
22	Tain	368,874.46	103,153.48	133,297.78

APPENDIX D contd.

IGF Performance - 2012 to 2014

Brong Ahafo contd.

23	Tano North	142,583.82	162,798.16	212,053.99
24	Tano South	163,747.51	172,858.41	246,520.79
25	Techiman	738,210.43	880,084.09	1,593,499.37
26	Techiman North	16,546.60	99,741.76	155,980.70
27	Wenchi	292,232.24	285,767.11	385,460.17
Total		9,043,769.57	6,845,026.28	11,626,990.19

Central

1	Abura/Asebu/Kwamankese	104,827.62	100,057.15	
2	Aqona East	95,889.22	123,672.86	514,278.90
3	Aqona West	685,592.51	951,305.21	1,276,436.03
4	Ajumako-Enyan-Essiam	123,226.99	205,410.62	144,105.29
5	Asikuma Odoben Brakwa	157,199.41	160,737.83	224,113.15
6	Assin North	357,426.41	374,944.91	452,173.52
7	Assin South	80,702.22	95,319.46	
8	Awutu Senya	841,068.50	375,156.45	1,460,270.63
9	Awutu Senya East	344,013.90	1,131,425.43	338,362.67
10	Cape Coast	696,889.89	781,717.05	1,316,296.62
11	Effutu	307,003.51	342,110.98	532,460.06
12	Ekumfi	13,298.80	88,755.57	158,727.53
13	Gomoa East	212,399.49	254,537.83	300,603.98
14	Gomoa West	198,061.45	182,577.51	291,612.80
15	Komenda/Edina/Equafo/Abirer	291,263.62	355,487.29	
16	Mfantseman	665,472.45	750,179.96	868,402.80
17	Twifo Ati-Morkwa	384,552.09	527,479.91	393,801.17
18	Hemang Lower Denkyira	19389.05	122,388.65	195,297.36
19	Upper Denkyira East	372,836.50	444,407.27	514,278.90
20	Upper Denkyira West	247,901.43	258,820.00	332,578.97
Total		6,199,015.06	7,626,491.94	9,313,800.38

Eastern

1	Akuapem North	461,273.66	428,064.96	524,707.74
2	Akuapem South	20,654.30	234,981.70	371,329.83
3	Akyemasa	95,757.05		148,058.35
4	Asuogyaman	333,036.57	589,909.25	652,194.10
5	Atiwa	368,619.27	471,141.49	459,873.75
6	Ayensuano	65,057.60	216,829.70	333,687.00
7	Birim Central	644,363.08	634,371.54	882,771.73
8	Birim North	312,306.03	351,179.13	301,851.89
9	Birim South	264,630.97	228,801.80	287,867.44
10	Denkyembour	26,708.70	127,039.13	146,931.74
11	East Akim	617,534.86	568,092.63	813,979.35
12	Fanteakwa	391,786.08	431,981.20	511,002.00
13	Kwaebibirim	511,304.88	388,294.35	381,490.00
14	Kwahu Afram Plains North	386,462.84	232,861.73	393,323.00
15	Kwahu Afram Plains South	74,369.20	396,384.57	376,472.16
16	Kwahu East	296,126.02		263,087.39
17	Kwahu South	422,876.96	760,591.39	1,228,791.94
18	Kwahu West	856,996.05		665,904.45
19	Lower Manya Krobo	881,845.67	682,106.14	61,681.40
20	New Juaben	2,498,027.13	2,537,212.86	2,754,380.56
21	Nsawam/Adoagyiri	737,884.09		774,022.27
22	Suhum/Krabo/Coaltar	526,992.17	492,646.04	689,950.64
23	Upper Manya Krobo	222,017.72	230,956.87	292,338.48
24	Upper West Akim	57,647.40	226,786.90	196,294.69
25	West Akim	415,229.24	694,047.36	497,793.18
26	Yilo Krobo	860,020.50	924,594.10	1,061,454.11
Total		12,349,528.04	11,848,874.84	15,071,239.19

APPENDIX D contd.

IGF Performance - 2012 to 2014

Greater Accra				
No.	Assembly	2012	2013	2014
1	Accra	25,011,278.80	25,171,892.80	32,840,335.60
2	Ada East		282,807.81	504,312.40
3	Ada West	23,236.00	252,437.50	463,995.50
4	Adenta	1,612,425.27	1,973,246.73	3,236,141.69
5	Ashaiman	1,391,534.23	1,819,879.08	2,514,008.36
6	Ga Central	224,805.88	986,073.90	1,377,662.94
7	Ga East	1,928,429.50	2,049,350.00	2,843,549.77
8	Ga South	1,592,208.63	1,347,010.85	1,768,881.62
9	Ga West	1,621,142.87	2,265,654.50	2,706,293.93
10	Kpone Katamanso		2,034,875.43	3,479,634.74
11	La Dade-Kotopon		2,180,514.95	4,046,198.87
12	La Nkwatanang Madina		1,733,173.47	2,416,862.83
13	Lejokuku-Krowor	2,965,222.79	2,202,178.08	3,091,081.06
14	Ningo/Prampram	282,484.00	1,161,527.60	1,583,303.45
15	Shai/Osudoku		1,358,575.82	1,765,602.54
16	Tema	8,057,213.27	11,556,365.65	13,748,336.80
Total		44,709,981.24	58,375,564.17	78,386,202.10

Northern				
1	Bole	282,101.85	377,538.28	890,618.42
2	Bunkpurugu/Yunyoo	77,841.88	115,156.50	41,929.32
3	Central Gonja	224,788.78	228,627.72	403,095.98
4	Chereponi	88,746.15	68,484.92	41,719.01
5	East Gonja	106,386.19	88,821.61	
6	East Mamprusi	74,010.87	82,629.20	86,641.45
7	Gushiegu	96,468.25	143,427.74	188,933.91
8	Karaga	19,707.81	273,289.72	48,614.45
9	Kpandai	256,425.08	62,938.70	
10	Kumbungu	9,107.70	50,673.05	
11	Mamprugu-Moagduri	5,125.00	103,054.70	43,084.00
12	Mion	3,166.70	44,964.77	54,118.22
13	Nanumba North	64,648.06	177,634.70	179,939.17
14	Nanumba South	56,427.93	66,715.94	90,022.90
15	North Gonja	3,208.94	84,839.00	207,221.62
16	Saboba	43,142.33	26,277.97	25,331.07
17	Sagnerigu	7,585.00	104,966.62	197,171.21
18	Savelugu/Nanton	244,684.38	165,408.19	217,325.49
19	Sawla/Tuna/Kalba	70,386.99	105,056.49	173,759.40
20	Tamale	954,775.92	1,016,892.70	1,237,690.55
21	Tatale Sanguli	28,624.22	44,398.38	36,493.16
22	Tolon	1,156,929.26	82,662.33	67,909.01
23	West Gonja	57,596.58	151,610.40	
24	West Mamprusi	90,262.65	136,075.60	144,058.26
25	Yendi	257,352.08	322,521.23	801,078.99
26	Zabzugu	161,541.99	140,878.15	169,474.21
Total		4,441,042.59	4,265,544.61	5,346,229.80

Upper East				
1	Bawku	495,046.11	438,067.44	616,272.19
2	Bawku West	161,324.47	163,045.00	198,902.90
3	Binduri		27,235.06	30,840.37
4	Bolga	627,403.33	969,107.89	1,506,146.65
5	Bongo	181,110.65	223,813.64	237,255.61
6	Builsa North	86,985.58		68,325.43
7	Builsa South		55,887.01	51,453.53

IGF Performance - 2012 to 2014

Upper East contd.				
No.	Assembly	2012	2013	2014
8	Garu Tempane	155,999.99	190,859.52	
9	Kassena Nankana East	174,665.56	201,105.72	157,450.99
10	Kassena Nankana West	217,114.19	159,897.01	176,711.74
11	Nabdam		25,585.00	88,227.47
12	Pusiga	35,018.70	120,246.40	200,439.77
13	Talensi	42,799.44	180,918.71	162,442.33
Total		2,177,468.02	2,755,768.40	3,494,468.98

Upper West				
1	Daffiama-Bussie-Issa	5,244.30	46,257.30	188,566.39
2	Jirapa	449,816.74	117,230.85	147,602.82
3	Lambussie-Karni	293,831.14	106,334.72	120,412.86
4	Lawra	41,860.47	44,022.80	105,130.24
5	Nadowli Kaleo	67,843.20	101,581.65	159,842.93
6	Nandom	56,636.79	68,824.01	67,335.65
7	Sissala East		166,860.47	365,830.31
8	Sissala West	103,240.50	81,867.52	280,966.85
9	Wa East	134,125.14	406,953.79	
10	Wa	742,640.68	527,841.81	717,752.55
11	Wa West	31,038.08	103,850.25	312,006.56
Total		1,926,277.04	1,771,625.17	2,465,447.16

Volta				
1	Adaklu	4,286.20	88,713.70	
2	Afadzeto South	8,531.00	58,150.19	91,104.30
3	Agortime-Ziope	89,645.30	86,697.47	
4	Akatsi North	7,735.11	96,589.00	113,690.40
5	Akatsi South	290,156.50	275,195.74	360,252.22
6	Biakoye	104,179.00	68,990.03	
7	Central Tongu	125,311.30	88,512.00	149,353.19
8	Ho	1,011,955.14	966,211.71	1,342,098.83
9	Ho West	18,532.58	106,984.30	200,524.76
10	Hohoe	541,086.36	547,861.58	
11	Jasikan	197,417.06		
12	Kadjebi	94,266.77		
13	Keta	191,841.40	261,932.04	
14	Ketu North	152,017.40	325,776.88	195,741.10
15	Ketu South	385,324.93	447,327.52	
16	Kpando	571,691.58	157,279.56	251,618.89
17	Krachi East	234,698.74	388,828.59	501,837.02
18	Krachi West	114,930.89	140,525.45	
19	Krachi Ntsumuru	12,094.50	58,691.35	77,773.13
20	Nkwanta North	58,637.96	91,818.20	168,248.71
23	Nkwanta South			
21	North Dayi	19,143.80	67,664.19	138,392.40
22	North Tongu	34,074.50	175,966.55	242,468.37
24	South Dayi	483,316.80	235,234.98	
25	South Tongu	154,037.52	244,935.78	254,105.82
Total		4,904,912.34	4,979,886.81	4,087,209.14

IGF Performance - 2012 to 2014

Western				
No.	Assembly	2012	2013	2014
1	Ahanta West	584,572.13	582,209.73	1,040,045.15
2	Amenfi Central	15,551.40	252,933.64	286,437.63
3	Amenfi East	729,145.28	413,874.91	861,172.07
4	Amenfi West	334,857.91	348,161.77	354,328.42
5	Aowin	321,747.40	264,304.47	668,789.05
6	Bia East	5,701.64	54,583.03	164,258.48
7	Bia West	183,648.37	136,486.28	173,228.96
8	Bibiani/Anhwiaso	353,119.97	589,570.70	1,031,543.77
9	Bodi	5,910.01	112,746.32	78,980.63
10	Ellembele	964,980.97	315,245.55	809,924.50
11	Jomoro	494,090.69	430,616.65	870,102.01
12	Juaboso	371,377.42	236,636.98	237,844.04
13	Mpohor	51,242.49	168,561.14	291,964.34
14	Nzema East	149,178.19	112,630.89	123,808.99
15	Prestea-Huni Valley	5,067,775.04	631,576.35	3,015,521.64
16	Sefwi Akontombra	234,330.59	236,386.50	125,806.36
17	Sefwi Wiawso	1,633,531.66	346,017.12	923,334.27
18	Sekondi/Takoradi	3,395,312.43	4,579,262.38	4,762,737.27
19	Shama	231,783.86	326,713.62	357,630.89
20	Suaman	7,662.00	72,921.35	142,122.50
21	Tarkwa-Nsuaem	4,182,250.47	1,599,106.60	4,968,637.31
22	Wassa East	895,932.99	261,198.98	492,085.99
Total		20,213,702.91	12,071,744.96	21,780,304.27

SUMMARY				
No.	Region	2012	2013	2014
1	Ashanti	23,062,118.80	25,004,155.74	35,456,733.18
2	Brong Ahafo	9,043,769.57	6,845,026.28	11,626,990.19
3	Central	6,199,015.06	7,626,491.94	9,313,800.38
4	Eastern	12,349,528.04	11,848,874.84	15,071,239.19
5	Greater Accra	44,709,981.24	58,375,564.17	78,386,202.10
6	Northern	4,441,042.59	4,265,544.61	5,346,229.80
7	Upper East	2,177,468.02	2,755,768.40	3,494,468.98
8	Upper West	1,926,277.04	1,771,625.17	2,465,447.16
9	Volta	4,904,912.34	4,979,886.81	4,087,209.14
10	Western	20,213,702.91	12,071,744.96	21,780,304.27
Total		129,027,815.61	135,544,682.92	187,028,624.39

Expenditure Performance - 2012 to 2014

Ashanti Region				
No.	Assembly	Actual Expenditure (GH¢)		
		2012	2013	2014
1	Adansi North	1,921,411.57	2,428,363.17	2,021,903.37
2	Adansi South	1,268,404.02	2,856,110.74	2,265,478.31
3	Afigya Kwabre	2,891,368.01	2,716,266.66	3,483,357.21
4	Ahafo Ano North	1,610,414.27	1,475,547.71	2,500,152.44
5	Ahafo Ano South	1,731,055.73	1,675,514.91	2,660,123.08
6	Amansie Central	2,352,511.38	2,590,956.95	2,467,849.92
7	Amansie West	2,062,543.11	2,847,967.53	3,694,179.66
8	Asante Akim Central	3,060,677.51	2,231,531.47	3,051,613.76
9	Asante Akim North	482,195.22	981,186.53	2,067,431.28
10	Asante Akim South	1,927,621.29	2,504,914.45	2,136,327.56
11	Asokore Mampong	198,756.07	2,301,310.55	3,645,068.46
12	Atwima Kwanwoma	2,523,594.39	2,933,404.26	4,687,848.87
13	Atwima Mponua	2,296,308.79	2,449,101.42	3,619,670.63
14	Atwima Nwabiaqya	2,303,602.51	4,416,318.74	4,390,898.78
15	Bekwai	2,571,901.89	5,580,113.06	6,973,863.98
16	Bosome Freho	1,639,605.43	1,696,812.10	2,768,195.01
17	Bosomtwe	1,645,796.07	2,225,709.94	2,692,818.77
18	Ejisu Juaben	2,970,120.92	4,949,973.27	6,342,976.00
19	Ejura Sekyedumase	2,858,248.85	2,650,361.81	4,214,776.89
20	Kumasi Metro	23,845,260.54	40,372,421.56	43,380,039.37
21	Kwabre East	3,572,375.37	3,271,230.95	2,940,754.41
22	Mampong	2,832,287.51	4,099,677.37	4,074,128.43
23	Obuasi	3,644,741.08	5,899,557.48	6,267,978.70
24	Offinso North	2,654,959.40	2,827,256.23	4,077,059.37
25	Offinso	2,545,216.78	4,016,136.17	4,339,983.63
26	Sekyere Afram Plains	369,316.37	1,794,258.39	2,302,242.49
27	Sekyere Central	2,065,256.59	2,417,675.07	2,596,594.01
28	Sekyere East	3,350,139.04	2,524,462.28	3,735,712.70
29	Sekyere Kumawu	2,782,771.69	2,681,536.37	2,528,453.27
30	Sekyere South	3,613,711.24	3,033,085.68	3,151,752.10
Total		89,592,172.64	124,448,762.82	145,079,232.46

Brong Ahafo				
1	Asunafo North	4,312,784.71	4,622,832.99	4,889,180.52
2	Asunafo South	4,619,201.63	3,797,211.64	3,659,003.05
3	Asutifi North	6,104,770.54	3,486,213.26	4,327,738.74
4	Asutifi South	606,452.32	1,470,460.33	2,007,520.15
5	Atebubu-Amanten	4,372,327.83	3,350,494.40	5,731,134.57
6	Banda	326,393.92	1,442,976.35	
7	Berekum	2,730,167.04	3,775,767.09	4,670,929.48
8	Dormaa Central	3,273,896.19	3,301,489.53	4,718,781.72
9	Dormaa East	1,144,808.88	2,387,762.38	3,037,264.01
10	Dormaa West	788,173.51	1,562,808.09	2,858,379.00
11	Jaman North	3,021,161.88	2,413,599.52	2,564,609.81
12	Jaman South	3,282,387.84	3,578,485.18	3,684,936.86
13	Kintampo	4,328,343.42	14,075,783.00	18,064,798.60
14	Kintampo South	2,090,264.43	2,780,780.04	3,120,119.02
15	Nkoranza North	3,238,375.14	2,969,089.56	3,028,597.17
16	Nkoranza South	4,270,405.71	3,785,477.40	4,107,122.87
17	Pru	3,519,266.29	4,872,902.79	4,998,514.42
18	Sene East	281,319.98	2,183,845.89	2,912,304.53
19	Sene West	4,535,810.94		3,820,703.25
20	Sunyani	5,816,956.61	6,733,053.86	8,022,784.85
21	Sunyani West	6,074,220.90	3,778,032.37	5,394,474.69
22	Tain	4,574,895.87	3,267,020.55	3,899,339.04

Expenditure Performance - 2012 to 2014

Brong Ahafo contd.

No.	Assembly	Actual Expenditure (GH¢)		
		2012	2013	2014
23	Tano North	3,129,800.82	2,626,845.43	3,148,836.40
24	Tano South	3,245,054.00	3,627,802.25	4,043,779.48
25	Techiman	5,435,670.18	5,939,981.27	8,924,915.51
26	Techiman North	524,580.61	1,736,379.84	3,023,681.11
27	Wenchi	4,430,817.33	4,588,303.20	4,201,764.64
Total		90,078,308.52	98,155,398.21	122,861,213.49

Central

1	Abura/Asebu/Kwamankese	2,539,834.67	1,849,190.05	
2	Aqona East	1,730,616.71	1,224,877.20	3,684,746.14
3	Aqona West	3,458,227.00	3,911,384.80	4,683,502.83
4	Ajumako-Enyan-Essiam	3,563,578.99	3,105,145.82	2,544,877.75
5	Asikuma Odoben Brakwa	3,881,738.64	3,836,505.62	4,073,911.77
6	Assin North	2,461,458.73	2,453,806.66	6,224,684.14
7	Assin South	3,307,511.40	2,964,071.93	
8	Awutu Senya	2,974,128.00	2,685,373.27	2,951,493.14
9	Awutu Senya East		1,015,180.21	2,388,348.44
10	Cape Coast	2,804,404.40	2,917,513.58	5,427,918.76
11	Effutu	2,770,847.74	2,511,678.49	3,898,270.09
12	Ekumfi		216,268.66	946,988.63
13	Gomoa East	2,075,972.26	2,070,336.18	2,620,407.90
14	Gomoa West	4,125,839.62	3,450,559.54	3101217.52
15	Komenda/Edina/Eguafo/Abirem	3,530,052.65	2,704,144.84	
16	Mfantseman	3,719,841.74	3,993,654.80	4,951,775.28
17	Twifo Ati-Morkwa	2,912,485.14	3,185,564.91	2,074,305.23
18	Hemang Lower Denkyira		591,151.28	1531628.75
19	Upper Denkyira East	2,702,574.99	1,730,034.43	2,371,843.36
20	Upper Denkyira West	1,848,460.37	2,035,201.50	2,566,258.18
Total		50,407,573.05	48,451,643.77	56,042,177.91

Eastern

1	Akuapem North	3,368,378.38	2,972,358.07	3,392,147.56
2	Akuapem South	192,653.14	802,304.99	1,592,593.32
3	Akyemasa	381,952.34		2,932,583.31
4	Asuogyaman	2,762,674.74	2,692,753.87	3,529,781.71
5	Atiwa	2,712,280.95	3,537,589.94	4,124,895.15
6	Ayensuano	63,065.65	708,602.07	1,378,920.20
7	Birim Central	3,159,513.52	3,626,699.64	4,534,526.04
8	Birim North	2,541,004.54	2,634,891.38	2,969,744.80
9	Birim South	2,292,325.92	2,414,252.02	2,624,551.75
10	Denkyembaour	763,087.84	1,705,451.08	2,638,900.74
11	East Akim	3,567,398.11	3,159,589.77	2,958,442.62
12	Fanteakwa	3,262,649.19	2,907,717.75	3,357,338.51
13	Kwaebibirim	3,411,038.60	2,387,415.97	3,430,669.44
14	Kwahu Afram Plains North	3,162,933.71	14,600,192.67	14,941,398.97
15	Kwahu Afram Plains South	307,115.15	1,954,856.40	2,613,246.62
16	Kwahu East	2,412,671.07		2,705,301.26
17	Kwahu South	2,122,089.82	1,804,227.39	2,964,710.32
18	Kwahu West	4,826,998.41		3,232,289.79
19	Lower Manya Krobo	4,608,503.69	2,372,498.53	316,928.10
20	New Juaben	6,076,355.41	6,255,368.70	6,908,960.18
21	Nsawam/Adoagyiri	2,477,200.50		4,691,716.64
22	Suhum	3,972,779.90	2,335,109.35	1,605,426.10
23	Upper Manya Krobo	2,508,843.85	2,246,871.13	1,978,975.87
24	Upper West Akim	274,787.05	1,486,283.74	2,222,133.86
25	West Akim	3,923,113.86	6,673,032.94	7,206,963.96
26	Yilo Krobo	3,671,579.71	2,715,041.33	3,599,517.29
Total		68,822,995.05	71,993,108.73	94,452,664.11

Expenditure Performance - 2012 to 2014

Greater Accra				
No.	Assembly	2012	2013	2014
1	Accra	38,969,123.71	33,478,526.25	58,530,712.13
2	Ada East		1,314,175.79	2,577,363.42
3	Ada West	272,825.52		2,842,104.78
4	Adenta	4,721,374.88	4,814,078.63	6,231,819.28
5	Ashaiman	4,082,864.40	4,869,032.90	6,581,581.86
6	Ga Central	932,561.76	2,136,907.11	3,363,619.85
7	Ga East	4,779,775.25	7,453,153.00	7,188,048.03
8	Ga South	4,707,842.69	5,980,621.61	6,058,183.70
9	Ga West	4,401,949.16	4,154,621.94	5,793,310.67
10	Kpone Katamanso		2,882,651.88	5,518,368.47
11	La Dade-Kotopon		3,341,832.18	6,475,367.72
12	La Nkwatanang Madina	498,194.41	3,180,015.92	4,472,313.50
13	Lejokuku-Krowor	7,564,169.13	5,813,082.65	9,688,902.91
14	Ningo/Prampram	565,013.66	2,046,679.04	2,771,046.47
15	Shai/Osudoku			4,014,302.70
16	Tema	16,213,145.74	23,832,117.20	23,883,176.36
Total		87,708,840.31	105,297,496.10	155,990,221.85

Northern				
1	Bole	4,611,073.97	3,994,772.20	7,562,489.46
2	Bunkpurugu/Yunyoo	2,565,467.38	3,479,627.14	4,031,082.49
3	Central Gonja	2,987,853.93	596,211.18	2,584,232.75
4	Chereponi	2,077,869.63	3,555,400.54	3,099,096.59
5	East Gonja	2,563,416.48	5,210,514.03	
6	East Mamprusi	3,428,898.67	3,706,716.86	4,765,053.17
7	Gushiegu	2,971,082.85	3,979,844.39	4,231,584.63
8	Karaga	3,925,969.14	3,244,896.60	3,421,895.68
9	Kpandai	3,710,126.62	4,736,405.47	
10	Kumbungu	174,415.95	1,280,721.09	
11	Mamprugu-Moagduri	259,837.11	1,446,187.68	1,889,217.45
12	Mion	162,601.60	1,629,122.87	1,734,267.41
13	Nanumba North	1,375,969.03	1,260,782.46	9,620,708.34
14	Nanumba South	2,598,353.99	3,750,018.94	5,353,390.50
15	North Gonja	254,786.77	1,176,007.73	2,777,240.90
16	Saboba	2,511,150.97	2,629,240.64	4,459,743.55
17	Sagnerigu	187,591.60	1,724,559.75	2,545,031.25
18	Savelugu/Nanton	3,331,659.49	2,726,478.02	3,317,564.12
19	Sawla/Tuna/Kalba	2,750,341.33	3,907,026.42	4,344,792.36
20	Tamale	6,447,181.24	7,575,105.30	8,976,355.75
21	Tatale Sanguli	90,379.67	2,322,634.15	4,388,388.02
22	Tolon	4,394,452.26	2,827,192.57	3,285,283.48
23	West Gonja	2,252,334.04	2,451,896.16	
24	West Mamprusi	4,028,923.16	3,516,081.68	4,305,542.12
25	Yendi	5,116,444.21	5,742,178.33	5,813,403.82
26	Zabzugu	2,509,527.60	3,364,926.06	3,810,320.80
Total		67,287,708.69	81,834,548.26	96,316,684.64

Upper East				
1	Bawku	4,456,007.64	5,038,972.81	4,932,379.87
2	Bawku West	2,390,277.83	3,507,936.71	5,600,570.78
3	Binduri	164,358.96	1,499,308.22	2,991,586.42
4	Bolga	3,538,767.98	5,615,074.02	9,099,187.22
5	Bongo	2,901,880.37	3,857,042.81	5,362,917.10
6	Builsa North	2,784,910.52		3,500,341.53
7	Builsa South		1,043,891.41	1,813,165.96

Expenditure Performance - 2012 to 2014

Upper East				
No.	Assembly	2012	2013	2014
8	Garu Tempene	4,878,255.42	5,702,439.92	
9	Kassena Nankana East	3,299,827.68	4,230,211.46	6,590,509.49
10	Kassena Nankana West	2,218,168.16	3,990,746.52	5,802,577.98
11	Nabdam		1,733,795.38	2,350,618.76
12	Pusiga	489,523.14	1,712,493.40	3,762,747.17
13	Talensi	9,025,453.52	2,461,300.73	4,610,979.32
Total		36,147,431.22	40,393,213.39	56,417,581.60

Upper West				
1	Daffiama-Bussie-Issa	5,212.15	1,053,773.52	2,810,147.24
2	Jirapa	2,396,270.24	3,488,660.72	3,506,277.99
3	Lambussie-Karni	2,279,160.74	2,260,846.34	3,693,915.94
4	Lawra	2,843,922.17	4,177,501.68	3,865,130.99
5	Nadowli Kaleo	2,125,369.97	4,488,795.63	4,837,012.90
6	Nandom	449,202.35	1,314,692.41	4,242,996.52
7	Sissala East	2,859,621.69	4,147,778.37	5,679,185.90
8	Sissala West	865,018.34	2,698,478.01	4,122,103.87
9	Wa East	2,488,663.23	3,806,874.22	
10	Wa	4,841,592.27	8,560,116.79	9,449,363.11
11	Wa West	2,762,432.14	4,892,707.34	6,305,106.74
Total		23,916,465.29	40,890,225.03	48,511,241.20

Volta				
1	Adaklu	522,964.00	956,082.41	
2	Afadzeto South	601,344.94	1,359,932.94	2,063,313.99
3	Agortime-Ziope	2,399,702.65	2,067,226.20	
4	Akatsi North	372,692.94	1,328,528.50	2,464,650.60
5	Akatsi South	3,479,614.13	1,965,351.84	2,462,281.62
6	Biakoye	2,167,512.01	1,001,661.32	
7	Central Tongu	2,857,295.47	2,630,693.46	2,669,651.81
8	Ho	4,110,840.35	3,354,605.11	3,430,709.31
9	Ho West	495,001.17	1,421,394.44	2,134,207.95
10	Hohoe	4,169,940.71	329,279.41	
11	Jasikan	3,097,422.12		
12	Kadjebi	1,870,192.80		
13	Keta	3,660,229.61	4,148,079.85	
14	Ketu North	3,005,349.87	2,053,973.61	2,373,171.20
15	Ketu South	4,083,432.66	3,485,011.49	
16	Kpando	2,050,228.99	1,371,465.32	3,193,759.41
17	Krachi East	3,232,406.44	2,875,566.52	2,868,764.23
18	Krachi West	1,800,192.93	1,414,753.34	
19	Krachi Ntsumuru	277,665.65	1,731,022.51	2,407,393.85
20	Nkwanta North	2,303,102.51	2,930,629.81	2,608,383.19
21	Nkwanta South			
22	North Dayi	304,510.45	981,699.36	2,375,629.84
23	North Tongu	613,511.05	1,499,965.77	2,031,941.51
24	South Dayi	2,100,833.98	4,925,541.16	
25	South Tongu	2,614,613.56	3,420,563.55	3,738,676.10
Total		52,190,600.99	50,216,546.92	36,822,534.61

APPENDIX E Contd.

Expenditure Performance - 2012 to 2014

Western				
No.	Assembly	2012	2013	2014
1	Ahanta West	2,746,250.79	5,411,485.86	4,483,193.97
2	Amenfi Central	491,755.36	2,002,982.00	2,390,193.78
3	Amenfi East	2,401,618.78	1,970,270.99	3,961,540.92
4	Amenfi West	2,996,725.39	2,104,755.04	2,549,753.59
5	Aowin	2,668,109.93	4,424,653.36	2,479,427.97
6	Bia East	171,610.01	2,288,537.01	1,896,301.09
7	Bia West	3,094,680.70	2,315,193.29	3,780,539.33
8	Bibiani/Anhwiaso	3,870,549.48	3,810,374.07	3,892,009.65
9	Bodi	455,370.20	753,222.14	1,172,144.81
10	Ellembelle	3,090,373.62	5,185,267.50	5,386,738.29
11	Jomoro	2,354,262.98	2,060,140.66	2,208,861.05
12	Juaboso	2,459,844.70	1,357,659.27	2,214,936.36
13	Mpohor	440,854.42	3,722,822.00	1,240,959.65
14	Nzema East	2,121,217.36	2,585,690.37	3,697,408.51
15	Prestea-Huni Valley	6,978,640.93	4,150,173.86	6,241,063.46
16	Sefwi Akontombra	1,658,955.87	1,855,083.14	2,201,656.00
17	Sefwi Wiawso	3,816,011.67	1,651,270.00	3,243,664.96
18	Sekondi/Takoradi	12,297,095.10	10,455,967.16	12,140,386.91
19	Shama	2,851,175.74	2,799,243.06	4,211,592.52
20	Suaman	220,702.64	2,407,625.40	906,768.02
21	Tarkwa-Nsuaem	6,434,532.38	6,329,402.08	7,471,501.88
22	Wassa East	2,602,162.97	1,743,352.00	2,505,497.94
Total		66,222,501.02	71,385,170.26	80,276,140.66

SUMMARY				
No.	Region	2012	2013	2014
1	Ashanti	89,592,172.64	124,448,762.82	145,079,232.46
2	Brong Ahafo	90,078,308.52	98,155,398.21	122,861,213.49
3	Central	50,407,573.05	48,451,643.77	56,042,177.91
4	Eastern	68,822,995.05	71,993,108.73	94,452,664.11
5	Greater Accra	87,708,840.31	105,297,496.10	155,990,221.85
6	Northern	67,287,708.69	81,834,548.26	96,316,684.64
7	Upper East	36,147,431.22	40,393,213.39	56,417,581.60
8	Upper West	23,916,465.29	40,890,225.03	48,511,241.20
9	Volta	52,190,600.99	50,216,546.92	36,822,534.61
10	Western	66,222,501.02	71,385,170.26	80,276,140.66
Total		632,374,596.78	733,066,113.49	892,769,692.53

Operational Results - 2012 to 2014

Ashanti Region				
No.	Assembly	2012	2013	2014
1	Adansi North	147,365.81	201,768.31	192,448.53
2	Adansi South	670,364.72	(511,402.61)	546,052.43
3	Afigya Kwabre	30,317.07	(228,766.57)	243,579.90
4	Ahafo Ano North	(49,440.07)	5,301.40	80,249.86
5	Ahafo Ano South	(55,522.73)	66,096.10	635,457.15
6	Amansie Central	255,637.28	(242,740.69)	41,392.50
7	Amansie West	195,869.57	(348,453.87)	269,542.16
8	Asante Akim Central	(136,088.46)	518.45	99,988.72
9	Asante Akim North	104,094.75	7,116.15	(165,660.54)
10	Asante Akim South	320,498.96	(227,710.90)	(18,834.00)
11	Asokore Mampong	325,870.82	(36,302.44)	199,391.88
12	Atwima Kwanwoma	68,233.10	(94,181.02)	166,259.28
13	Atwima Mponua	179,748.32	(139,894.84)	238,076.00
14	Atwima Nwabiagya	384,011.14	(286,177.90)	192,076.37
15	Bekwai	621,206.62	(167,896.21)	(123,597.47)
16	Bosome Freho	128,158.16	(56,867.10)	(40,972.52)
17	Bosomtwe	(49,976.50)	(60,285.37)	201,470.19
18	Ejisu Juaben	278,643.28	242,743.07	(92,032.56)
19	Ejura Sekyedumase	(21,348.99)	130,061.83	(82,373.09)
20	Kumasi Metro	(563,010.65)	2,068,137.70	10,383,929.86
21	Kwabre East	238,500.90	(331,484.27)	107,440.84
22	Mampong	404,267.85	(246,740.69)	(145,961.69)
23	Obuasi	864,801.85	581,328.09	301,908.44
24	Offinso North	67,243.54	(105,117.23)	184,972.26
25	Offinso	109,409.63	267,163.42	(179,958.81)
26	Sekyere Afram Plains	278,471.75	(17,393.28)	26,960.61
27	Sekyere Central	353,924.65	(173,325.82)	311,244.96
28	Sekyere East	(56,616.07)	54,927.24	114,183.57
29	Sekyere Kumawu	224,983.18	(337,937.42)	471,956.57
30	Sekyere South	84,468.42	(193,368.26)	54,542.41
Total		5,404,087.90	(180,884.73)	14,213,733.81

Brong Ahafo				
1	Asunafo North	535,218.34	(40,615.49)	408,300.64
2	Asunafo South	(973,453.06)	(34,096.45)	105,889.64
3	Asutifi North	3,252,067.24	(276,070.05)	(518,340.13)
4	Asutifi South	441,809.69	(112,583.65)	(147,439.38)
5	Atebubu-Amanten	26,325.30	53,617.42	62,624.56
6	Banda	7,731.33	(5,893.03)	
7	Berekum	(23,713.36)	73,232.19	79,928.20
8	Dormaa Central	61,654.69	866,158.83	(162,514.80)
9	Dormaa East	(15,115.66)	17,963.18	110,783.57
10	Dormaa West	3,297.39	136,746.14	25,216.16
11	Jaman North	(99,310.58)	(155,100.03)	(33,660.43)
12	Jaman South	516,489.64	(138,584.95)	139,298.71
13	Kintampo	665,433.17	(80,619.65)	(43,534.84)
14	Kintampo South	260,386.65	(13,537.51)	116,278.71
15	Nkoranza North	175,718.06	(27,758.40)	100,276.13
16	Nkoranza South	246,249.50	(302,072.64)	49,024.07
17	Pru	430,029.12	(340,273.85)	574,050.16
18	Sene East	122,300.48	89,705.78	75,130.21
19	Sene West	472,087.87		353,212.65
20	Sunyani	439,424.99	273,884.69	25,442.69
21	Sunyani West	(47,227.04)	232,742.68	57,676.71
22	Tain	132,901.15	(103,650.00)	2,990.86
23	Tano North	118,578.34	(175,950.18)	153,047.82

Operational Results - 2012 to 2014

Brong Ahafo contd.				
No.	Assembly	2012	2013	2014
24	Tano South	21,301.68	(127,075.14)	135,360.05
25	Techiman	762,872.14	321,491.31	148,047.67
26	Techiman North	87,665.79	(10,791.95)	7,781.47
27	Wenchi	439,229.31	20,715.73	559,003.87
Total		8,059,952.17	141,584.98	2,383,874.97

Central				
1	Abura/Asebu/Kwamankese	(551,311.34)	42,060.71	
2	Aqona East	30,632.16	149,717.45	(24,361.21)
3	Aqona West	180,775.03	265,963.58	123,502.66
4	Ajumako-Enyan-Essiam	228,004.91	(283,965.94)	895,501.18
5	Asikuma Odoben Brakwa	(971,234.62)	30,813.34	(87,994.69)
6	Assin North	646,750.09	335,662.52	876,854.04
7	Assin South	(302,588.25)	90,662.52	
8	Awutu Senya	114,579.90	(21,541.86)	(39,324.75)
9	Awutu Senya East	97,476.68	304,137.87	53,443.96
10	Cape Coast	(273,144.10)	838,986.06	576,161.94
11	Effutu	239,205.55	34,255.86	108,206.17
12	Ekumfi	54,797.95	151,394.96	649,761.31
13	Gomoa East	66,479.41	(68,063.69)	(357,321.15)
14	Gomoa West	(244,344.18)	(193,700.29)	275,532.29
15	Komenda/Edina/Equafo/Abire	(120,658.56)	843,805.90	
16	Mfantseman	672,312.38	162,579.64	789,028.81
17	Twifo Ati-Morkwa	(9,347.79)	(105,931.36)	2,105,099.07
18	Hemang Lower Denkyira	7,356.96	157.59	358,727.40
19	Upper Denkyira East	230,793.50	149,698.78	2,058,836.91
20	Upper Denkyira West	273,602.65	(22,484.20)	1,813,409.29
Total		370,138.33	2,704,209.44	10,175,063.23

Eastern				
1	Akuapem North	(115,992.66)	(141,524.73)	125,446.73
2	Akuapem South	(8,710.78)	25,974.28	319,972.98
3	Akyemasa	388,594.55		77,994.19
4	Asuogyaman	(188,436.83)	195,617.26	8,899.45
5	Atiwa	(25,599.88)	(150,064.13)	(93,424.52)
6	Avensuano	1,991.95	668,695.93	(137,316.96)
7	Birim Central	679,096.79	(98,985.32)	(14,060.93)
8	Birim North	172,040.66	(120,994.50)	(27,663.72)
9	Birim South	(112,205.35)	13,277.91	84,877.46
10	Denkyembour	7,761.85	420,939.70	72,654.21
11	East Akim	12,592.41	424,106.38	3,051,937.41
12	Fanteakwa	(168,986.90)	(14,289.23)	(671,759.09)
13	Kwaebibirim	(76,341.25)	20,450.38	312,668.86
14	Kwahu Afram Plains North	(8,164.32)	(8,770.94)	49,903.43
15	Kwahu Afram Plains South	2,555.85	15,237.33	800.62
16	Kwahu East	(135,826.07)		44,538.15
17	Kwahu South	30,365.62	213,928.18	201,613.15
18	Kwahu West	(287,002.83)		476,110.94
19	Lower Manya Krobo	17,289.58	(27,132.78)	(149,412.01)
20	New Juaben	241,009.86	(353,413.03)	(620,628.14)
21	Nsawam/Adoagyiri	(140,241.91)		336,323.35
22	Suhum	(266,546.24)		284,201.80
23	Upper Manya Krobo	(9,170.10)	1,117.64	47,944.65
24	Upper West Akim	294,340.70	39,234.98	
25	West Akim	848,579.06	586,247.90	278,565.55
26	Yilo Krobo	11,677.44	(8,937.37)	325,649.70
Total		1,164,671.20	1,700,715.84	4,385,837.26

Operational Results - 2012 to 2014

Greater Accra				
No.	Assembly	2012	2013	2014
1	Accra	3,989,662.82	11,356,840.23	4,634,626.68
2	Ada East		428,685.83	(526,654.36)
3	Ada West	11,142.44		63,872.57
4	Adenta	(326,039.15)	(540,267.28)	587,712.50
5	Ashaiman	121,925.38		1,361,528.20
6	Ga Central	15,147.93	619,945.47	417,550.10
7	Ga East	(715,769.11)	38,713.00	(2,304,508.47)
8	Ga South	922,626.24	-	(262,463.54)
9	Ga West	(288,279.40)	167,572.28	(104,362.38)
10	Kpone Katamanso		488,927.16	(119,565.51)
11	La Dade-Kotopon		562,184.02	128,360.77
12	La Nkwatanang Madina	159,136.31	147,010.49	415,933.50
13	Lejokuku-Krowor	184,151.25	862,950.95	295,843.72
14	Ningo/Prampram	50,587.12	174,911.12	260,022.24
15	Shai/Osudoku			112,602.50
16	Tema	1,151,120.77	1,239,080.17	(4,054,641.59)
Total		5,275,412.60	15,546,553.44	905,856.93

Northern				
1	Bole	89,040.37	(172,860.19)	622,390.22
2	Bunkpurugu/Yunyoo	1,112,994.87	289,801.78	(332,379.26)
3	Central Gonja	0.23	60,674.94	285,020.38
4	Chereponi	309,657.15	34,956.29	216,924.10
5	East Gonja	(88,057.69)	448,589.60	
6	East Mamprusi	322,838.45	(137,150.80)	345,539.69
7	Gushiegu	689,229.06	(482,241.57)	106,427.43
8	Karaga	(498,154.64)	(374,918.80)	(181,284.18)
9	Kpandai	212,160.91	(178,467.13)	
10	Kumbungu	104,809.69	148,042.50	
11	Mamprugu-Moagduri	132,355.82	415,122.62	165,349.44
12	Mion	202,568.87	(34,994.81)	236,866.68
13	Nanumba North	(134,969.79)	233,257.36	3,635.71
14	Nanumba South	854,805.48	(540,895.44)	475,875.38
15	North Gonja	27,065.31	511,063.45	234,350.47
16	Saboba	473,270.84	374,269	(10,641.06)
17	Sagnarigu	128,868.19	59,092.75	95,443.06
18	Savelugu/Nanton	(355,767.50)	3,784.67	41,431.32
19	Sawla/Tuna/Kalba	314,433.39	(285,538.01)	370,897.42
20	Tamale	665,378.72	61,980.40	3,569,235.24
21	Tatale Sanguli	292,474.83	1,132,277.84	(774,495.47)
22	Tolon	(18,764.61)	(11,387.83)	175,207.09
23	West Gonja	408,045.47	(269,986.22)	
24	West Mamprusi		(148,376.54)	(585,356.49)
25	Yendi	1,516,087.26	(844,846.28)	(823,232.95)
26	Zabzuqu	1,045,980.50	(1,204,138.46)	499,774.68
Total		7,806,351.18	(912,888.68)	4,736,978.90

Upper East				
1	Bawku	9,953.69	49,120.94	50,856.87
2	Bawku West	236,020.75	(106,972.70)	(789,799.81)
3	Binduri	257,859.46	309,466.83	
4	Bolga	788,243.88	752,238.05	(316,551.97)
5	Bongo	40,989.91	(340,360.02)	303,106.24
6	Builsa North	306,509.01		99,361.24
7	Builsa South		489,453.61	334,964.86

Operational Results - 2012 to 2014

Upper East contd.				
No.	Assembly	2012	2013	2014
8	Garu Tempane	(713,458.54)	800,873.88	
9	Kassena Nankana East	321,477.04	(406,815.04)	281,330.85
10	Kassena Nankana West	101,732.48	(43,786.23)	218,066.65
11	Nabdam		455,028.63	(312,239.76)
12	Pusiga	241,435.29	289,635.51	147,690.46
13	Talensi	637,648.03	(176,972.66)	128,383.87
Total		2,228,411.00	2,070,910.80	145,169.50

Upper West				
1	Daffiama-Bussie-Issa	32.15	444,064.82	(522,857.91)
2	Jirapa	222,508.64	(121,778.56)	364,665.18
3	Lambussie-Karni	(138,940.93)	244,650.73	187,975.19
4	Lawra	(799,529.66)	(42,544.37)	190,647.58
5	Nadowli Kaleo	(190,349.84)	605,690.85	527,969.42
6	Nandom	21,931.28	435,133.63	(134,357.67)
7	Sissala East	557,726.21	(237,201.27)	167,841.19
8	Sissala West	(177,135.70)	(142,505.20)	(234,537.99)
9	Wa East	109,773.04	(31,110.27)	
10	Wa	569,419.01	(648,927.72)	774,618.40
11	Wa West	860,054.86	(381,796.23)	907,604.99
Total		1,035,489.06	123,676.41	2,229,568.38

Volta				
1	Adaklu	66,617.72	83,705.90	
2	Afadzeto South	13,545.88	98,473.03	70,463.43
3	Agortime-Ziope	195,254.11	(256,617.79)	
4	Akatsi North	61,181.57	(47,069.30)	167,177.77
5	Akatsi South	(98,121.45)	189,640.16	51,241.21
6	Biakoye	(846,722.82)	80,988.96	
7	Central Tongu	65,274.67	(295,402.03)	228,326.97
8	Ho	243,338.92	702,687.22	4,962,810.45
9	Ho West	2,380.32	(15,067.66)	126,380.18
10	Hohoe	(13,010.54)	458,810.82	
11	Jasikan	6,262.28		
12	Kadjebi	(200,118.29)		
13	Keta	179,049.90	439,822.60	
14	Ketu North	(421,181.47)	(140,760.73)	112,056.15
15	Ketu South	555,079.76	(470,322.79)	
16	Kpando	290,180.53	222,421.73	(70,377.14)
17	Krachi East	119,834.27	(198,630.13)	517,359.62
18	Krachi West	364,890.33	110,502.32	
19	Krachi Ntsumuru	17,419.37	131,843.72	(83,050.30)
20	Nkwanta North	471,354.48	(228,625.55)	128,433.67
21	Nkwanta South			
22	North Dayi	26,891.24	158,936.11	(12,851.47)
23	North Tongu	40,485.76	121,315.01	13,356.81
24	South Dayi	167,664.78	(185,711.95)	
25	South Tongu	153,246.31	(254,323.80)	146,350.58
Total		1,460,797.63	706,615.85	6,357,677.93

Operational Results - 2012 to 2014

Western				
No.	Assembly	2012	2013	2014
1	Ahanta West	8,091.06	(1,796,953.76)	434,734.59
2	Amenfi Central	36,958.29	(1,101,980.04)	(293,825.53)
3	Amenfi East	271,187.15	(196,017.88)	(37,881.34)
4	Amenfi West	(194,335.18)	(122,912.18)	142,168.80
5	Aowin	(213,761.00)	(2,460,768.73)	(3,927.53)
6	Bia East	271,110.62	(333,124.36)	196,558.15
7	Bia West	(160,939.10)	(37,595.13)	139,429.71
8	Bibiani/Anhwiaso	369,883.14	(280,920.87)	733,571.87
9	Bodi	23,942.95	22,460.94	464,946.41
10	Ellembelle	439,410.27	(25,538.61)	2,915,058.85
11	Jomoro	283,582.03	25,496.56	1,013,659.92
12	Juaboso	110,982.95	(129,187.67)	90,674.67
13	Mpohor	1,612.66	(2,278,067.83)	1,079,630.86
14	Nzema East	254,330.22	35,008.26	(783,674.99)
15	Prestea-Huni Valley	51,272.08	(642,873.23)	939,491.31
16	Sefwi Akontombra	(54,707.84)	(1,592,709.33)	172,525.23
17	Sefwi Wiawso	(265,391.29)	(94,353.87)	506,051.44
18	Sekondi/Takoradi	(490,944.52)	8,342,186.18	8,208,638.30
19	Shama	53,730.78	(294,270.51)	64,528.66
20	Suaman	74,250.47	(1,179,693.25)	783,841.53
21	Tarkwa-Nsuaem	(69,498.29)	(2,271,932.29)	714,767.04
22	Wassa East	21,320.30	488.61	895,928.81
Total		822,087.75	(6,413,258.99)	18,376,896.76

SUMMARY				
No.	Region	2012	2013	2014
1	Ashanti	5,404,087.90	(180,884.73)	14,213,733.24
2	Brong Ahafo	8,059,952.17	141,584.98	2,383,876.02
3	Central	370,138.33	2,704,209.44	10,175,063.23
4	Eastern	1,164,671.20	1,700,715.84	4,385,837.26
5	Greater Accra	5,275,412.60	15,546,553.44	905,856.93
6	Northern	7,806,351.18	(912,888.68)	4,736,978.90
7	Upper East	2,228,411.00	2,070,910.80	145,169.50
8	Upper West	1,035,489.06	123,676.41	2,229,568.38
9	Volta	1,460,797.63	706,615.85	6,357,677.93
10	Western	822,087.75	(6,413,258.99)	18,376,896.76
Total		33,627,398.82	15,487,234.36	63,910,658.15

Assets and Liabilities - 2012 to 2014

Ashanti Region								
No.	Assembly	Year	Cash/ Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Total Assets (GH¢)	Total Liabilities (GH¢)	Assets Less Liabilities (GH¢)
1	Adansi North	2012	74,639.67	12,098.81		86,738.48		86,738.48
		2013	276,407.98	12,098.81	2,485.00	290,991.79		290,991.79
		2014	468,856.51	12,098.81	2,485.00	483,440.32		483,440.32
2	Adansi South	2012	559,929.20	35,000.00		594,929.20	80,955.43	513,973.77
		2013	69,648.28		1,450.00	71,098.28	67,717.12	3,381.16
		2014	62,886.59		1,450.00	64,336.59		64,336.59
3	Afigya Kwabre	2012	253,808.15		142.00	253,950.15	3,602.00	250,348.15
		2013	44,362.31		13,050.00	57,412.31	35,830.76	21,581.55
		2014	259,411.21		39,131.00	298,542.21	33,380.76	265,161.45
4	Ahafo Ano North	2012	3,703.97	8,200.00	1,240.00	13,143.97	-	13,143.97
		2013	1,447.19	8,200.00	11,185.00	20,832.19	2,386.82	18,445.37
		2014	74,684.81	8,200.00	10,985.00	93,869.81	8,318.55	85,551.26
5	Ahafo Ano South	2012	67,246.11	38,000.00	2,310.00	107,556.11		107,556.11
		2013	133,542.21	38,000.00	2,110.00	173,652.21		173,652.21
		2014	768,999.36	38,000.00	2,110.00	809,109.36		809,109.36
6	Amansie Central	2012	382,949.07		11,095.00	394,044.07	26,798.49	367,245.58
		2013	157,888.95		11,820.00	169,708.95	31,625.56	138,083.39
		2014	199,851.47		11,250.00	211,101.47	31,625.56	179,475.91
7	Amansie West	2012	478,666.41	23,106.10		501,772.51		501,772.51
		2013	104,240.41	23,106.10		127,346.51		127,346.51
		2014	398,587.57	23,106.10	16,601.10	438,294.77	18,000.00	420,294.77
8	Asante Akim Central	2012	68,079.32	61,314.45	36,852.00	166,245.77	4,433.88	161,811.89
		2013	100,399.77	61,314.45	5,050.00	166,764.22	4,433.88	162,330.34
		2014	204,688.49	61,314.45	750.00	266,752.94	4,433.88	262,319.06
9	Asante Akim North	2012	104,094.75			104,094.75		104,094.75
		2013	109,410.90		1,800.00	111,210.90		111,210.90
		2014	11,539.72		400.00	11,939.72	66,389.36	(54,449.64)
10	Asante Akim South	2012	360,813.79	23,600.00	38,090.88	422,504.67	8.92	422,495.75
		2013	149,699.33	23,600.00	41,030.88	214,330.21	19,932.47	194,397.74
		2014	115,224.76	23,600.00	41,670.88	180,495.64	4,545.36	175,950.28
11	Asokore Mampong	2012	307,915.82		500.00	308,415.82		308,415.82
		2013	289,546.42		0.00	289,546.42		289,546.42
		2014	502,318.71			502,318.71	13,380.41	488,938.30
12	Atwima Kwanwoma	2012	122,625.83		1,785.00	124,410.83		124,410.83
		2013	28,444.81		1,785.00	30,229.81		30,229.81
		2014	194,704.09		1,785.00	196,489.09		196,489.09
13	Atwima Mponua	2012	153,137.15		26,333.00	179,470.15	1,050.00	178,420.15
		2013	20,571.31		19,004.00	39,575.31	1,050.00	38,525.31
		2014	276,284.56		13,504.00	289,788.56	13,187.25	276,601.31
14	Atwima Nwabiagya	2012	426,689.04	24,221.00	14,695.00	465,605.04	33,252.54	432,352.50
		2013	140,740.48	24,221.00	11,884.00	176,845.48	30,670.88	146,174.60
		2014	328,396.85	24,221.00	10,984.00	363,601.85	25,350.88	338,250.97
15	Bekwai	2012	742,653.26	80,950.74	379.01	823,983.01	12,285.38	811,697.63
		2013	574,227.05	80,950.74	909.01	656,086.80	12,285.38	643,801.42
		2014	450,629.58	80,950.74	909.01	532,489.33	12,285.38	520,203.95
16	Bosome Frehena	2012	230,728.66			230,728.66	411.21	230,317.45
		2013	173,860.86			173,860.86	411.21	173,449.65
		2014	132,888.34			132,888.34	411.21	132,477.13
17	Bosomtwe	2012	277,200.16	117,500.00		394,700.16	34.65	394,665.51
		2013	227,914.79	117,500.00		345,414.79	11,034.65	334,380.14
		2014	421,884.98	117,500.00		539,384.98	3,534.65	535,850.33
18	Ejisu - Juabeso	2012	290,653.66	70.00		290,723.66	736.12	289,987.54
		2013	540,786.57			540,786.57	8,055.96	532,730.61
		2014	444,811.57			444,811.57	4,113.52	440,698.05
19	Ejura Sekyeredomu	2012	8,692.69	50,700.00		59,392.69	2,646.00	56,746.69
		2013	143,918.46	50,700.00	150.00	194,768.46	7,959.94	186,808.52
		2014	61,195.37	50,700.00	500.00	112,395.37	7,959.94	104,435.43

Assets and Liabilities - 2012 to 2014

Ashanti Region Contd.								
No.	Assembly	Year	Cash/ Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Total Assets (GH¢)	Total Liabilities (GH¢)	Assets Less Liabilities (GH¢)
20	Kumasi	2012	1,178,667.11	400.00		1,179,067.11	1,719,127.78	(540,060.67)
		2013	3,500,947.17	400.00		3,501,347.17	1,833,578.29	1,667,768.88
		2014	14,017,801.03	1,220,373.90		15,238,174.93	2,033,776.04	13,204,398.89
21	Kwabre East	2012	337,704.44	20.00	1,005.00	338,729.44	-	338,729.44
		2013	6,645.17	20.00	580.00	7,245.17		7,245.17
		2014	114,366.01	20.00	300.00	114,686.01		114,686.01
22	Mampong	2012	417,576.34	25,500.00	595.00	443,671.34	1,558.80	442,112.54
		2013	170,835.65	25,500.00	595.00	196,930.65	1,558.80	195,371.85
		2014	94,582.57	25,500.00		120,082.57	70,672.41	49,410.16
23	Obuasi	2012	1,065,255.32	40,689.04	10,660.45	1,116,604.81	16,646.47	1,099,958.34
		2013	1,648,143.58	40,689.04	10,660.45	1,699,493.07	68,440.79	1,631,052.28
		2014	1,950,855.02	40,689.04	10,057.45	2,001,601.51	68,440.79	1,933,160.72
24	Offinso North	2012	118,576.39		160.00	118,736.39	6,327.95	112,408.44
		2013	83,132.70		130.00	83,262.70	8,727.95	74,534.75
		2014	287,832.45		8,400.00	296,232.45	29,825.44	266,407.01
25	Offinso South	2012		17,250.00		17,250.00	19,317.29	(2,067.29)
		2013	533,440.96	17,250.00	2,700.00	553,390.96	19,317.29	534,073.67
		2014	533,440.96	17,250.00	2,700.00	553,390.96	19,317.29	534,073.67
26	Sekyere Afrar Plains	2012	278,471.75			278,471.75		278,471.75
		2013	269,098.29			269,098.29	8,019.82	261,078.47
		2014	329,513.85			329,513.85	41,474.77	288,039.08
27	Sekyere Cent	2012	402,458.03			402,458.03	1,976.96	400,481.07
		2013	229,132.21			229,132.21	1,976.96	227,155.25
		2014	539,620.67			539,620.67	1,220.46	538,400.21
28	Sekyere East	2012	63,974.07		5,059.17	69,033.24	20,808.94	48,224.30
		2013	117,809.49		6,150.98	123,960.47	20,808.93	103,151.54
		2014	250,296.79		6,150.98	256,447.77	39,112.66	217,335.11
29	Sekyere Kumawu	2012	486,735.48		38,091.15	524,826.63	70,576.37	454,250.26
		2013	181,655.95		25,882.15	207,538.10	91,225.26	116,312.84
		2014	658,779.01		8,596.00	667,375.01	79,105.60	588,269.41
30	Sekyere Sout	2012	156,617.06	56,744.00	630.00	213,991.06	1,390.00	212,601.06
		2013		56,744.00	1,825.00	58,569.00	39,336.20	19,232.80
		2014	16,881.21	56,744.00	950.00	74,575.21	800.00	73,775.21
Total		2014	24,171,814.11	1,800,268.04	191,669.42	26,163,751.57	2,630,662.17	23,533,089.40

Brong Ahafo								
1	Asunafo North	2012		19,750.00		19,750.00	38,619.66	(18,869.66)
		2013	619,060.81	19,750.00	22,790.50	661,601.31	28,619.66	632,981.65
		2014	1,029,486.95	19,750.00	22,480.50	1,071,717.45	30,435.16	1,041,282.29
2	Asunafo South	2012	209,673.52	7,222.00	32,197.00	249,092.52	43,243.80	205,848.72
		2013	158,097.27	7,222.00	32,197.00	197,516.27	25,764.00	171,752.27
		2014	271,208.91	7,222.00	32,197.00	310,627.91	25,764.00	284,863.91
3	Asutifi North	2012	483,892.28	3,230,609.00	7,641.00	3,722,142.28	633.78	3,721,508.50
		2013	206,886.89	3,151,934.34	87,251.00	3,446,072.23	633.78	3,445,438.45
		2014	1,267,697.85	1,576,934.34	83,100.00	2,927,732.19	633.78	2,927,098.41
4	Asutifi South	2012	441,809.69	-	-	441,809.69		441,809.69
		2013	329,226.04			329,226.04		329,226.04
		2014	181,786.66	-	-	181,786.66	-	181,786.66
5	Banda	2012	7,731.33			7,731.33		7,731.33
		2013	86,730.29			86,730.29	83,290.90	3,439.39
		2014				-		-
6	Atebubu- Amanten	2012	122,298.58	273,317.00	13,613.73	409,229.31	114,612.32	294,616.99
		2013	182,541.41	165,692.99	-	348,234.40	-	348,234.40
		2014	245,165.97	165,692.99	-	410,858.96	-	410,858.96
7	Berekum	2012	1,076.48	100.00	60,425.24	61,601.72	82,515.04	(20,913.32)
		2013	77,808.67	19,324.24	26,201.00	123,333.91	71,015.04	52,318.87
		2014	176,438.43	19,324.24	-	195,762.67	63,515.60	132,247.07

Assets and Liabilities - 2012 to 2014

Brong Ahafo Contd.								
No.	Assembly	Year	Cash/ Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Total Assets (GH¢)	Total Liabilities (GH¢)	Assets Less Liabilities (GH¢)
8	Dormaa Central	2012	93,782.78	450.00	212,433.72	306,666.50	26,617.35	280,049.15
		2013	1,018,661.53	151,573.72	2,590.00	1,172,825.25	26,617.27	1,146,207.98
		2014	981,303.18	87,660.22	1,940.00	1,070,903.40	-	1,070,903.40
9	Dormaa East	2012	43,047.86			43,047.86		43,047.86
		2013	25,084.68			25,084.68		25,084.68
		2014	135,880.50			135,880.50	12.25	135,868.25
10	Dormaa West	2012	3,297.39			3,297.39		3,297.39
		2013	140,043.50			140,043.50		140,043.50
		2014	165,259.69			165,259.69		165,259.69
11	Jaman North	2012	361,738.90	30,000.00	220.00	391,958.90		391,958.90
		2013	206,638.87	30,000.00		236,638.87		236,638.87
		2014	172,978.44	30,000.00	-	202,978.44	-	202,978.44
12	Jaman South	2012	573,956.84	59,120.00	653.76	633,730.60		633,730.60
		2013	427,354.48	59,120.00	2,051.26	488,525.74		488,525.74
		2014	567,813.19	59,120.00	3,291.26	630,224.45	2,480.00	627,744.45
13	Kintampo	2012	718,382.58	35,397.80	62,057.22	815,837.60	3,313.85	812,523.75
		2013	642,034.01	43,047.80	54,107.22	739,189.03		739,189.03
		2014	607,599.49	43,047.80	62,807.20	713,454.49		713,454.49
14	Kintampo South	2012	415,499.95			415,499.95		415,499.95
		2013	401,962.44			401,962.44		401,962.44
		2014	518,241.15			518,241.15		518,241.15
15	Nkoranza Nor	2012	277,076.63			277,076.63		277,076.63
		2013	249,318.23			249,318.23		249,318.23
		2014	349,594.36	-	-	349,594.36	-	349,594.36
16	Nkoranza Sou	2012	524,756.84	48,867.96	3,400.00	577,024.80	5,224.18	571,800.62
		2013	222,684.20	48,867.96	3,400.00	274,952.16	5,224.18	269,727.98
		2014	272,802.09	48,867.96	2,082.00	323,752.05	5,000.00	318,752.05
17	Pru	2012	575,280.51	44,919.16	2,627.00	622,826.67	-	622,826.67
		2013	237,252.89	44,919.16		282,172.05		282,172.05
		2014	872,237.97	44,919.16		917,157.13	60,934.92	856,222.21
18	Sene East	2012	122,300.48	-		122,300.48		122,300.48
		2013	212,006.26			212,006.26		212,006.26
		2014	286,392.97	743.50		287,136.47		287,136.47
19	Sene West	2012	699,620.70	16,740.00		716,360.70	15.75	716,344.95
		2013				-		-
		2014	580,550.66	16,740.00		597,290.66		597,290.66
20	Sunyani	2012	574,759.24	100.00	108,022.58	682,881.82	135,198.35	547,683.47
		2013	767,197.14	100.00	106,489.08	873,786.22	52,218.06	821,568.16
		2014	784,474.93	100.00	109,653.98	894,228.91	47,218.06	847,010.85
21	Sunyani West	2012	100,722.72	-	800.00	101,522.72		101,522.72
		2013	333,865.40		400.00	334,265.40		334,265.40
		2014	391,942.11	-	-	391,942.11	-	391,942.11
22	Tain	2012	222,889.56		4,415.00	227,304.56	11,395.00	215,909.56
		2013	143,197.20		4,415.00	147,612.20	18,990.78	128,621.42
		2014	144,774.15		4,415.00	149,189.15	17,577.24	131,611.91
23	Tano North	2012	218,870.06	-	3,200.00	222,070.06	1,000.00	221,070.06
		2013	44,062.85		3,200.00	47,262.85	2,142.97	45,119.88
		2014	196,358.40		3,600.00	199,958.40	1,831.80	198,126.60
24	Tano South	2012	211,731.52	37,198.77	8,375.22	257,305.51	-	257,305.51
		2013	87,706.38	37,298.77	5,325.22	130,330.37	9,221.10	121,109.27
		2014	223,066.43	37,298.77	5,325.22	265,690.42		265,690.42
25	Techiman	2012	1,118,340.51	160,586.69	8,234.22	1,287,161.42	55,421.57	1,231,739.85
		2013	1,437,081.37	160,586.69	8,624.22	1,606,292.28	53,061.12	1,553,231.16
		2014	1,575,493.67	160,586.69	8,979.22	1,745,059.58	43,780.78	1,701,278.80
26	Techiman No	2012	87,165.79		500.04	87,665.83		87,665.83
		2013	76,588.33		350.04	76,938.37	64.53	76,873.84
		2014	84,897.41		250.04	85,147.45	492.14	84,655.31

Assets and Liabilities - 2012 to 2014

Brong Ahafo Region Contd.								
No.	Assembly	Year	Cash/ Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Total Assets (GH¢)	Total Liabilities (GH¢)	Assets Less Liabilities (GH¢)
27	Wenchi	2012	475,266.00	100.00	2,018.22	477,384.22	10,193.32	467,190.90
		2013	495,981.73	100.00	2,018.90	498,100.63	10,193.32	487,907.31
		2014	1,055,920.47	100.00	1,968.90	1,057,989.37	10,193.32	1,047,796.05
Total		2014	13,139,366.03	2,318,107.67	342,090.32	15,799,564.02	309,869.05	15,489,694.97

Central Region							
1	Abura/Asebu/ Kwamankes	2012	98,719.33	111,800.00	2,050.00	212,569.33	186,365.42
		2013	136,756.49	111,800.00	3,850.00	252,406.49	228,426.13
		2014				-	-
2	Agona East	2012	191,568.91		100.00	191,668.91	191,668.91
		2013	340,686.36		700.00	341,386.36	341,386.36
		2014	321,484.64		4,200.00	325,684.64	325,684.64
3	Agona West	2012	501,313.79	162,739.22	6,212.30	670,265.31	670,265.31
		2013	779,294.24	163,739.22	7,562.30	950,595.76	949,128.89
		2014	1,034,037.54	163,739.22	7,282.30	1,205,059.06	1,200,000.00
4	Ajumako- Enyan-Essia	2012	355,233.74	133,876.42	4,326.70	493,436.86	449,904.63
		2013	62,856.10	133,876.42	3,611.70	200,344.22	165,938.69
		2014	174,712.91	133,876.42	2,396.70	310,986.03	267,224.45
5	Asikuma Odoben Brak	2012	221,500.22	52,804.01	42,624.69	316,928.92	290,778.84
		2013	270,817.52	52,804.01	3,846.90	327,468.43	321,592.18
		2014	177,580.60	1,828,926.73	3,746.90	2,010,254.23	2,009,720.21
6	Assin North	2012	847,465.22	1,200.00	13,110.10	861,775.32	859,204.37
		2013	1,184,881.23	1,200.00	10,143.31	1,196,224.54	1,195,388.82
		2014	2,062,582.57	1,200.00	10,143.31	2,073,925.88	2,071,603.26
7	Assin South	2012	245,054.04	9,000.90	2,830.00	256,884.94	228,827.91
		2013	320,060.22	9,000.90	2,405.00	331,466.12	319,490.43
		2014				-	-
8	Awutu Senya	2012	119,496.10	5,190.33	15,979.62	140,666.05	135,531.95
		2013	115,765.33	5,245.80	10,710.06	131,721.19	113,990.09
		2014	165,444.70		10,365.06	175,809.76	167,434.05
9	Awutu Senya East	2012	106,976.45		2,300.00	109,276.45	109,276.45
		2013	404,614.22		8,800.00	413,414.22	413,414.22
		2014	361,499.47		12,590.00	374,089.47	374,089.47
10	Cape Coast	2012	142,674.65		9,250.00	151,924.65	151,924.65
		2013	978,055.71		12,855.00	990,910.71	990,910.71
		2014	1,545,457.65		21,615.00	1,567,072.65	1,567,072.65
11	Effutu	2012	484,992.51	59,723.70	17,382.70	562,098.91	510,622.62
		2013	528,491.16	59,723.70	17,382.70	605,597.56	544,878.48
		2014	626,868.08	59,723.70	17,382.70	703,974.48	653,084.65
12	Ekumfi	2012	54,797.95			54,797.95	54,797.95
		2013	206,192.91			206,192.91	206,192.91
		2014	153,460.11			153,460.11	87,860.97
13	Gomoa East	2012	785,735.25			785,735.25	38,357.16
		2013	680,828.82		10,000.00	690,828.82	1,925.35
		2014	322,582.32		10,000.00	332,582.32	1,000.00
14	Gomoa West	2012	234,185.87	229,663.10		463,848.97	207.67
		2013	56,320.97	229,663.10	15.88	285,999.95	20,230.74
		2014	333,086.97	229,663.10		562,750.07	21,448.57
15	Komenda/Edi Eguafo/Abire	2012	458,255.72	73,121.92	819.00	532,196.64	27,568.86
		2013	1,304,589.25	73,121.92		1,377,711.17	29,277.49
		2014				-	-
16	Mfantseman	2012	866,909.52	55,308.72	28,186.06	950,404.30	7,000.00
		2013	1,030,815.88	55,121.92	27,066.06	1,113,003.86	7,206.72
		2014	1,857,510.64	55,308.72	4,550.00	1,917,369.36	22,356.61
17	Twifo Ati- Morkwa	2012	137,103.82	102,569.37		239,673.19	61,528.24
		2013	43,030.19	102,569.37	27,813.50	173,413.06	97,342.67
		2014	275,952.14	102,569.37	127,569.37	506,090.88	12,540.92

Assets and Liabilities - 2012 to 2014

Central Region Contd.								
No.	Assembly	Year	Cash/ Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Total Assets (GH¢)	Total Liabilities (GH¢)	Assets Less Liabilities (GH¢)
18	Hemang Lower Denkyira	2012	7,315.03	310.00		7,625.03		7,625.03
		2013	13,506.49		500.00	14,006.49	6,223.88	7,782.61
		2014	122,847.53		700.00	123,547.53	678.90	122,868.63
19	Upper Denkyira East	2012	360,343.18	118.96	72,279.00	432,741.14	182,370.41	250,370.73
		2013	511,000.86	118.96	72,273.00	583,392.82	182,539.35	400,853.47
		2014	528,595.45	70,651.96		599,247.41	181,714.86	417,532.55
20	Upper Denkyira West	2012	374,368.43			374,368.43	37,085.83	337,282.60
		2013	424,706.55		3,700.00	428,406.55	39,172.52	389,234.03
		2014	245,427.08		2,250.00	247,677.08	79,653.08	168,024.00
Total		2014	10,309,130.40	2,645,659.22	234,791.34	13,189,580.96	1,257,885.69	11,931,695.27

Eastern Region							
No.	Assembly	Year	Cash/ Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Total Assets (GH¢)	Assets Less Liabilities (GH¢)
1	Akuapem North	2012	184,971.70	161,677.59	3,970.00	350,619.29	350,619.29
		2013	47,890.97	161,677.59	7,526.00	217,094.56	209,094.56
		2014	169,234.70	161,677.59	145,683.97	476,596.26	334,541.29
2	Akuapem South	2012	1,387.01			1,387.01	1,387.01
		2013	26,361.29		1,000.00	27,361.29	27,361.29
		2014	346,896.27	-	438.00	347,334.27	347,334.27
3	Akyemasa	2012	53,489.44			53,489.44	53,489.44
		2013	(11,464.59)		2,311.91	-9,152.68	(9,152.68)
		2014	131,899.71	3,063.18	-	134,962.89	134,962.89
4	Asuogyaman	2012	61,099.52	73,773.35	440.00	135,312.87	172,083.10
		2013	187,144.36	73,773.35	2,140.00	263,057.71	148,847.03
		2014	164,571.13	73,773.35	1,640.00	239,984.48	157,746.48
5	Atiwa	2012	801,230.69	30,000.00	2,805.00	834,035.69	65,332.59
		2013	603,369.53	30,000.00	4,705.00	638,074.53	259.71
		2014	507,486.50	30,000.00	3,705.00	541,191.50	15,977.05
6	Ayensuano	2012	74,695.83		400.00	75,095.83	75,095.83
		2013	231,235.27		600.00	231,835.27	231,835.27
		2014	125,771.22	-	1,000.00	126,771.22	-
7	Birim Central	2012	817,542.12	212,606.17	2,875.00	1,033,023.29	22,329.07
		2013	701,303.34	212,606.17	52,429.30	966,338.81	19,913.57
		2014	717,793.31	212,606.17	2,485.00	932,884.48	17,339.47
8	Birim North	2012	213,826.73	35,000.00	1,765.12	250,591.85	28,446.03
		2013	74,169.20	35,000.00	2,565.12	111,734.32	10,583.00
		2014	39,699.48	35,000.00	3,065.12	77,764.60	4,277.00
9	Birim South	2012	117,216.80		3,845.00	121,061.80	121,061.80
		2013	130,264.71		4,075.00	134,339.71	134,339.71
		2014	219,217.17			219,217.17	219,217.17
10	Denkyembour	2012	7,671.85		100.00	7,771.85	7,771.85
		2013	428,921.55			428,921.55	428,921.55
		2014	503,825.76	-	50.00	503,875.76	-
11	East Akim	2012	252,035.79	29,948.35	200.00	282,184.14	40,000.00
		2013	669,389.17	29,948.35	550.00	699,887.52	32,597.00
		2014	1,132,204.85	29,948.35	550.00	1,162,703.20	20,000.00
12	Fanteakwa	2012	35,154.00	35,107.43	1,140.00	71,401.43	56,802.97
		2013	66,944.99		1,410.00	68,354.99	68,045.76
		2014	256,207.46	-	4,080.00	260,287.46	260,287.46
13	Kwaebibirim	2012	104,776.02	160,203.91	620.00	265,599.93	21,930.00
		2013	119,378.90	160,203.91	150.00	279,732.81	15,612.50
		2014	435,027.76	160,203.91	25,150.00	620,381.67	43,592.50
14	Kwahu Afram Plains North	2012	80,879.02	54,670.90	3,425.00	138,974.92	3,438.78
		2013		54,670.90	4,775.00	59,445.90	7,077.40
		2014	48,140.95	54,670.90	3,175.00	105,986.85	3,438.78

Assets and Liabilities - 2012 to 2014

Eastern Region Contd.								
No.	Assembly	Year	Cash/ Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Total Assets (GH¢)	Total Liabilities (GH¢)	Assets Less Liabilities (GH¢)
15	Kwahu Afram Plains South	2012	2,555.85			2,555.85		2,555.85
		2013	17,793.18			17,793.18		17,793.18
		2014	18,593.80			18,593.80		18,593.80
16	Kwahu East	2012	48,990.40		945.00	49,935.40		49,935.40
		2013				-		-
		2014	242,328.79			242,328.79		242,328.79
17	Kwahu South	2012	238,514.34	184,969.63		423,483.97		423,483.97
		2013	451,173.32	184,969.63		636,142.95	33,273.54	602,869.41
		2014	249,560.17	184,969.63	-	434,529.80	33,273.54	401,256.26
18	Kwahu West	2012	800,377.57	43,179.90	9,077.03	852,634.50	10,850.00	841,784.50
		2013				-		-
		2014	929,686.61	34,179.90	4,893.73	968,760.24	32,680.00	936,080.24
19	Lower Manya Krobo	2012	94,771.17	90,110.09	5,118.56	189,999.82	18,433.79	171,566.03
		2013	39,936.45	72,473.75	5,710.56	118,120.76		118,120.76
		2014	52,458.26	72,473.75	5,710.56	130,642.57		130,642.57
20	New Juaben	2012	1,128,159.18		9,993.11	1,138,152.29		1,138,152.29
		2013	780,180.68		4,558.58	784,739.26		784,739.26
		2014	158,932.54	-	5,178.58	164,111.12		164,111.12
21	Nsawam/ Adoagyiri	2012	32,155.93	68,700.00	3,030.00	103,885.93		103,885.93
		2013				-		-
		2014	906,779.29	-	6,180.00	912,959.29		912,959.29
22	Suhum/Krabo Coaltar	2012	78,709.91	453.00		79,162.91		79,162.91
		2013	22,644.08		183.00	22,827.08		22,827.08
		2014	203,856.39			203,856.39		203,856.39
23	Upper Manya Krobo	2012	165,989.10		698.00	166,687.10	17,129.73	149,557.37
		2013	169,502.46		855.00	170,357.46	19,774.45	150,583.01
		2014	210,221.15	-	1,590.00	211,811.15	13,283.49	198,527.66
24	Upper West Akim	2012	294,340.70			294,340.70		294,340.70
		2013	335,155.68		1,420.00	336,575.68	3,000.00	333,575.68
		2014	394,732.42	-	4,000.00	398,732.42	86,700.00	312,032.42
25	West Akim	2012	1,014,946.44	105,783.44	5,194.00	1,125,923.88		1,125,923.88
		2013	1,574,696.24	105,783.44	33,693.00	1,714,172.68		1,714,172.68
		2014	1,886,954.79	-	105,783.44	1,992,738.23		1,992,738.23
26	Yilo Krobo	2012	46,320.64	69,450.00	31,062.38	146,833.02	77,261.21	69,571.81
		2013	36,027.95	69,450.00	29,275.60	134,753.55	74,029.11	60,724.44
		2014	332,396.26	69,450.00	3,770.00	405,616.26	18,862.15	386,754.11
Total		2014	10,384,476.74	1,122,016.73	328,128.40	11,834,621.87	513,716.95	11,320,904.92

Greater Accra Region							
1 Accra	2012	24,825,305.94	295,752.86	26,298.84	25,147,357.64	1,658,034.01	23,489,323.63
	2013	34,863,183.32	295,752.86	-	35,158,936.18	312,772.32	34,846,163.86
	2014	39,497,810.00	295,752.86		39,793,562.86	312,772.32	39,480,790.54
2 Ada East	2012				-		-
	2013	845,051.63		16,406.97	861,458.60	35,006.70	826,451.90
	2014	286,096.57		28,700.94	314,797.51	15,000.00	299,797.51
3 Ada West	2012				-		-
	2013	319,495.54			319,495.54		319,495.54
	2014	381,868.11		1,500.00	383,368.11		383,368.11
4 Adenta	2012	851,586.41		21,034.27	872,620.68		872,620.68
	2013	310,069.63		22,283.77	332,353.40	-	332,353.40
	2014	904,164.90		15,901.00	920,065.90		920,065.90
5 Ashaiman	2012	1,403,277.70	31,524.12	10,027.42	1,444,829.24	1,089,637.40	355,191.84
	2013	462,939.70	1,070,000.00	6,107.39	1,539,047.09	919,879.47	619,167.62
	2014	2,069,194.14	1,020,000.00	5,507.42	3,094,701.56	1,114,005.74	1,980,695.82
6 Ga Central	2012	13,947.93		1,200.00	15,147.93	-	15,147.93
	2013	630,599.64		4,493.76	635,093.40		635,093.40
	2014	1,029,615.50		23,028.00	1,052,643.50		1,052,643.50

Assets and Liabilities - 2012 to 2014

Greater Accra Region Contd.								
No.	Assembly	Year	Cash/ Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Total Assets (GH¢)	Total Liabilities (GH¢)	Assets Less Liabilities (GH¢)
7	Ga East	2012	(98,231.23)		18,343.39	(79,887.84)	2,789.65	(82,677.49)
		2013	447,539.50	-	24,057.07	471,596.57	2,789.65	468,806.92
		2014	803,134.19		51,436.10	854,570.29	229,116.83	625,453.46
8	Ga South	2012	98,489.70	2,500.00	48,895.00	149,884.70		149,884.70
		2013	659,465.86	2,500.00	20,930.00	682,895.86		682,895.86
		2014	396,912.32	2,500.00	21,020.00	420,432.32		420,432.32
9	Ga West	2012	398,225.70	1,212.50	15,258.39	414,696.59	51,577.10	363,119.49
		2013	550,365.94	1,212.50	30,690.43	582,268.87	51,577.10	530,691.77
		2014	458,942.78	1,212.50	17,751.21	477,906.49	51,577.10	426,329.39
10	Kpone Katamanso	2012				-		-
		2013	960,574.80		26,228.00	986,802.80		986,802.80
		2014	698,592.14	100,000.00	59,540.00	858,132.14	4,142.38	853,989.76
11	La Dade- Kotopon	2012				-		-
		2013	687,717.31			687,717.31		687,717.31
		2014	816,078.08			816,078.08		816,078.08
12	La Nkwatanar Madina	2012				-		-
		2013	290,715.80		51,216.60	341,932.40	35,785.60	306,146.80
		2014	629,599.92		93,356.60	722,956.52	876.22	722,080.30
13	Lejokuku- Krowor	2012	1,122,656.78			1,122,656.78		1,122,656.78
		2013	1,992,259.50		5,800.00	1,998,059.50	12,451.77	1,985,607.73
		2014	2,270,701.45		10,750.00	2,281,451.45		2,281,451.45
14	Ningo/ Prampram	2012	50,587.12			50,587.12		50,587.12
		2013	225,498.24			225,498.24		225,498.24
		2014	485,520.48			485,520.48		485,520.48
15	Shai/Osudoku	2012				-		-
		2013	203,248.11		4,839.60	208,087.71	399,100.61	(191,012.90)
		2014	307,745.64		189,925.42	497,671.06	390,624.95	107,046.11
16	Tema	2012	1,737,372.47	375,000.89	47,590.13	2,159,963.49	52,057.82	2,107,905.67
		2013	3,012,302.07	345,000.89	41,506.33	3,398,809.29	51,627.41	3,347,181.88
		2014	4,485,614.02	318,212.27	10,139.32	4,813,965.61	65,615.29	4,748,350.32
Total		2014	55,521,590.24	1,737,677.63	528,556.01	57,787,823.88	2,183,730.83	55,604,093.05

Northern Region								
1	Bole	2012	743,457.84	84,850.20	20,000.00	848,308.04	106,118.52	742,189.52
		2013	533,801.25	84,850.20	22,360.00	641,011.45	71,526.62	569,484.83
		2014	1,627,535.32	84,850.20	22,360.00	1,734,745.52	70,710.12	1,664,035.40
2	Bunkpurugu/ Yunyoo	2012		51,026.84	59,573.50	110,600.34	1,445.80	109,154.54
		2013	1,502,184.33	51,026.84	59,573.50	1,612,784.67	1,445.80	1,611,338.87
		2014	1,166,805.07	110,026.84	113,600.34	1,390,432.25	1,445.80	1,388,986.45
3	Central Gonja	2012	690,274.21	21,890.00	36,940.00	749,104.21	36,480.00	712,624.21
		2013	128,594.23	21,890.00	1,240.00	151,724.23	18,602.50	133,121.73
		2014	1,055,243.81	21,890.00	1,040.00	1,078,173.81	18,602.50	1,059,571.31
4	Chereponi	2012	578,699.23	-	400.00	579,099.23		579,099.23
		2013	613,125.52		930.00	614,055.52		614,055.52
		2014	830,049.62		930.00	830,979.62		830,979.62
5	East Gonja	2012	32,244.52	10,959.62	1,643.81	44,847.95	6,466.90	38,381.05
		2013	474,967.22	10,959.62		485,926.84	600.00	485,326.84
		2014				-		-
6	East Mamprusi	2012	433,865.22	1,040.00		434,905.22		434,905.22
		2013	293,643.90	1,040.00		294,683.90		294,683.90
		2014	639,183.59	1,040.00		640,223.59		640,223.59
7	Gushiegu	2012	868,946.31	83,560.00		952,506.31	42,528.57	909,977.74
		2013	386,704.74	83,560.00		470,264.74	42,528.57	427,736.17
		2014	493,132.17	83,560.00		576,692.17	42,528.57	534,163.60
8	Karaga	2012	1,167,365.98			1,167,365.98	31,457.60	1,135,908.38
		2013	792,447.24			792,447.24	31,457.60	760,989.64
		2014	611,163.06			611,163.06	31,457.60	579,705.46

Assets and Liabilities - 2012 to 2014

Northern Region Contd.							
No. Assembly	Year	Cash/ Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Total Assets (GH¢)	Total Liabilities (GH¢)	Assets Less Liabilities (GH¢)
9 Kpandai	2012	934,760.79			934,760.79		934,760.79
	2013	756,447.24			756,447.24		756,447.24
	2014						
10 Kumbungu	2012	104,809.69	-	-	104,809.69		104,809.69
	2013	251,252.19		1,600.00	252,852.19		252,852.19
	2014						
11 Mamprugu- Moagduri	2012	132,355.82			132,355.82		132,355.82
	2013	547,478.44			547,478.44		547,478.44
	2014	712,827.88			712,827.88		712,827.88
12 Mion	2012	203,270.27	-		203,270.27		203,270.27
	2013	168,167.01			168,167.01		168,167.01
	2014	404,933.69			404,933.69		404,933.69
13 Nanumba North	2012	916,072.56	101,129.91	170.00	1,017,372.47	4,492.55	1,012,879.92
	2013	1,151,490.80	101,129.91		1,252,620.71	6,483.43	1,246,137.28
	2014	1,156,639.01	101,129.91	100.00	1,257,868.92	1,412.50	1,256,456.42
14 Nanumba South	2012	1,278,603.50	318.60	751.05	1,279,673.15		1,279,673.15
	2013	737,780.06	318.60	751.05	738,849.71		738,849.71
	2014	1,237,689.28	318.60	751.05	1,238,758.93		1,238,758.93
15 North Gonja	2012						
	2013	538,128.76			538,128.76		538,128.76
	2014	772,479.23			772,479.23		772,479.23
16 Saboba	2012	763,666.76	60,211.33		823,878.09		823,878.09
	2013	1,137,935.96	60,211.33	1,190.00	1,199,337.29		1,199,337.29
	2014	1,124,394.90	60,211.33	2,900.00	1,187,506.23		1,187,506.23
17 Sagnerigu	2012	128,868.19			128,868.19		128,868.19
	2013	183,960.94		4,000.00	187,960.94		187,960.94
	2014	280,154.00		3,250.00	283,404.00		283,404.00
18 Savelugu/ Nanton	2012	519,742.29	69,392.01		589,134.30		589,134.30
	2013	523,276.96	69,392.01	250.00	592,918.97		592,918.97
	2014	564,708.28	69,392.01	250.00	634,350.29		634,350.29
19 Sawla/Tuna/ Kalba	2012	453,612.02	27,830.00	35,659.53	517,101.55	13,370.00	503,731.55
	2013	168,073.91	27,830.00		195,903.91		195,903.91
	2014	538,971.33	27,830.00		566,801.33		566,801.33
20 Tamale	2012	1,392,753.07	167,869.24		1,560,622.31	11,097.00	1,549,525.31
	2013	1,013,519.91		1,000.00	1,014,519.91	10,000.00	1,004,519.91
	2014	4,582,755.15		1,000.00	4,583,755.15	10,000.00	4,573,755.15
21 Tatala Sangu	2012	92,379.67			92,379.67		92,379.67
	2013	1,224,657.51			1,224,657.51		1,224,657.51
	2014	450,162.04			450,162.04		450,162.04
22 Tolon	2012	149,615.59	104,092.97	5,323.84	259,032.40	902.98	258,129.42
	2013	138,227.76	104,092.97	5,323.84	247,644.57	901.98	246,742.59
	2014	313,434.85		5,323.84	318,758.69	901.98	317,856.71
23 West Gonja	2012	714,336.62	1,000.00	28,908.00	744,244.62	66,633.77	677,610.85
	2013	444,575.08	1,000.00	42,477.00	488,052.08	80,426.45	407,625.63
	2014						
24 West Mampru	2012	970,611.42	48,303.01	33,716.00	1,052,630.43	33,300.00	1,019,330.43
	2013	821,460.88	48,303.01	33,300.00	903,063.89	33,300.00	869,763.89
	2014	236,304.39	48,303.01	990.00	285,597.40		285,597.40
25 Yendi	2012	2,225,924.94	124,969.20	95.00	2,350,989.14	5,475.31	2,345,513.83
	2013	1,381,078.66	124,969.20	95.00	1,506,142.86	5,475.31	1,500,667.55
	2014	569,945.71	124,969.20	95.00	695,009.91	5,475.31	689,534.60
26 Zabzugu	2012	1,410,423.60	48,632.19	250.00	1,459,305.79		1,459,305.79
	2013	206,285.14	4,000.00		210,285.14		210,285.14
	2014	706,081.74	16,000.00		722,081.74		722,081.74
Total	2014	20,074,594.12	749,521.10	152,590.23	20,976,705.45	182,534.38	20,794,171.07

Assets and Liabilities - 2012 to 2014

Upper East Region								
No.	Assembly	Year	Cash/ Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Total Assets (GH¢)	Total Liabilities (GH¢)	Assets Less Liabilities (GH¢)
1	Bawku	2012	844,854.93	2,610.10	2,300.00	849,765.03		849,765.03
		2013	893,215.87		5,670.10	898,885.97		898,885.97
		2014	946,637.74		495.00	947,132.74		947,132.74
2	Bawku West	2012	781,079.84	148,617.94	4,197.36	933,895.14	34,580.10	899,315.04
		2013	674,156.66	148,617.94	4,147.36	826,921.96	34,580.10	792,341.86
		2014	207,285.13	148,617.94		355,903.07	80.1	355,822.97
3	Binduri	2012	255,765.12			255,765.12		255,765.12
		2013	565,231.95			565,231.95		565,231.95
		2014	262,606.94			262,606.94		262,606.94
4	Bolga	2012	1,103,950.03	1,099.11	115,887.42	1,220,936.56	24,272.90	1,196,663.66
		2013	1,579,846.44	1,099.11	120,887.42	1,701,832.97	24,272.90	1,677,560.07
		2014	1,267,294.47	1,099.11	116,887.42	1,385,281.00	24,272.90	1,361,008.10
5	Bongo	2012	543,279.45	9,595.00	17,609.79	570,484.24		570,484.24
		2013	200,229.43	9,595.00	20,299.79	230,124.22		230,124.22
		2014	523,400.62	9,595.00	234.84	533,230.46		533,230.46
6	Builsa North	2012	638,754.22	70,749.84	27,045.27	736,549.33	1,259.55	735,289.78
		2013				-	1,259.55	(1,259.55)
		2014	638,093.61	70,749.84	27,045.27	735,888.72	1,259.55	734,629.17
7	Builsa South	2012				-		-
		2013	675,818.14		7,900.00	683,718.14		683,718.14
		2014	1,013,687.00		4,999.00	1,018,686.00		1,018,686.00
8	Garu Tempan	2012	405,185.78	7,121.46	429.00	412,736.24		412,736.24
		2013	1,205,599.66	7,121.46	429	1,213,150.12	460.00	1,212,690.12
		2014				-		-
9	Kassena Nankana Ea	2012	69,949.52	1,861.00	13,709.73	85,520.25	290.34	85,229.91
		2013	303,498.38	1,861.00	13,709.73	319,069.11	14,476.85	304,592.26
		2014	570,600.33	1,861.00	13,709.73	586,171.06	247.68	585,923.38
10	Kassena Nankana Wes	2012	300,695.35		100.00	300,795.35		300,795.35
		2013	256,959.12		50	257,009.12		257,009.12
		2014	474,925.77		150	475,075.77		475,075.77
11	Nabdam	2012				-		-
		2013	665,080.75		100	665,180.75		665,180.75
		2014	352,920.99		20	352,940.99		352,940.99
12	Pusiga	2012	241,435.29			241,435.29		241,435.29
		2013	528,220.80		3,700.00	531,920.80		531,920.80
		2014	668,511.26		11,100.00	679,611.26		679,611.26
13	Talensi	2012	637,648.03			637,648.03		637,648.03
		2013	460,675.34			460,675.34		460,675.34
		2014	589,059.24			589,059.24		589,059.24
Total		2014	7,515,023.10	231,922.89	174,641.26	7,921,587.25	25,860.23	7,895,727.02

Upper West Region							
1	Daffiama- Bussie-Issa	2012	2,677.38			2,677.38	
		2013	446,742.20			446,742.20	
		2014	614,934.37			614,934.37	
2	Jirapa	2012	663,382.67			663,382.67	76,984.02
		2013	498,276.52			498,276.52	33,656.43
		2014	836,285.27	12,427.00		848,712.27	7,000.00
3	Lambussie- Karni	2012	360,441.84		80.00	360,521.84	4,269.32
		2013	604,692.57		80.00	604,772.57	4,269.32
		2014	792,637.76			792,637.76	4,159.32
4	Lawra	2012	102,153.06	89,214.87	228,100.93	419,468.86	247,499.28
		2013	42,408.69	89,214.87	228,100.93	359,724.49	230,299.28
		2014	216,184.31	89,214.87	225,162.18	530,561.36	210,488.57
5	Nadowli Kaleo	2012	208,027.95	133,685.73	15,353.51	357,067.19	
		2013	813,718.80	133,685.73	16,156.45	963,560.98	
		2014	1,126,918.57		802.9	1,127,721.47	

Assets and Liabilities - 2012 to 2014

Upper West Region contd.								
No.	Assembly	Year	Cash/ Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Total Assets (GH¢)	Total Liabilities (GH¢)	Assets Less Liabilities (GH¢)
6	Nandom	2012	21,871.28		60.00	21,931.28		21,931.28
		2013	473,489.06		60.00	473,549.06		473,549.06
		2014	322,707.24			322,707.24		322,707.24
7	Sissala East	2012	882,917.87	29,050.00	50,550.00	962,517.87	152,920.00	809,597.87
		2013	598,906.68	29,050.00	0.00	627,956.68	36,750.00	591,206.68
		2014	882,917.87	29,050.00		911,967.87	152,920.00	759,047.87
8	Sissala West	2012	72,444.94		42,500.00	114,944.94		114,944.94
		2013	561,079.62	22,500.00		583,579.62	221,799.88	361,779.74
		2014	383,242.23	22,500.00		405,742.23	278,500.00	127,242.23
9	Wa East	2012	552,178.21	36.63	1,470.00	553,684.84	35,000.00	518,684.84
		2013	522,174.67	36.63	1,800.00	524,011.30	36,436.73	487,574.57
		2014				-		-
10	Wa	2012	880,146.59		3,600.85	883,747.44	1,155.45	882,591.99
		2013	359,654.09		3,175.00	362,829.09	129,164.82	233,664.27
		2014	1,034,909.20		1,341.00	1,036,250.20	102,022.95	934,227.25
11	Wa West	2012	987,173.59			987,173.59		987,173.59
		2013	605,377.35			605,377.35		605,377.35
		2014	1,512,982.25			1,512,982.25		1,512,982.25
Total		2014	7,723,719.07	153,191.87	227,306.08	8,104,217.02	755,090.84	7,349,126.18

Volta Region							
1	Adaklu	2012	66,617.72			66,617.72	66,617.72
		2013	155,210.72		11,900.00	167,110.72	16,767.10
		2014				-	-
2	Afadzeto South	2012	13,545.88			13,545.88	
		2013	112,164.36			112,164.36	
		2014	268,834.17		950.00	269,784.17	87,156.38
3	Agortime-Ziope	2012	299,794.63	17,504.65	100.00	317,399.28	32,464.12
		2013	40,261.26	17,504.65	1,360.00	59,125.91	30,808.54
		2014				-	-
4	Akatsi North	2012	61,181.57			61,181.57	
		2013	14,112.27			14,112.27	
		2014	181,290.04			181,290.04	
5	Akatsi South	2012	98,776.03	85,529.52	12,886.30	197,191.85	32,777.86
		2013	298,483.89	85,529.52	1,863.70	385,877.11	31,822.96
		2014	349,941.30	85,529.52	1,647.50	437,118.32	28,071.33
6	Biakoye	2012	110,799.09		8,140.00	118,939.09	20,281.27
		2013	201,153.05		8,140.00	209,293.05	29,646.27
		2014				-	-
7	Central Tongu	2012	478,112.98	92,381.97	2,051.34	572,546.29	1,690.00
		2013	197,028.66	92,381.97	4,521.34	293,931.97	21,690.00
		2014	430,787.97	92,381.97		523,169.94	21,690.00
8	Ho	2012	560,044.21	199.11	4,603.00	564,846.32	
		2013	362,691.44	199.11	50,884.30	413,774.85	158,828.56
		2014	1,975,906.90	199.11	54,669.13	2,030,775.14	162,123.99
9	Ho West	2012	2,380.32			2,380.32	
		2013	784.60		110.00	894.60	13,578.94
		2014	111,233.84		460.00	111,693.84	
10	Hohoe	2012	287,057.42	55,377.36	7,090.64	349,525.42	4,398.60
		2013	751,358.88	55,377.36	1,600.00	808,336.24	4,398.60
		2014				-	-
11	Jasikan	2012	53,786.37	1,050.00	1,243.00	56,079.37	100.53
		2013				-	-
		2014				-	-
12	Kadjebi	2012	37,096.94	13,159.56		50,256.50	960.00
		2013				-	-
		2014				-	-

Assets and Liabilities - 2012 to 2014

Volta Region contd.							
No. Assembly	Year	Cash/ Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Total Assets (GH¢)	Total Liabilities (GH¢)	Assets Less Liabilities (GH¢)
13 Keta	2012	318,373.07	92,795.96	940.00	412,109.03	17,052.06	395,056.97
	2013	758,195.67	92,795.96	940.00	851,931.63	17,052.06	834,879.57
	2014				-		-
14 Ketu North	2012	284,006.16		21,255.30	305,261.46	70,487.42	234,774.04
	2013	97,000.35			97,000.35	2,987.04	94,013.31
	2014				-		-
15 Ketu South	2012	649,269.85	149,019.17	45,323.00	843,612.02	24,685.64	818,926.38
	2013	172,442.75	149,019.17	51,827.31	373,289.23	24,685.64	348,603.59
	2014				-		-
16 Kpando	2012	182,742.31	135,669.19	3,891.73	322,303.23	3,572.08	318,731.15
	2013	405,514.04	135,669.19	3,521.73	544,704.96		544,704.96
	2014	336,091.90	135,669.19		471,761.09		471,761.09
17 Krachi East	2012	390,031.11	45,000.00	2,283.71	437,314.82	17,721.37	419,593.45
	2013	191,400.98	45,000.00	2,283.71	238,684.69	17,721.37	220,963.32
	2014	707,420.60	45,000.00	3,633.71	756,054.31	17,721.37	738,332.94
18 Krachi West	2012	610,402.94	17,800.00	805.00	629,007.94	23.75	628,984.19
	2013	129,670.68	18,700.00	755.00	149,125.68	23,352.17	125,773.51
	2014				-		-
19 Krachi Ntsum	2012	17,419.37			17,419.37		17,419.37
	2013	147,413.09		1,850.00	149,263.09		149,263.09
	2014	176,641.87		2,350.00	178,991.87		178,991.87
20 Nkwanta North	2012	513,291.28		2,398.60	515,689.88		515,689.88
	2013	284,665.73		2,398.60	287,064.33		287,064.33
	2014	413,099.40		2,398.60	415,498.00		415,498.00
21 Nkwanta South	2012				-		-
	2013				-		-
	2014				-		-
22 North Dayi	2012	26,891.24			26,891.24		26,891.24
	2013	185,326.71			185,326.71		185,326.71
	2014	172,475.24			172,475.24		172,475.24
23 North Tongu	2012	40,485.76			40,485.76		40,485.76
	2013	161,800.77			161,800.77		161,800.77
	2014	175,157.58			175,157.58		175,157.58
24 South Dayi	2012	267,455.46	51.00		267,506.46		267,506.46
	2013	81,743.51	51.00		81,794.51		81,794.51
	2014				-		-
25 South Tongu	2012	323,285.65	136,853.19	2,900.00	463,038.84	857.28	462,181.56
	2013	66,861.85	136,853.19	5,000.00	208,715.04	857.28	207,857.76
	2014	213,882.43	136,853.19	4,330.00	355,065.62	857.28	354,208.34
Total	2014	5,512,763.24	495,632.98	70,438.94	6,078,835.16	317,620.35	5,761,214.81

Western Region							
1 Ahanta West	2012	253,255.42		22,272.67	275,528.09	6,633.12	268,894.97
	2013	267,032.38		23,072.67	290,105.05	1,067.91	289,037.14
	2014	702,204.90		22,912.67	725,117.57	1,345.84	723,771.73
2 Amenfi Central	2012	36,958.29			36,958.29		36,958.29
	2013	46,403.89			46,403.89		46,403.89
	2014	132,403.79		200.00	132,603.79		132,603.79
3 Amenfi East	2012	758,867.42	42,242.44	41,922.88	843,032.74		843,032.74
	2013	562,849.44	42,242.44	7,722.88	612,814.76	11,900.00	600,914.76
	2014	524,968.10	42,242.44	7,722.88	574,933.42	11,900.00	563,033.42
4 Amenfi West	2012	300,349.52	244,440.00	5,680.00	550,469.52		550,469.52
	2013	166,200.17	244,440.00	6,920.00	417,560.17		417,560.17
	2014	310,048.97	244,440.00	5,240.00	559,728.97		559,728.97
5 Aowin	2012	27,616.61	71,040.00		98,656.61		98,656.61
	2013	111,581.21	71,040.00		182,621.21	169,627.95	12,993.26
	2014	6,865.80	71,040.00		77,905.80	68,840.07	9,065.73

Assets and Liabilities - 2012 to 2014

Western Region contd.								
No.	Assembly	Year	Cash/ Bank (GH¢)	Investment (GH¢)	Sundry debtors (GH¢)	Total Assets (GH¢)	Total Liabilities (GH¢)	Assets Less Liabilities (GH¢)
6	Bia East	2012	271,110.62			271,110.62		271,110.62
		2013	3,954.06	112,720.17	41,215.00	157,889.23	3,400.00	154,489.23
		2014	60,877.21	196,170.17	18,000.00	275,047.38		275,047.38
7	Bia West	2012	175,450.23	51,943.50		227,393.73		227,393.73
		2013	175,184.66	51,943.50	2,000.00	229,128.16	40,000.00	189,128.16
		2014	312,264.37	51,943.50	2,350.00	366,557.87	40,000.00	326,557.87
8	Bibiani/ Anhwiaso	2012	424,809.10	126,394.40	12,515.93	563,719.43		563,719.43
		2013	43,977.81	126,394.40	11,906.16	182,278.37	34,715.64	147,562.73
		2014	777,549.68	126,394.40	518,545.55	1,422,489.63	152,800.00	1,269,689.63
9	Bodi	2012	23,942.95			23,942.95	18,032.94	5,910.01
		2013	46,403.89			46,403.89		46,403.89
		2014	345,602.81			345,602.81		345,602.81
10	Ellembele	2012	654,962.87			654,962.87		654,962.87
		2013	503,370.87		4,210.00	507,580.87		507,580.87
		2014	752,657.79		5,210.00	757,867.79		757,867.79
11	Jomoro	2012	573,655.09	62,215.60	1,986.00	637,856.69	8,322.05	629,534.64
		2013	236,189.54	62,215.60	1,986.00	300,391.14	7,305.90	293,085.24
		2014	445,163.87	62,215.60	1,986.00	509,365.47	387,900.24	121,465.23
12	Juaboso	2012	209,059.36	88,517.13	83,990.00	381,566.49	5,055.67	376,510.82
		2013	85,903.37	88,517.13	83,690.00	258,110.50	10,787.35	247,323.15
		2014	177,098.24	88,517.13	83,690.00	349,305.37	11,307.55	337,997.82
13	Mpohor	2012	1,534.32		350.00	1,884.32	271.66	1,612.66
		2013	231,169.45		30,453.14	261,622.59	10,478.00	251,144.59
		2014	597,838.37		49,953.14	647,791.51	445.5	647,346.01
14	Nzema East	2012	353,402.17	29,413.87		382,816.04		382,816.04
		2013	552,528.99	29,413.87		581,942.86	6,464.29	575,478.57
		2014	385,724.72	29,413.87		415,138.59	63,799.29	351,339.30
15	Prestea-Huni Valley	2012	731,532.77		13,839.20	745,371.97		745,371.97
		2013	435,308.96		10,779.00	446,087.96	271,934.22	174,153.74
		2014	1,134,195.63		7,265.00	1,141,460.63	23,645.68	1,117,814.95
16	Sefwi Akontombra	2012	12,524.86			12,524.86		12,524.86
		2013	8,384.28			8,384.28	41.47	8,342.81
		2014	180,909.51			180,909.51	41.47	180,868.04
17	Sefwi Wiawso	2012	81,663.78	141,830.13		223,493.91		223,493.91
		2013	139,976.23	141,830.13		281,806.36	202,672.99	79,133.37
		2014	629,867.72	141,830.13		771,697.85	186,513.04	585,184.81
18	Sekondi/ Takoradi	2012	(142,563.14)		162,035.75	19,472.61	496,284.43	(476,811.82)
		2013	4,683,407.39		673,951.72	5,357,359.11	326,371.35	5,030,987.76
		2014	6,094,002.80		184,046.89	6,278,049.69	117,361.38	6,160,688.31
19	Shama	2012	703,575.52		28,670.00	732,245.52	15,743.47	716,502.05
		2013	409,305.01		28,670.00	437,975.01	15,743.47	422,231.54
		2014	475,278.67		27,225.00	502,503.67	15,743.47	486,760.20
20	Suaman	2012	74,250.47			74,250.47		74,250.47
		2013	231,169.45		30,453.14	261,622.59	10,478.00	251,144.59
		2014	91,243.12			91,243.12		91,243.12
21	Tarkwa- Nsuaem	2012	229,444.01	47,988.32		277,432.33		277,432.33
		2013	712,065.49	47,988.32	143,413.52	903,467.33	323,681.98	579,785.35
		2014	1,334,270.58	47,988.32	6,570.00	1,388,828.90	218,689.03	1,170,139.87
22	Wassa East	2012	356,488.01	150,200.00	1,320.00	508,008.01		508,008.01
		2013	615,291.96	150,200.00	1,360.00	766,851.96	82,652.99	684,198.97
		2014	432,478.91	150,200.00	12,921.63	595,600.54	86,950.76	508,649.78
Total		2014	15,903,515.56	1,252,395.56	953,838.76	18,109,749.88	1,387,283.32	16,722,466.56

SUMMARY							
No.	Region	Cash/ Bank	Investment	Sundry debtors	Total Assets	Total Liabilities	Assets Less Liabilities
1	Ashanti	24,171,814.11	1,800,268.04	191,669.42	26,163,751.57	2,630,662.17	23,533,089.40
2	Brong Ahafo	13,139,366.03	2,318,107.67	342,090.32	15,799,564.02	309,869.05	15,489,694.97
3	Central	10,309,130.40	2,645,659.22	234,791.34	13,189,580.96	1,257,885.69	11,931,695.27
4	Eastern	10,384,476.74	1,122,016.73	328,128.40	11,834,621.87	513,716.95	11,320,904.92
5	Greater Accra	55,521,590.24	1,737,677.63	528,556.01	57,787,823.88	2,183,730.83	55,604,093.05
6	Northern	20,074,594.12	749,521.10	152,590.23	20,976,705.45	182,534.38	20,794,171.07
7	Upper East	7,515,023.10	231,922.89	174,641.26	7,921,587.25	25,860.23	7,895,727.02
8	Upper West	7,723,719.07	153,191.87	227,306.08	8,104,217.02	755,090.84	7,349,126.18
9	Volta	5,512,763.24	495,632.98	70,438.94	6,078,835.16	317,620.35	5,761,214.81
10	Western	15,903,515.56	1,252,395.56	953,838.76	18,109,749.88	1,387,283.32	16,722,466.56
	Total	170,255,992.61	12,506,393.69	3,204,050.76	185,966,437.06	9,564,253.81	176,402,183.25

APPENDIX H

Poverty Alleviation Fund balances as at 31 December 2014

	Region	Assembly	Unrecovered balance	Total
1	Ashanti	Ahafo Ano South	38,000.00	
		Amansie West	23,106.10	
		Asante Akim Central	61,314.45	
		Atwima Nwabiagya	24,221.00	
		Bekwai	80,450.74	
		Bosomtwe	117,500.00	
		Ejura Sekyeredumasi	50,700.00	
		Mampong	25,000.00	
		Obuasi	9,000.00	
		Offinso South	15,600.00	
		Sekyere South	56,744.00	501,636.29
2	Brong Ahafo	Asunafo North	19,750.00	
		Asunafo South	7,222.00	
		Atebubu-Amanten	15,317.00	
		Berekum	15,000.00	
		Dormaa	87,210.22	
		Jaman North	30,000.00	
		Jaman South	59,120.00	
		Kintampo	16,162.80	
		Nkoranza South	47,460.00	
		Pru	44,919.16	
		Sene West	16,640.00	
		Tano South	37,198.77	
		Techiman	158,379.89	554,379.84
3	Central	Abura/Asebu/Kwamankese	111,800.00	
		Agona West	161,823.82	
		Ajumako	132,976.00	
		Asikuma Odoben	50,340.00	
		Effutu	59,723.70	
		Gomoa West	229,663.10	
		Komenda Edina	73,121.92	
		Mfantseman	55,308.72	
		Twifo Ati Morkwa	102,569.37	977,326.63
4	Eastern	Akuapem North	133,167.59	
		Asuogyaman	57,959.75	
		Atiwa	30,000.00	
		Birim Central	212,606.17	
		Birim North	35,000.00	
		East Akim	29,948.35	
		Kwaebibirim	145,365.96	
		Kwahu Afram Plains North	23,400.00	
		Kwahu South	184,372.67	
		Kwahu West	34,179.90	
		Lower Manya Krobo	72,473.75	
		West Akim	54,000.00	
		Yilo Krobo	69,450.00	1,081,924.14

APPENDIX H CONTD.

Poverty Alleviation Fund balances as at 31 December 2014

	Region	Assembly	Unrecovered balance	Total
5	Greater Accra	Tema	284,371.79	284,371.79
6	Northern	Bole	84,850.20	
		Central Gonja	21,890.00	
		Gushiegu	83,560.00	
		Nanumba North	101,129.91	
		Saboba	53,161.33	
		Savelugu/Nanton	69,392.01	
		Sawla/Tuna/Kalba	27,830.00	
		West Mamprusi	46,243.01	
		Yendi	121,142.30	609,198.76
7	Upper East	Bawku West	148,617.94	
		Bongo	9,595.00	
		Builsa North	70,749.84	228,962.78
8	Volta	Akatsi South	73,099.52	
		Central Tongu	92,381.97	
		Kpando	131,100.00	
		South Tongu	127,600.79	424,182.28
9	Western	Amenfi East	42,242.14	
		Amenfi West	244,340.00	
		Aowin	71,040.00	
		Bia West	51,943.50	
		Bibiani/Anhwiaso	96,394.00	
		Jomoro	62,115.60	
		Juaboso	86,311.11	
		Nzema East	29,226.40	
		Sefwi Wiawso	140,152.62	
		Wassa East	150,200.00	973,965.37
	Total			5,635,947.88

APPENDIX I

SUMMARY OF DISTRICT ASSEMBLIES ACCOUNTS (INTERNALLY GENERATED FUNDS)- TABLE OF IRREGULARITIES- TABLE OF IRREGULARITIES

IRREGULARITIES	ASHANTI	BRONG AHAFO	CENTRAL	EASTERN	GREATER ACCRA	NOTHERN	UPPER EAST	UPPER WEST	VOLTA	WESTERN	Total	No. of MMDAs
	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	
CASH IRREGULARITIES												
Misappropriation/Embezzlement of funds				64,555.00		12,144.00	5,907.20			466,639.39	549,245.59	8
Funds not accounted for	15,070.00	8,670.00	3,330.00	542,343.41	357,537.99	11,695.00	22,500.00	41,190.80	10,616.21		1,012,953.41	43
Indebtedness to Assemblies	24,740.00		56,590.70	281,816.47	1,246,628.14	7,000.00	16,660.00	55,309.00	50,981.71	4,545.00	1,744,271.02	32
Direct disbursement	5,102.04	3,138.00				165,910.01			18,680.00		192,830.05	6
Payments without works order/ performance certificate	26,059.00					7,255.75					33,314.75	4
Payment vouchers not pre-audited	895,100.56		1,085,010.76	397,759.75		138,180.93	92,567.85	230,218.03	31,107.33		2,869,945.21	18
Unproved Loan and overdaft interest	120,000.00		12,159.44								132,159.44	2
Market tickets not accounted for					500.00						500.00	1
Sub-total	1,086,071.60	11,808.00	1,157,090.90	1,286,474.63	1,604,666.13	342,185.69	137,635.05	326,717.83	111,385.25	471,184.39	6,535,219.47	
Unaccounted value books- GCRs	22			43	9	41					115	11
PAYROLL IRRGULARITY												
Unearned salaries	3,624.50	2,074.50	15,067.13	35,053.32	44,283.00	7,517.24	21,586.13	27,114.61	114,735.52	795.94	271,851.89	18
PROCUREMENT/STORE IRRGULARITIES												
Payments for goods and service not supplied	88,188.61	83,475.41	73,109.56	67,553.73	80,018.69	55,208.17	10,577.00	139,399.03	111,483.98	9,270.00	718,284.18	50
Uncompetitive procurement	22,118.10	8,529.00			56,200.00	81,965.41				200,800.01	369,612.52	9
Unaccounted fuel and lubricants	60,316.00		119,541.13		447,716.02						627,573.15	16
Unaccounted stores				3,955.00							3,955.00	1
Sub-total	170,622.71	92,004.41	192,650.69	71,508.73	583,934.71	137,173.58	10,577.00	139,399.03	111,483.98	210,070.01	1,719,424.85	
CONTRACT IRREGULARITIES												
Contract register not updated							470,719.70				470,719.70	1
Abandoned projects				23,600.00							23,600.00	1
Sub-total				23,600.00			470,719.70				494,319.70	
STATUTORY TAX & SSF IRREGULARITIES												
Failure to withhold tax	2,381.83	3,613.55		170.70	1,109.00	4,609.95		7,808.78	236.24		19,930.05	
Failure to remit tax			8,465.78	920.50	7,191.50			9,447.54	1,220.00	6,358.58	33,603.90	
Failure to remit SSF			4,404.80						6,983.31		11,388.11	
Procurement from non-VAT Entities	9,395.03	3,383.45		4,165.00			3,167.33			4,384.49	24,495.30	
VAT payments without invoices						7,185.00		6,284.30		1,216.25	14,685.55	
Penalty for unremitted SSF									2,949.88		2,949.88	
Sub-total	11,776.86	6,997.00	12,870.58	5,256.20	8,300.50	11,794.95	3,167.33	23,540.62	11,389.43	11,959.32	107,052.79	
MISCELLANEOUS												
Destruction of Assembly property		16,611.00									16,611.00	1
GRAND-TOTAL	1,272,095.67	129,494.91	1,377,679.30	1,421,892.88	2,241,184.34	498,671.46	643,685.21	516,772.09	348,994.18	694,009.66	9,144,479.70	

ASHANTI REGION-DISTRICT ASSEMBLIES ACCOUNTS-TABLE OF IRREGULARITIES- 2014

No.	Assembly	CASH IRREGULARITIES								PAYROLL IRRE.	PROCUREMENT IRREGULARITIES			STATUTORY TAX IRREGULARITIES	
		Funds not accounted for		Direct disbursement	Indebtedness to Assemblies	Payment without works order/ performance certificate	Payment vouchers not pre-audited	Unpresented GCRs	Unapproved loan	Unearned salary	Prepaid items not supplied	Uncompetitive procurement	Unrecorded fuel and lubricants	Failure to withhold 5% tax	Procurement non-VAT registered firms
		Revenue not accounted for	Imprest balances not retired												
1	Adansi North			5,102.04											
2	Adansi South											11,868.60			
3	Afigya-Kwabre										1,200.00				
4	Ahafo Ano North										4,713.50				
5	Ahafo Ano South											10,249.50			
6	Amansie Central										25,256.00				
7	Asante Akim Central				11,576.00						14,926.00		7,241.00		
8	Asante Akim North										2,059.00				
9	Asante Akim South				5,164.00										9,395.03
10	Atwima Kwanwoma	8,000.00													
11	Atwima Mponua						95,668.00								
12	Atwima Nwabiagya										19,333.73		32,993.00		
13	Bekwai Municipal										6,750.00				
14	Kumasi Metropolitan						795,547.56							2,381.83	
15	Kwabre East							17	120,000.00	3,624.50	8,660.00				
16	Obuasi municipal				8,000.00	9,110.00									
17	Offinso North		7,070.00								2,670.00				
18	Sekyere East										1,470.00				
19	Sekyere Kumawu						3,885.00				1,150.38				
20	Sekyere South					16,949.00		5					20,082.00		
Total		8,000.00	7,070.00	5,102.04	24,740.00	26,059.00	895,100.56	22	120,000.00	3,624.50	88,188.61	22,118.10	60,316.00	2,381.83	9,395.03
No. of MMDAs		1	1	1	3	2	3	2	1	1	11	2	3	1	1

APPENDIX I 2

BRONG AHAFO REGION-DISTRICT ASSEMBLIES ACCOUNTS-TABLE OF IRREGULARITIES- 2014

No.	Assembly	CASH IRREGULARITIES				PROCUREMENT IRREGULARITY		MISCELLANEOUS	STATUTORY TAX IRREGULARITIES	
		Funds not accounted for		Direct disbursement from revenue	Duplication of salary payments	Non competitive procurment	Prepaid items not supplied	Destruction to Assembly property	Tax not deducted	Procurement from VAT registered
		Revenue not accounted for	Imprest balances not retired							
		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
1	Banda		7,070.00	3,138.00			14,527.00	16,611.00		
2	Sunyani West	1,600.00			2,074.50		21,056.50			
3	Techiman Municipal					8,529.00	47,891.91		3,513.55	3,383.45
Total		1,600.00	7,070.00	3,138.00	2,074.50	8,529.00	83,475.41	16,611.00	3,513.55	3,383.45
No. of MMDAs		1	1	1	1	1	3	1	1	1

APPENDIX I 3

CENTRAL REGION-DISTRICT ASSEMBLIES ACCOUNTS-TABLE OF IRREGULARITIES- 2014

No.	Assembly	CASH IRREGULARITIES					PROCUREMENT IRREGULARITIES		PAYROLL IRRE.	STATUTORY TAX IRREGULARITIES	
		Imprest balances not retired	Payment vouchers not per-audited	Indebtedness to Assemblies		Interest on overdraft	Prepaid items not supplied	Fuel not recorded in logbooks	Unearned salary	Withholding tax not remitted	Withheld SSF not remitted
				Unpaid rent	Unrecovered advances						
		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
1	Ajumako-Enyan-Essiam	3,330.00									
2	Awutu Senya		895,388.33				40,520.40		5,192.52		
3	Awutu Senya East							111,686.13	9,874.61		
4	Cape Coast		189,622.43		26,615.00		16,679.16				
5	Efutu Municipal			23,621.00	6,354.70						
6	Gomoa East						4,242.00				
7	Gomoa West						11,668.00				
8	Komenda Edina Eguafo Abirem							7,855.00			
9	Mfantseman Municipal									8,465.78	4,404.80
10	Twifi Hemang Lower Denkyira										
11	Twifo Ati-Morkwa					12,159.44					
Total		3,330.00	1,085,010.76	23,621.00	32,969.70	12,159.44	73,109.56	119,541.13	15,067.13	8,465.78	4,404.80
No. of MMDAs		1	2	1	2	1	4	2	2	1	1

EASTERN REGION-DISTRICT ASSEMBLIES ACCOUNTS-TABLE OF IRREGULARITIES- 2014

No.	Assembly	CASH IRREGULARITIES								PAYROLL IRRE.	PROCUREMENT IRREGULARITIES		CONTRACT IRRE.	STATUTORY TAX IRREGULARITIES		
		Embezzlement of Assembly funds	Funds not accounted for		Indebtedness to Assemblies			Payment vouchers not per-audited	GCRs	Unearned salaries	Unsupplied fuels/other supplies	Unrecorded stores	Abandoned/ delayed project	Taxes not deducted	Tax not remitted	Procurement from non- VAT firms
			Revenue not accounted for	Unsubstantited paymenst	Arrears of revenue	Unpaid rent	Unrecovered advances									
1	Akwapim North			19,004.00	25,848.15											
2	Akwapim South							52,227.76			3,105.00					
3	Akyemansa			15,659.40	29,587.20					6,401.47						
4	Atiwa				125,250.00		3,705.00			3,602.35						
5	Ayensuano		126,878.00	15,632.36					35							
6	Birim Central			48,072.00				53,664.85			6,900.00					
7	Birim North			16,000.00	78,303.12			25,294.00			2,000.00					
8	Birim South									17,355.07	13,974.39					
9	Denkyem bour			4,314.53							3,180.00					
10	East Akim			9,094.00								3,955.00				
11	Fanteakwa			2,372.50			1,050.00	7,050.00						170.70		
12	Kwaebibirem			9,278.55							8,492.00				343.45	4,165.00
13	Kwahu Afram Plains North			174,947.32											577.05	
14	Lower Manya Krobo		10,356.75	9,995.00							19,369.02					
15	New Juaben			16,360.00				40,970.24		7,694.43	4,880.32					
16	Nsawam-Adoagyiri	64,555.00	35,210.00	7,068.00		7,170.00	8,230.00	200,098.27	8				23,600.00			
17	Suhum			10,215.00				8,210.00			2,280.00					
18	Upper West Akim			11,886.00							3,373.00					
19	West Akim					2,673.00		10,244.63								
Total		64,555.00	172,444.75	369,898.66	258,988.47	9,843.00	12,985.00	397,759.75	43	35,053.32	67,553.73	3,955.00	23,600.00	170.70	920.50	4,165.00
No. of MMDAs		1	3	15	4	2	3	8	2	4	10	1	1	1	2	1

GREATER ACCRA REGION-DISTRICT ASSEMBLIES ACCOUNTS-TABLE OF IRREGULARITIES- 2014

No.	Assembly	CASH IRREGULARITIES								PAYROLL IRRE.	PROCUREMENT IRREGULARITIES				STATUTORY TAX IRREGULARITIES	
		Funds not accounted for	Indebtedness to Assemblies			Value books not accounted for			Unearned salary	Unaccounted supplies	Prepaid items not supplied		Non competitive procurement	Taxes not deducted	Tax not remitted	
			Unrecovered advances	Outstanding permit and licenses	Unpaid market rent	GCRs	Market tickets	Value			Prepaid items not supplied	Engine paid for not supplied				
																GH¢
1	Accra Metropolitan	221,575.30			472,658.00		10	500.00		17,893.00			41,150.00			
2	Ada East	4,428.00								5,260.00		4,500.00				
3	Ada West	89,459.80	2,300.00							17,616.25	1,316.50		3,970.00		617.50	
4	Adentan Municipal	5,460.15		624,043.73						320.00			6,900.00			
5	Ashaiman Municipal	725.00		20,466.00												
6	Ga Central Municipal										1,120.00					
7	Ga East Municipal		6,182.00													
8	Ga South Municipal	20,538.00	97,140.41	20,538.00						132,253.33	73,082.19		4,180.00	1,109.00	6,574.00	
9	Kpone Katamanso	12,050.00								16,990.00						
10	La Dade-Kotopon									154,340.00						
11	La Nkwantanang-Madina		2,300.00							3,800.00						
12	Ledzokuku-Krowor					3			44,283.00							
13	Ningo-Prampram									99,243.44						
14	Tema Metropolitan	3,301.74				6										
Total		357,537.99	107,922.41	665,047.73	472,658.00	9	10	500.00	44,283.00	447,716.02	75,518.69	4,500.00	56,200.00	1,109.00	7,191.50	
No. of MMDAs		8	4	3	1	2	1		1	9	3	1	4	1	2	

NORTHERN REGION-DISTRICT ASSEMBLIES ACCOUNTS-TABLE OF IRREGULARITIES- 2014

No.	Assembly	CASH IRREGULAIRITIES							PAYROLL IRRE.	PROCUREMENT IRREGULARITIES			STATUTORY TAX IRREGULARITIES	
		Misappropriation of funds	Imprest balances not accounted for	Direct disbursement from revenue	Payment vouchers not pre- audited	Payments without works order	Indebtedness to Assembly	GCRs	Unearned salaries	Prepaid items not supplied		Non- competitive procurement	Taxes not withheld	VAT payments without invoices
										Fuel and other stores	Others supplies			
		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢		GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
1	Central Gonja			111,303.07	138,180.93				4,177.28					
2	Chereponi	2,680.00						8						
3	East Mamprusi											81,965.41	2,382.95	
4	Karaga	720.00						10						
5	Kpandai			16,992.14				5						
6	Mion						7,000.00							
7	Nanumba North	1,389.00				5,255.75								
8	North Gonja			37,614.80		2,000.00				8,811.00				
9	Sagnerigu										8,407.22		2,227.00	2,742.00
10	Savelugu Nanton		5,800.00								33,225.00			4,443.00
11	West Gonja								3,339.96	2,302.95				
12	West Mamprusi		5,895.00					17			2,462.00			
13	Zabzugu	7,355.00						1						
Total		12,144.00	11,695.00	165,910.01	138,180.93	7,255.75	7,000.00	41	7,517.24	11,113.95	44,094.22	81,965.41	4,609.95	7,185.00
No. of MMDAs		4	2	3	1	2	1	5	2	2	3	1	2	2

APPENDIX I 7

UPPER EAST REGION-DISTRICT ASSEMBLIES ACCOUNTS-TABLE OF IRREGULARITIES- 2014

No.	Assembly	CASH IRREGLARIITIES						PROCU. IRRE.	PAYROLL IRRE.	CONTRACT IRRE.	PROCUR. IRRE.
		Misappropriation of funds	Funds not accounted for		Payment vouchers not pre-audited	Indebtedness to Assemblies		Payment for undelivered supplies	Unearned salary	Contracts register not updated	Procurements from non- VAT firms
			Imprest balances not accounted for	Auction proceeds not accounted for		Unrecovered advances	Unpaid rent				
			GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢	GH¢
1	Bawku West				3,000.00						
2	Bolgatanga	940.00	1,650.00			1,800.00		600.00			1,551.03
3	Bongo			20,850.00	89,567.85		14,860.00	8,382.00	21,586.13		1,309.00
4	Garu-Tempane	4,967.20						1,595.00			
5	Nabdam									470,719.70	307.30
Total		5,907.20	1,650.00	20,850.00	92,567.85	1,800.00	14,860.00	10,577.00	21,586.13	470,719.70	3,167.33
No. of MMDAs		2	1	1	2	1	1	3	1	1	3

UPPER WEST REGION-DISTRICT ASSEMBLIES ACCOUNTS-TABLE OF IRREGULARITIES- 2014

No.	Assembly	CASH IRREGULARITIES					PROCU. IRRE	PAYROLL IRRE.	STATUTORY TAX IRREGULARITIES		
		Funds not accounted for		Payment vouchers not pre-audited	Indebtedness to Assemblies		Pepaid items not supplied	Unearned Salaries	Tax not deducted	Tax not remitted	VAT payments without invoice
		Revenue not accounted for	Imprest balances not accounted for		Unpaid advances	Unpaid rent					
		GH¢	GH¢		GH¢	GH¢					
1	Daffiama-Bissie-Issa								521.00		
2	Jirapa						85,014.16				
3	Lambussie Karni			230,218.03	8,000.00					9,447.54	
4	Lawra	2,533.50				12,364.00		20,474.77	3,152.65		1,088.55
5	Nadowli-Kaleo	1,120.00				31,020.00	4,558.62				
6	Nandom	2,068.80							4,135.13		355.68
7	Sissala East	1,061.00									
8	Sissala West										4,840.07
9	Wa East		10,633.50		1,980.00		14,100.00				
10	Wa Municipal		23,774.00		1,945.00			6,639.84			
11	Wa West						35,726.25				
Total		6,783.30	34,407.50	230,218.03	11,925.00	43,384.00	139,399.03	27,114.61	7,808.78	9,447.54	6,284.30
No. of MMDAs		4	2	1	3	2	4	1	3	1	3

VOLTA REGION-DISTRICT ASSEMBLIES ACCOUNTS-TABLE OF IRREGULARITIES- 2014

No.	Assembly	CASH IRREGULARITIES							PROCU. IRRE	PAYROLL IRRE.	STATUTORY TAX AND SECURITY IRREGULARITIES			
		Funds not accounted for		Direct disbursements from revenue	Payment vouchers not pre-audited	Indebtedness to Assemblies			Prepaid items not supplied	Unearned salary	Tax not deducted	Tax not remitted	SSF contribution not remitted	Penalty for unremitted SSF contribution
		Unaccounted revenue	Unretired imprest			Unpaid rent	Unrecovered advances	Unrecovered revenue from the used of grader						
1	Adaklu													
2	Afadzato South			18,680.00							236.24			
3	Biakoye	1,710.00	1,770.00		31,107.33				7,811.50				2,665.36	
4	Hohoe Municipal	1,784.45				21,545.00				24,874.54				
5	Keta Municipal	975.00				10,287.00		2,800.00		8,514.75		1,220.00		
6	Kpando					11,186.00				60,219.31				2,949.88
7	Krachi East					1,380.00	3,783.71		51,426.64	21,126.92			4,317.95	
8	North Dayi		1,547.40						17,245.15					
9	North Tongu								3,726.69					
10	South Tongu	2,829.36							31,274.00					
Total		7,298.81	3,317.40	18,680.00	31,107.33	44,398.00	3,783.71	2,800.00	111,483.98	114,735.52	236.24	1,220.00	6,983.31	2,949.88
No. of MMDAs		4	2	1	1	4	1	1	5	4	1	1	2	1

APPENDIX I 10

WESTERN REGION-DISTRICT ASSEMBLIES ACCOUNTS-TABLE OF IRREGULARITIES- 2014

No.	Assembly	CASH IRREGULARITIES		PAYROLL IRRE.	PROCUREMENT IRREGULARITIES		STATUTORY TAX IRREGULARITIES		
		Misappropriation of stool lands revenue	Indebtedness to Assembly	Unearned salary	Non- competitive procurement	Unsupplied street naming equipment	Tax not remitted	VAT payment without invoice	Evasion of VAT
		GHC	GHC	GHC	GHC	GHC	GHC	GHC	GHC
1	Ahanta West		4,545.00						
2	Aowin						2,787.30		
3	Bibiani Anhwiaso Bekwai	466,639.39			145,172.75			1,216.25	
4	Bodie			795.94					
5	Juaboso					9,270.00			
6	Wassa Amenfi West				55,627.26		3,571.24		4,384.49
Total		466,639.39	4,545.00	795.94	200,800.01	9,270.00	6,358.54	1,216.25	4,384.49
No. of MMDAs		1	1	1	1	1	2	1	1

Mission Statement

The Ghana Audit Service exists

To promote

- good governance in the areas of transparency, accountability and probity in the public financial management system of Ghana

By auditing

- to recognized international auditing standards the management of public resources

And

- reporting to Parliament

